



**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



ISO 9001:2015 Certified

**SOKOINE UNIVERSITY OF AGRICULTURE**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2023**



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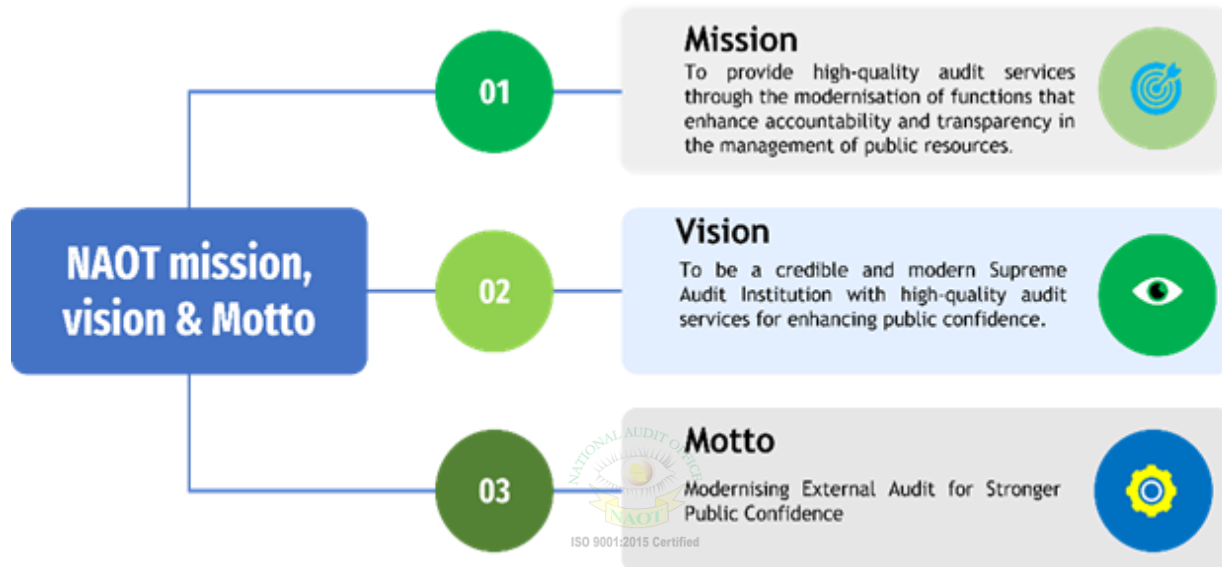
March 2024

AR/PAD/SUA/2022/23

## About the National Audit Office

### Mandate

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



### Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

### Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

### Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by Sokoine University of Agriculture(SUA) and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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## ABBREVIATIONS

AAU	Association of African Universities
ARU	Ardhi University
BRELA	Business Registration and Licensing Agency
CAG	Controller and Auditor General
COP27	Global Climate Change Conference 27
COSOTA	Copyright Office of Tanzania
COSTECH	Commission for Science and Technology
DGAM	Director for Government Assets Management
DVC-ARC	Deputy Vice Chancellor-Academic Research and Consultancy
DVC-PFA	Deputy Vice Chancellor-Planning, Finance, and Administration
EDMS	Electronic Document Management System
GePG	Government electronic Payment Gateway
GFS	Government Finance Statistics
ICT	Information and Communication Technology
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISO	International Standards Organization
ISSAIs	International Standard of Supreme Audit Institutions
KPI	Key Performance Indicator
LAN	Local Area Network
M&E	Monitoring and Evaluation
MoU	Memorandum of Understanding
MTEF	Medium-Term Expenditure Framework
MUSE	'Mfumo wa Ulipaji Serikalini'
NBAA	National Board of Accountants and Auditors
NeST	National e-Procurement System of Tanzania
NHIF	National Health Insurance Fund
Plan-Rep	Planning and Reporting System
PSPTB	Procurement and Supplies Professionals and Technicians Board
RAAWU	Researchers, Academicians, and Administrative Staff Workers Union
RBA	Risk-Based Approach
RPDS	Research and Publication Documentation System
SACCOS	Savings and Credit Cooperative Society
SACIDS	Southern African Centre for Infectious Diseases Surveillance
SNAL	Sokoine National Agricultural Library
SUA	Sokoine University of Agriculture
SUACSP	Sokoine University of Agriculture Corporate Strategic Plan
SUASA	Sokoine University of Agriculture Academic Staff Association
SUASIS	Sokoine University of Agriculture Students' Information System
TaNePS	Tanzania National electronic Procurement System
TBS	Tanzania Bureau of Standards



<b>TFRS</b>	Tanzania Financial Reporting Standards
<b>TRA</b>	Tanzania Revenue Authority
<b>UDSM</b>	University of Dar es Salaam
<b>UK</b>	United Kingdom
<b>UQF</b>	University Qualification Framework
<b>USA</b>	United States of America
<b>UTLIP</b>	University Teaching and Learning Improvement Programme
<b>VC</b>	Vice Chancellor
<b>VFMIS</b>	Vote book Financial Management Information System
<b>VPN</b>	Virtual Private Network
<b>ZPPDA</b>	Zanzibar Public Procurement Development Authority



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## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman of the Council,  
Sokoine University of Agriculture,  
P.O. Box 3000,  
MOROGORO.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of the Sokoine University of Agriculture (SUA), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statements and the statement of comparison of budget and actual amounts for the for the year ended 30 June 2023, as well as 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 the Sokoine University of Agriculture (SUA) as at 30 June 2023, and its financial performance and its cash flows for the period then ended in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### Basis for Opinion



I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent of the Sokoine University of Agriculture (SUA) 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 background information of the Project, statement of management responsibility,

Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is 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 entity's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

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

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] 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, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **1.2.1 Compliance with the Public Procurement laws**

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

I performed a compliance audit on the procurement of works, goods, and services in the Sokoine University of Agriculture (SUA), for the financial year 2022/23 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of the Sokoine University of Agriculture (SUA), is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

#### **Partial processing of tenders worth TZS 3.98 billion within the Electronic Procurement System**

I observed that SUA did not complete the entire procurement process, including the contract award stage, for three tenders worth TZS 3,978,780,000 within the TANEPS system. This is contrary to the Section 9(1)(k) of the Public Procurement Act, [Cap. 410 R.E 2022], requiring Public Procurement Regulatory Authority (PPRA) to determine, develop, introduce, maintain and update a system to support public electronic procurement. Additionally, PPRA Circular No. EA.169/192/01/'A'/4 dated 12 August serves as a reminder for all entities to adhere to TANEPS for the entire procurement process, ranging from planning and advertisement to tender awarding.

### **1.2.2 Compliance with the Budget Act and other Budget Guidelines**

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Sokoine University of Agriculture (SUA), for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that, except for the matters described below, Budget formulation and execution of the Sokoine University of Agriculture (SUA), is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

#### **(i) Unrealistic budget projections from own sources and donor funds**

I discovered that SUA had planned to collect TZS 84.73 billion from its own sources and development partners. Of this amount, TZS 37.26 billion was from its own sources, while TZS 47.47 billion was from development partners. However, I found that SUA only collected TZS 29.54 billion from its own sources, resulting in a deficit of TZS 7.72 billion, equivalent

to 21%. Additionally, from donors, SUA collected only TZS 15.96 billion, resulting in a deficit of TZS 31.51 billion, equivalent to 66%. This is contrary to Section 44 (3) of the Budget Act No 11 of 2015, which details that the Accounting Officer shall commit the budget in accordance with the annual cash flow plan.

**(ii) Inadequate funding of development projects from own sources**

During the financial year 2022/23, the university planned projects worth TZS 7.98 billion from its own sources. However, the actual implementation amounted to TZS 3.44 billion, which is 43% of the planned activities. This discrepancy highlights the importance of improving management systems and efficiency to ensure timely delivery of contributions from own source collections, as emphasized in Para 55(xi) of the budget guidelines for 2022/23.

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

March 2024





## 2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE

### 2.1. ENTITY OPERATING MODEL

#### 2.1.1. Introduction

The Council of Sokoine University of Agriculture (SUA) is pleased to present its report together with the financial statements for the year that ended on 30 June 2023, which discloses the situation of the University. The Governance report has been prepared using the Tanzania Financial Reporting Standards No. 1 (TFRS No. 1) approved and issued by the NBAA Governing Board on its 182<sup>nd</sup> meeting held on 22 June 2020. The standard replaces TFRS 1 on Directors' Report that was issued by the NBAA on 1 January 2010 and became standard becomes operative for financial statements covering accounting periods beginning on or after 1 January 2021.

The standard aims at assisting the Council in setting out the analysis of the University's operations and financial reviews with a forward-looking orientation. This helps primary users and other stakeholders to assess strategies adopted by SUA and the potential for those strategies to succeed in creating value over the short, medium, and long-term periods.

#### (a) Establishment

Sokoine University of Agriculture (SUA) is a Public University based in Morogoro Tanzania, East Africa. Since establishment, SUA is best known for offering of programs in the fields of Agriculture, Veterinary Science, Forestry, Animal Science, Wildlife Management, Tourism Management, Environmental Science, Food Science, Natural Resources, Nutrition, ICT, Education and Rural Development.

The University was formed 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 was later repealed by the Universities Act of 2005, which resulted in granting the SUA Charter of 2007.



Figure 1: Front view of the main administrative building at Edward Moringe Campus

**2.1.2. Vision**

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

**2.1.3. Mission**

To undertake training, research in agriculture and allied sciences and deliver highly competitive outputs that contribute to national, regional and global socio-economic development.

**2.1.4. Core Values**

The University adheres to the following core values;

- (i) Effectiveness;
- (ii) Efficiency;
- (iii) Pursuit of excellence;
- (iv) Creativity and innovativeness;
- (v) Equality and social justice;
- (vi) Integrity;
- (vii) Transparency; and
- (viii) Accountability

**2.1.5. Inputs, Outputs and Outcomes**

The Sokoine University of Agriculture is a higher learning institution engaged in training, research, outreach and consultancy whose inputs, operations, outputs, and outcomes are as follows: -

**(a) Inputs**

In accomplishment of daily activities, the University has both quality academic and administrative members of staff, adequate infrastructure including office spaces, lecture theatres, classrooms, laboratories, health facilities; and communication facilities to cater for quality training, research, and outreach needs. Some of the facilities includes the multipurpose laboratory with a capacity of handling more than 2,000 students at once, the agricultural and forestry engineering workshops at SUA Edward Moringe Campus, field and research facilities at Mbinga in Ruvuma, Mazumbai Natural Forest in Tanga region, the Olmotonyi Forestry Training Centre in Arusha, Kitulanghalo Natural Forest in Morogoro, Vuyisile Mini Furniture Factory in Morogoro (for training), Horticulture unit; Model Farm; and Commercial Farm at Morogoro.







Figure 2: The crosssectional view of the SUA Multipurpose laboratory

Notwithstanding the quality of inputs, the University is also progressing well in appropriate allocation of resources to ensure equitable inputs with the increase in needs to suit its expansion of operations. Requests have been made to the Government to cover for the inadequacy in the number of staff. Further, at least TZS 1 billion was set aside in Financial Year 2022/23 to financially support junior researchers with novel research ideas submitted through proposals. Other inputs included but not limited to the following: -

- i. The University had 1,442 members of staff (Including 932 male and 510 female);
- ii. The University enrolled 15,538 (including 9,448 male and 6,090 female) students which includes 14,421 undergraduate and non-degree program; and 1,117 postgraduate students;
- iii. Conducted outreach services and workshops which also includes the Sokoine Memorial Day were done;
- iv. Conducted training to 86 young scientist in writing of good and fundable research proposals;
- v. Continued with repair and maintenance, rehabilitation, and construction of teaching, learning and related supporting infrastructure. As part of the initiatives, the University is eligible to receive a sum of TZS 73.60 billion for the Higher Education for Economic Transformation (HEET) program funded by the World Bank. The procurement processes in construction and rehabilitation of infrastructure; procurement of plant and machineries as well as training is in progress;
- vi. Constructed the Industrial Advisory Committee constituting stakeholders from Private Sector conversant in production for the purpose of advising in view of the present and future employment market needs;
- vii. Procured teaching aid and equipment including laboratory chemicals and drugs, the ultra-modern sawmill at the Olmotonyi Forestry Training Centre etc.;
- viii. Improved the fiber optic cable, increased internet bandwidth from the previous 246 Mbps to 1030 Mbps. Also, has procured the bandwidth control system; and installed the “MERAKI Firewall” for cyber security purposes;
- ix. Conducted capacity building training on 29 November 2022 to more than 50 academic members of staff in academics and research. Also did training on 14 March 2023 to female students and members of staff in knowing their rights and responsibilities of the woman at work place and efficient ways to success. Further, did training on integrity to 190 new employees on 21 March 2023. Furthermore, did

- training to 147 Postgraduate (Master) Students on efficient ways in utilization of Library Management Information Systems;
- x. The University supported its staff to attend various sports and games including The Federation of Sports for the Higher Learning Institutions in Tanzania done in Mwanza from 9 December 2022. Also prepared a jogging program for staff and later physical exercises program to students studying BSc. Tourism;
  - xi. The University provided permission to 183 members of staff to attend trainings; and continued to support staff in attending capacity building seminars, short courses, and workshops. On top of that, the University continued with a waiver policy on University fees for members of staff undertaking their studies at SUA. Planted and raised 1,364 hectares of wood trees in University forests in Olmotonyi, Arusha and Madaba. Distributed more than 87,642 seedlings to the surrounding communities. This is an initiative to increase the University revenue and protection of the environment;
  - xii. Raised and planted and distributed more than 40,859 seedlings. The plantation was done in university forests in Arusha and Madaba and the distribution was done to the surrounding communities. This is an initiative to increase the University revenue and protection of the environment; and
  - xiii. The University continued to mainstream gender issues in all its activities where during the year managed to improve the infrastructure for people with special needs; and distributed 2 tricycles; 25 tablets and audiometers to students with special needs. Also has managed to prepare a draft policy for individuals with special needs, gender-based violence, and has further increased the ratio of female to male members of staff from the previous 35 to 36 percent as targeted in the CSP.

**(b) Operating/Business Activities**



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

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

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

**Table 1:** The University’s academic and administrative departments as of 30 June 2023

SN	Unit	Functions in accomplishment of principal activities
1.0	The Office of the Vice Chancellor (VC)	The office is headed by the Vice-Chancellor who is the Chief Executive Academic and Administrative Officer of the University and ex-officio Chairman of the Senate and the Governing Board of every constituent

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

SN	Unit	Functions in accomplishment of principal activities
		college of the University. The VC is responsible to the Council for the implementation of the decisions of the Council. The Office of the VC comprises six (6) units with the functions shown in 1.1 to 1.6 below: -
1.1	Procurement Management Unit (PMU)	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> <li>1. To serve as the Secretary to the Tender Board</li> <li>2. To prepare and update the Annual procurement Plan for the procurement of goods, works, non - consultancy and consultancy services</li> <li>3. To prepare monthly information used for the implementation of the procurement plan for the Tender Board, management, user department and other stakeholders</li> <li>4. To ensure adherence to the procurement process and procedures as per the Public Procurement Act and its regulations</li> <li>5. To procure, maintain and manage supplies, materials, and services to obtain the best value for money in terms of price, quality, and delivery</li> <li>6. To ensure proper handling and storage, adequate and timely distribution of office supplies and materials</li> <li>7. To provide technical advice to management, Tender Board user departments, and other stakeholders on matters pertaining to procurement practises pursuant, procurement principles and procedures</li> <li>8. To play as a link between the University and PPRA on matters related to procurement</li> <li>9. To bid documents for the procurement of goods, works, non - consultant services and disposal of assets as per regulation</li> <li>10. To assist contract management and administration, including coordination of contracts as well as issuing of approved contracts.</li> <li>11. To prepare and maintain the fixed assets register of the University.</li> </ol>
1.2	Internal Audit Unit	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> <li>1. To assist the University Management in evaluating the effectiveness of control systems to safeguard the interests of the University.</li> <li>2. To guide and ensure the University expenditures comply with the laid down financial and audit standards (local and international).</li> <li>3. To prepare and execute Annual Audit Plans.</li> <li>4. To collaborate and assist External Auditors while undertaking their duties in the University.</li> <li>5. To monitor the performance of the annual budgets across the University.</li> <li>6. To evaluate the genuine of various payments.</li> </ol>
1.3	Legal Unit	<p>The main functions of the Legal Services Unit are: -</p> <ol style="list-style-type: none"> <li>1. To provide legal services, guidance, and advice to the University. Such services include and not limited to, interpreting laws, ruling and regulations of the University management and community, drafting reviewing and participating in preparation of all legal documents which concern the operations of university in all units of the University</li> <li>2. To handle issues of property rights and acquisition</li> <li>3. To gather relevant information or evidence</li> <li>4. To draft or write legal opinions</li> <li>5. To be the custodian of and maintain all legal documents such as title deeds, contracts, MoU, statutes such as the Universities Act, University Charter and regulations/bylaws made under the Charter</li> <li>6. To maintain the legal database of the University</li> <li>7. To handle court cases involving the University</li> <li>8. To liaise with the Attorney General Chamber and external legal counsels hired by the University for guidance and legal services</li> <li>9. To handle labour disputes and complaints filed at the Commission for Mediation and Arbitration and Labour Court in collaboration with the Directorate of Human Resources and Administration.</li> </ol>
1.4	Publicity and Marketing Unit	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> <li>1. To guide and manage internal and external communication activities and public relations.</li> </ol>

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> <li>2. To organize and participate in coordination of the University events, media relations and the University news.</li> <li>3. To handle the preparation and keep records of press cuttings of Radio and TV programmes.</li> <li>4. To Maintaining photographic records of special and major events.</li> <li>5. To receive news assignments, investigate news leads, mobilize, and assemble news reports into stable stories.</li> </ol>
1.5	Quality Assurance Bureau	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> <li>1. To develop, strategize, promote, and oversee the implementation of the Quality Assurance Policy</li> <li>2. To develop and maintain appropriate and relevant general operational manuals including internal self-evaluation instruments to guide University-level QA operations</li> <li>3. To set performance standards including updating in every five years, operational manuals to guide university-level quality assurance operations as well as instruments for use in internal evaluations</li> <li>4. To evaluate the link between various University policies and quality assurance framework and devise harmonization strategies.</li> <li>5. To formulate and oversee the implementation of various responsive strategies for quality assurance and promotion in accordance with changes and challenges</li> <li>6. To evaluate resource availability for training, research and outreach programmes and advise accordingly</li> <li>7. To coordinate institutional self-evaluation on quality assurance systems</li> <li>8. To carry out analysis of quality assurance reports such as students' course evaluations; External examiners reports, external evaluation/audit reports and identifying issues for short, medium- or long-term implementation and their implementing units</li> <li>9. To coordinate external evaluation or institutional audits.</li> <li>10. To initiate and maintain links with TCU and Quality Bureaus/Directorates/Units in sister universities and colleges and forging partnership with relevant regional QA bodies for mutual benefit</li> <li>11. To monitor, evaluate and ensure quality in teaching, learning, research, outreach, and service provision</li> <li>12. To evaluate and ensure that all staff and students implement set institutional quality standards in teaching, learning, research, outreach, and service provision</li> <li>13. To conduct periodic training on quality assurance issues</li> <li>14. To keep abreast with topical quality assurance matters in higher education at national, regional, and global levels and determine how the University can actively participate in any debates and/or practices arising thereof</li> <li>15. Perform any other duties related to QA as shall be determined by the University</li> <li>16. To ensure continued supply of quality training materials and aids and manage lecture rooms supplies and ensuring their adequacy</li> <li>17. To guide the University Management on compliance to National and International quality management standards</li> <li>18. To prepare and conduct in house training to the University Leaders on various quality assurance and management matters.</li> </ol>
1.6	Internationalization and Convocation Unit	<p>The functions of the unit: -</p> <ol style="list-style-type: none"> <li>1. To coordinate SUA students' exchange and related institutional students' link programs</li> <li>2. To initiate, coordinate and manage SUA membership in regional and global forum, consortia, and institutions to enhance internationalization</li> <li>3. To develop strategies to enhance SUA international collaboration and linkages in training, research, and outreach for the national and global development</li> <li>4. Solicit and disseminate opportunities for international collaboration in research, training, exchange programmes and sabbatical/research attachments</li> </ol>



**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> <li>5. To facilitate and coordinate all contracts, agreement, and Memoranda of Understanding for various activities between SUA and collaborating institutions in collaboration with the Legal Unit.</li> <li>6. To provide information on accommodation arrangements including available hostels and other rental facilities</li> <li>7. To coordinate arrival of foreign students and supervisors.</li> <li>8. To coordinate orientation for exchange/international students.</li> <li>9. To process student passes, visas, and resident permits</li> <li>10. To facilitate studies for electives course selection through respective departments/ schools/ institutes</li> <li>11. To arrange excursion and cultural exposure activities for undergraduate/postgraduate studies for international students</li> <li>12. Arrange international excursion and cultural exposure activities for undergraduate/postgraduate studies for SUA students</li> <li>13. To provide social support to international students</li> <li>14. To establish and handle correspondences of mutually beneficial relationship between the SUA and her alumni to promote the welfare of the University</li> <li>15. To organize forums to the members of Convocation for the furtherance of the objectives and functions of the University</li> <li>16. To organize meetings and discuss any matter within the sphere of competence of the University and transmit any resolution arising from such discussions to the University Governing Authorities or to appropriate Government Authorities as the case may be</li> <li>17. To foster a strong relationship between the University and the entire Tanzanian society and to maintain a dialogue with the Government on Tanzania's social, economic, and other problems for purposes of promoting development in the country</li> <li>18. To build a database of members of the Convocation in order to enhance communication and information dissemination between the University and its former students and staff by collecting and storing the current and up-to-date information about the University Alumni and past SUA teaching staff; and</li> <li>19. To organize and announce, through news media, newsprint, the internet and any other means, all activities, and events to be conducted by the University in order to solicit funds, contributions, or advice by members of the Convocation.</li> </ol>
2.0	The Office of the Deputy Vice Chancellor, Academic, Research and Consultancy (DVC-ARC)	The office is headed by the Deputy Vice Chancellor responsible for academic, research and consultancy who is the principal assistant of and responsible to the Vice Chancellor in all matters pertaining to the academic activities of the University and in the absence of the Vice Chancellor, deputize for the Vice Chancellor. This office comprises units with the functions shown in 2.1 to 2.16 below.
2.1	College of Agriculture (CoA)	<p>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:</p> <ol style="list-style-type: none"> <li>1. Agricultural Extension and Community Development,</li> <li>2. Crop Science and Horticulture,</li> <li>3. Animal, Aquaculture and Range Sciences; and</li> <li>4. Soil and Geological Sciences.</li> <li>5. Human Nutrition and Consumer Studies</li> <li>6. SUA Modal Training Farm</li> </ol>
2.2	College of Forestry Wildlife and Tourism	<p>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 offer three undergraduate degree programs along with three masters and Doctoral degree programs as well as performing research.</p> <ol style="list-style-type: none"> <li>1. Department of Forestry and Environment Economics</li> <li>2. Department of Ecosystem and Conservation</li> <li>3. Department of Forest Engineering and Wood Science</li> <li>4. Department of Wildlife Management</li> <li>5. Department of Tourism and Recreation</li> </ol>

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SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> <li>6. Department of Forest Resource Assessment and Management</li> <li>7. Also, the college has three training forests located in Olmotonyi in Arusha, Mazumbai in Tanga and Kitulanhalo in Morogoro. Further, the Management has acquired 10,000 acres for development of training forests in Ifinga in Madaba</li> </ol>
2.3	College of Natural and Applied Sciences (CoNAS)	<p>Has a 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 departments: -</p> <ol style="list-style-type: none"> <li>1. Mathematics and Statistics</li> <li>2. Informatics and Information Technology</li> <li>3. Biosciences</li> <li>4. Geography and Environmental Studies; and</li> <li>5. Chemistry and Physics.</li> </ol>
2.4	College of Veterinary Medicine and Biomedical Sciences	<p>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 departments: -</p> <ol style="list-style-type: none"> <li>1. Veterinary Anatomy and Pathology,</li> <li>2. Microbiology, Parasitology and Biotechnology,</li> <li>3. Veterinary Medicine and Public Health,</li> <li>4. Veterinary Surgery and Theriogenology; and</li> <li>5. Physiology, Biochemistry and Pharmacology.</li> </ol>
2.5	College of Economics and Business Studies (CoEBS)	<p>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 offering advisory services to a wide range of public and private sector stakeholders. The college has the following departments;</p> <ol style="list-style-type: none"> <li>1. Agricultural Economics and Agribusiness</li> <li>2. Business Management</li> <li>3. Trade and Investment; and</li> <li>4. Finance and Accounting.</li> </ol>
2.6	College of Social Sciences and Humanities (CSSH)	<p>Has vision to become a leading College in Social Sciences and Humanities with emphasis in rural socio-economic transformation and sustainable 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; -</p> <ol style="list-style-type: none"> <li>1. Department of Policy Planning and Management,</li> <li>2. Department of Development and Strategic Studies,</li> <li>3. Department of Language Studies,</li> <li>4. Bureau of Development Research and Consultancy,</li> <li>5. Centre for Gender Studies,</li> <li>6. SUA Centre for African and International Languages; and</li> <li>7. Sociology and Anthropology</li> </ol>
2.7	School of Education	<p>Has been commissioned to conduct training, research and consultancy in various applied sciences, informatics and computational sciences, mathematics and statistics, biosciences, physics and chemistry, environment, and geography disciplines to undergraduate and postgraduate students at all levels. The school has following departments: -</p> <ol style="list-style-type: none"> <li>1. Educational Psychology and Counselling</li> <li>2. Curriculum and Instruction</li> <li>3. Educational Foundations and Management</li> </ol>
2.8	School of Engineering and Technology	<p>Has been commissioned to conduct training, research and consultancy in various engineering disciplines, irrigation, and water resources, civil, mechanics, Food and bioprocessing engineering, renewable energy and land survey to undergraduate and postgraduate students and other levels. The school has following departments: -</p> <ol style="list-style-type: none"> <li>1. Department of Agricultural Engineering</li> <li>2. Department of Civil and Water Resources Engineering</li> <li>3. Department of Food Science and Agro-processing</li> </ol>
2.9	Institute of Pest Management	<p>The institute have the following functions: -</p> <ol style="list-style-type: none"> <li>1. To conduct training in areas of pest biology, ecology, and management to postgraduate and undergraduate students</li> <li>2. To conduct basic and applied research in infectious diseases in the area of Pest Management</li> </ol>

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> <li>3. To support extension services and provision of consultancy in Pest Management control and early warning and responsiveness</li> <li>4. To coordinate research on Pest Management activities at SUA and to foster global collaboration in the area of Pest Management with stakeholders</li> <li>5. To serve as an Institute of excellence in research, training, and management of Pest Management</li> <li>6. To develop novel techniques and innovations in Pest Management</li> <li>7. To conduct basic and applied research in the biology and ecology of animal and plant pests</li> <li>8. To support extension services and provision of consultancy in pest management activities; and</li> <li>9. To coordinate research and management in infectious diseases using one health approach at SUA and to foster global collaboration in the area of pest management with stakeholders.</li> </ol>
2.10	Institute of Continuing Education (ICE)	<p>The institute has the following functions: -</p> <ol style="list-style-type: none"> <li>1. To offer and conduct demand driven short courses, seminars and workshops for farmers, extension personnel and other beneficiaries</li> <li>2. To disseminate agricultural innovations and technologies to end users</li> <li>3. To deliver outreach activities and community services through continuing education and various exhibitions</li> <li>4. To promote SUA activities by providing reliable and effective communication media to key stakeholders</li> <li>5. To provide adequate and quality facilities for training programmes, short courses, seminars, workshops, meeting, and conferences; and</li> <li>6. To collaborate with Governmental and Non - Governmental agencies in areas of outreach, consultancy, research, extension, and training.</li> </ol>
2.11	Directorate of Undergraduate Studies (DUS).	<p>The directorate has the following functions: -</p> <ol style="list-style-type: none"> <li>1. To conduct overall coordination and monitoring of undergraduate studies</li> <li>2. To serve as a Custodian to all the information and data related to undergraduate training and curricula</li> <li>3. To handle institutional linkages in connection to undergraduate studies</li> <li>4. To oversee undergraduate degree and non-degree admissions, and registration</li> <li>5. To prepare and coordinate undergraduate studies teaching, timetabling and examination activities</li> <li>6. To oversee compliance of regulations, guidelines and policy pertaining to undergraduate studies by staff and students; and</li> <li>7. To ensure policy and regulations are reviewed and updated as per SUA corporate strategic plan.</li> </ol>
2.12	Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy (DPRTC).	<p>The directorate has the following functions: -</p> <ol style="list-style-type: none"> <li>1. To conduct overall coordination and monitoring of postgraduate studies</li> <li>2. To perform overall coordination of research activities as conducted by Postgraduate Students and Members of Academic Staff</li> <li>3. To support and guide protection, management and transfer of technologies and innovations developed by SUA Researchers</li> <li>4. To serve as a custodian of all information and data related to research and postgraduate training</li> <li>5. To handle institutional linkages in connection to research projects and programmes and postgraduate studies</li> <li>6. To facilitate research fund mobilization and project cycle management</li> <li>7. To ensure compliance to research policy, regulations and guidelines among staff and students</li> <li>8. To review and update research, consultancy, intellectual property policies as required and as per SUA corporate strategic plan; and</li> <li>9. To coordinate development of new technologies.</li> </ol>

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SN	Unit	Functions in accomplishment of principal activities
2.13	The Sokoine National Agricultural Library (SNAL)	SNAL is the 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. As 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.
2.14	Mizengo Pinda Campus College, Katavi	The college is operational with the following programs: - <ol style="list-style-type: none"> <li>1. Bachelor of Science Bee Resources Management</li> <li>2. Diploma in Crop Production and Management; and</li> <li>3. Certificate in Tour Guide and Hunting Operation</li> </ol>
2.15	SACIDS Foundation for One Health	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.
2.16	National Carbon Monitoring Centre (NCCM)	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 who has also taken part in the development and establishment of the center. The center is headquartered at SUA and has a requirement of reporting to the Government through the Vice President’s Office-Environment.
3.0	The Office of the Deputy Vice Chancellor, Planning, Finance and Administration (DVC-PFA)	The office is headed by the Deputy Vice Chancellor responsible for Planning, Finance and Administration is the principal assistant of, and responsible to the Vice Chancellor in all matters pertaining to the Planning, Finance and Administration of the University, and in the absence of both the Vice Chancellor and the Deputy Vice Chancellor responsible for Academic, Research and Consultancy deputizes for the Vice Chancellor. This office comprises of units with the functions shown in 3.1 to 3.11 below:
3.1	Directorate 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.
3.2	Directorate of Planning and Investment (DPI).	DPI 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"> <li>1. Preparing and administering the University budget.</li> <li>2. Approving purchases for the University subject to available funds.</li> <li>3. Monitoring expenditures for budget compliance.</li> <li>4. Developing general master plan programs for overall planning operations including updates of land use, zoning, subdivision, transportation, and buildings.</li> <li>5. Interpreting the impact of government policies on the institution, reviewing, and recommending development proposals for compliance with various developmental regulations; and</li> <li>6. Overseeing the collection, organization, and maintenance of social, economic, governmental, and regulatory and census data for use in decision making.</li> </ol>
3.3	Directorate 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, students affairs section, students loan managements section and research grants management.
3.4	Directorate Information and Communication Technology (DICT).	DICT serves as the University’s arm for Services, Research, Teaching, and Consultancy in Information and Communication Technologies (ICT) Matters.
3.5	Directorate of Students’ Services	The directorate 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



SN	Unit	Functions in accomplishment of principal activities
		disciplinary matters pertaining to guiding students' lives in pursuit of their transformation into lifelong learners.
3.6	Directorate of Estates and Works	Responsible for maintenance of all University Infrastructures including building, roads, plumbing and sewerage systems and landscaping.
3.7	Directorate 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.
3.8	Department of Auxiliary Police	Established to ensure safety and security of staff and properties.
3.9	Department of Sports and Games	Established to coordinate sports and games activities for students and staff.
3.10	SUA Housing and Accommodation Bureau (SUAHAB)	Established to oversee housing and accommodation for students and staff.
3.11	The University Farm	Established to enhance practical training and research for researchers, students, and the community.

Source: SUA restructuring document 2021

### Revenue Generation

The University annual budget for Financial Year 2022/23 is TZS 126.83 billion. The budget is financed by internally generated funds emanating from tuition fees, sale of goods and services from internal income generating units, Government subvention that mainly supports in payment of salaries and other personnel emoluments; and funds from development partners (both internal and external) in support of research activities. During the year under review, proportion- wise, the Government contributed 33%; Development Partners 38% and internally generated funds 29% of the total budget.

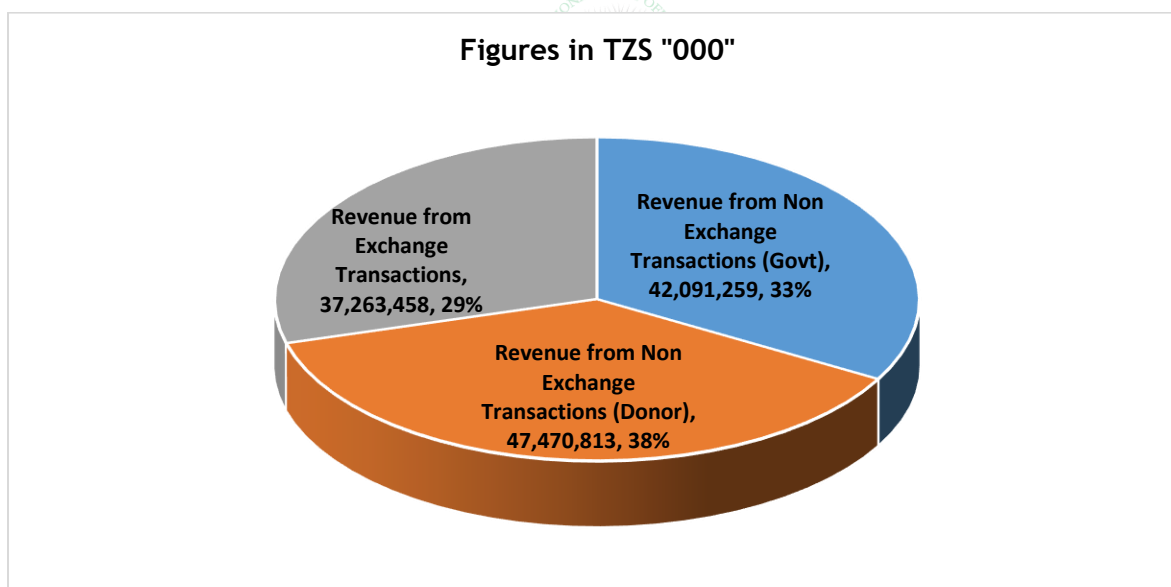


Figure 3: The proportion of contributions of income to the University budget by source in the year 2022/23

### The University's approach to innovation

The University is flexible and adaptive towards changes and based on its vision it encourages for more innovation and sharing of knowledge with both local and international communities. SUA's innovation has earned a remarkable recognition in the world of science and technology. This is vividly seen through disseminated research results such as the use of rat technology in detection of tuberculosis and sniffing of the land mines with a practical example of the activities in Angola and Cambodia.



Figure 4: Detection of landmines and tuberculosis bacteria using rats at SUA.

### Adapting to change

The University's activities are regulated through both national and international standards issued and revised from time to time by authorities and boards such as the Tanzania Commission for Universities (TCU), the Tanzania Bureau of Standards (TBS), the Public Procurement Regulatory Authority (PPRA), the National Board of Accountants and Auditors (NBAA); and International Accounting Standards Board (IASB).

In continuous upholding of best practices, the University is also a member of renowned international bodies such as the Inter-University Council of East Africa (IUCEA). Further, the University has progressed towards final stages in adoption of International Standards as approved and issued by the International Standards Organization (ISO).

Furthermore, the whole chain of university decision-making committees is made up of internal and external members with vast experience and therefore rigging off the rigidity in adapting to changes. To ensure compliance with Rules, Regulations and Standards; and effecting of proposed changes, the processes are reviewed and audited in annual basis by the internal and external Auditors from Government and Independent bodies.

### (c) Outputs

The University has succeeded in producing quality graduates and researched products and results in agriculture and allied sciences. The graduates and knowledge have been employed in both the Government and private sector spanning from agriculture, fisheries, mining, climate change and oversight bodies. Further, quality research in areas like One Health is another aspect that has been a priority, for instance recently, SUA researchers have been the major pioneers in research related to viral epidemics like Covid 19 pandemic.



**Figure 5:** The mobile laboratory for viral epidemics research

During the year under review, the University had several outputs including but not limited to: -

- i. Reached a target of 15,538 students as compared to 15,013 students from previous year. The same managed to undertake 1 and 2<sup>nd</sup> Semester examinations;
- ii. Conducted field practical for students in clusters 1 and 2. Furthermore, 900 students studying BSc. Horticulture, BSc. Agriculture, and BSc. Crop Conducted the University Teaching and Learning Improvement Programme (UTLIP) to 147 members of academic staff. The trainings were done from 22 to 25 November 2022 and 9 to 13 January 2023;
- iii. Conducted the University Teaching and Learning Improvement Programme (UTLIP) to 150 members of academic staff. The trainings were done from 22 to 25 November 2022 and 9 to 13 January 2023;
- iv. Continued to improve the model farm for hands-on training by planting new breeds of crops including banana, vegetables, field crop plantations for animal feeds, rehabilitation of animal farm houses at Magadu, and procurement of a grass chopper machine to supplement animal feeds. Also includes establishment of efficient technologies in raising and production of fish;
- v. Inaugurated the Oliver Tambo Research Chair for Viral Epidemics through the SACIDS Foundation for One Health of the Sokoine University of Agriculture;
- vi. Managed to serve the community through DNA sequencing research where in collaboration with Ministry of Health detected the field fever (leptospirosis) in Ruangwa, Lindi. Further in collaboration with "APOPO" has continued in training rats for detection of landmines in Angola and Cambodia and detection of tuberculosis in hospitals in Dar es Salaam, Morogoro and Pwani, Tanzania; and Mozambique and Ethiopia;
- vii. Managed to attend the Global Climate Change Conference (COP27) done in Sharm el-Sheikh, Egypt from 6 to 18 November 2022;
- viii. Continued to conduct outreach programs where on 18 October 2022 did train to 40 farmers and 5 Agricultural officers in Morogoro region. Also provided training to more than 100 members of staff from Tanzania Bureau Standards (TBS), Tanzania Revenue Authority (TRA), Zanzibar Public Procurement Development Authority (ZPPDA), Procurement and Supplies Professionals and Technicians Board (PSPTB);

- ix. Conducted vaccination to animals owned by the pastoralist's community in Morogoro Municipality where 57 households were involved. Further, in collaboration with Agricultural Officers, researchers from Israel and "SAKATA" Company Ltd from South Africa did research in 4 horticultural crops (vulnerability and harvest ratio). The research done was in collaboration with farmers in Tanzania;
- x. Academic staff continued to subscribe to the Google Scholar Citation Index and Research Gate in the proportion of 514 and 1062 to 522 and 1,080 respectively. This is an additional of 26 members of staff subscribing to Google Scholar Citation Index and Research Gate;
- xi. Ranked the 1 in terms of citations of research work among Universities in Tanzania (39<sup>th</sup> in Africa and 1,224<sup>th</sup> position globally) where a sum of 123,276 citations were quoted in Google Scholars as per assessment done by Webometrics in January 2023;
- xii. Managed to conduct international capacity building training in evaluation of sea water and environment for the western Indian Ocean corridor to scientists, managers, and other stakeholders from 19 to 24 November 2022. The training was done in Mbarali, Mbeya;
- xiii. Conducted two graduation ceremonies for the year where the University Council approved 4,019 students for graduation in ceremonies conducted in November 2022 and May 2023;
- xiv. Attended and showcased products in the 29<sup>th</sup> Nane-Nane Agricultural Fair conducted from 1 to 8 August 2023 in Morogoro and emerged the 1 winner among training institutions; and the 2<sup>nd</sup> overall winner). Further participated in the 17<sup>th</sup> Higher Learning Institutions exhibitions and obtained the Certificate of Participation. The exhibitions were organized by the Tanzania Commission for Universities (TCU) from 18 to 23 July 2022 in Dar es Salaam;
- xv. Managed to air 43 educational programs through SUA FM operating in frequency 101.1FM. Also conducted a radio and TV program (Mizani) on 5 February 2023 and 22 February 2023;
- xvi. Continued to collaborate by other stakeholders by signing MoUs with Ministry of Fisheries and Livestock for the youth incubation program. Also entered MoU with Ardhi University (ARU); University of Dar es Salaam (UDSM), State University of Zanzibar; Information and Communication Technologies Commission; and the University of Turku, Turkey in areas of education etc. Further signed MoUs with seven institutions which are under the Ministry of Agriculture. Furthermore, the University has revived the MoU with the Tanzania Cricket Association in usage of the cricket ground at SUA for training of youth;
- xvii. Managed to patent three research outputs and products through the Business Registration and Licensing Agency (BRELA) and managed to obtain copyright through the Copyright Office of Tanzania (COSOTA). The products patented and copyrighted includes the traditional herb based wound healing spray, the traditional herb based wound healing cream and gel and the SmartTB Web-Based Tool;
- xviii. Continued to offer soil analysis services to the community where during the period a total of 1,486 samples were received and processed;
- xix. Continued with tree planting campaign and productivity where a total of 40,859 seedlings were raised for planting during the year. A total of 16,888 were planted in SUA Campus, Olmotonyi Training Forest in Arusha; and 23,971 seedlings were raised in Mazumbai Campus, Lushoto out of which 6,107 seedlings were distributed to the neighbouring community for planting within their surroundings, 8,900 seedlings were planted at the Edward Moringe Campus, and 3600 planted at the Ifinga Training Forest;



- xx. Continued with rehabilitation of Office building, teaching and learning infrastructure;
- xxi. Reviewed University budget 2022/23 and Approved the University Annual Budget for the year 2023/24;
- xxii. Reviewed and Approved the Annual Procurement Plan for financial year 2023/24. Received Unqualified Audit Opinion for the Financial Statements of the year 2021/22;
- xxiii. Effectively participated in workers Union Day for the year, 2022/23; and
- xxiv. Qualified to become the first winner for the best presented financial statements for the year 2021/22 awarded by the National Board of Accountants and Auditors.

#### (d) Outcomes

The University has recognized an outcome of its operations as follows: -

- i. Increased reputation and goodwill nationally and internationally;
- ii. Increased space for staff, students, and research activities;
- iii. Improved quality of graduates because of improved infrastructure;
- iv. Increased employees' morale due to working in a prestigious University with good working environment and reputation;
- v. The University recognition in terms of quality in application of international standards used in operationalization of university activities;
- vi. Increased awareness of the community in environmental protection programs through the annual tree planting campaigns; and
- vii. Improved services and recognition by the surrounding communities due to the extension services done in a year.

## 2.2. CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

### 2.2.1. Significant features of the development and performance

The University has a five-year Corporate Strategic Plan covering the period 2021/22 to 2025/26. The CSP is directed towards achieving the core functions which are; teaching, research, and public service delivery. It also emphasizes on human, financial, and infrastructural capacity building, quality assurance, outreach activities and the realization of the new organizational structures. The University has plans to expand student enrolment from the current 15,538 students to 20,000 students by end of year 2025/26 with emphasis on improving infrastructure and gender balance.

The plan also covers, the emerging issues that have an impact on the delivery of the University mandate, such as the convergence of ICT, changing world of jobs for graduates where more focus is on introduction of demand driven degree programs to suit the needs of individuals and national priorities, requirement of life-long learning and public health emergencies. Further, the University has focused in building and acquiring new infrastructures. To start with, has acquired and established several facilities including but not limited to Mizengo Pinda Campus, Katavi, Tunduru campus, and the Ifinga Training Forest in Madaba, Songea.

Generally, the CSP provides a roadmap for all SUA's operations aiming at achieving its mandate and thereby providing a fundamental framework for planning, implementation,

and performance of planned activities across the University, which are the basis for efficient and effective resource allocation.

### 2.2.2. The University Future Strategies

The University has the following strategies in attainment of its objectives;

- i. Increase internally generated income through strengthening of the existing income generating units, and introducing new income avenues; and reduce dependence on donors;
- ii. Increase efforts to solicit funds from different sources including the Government and development partners to enable SUA to construct new and rehabilitate the existing infrastructure;
- iii. Continue to review the existing academic programmes and development of new undergraduate, postgraduate, and non-degree programmes as per University Qualifications Framework (UQF) to improve quality and attracts new students/ entrants to programs offered at SUA. It is very likely that soon, SUA will face stiff competition during admission. This threatens the realization of the strategic objectives and especially the Strategic Objective;
- iv. Aims to Increase Students Enrolment and Improve Quality of Graduates and therefore more focus will be put into review of the programs and establishment of proper infrastructure to suit the emerging demand of both internal and external stakeholders in balance with the national priorities; and
- v. Strengthen and promote joint research activities with regional and international partners/organizations/institutions. This also includes Participate actively in activities of the professional and academic organizations in which the University is a member or could forge future affiliation in a quest to establish and foster collaboration with other institutions locally and internationally.

### 2.2.3. Aspects of the Statements of Financial Performance Linked to other Results

During the year under review, SUA had revenue of TZS 86.25 billion (2022: TZS 82.11 billion). Similarly, SUA had an expenditure and transfers of TZS 85.81 billion (2022: TZS 80.87 billion).

### 2.2.4. Results for the Year

During the financial year 2022/23, total revenue for the University was TZS 86.25 billion (2022: TZS 82.11 billion). Likewise, the total operating expenses and transfers was TZS 85.68 billion (2022: TZS 80.87) and therefore recorded a surplus of TZS 446.70 million (2022: TZS 1.24 billion). The decrease in surplus is mainly attributable to the net loss in fair valuation of assets and liabilities.

### 2.2.5. Trend analysis on the aspects of the financial performance

#### (a) Revenue Trend

Generally, the University revenue has decreased from TZS 96.10 billion in 2018/19 to TZS 86.25 billion in financial year 2022/23. The decrease is directly attributable to change in both micro and macro-economic parameters which in turn led to change in both national and international

policies and dynamics. The emergence of Covid 19 and the Ukraine war disrupted both the local and international economies.

This led to changes in both the local and international policies where the University is part and parcel. Some of the development partners from European Union etc who had MoUs with SUA scaled down their operations and hence affected the collaboration arrangement which also include funding.

**(b) Trend Analysis for Revenue Items with Significant Impact**

**i. Government Recurrent Grant**

Over the past five years the Government recurrent grant for personnel emoluments has decreased significantly from TZS 43.36 billion in 2018/19 to TZS 36.86 billion in 2022/23. The decrease is directly attributable to the retirement of members of staff whose positions have remained vacant. Also, it is a result of Government data cleaning exercise to members of staff done between the years 2017/18 to 2019/20 where a good number of staff with unqualified academic certificates were relieved off duty. These altogether led to a substantial decrease of wage bill. The trend in receipt of the grant is as shown in Figure 6 below.

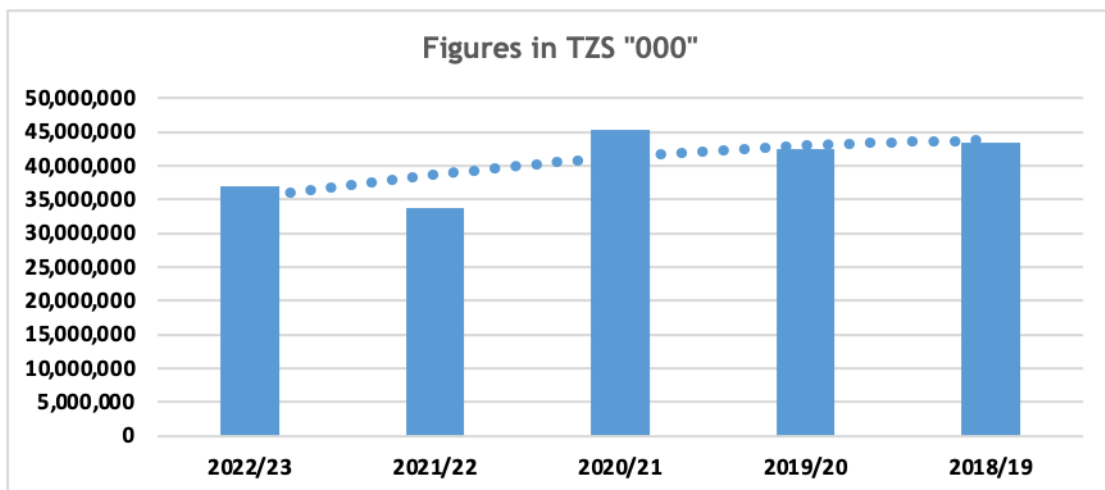


Figure 6: The trend in receipt of Government recurrent grant for 2022/23

**ii. Government Development Grant**

Over the past five years, the Government development grant has decreased from TZS 8.42 billion in 2018/19 to TZS 2.34 billion in 2022/23. However, there is a favorable development in the recent years where by the end of the year 2021/22, the Government entered into a Financing Agreement with the World Bank and managed to secure a sum of USD 32 million equivalent to TZS 73.6 billion for the Higher Education for Economic Transformation (HEET) project as explained in Part 4.3 of this report. Further, the trend in receipt of the Government Development grant is as shown in Figure 7 below.

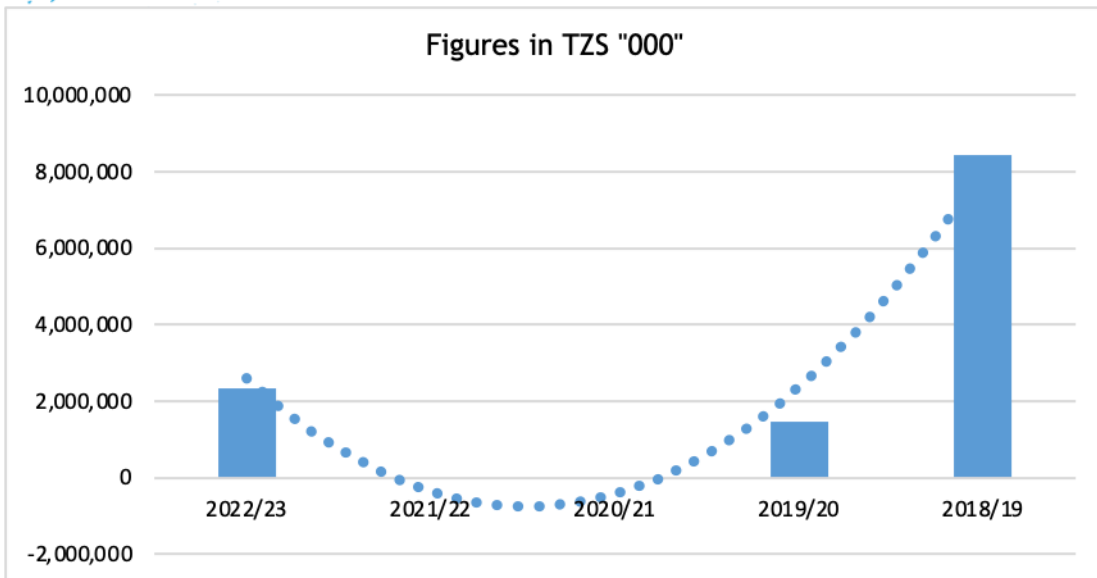


Figure 7: The trend in receipt of Government grant for development by 30 June 2023

iii. Government Grant-Non-Monetary

Over the past five years the Government grant non-monetary increased from TZS Nil in financial year 2018/19 to TZS 1.70 billion in financial year 2022/23. The non-monetary grant includes the amount recognized for non-monetary items such as revaluation of donated assets, transfer of donor funded assets which has fulfilled the conditions in the Financing Agreements and MoUs. The parabolic movement depicts that non-monetary item is not very common and hence they increase and decrease as and when the activities increase and decreases. The trend for non-monetary receipt is as shown in Figure 8 below.

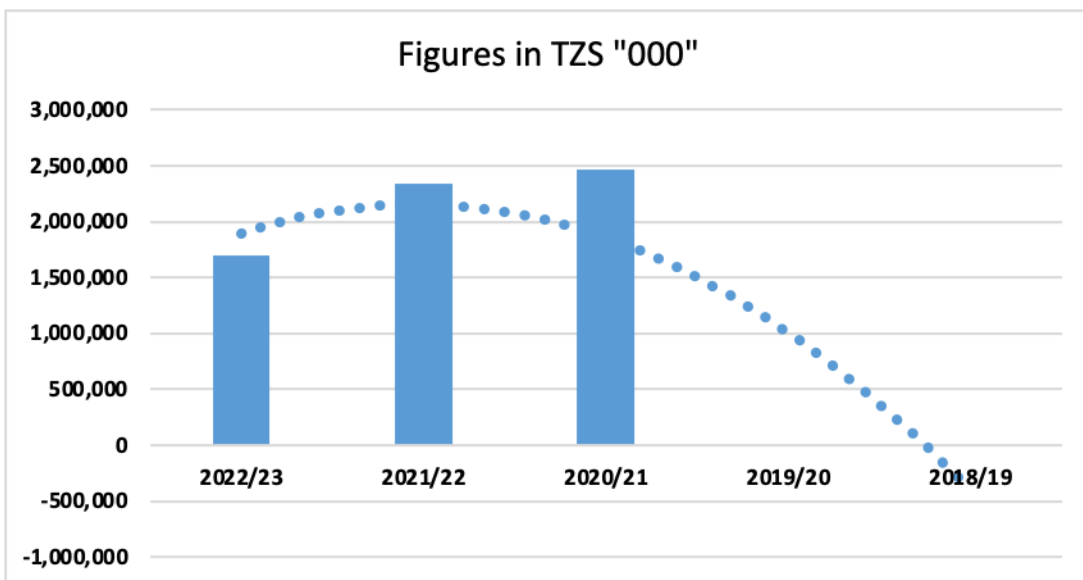


Figure 8: The trend in Government grants non-monetary for the year 2022/23

Further, during the year under review the non-monetary grant includes the increase as a result of recognition of the Work in Progress transferred to assets after completion of the construction project, recognition of the value of furniture made



at own workshop at Olmotonyi Forest Training Centre in Arusha; and recognition of bookshelves made at own carpentry workshop at Mizengo Pinda Campus, Katavi.

Furthermore, during financial year 2020/21, there was a substantial increase of value from TZS NIL to TZS 2 billion after valuation of land and building at Mizengo Pinda Campus, Katavi.

**iv. Income from Development Partners**

Over the past five years, the income from development partners has decreased from TZS 16.95 billion in 2018/19 to TZS 14.69 billion in financial year 2022/23. The overall decrease is directly attributable to emergence of the global Covid 19 pandemic and the Russia & Ukraine war. A slight increase to TZS 17.64 billion in financial year 2020/21 was caused by receipt of funds for Covid 19 research done in East and Central Africa. The trend in receipt of Development Partners Funds is as shown in Figure 9 below.

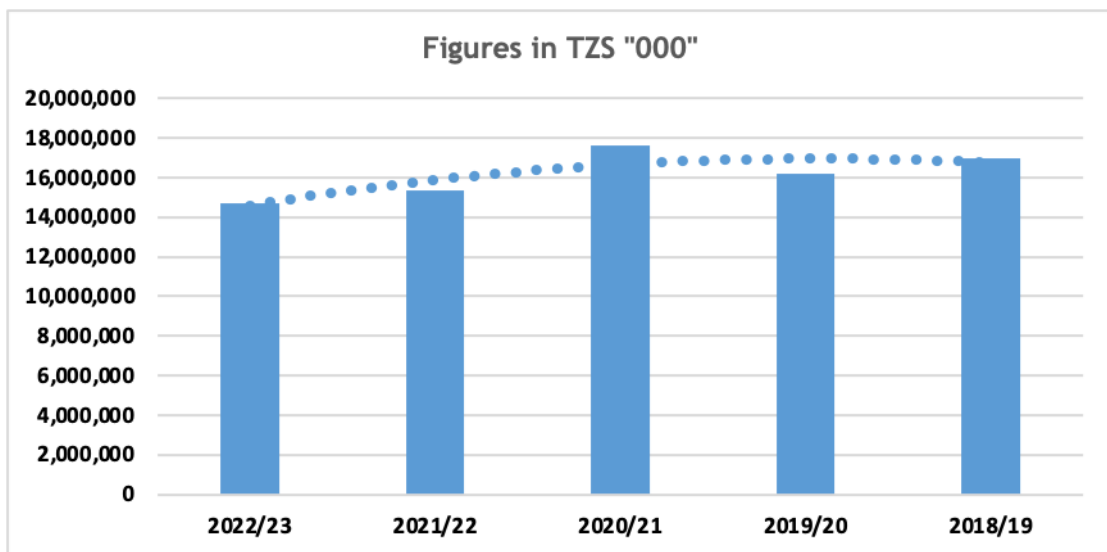


Figure 9: The trend in receipt of development partners funds for 2022/23

Measures have been taken to counter the effect where the University has increased the amount set aside for research from TZS 500 million in 2019/20 to TZS 1 billion in financial year 2022/23 to boost research activities.

**v. Revenue from Exchange Transactions**

Over the past five years, the revenue from exchange transactions has increased from TZS 20.02 billion in 2018/19 to TZS 27.06 billion in 2022/23. The increase is directly attributable to the increase in a number of students from 10,700 in 2018/19 to 15,479 in 2022/23.

Further, the University has taken measures to increase internally generated income where cost cutting measures have been implemented and other avenues of revenue including acquisition and plantation of forests for training and business has been done. The trend of revenue is as shown in Figure 10 below.

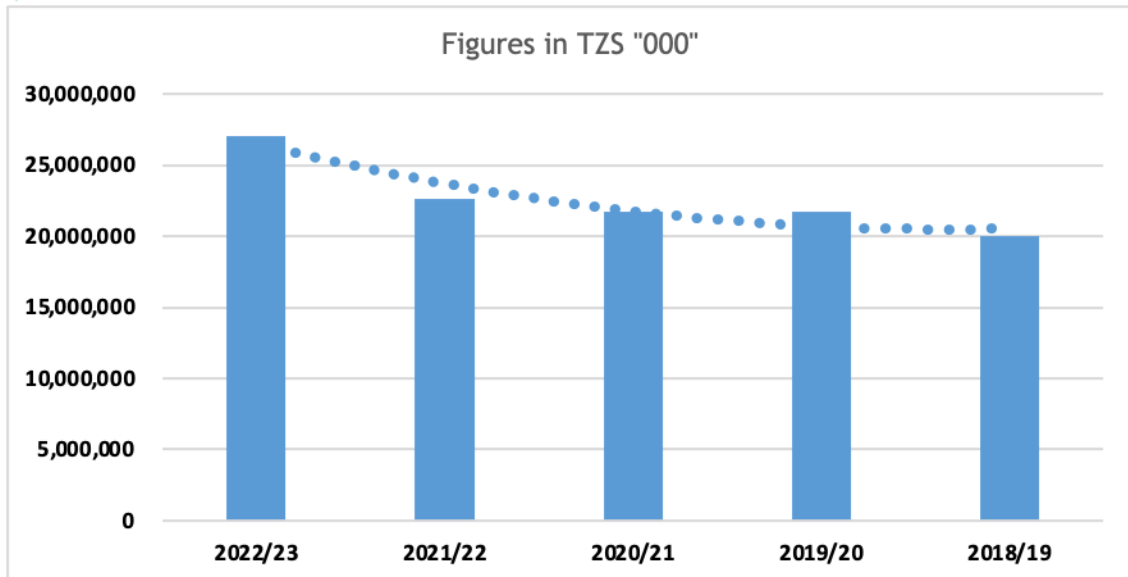


Figure 10: The trend of revenue from exchange transactions for the year 2022/23

vi. Amortization of deferred asset grant

Over the past five years, the amortization of deferred asset grant has decreased from TZS 1.10 billion in 2018/19 to TZS Nil in 2022/23. The decrease is a result a complete adoption and capitalization of assets which were initially under the care of research projects but whose lifespan has ended . The trend of amortized amounts is as shown in Figure 11 below.

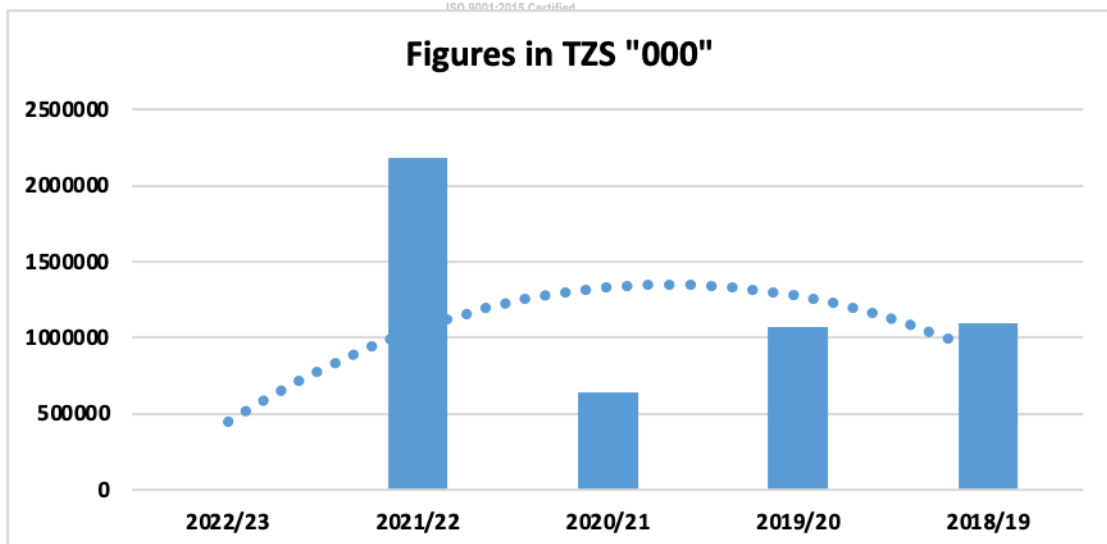


Figure 11: The trend in amortization of deferred asset grant for 2022/23

vii. Fair Value Gain on Value Gain on Assets and Liabilities

Over the past 5 years the fair value gain on assets and liabilities has decreased from TZS 3.60 billion in 2018/19 to TZS Nil in 2022/23. The increase and decrease is normally caused by the valuation of biological assets including forest and crop plantations; and the determination of the effect of changes in foreign exchange as per International Public Sector Accounting Standard 4 (IPSAS 4).

Therefore the significant decrease in trend is mainly attributable to the gains and losses in valuation of forest and crop plantation. The change in valuation depends on other factors which also includes a change in inflation; treasury bills; rates which in turn affects the discounting factor used in valuation of the assets. Further it also consists of the change in volume due to variation in factors including but not limited to the Current Annual Increment (CAI) of the forest; and the related environment. The respective trend showing a decrease is as shown in Figure 12 below.

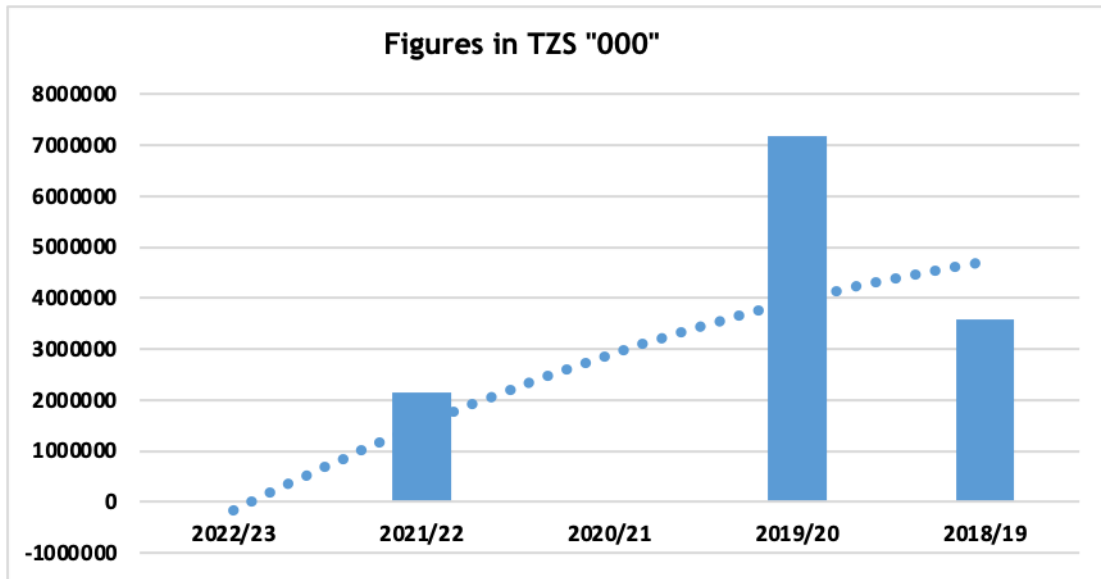


Figure 12: Trend for the gain in valuation of assets and liabilities for 2022/23

(c) **The Trend in Overall Expenditure**

Generally, the University expenditure and transfers increased from TZS 81.06 billion in 2018/19 to TZS 85.68 billion in financial year 2022/23. The increase in spending directly attributable to the increase in university activities including training, research, outreach and consultancy. However, the University has also imposed the cost cutting measures where the utility and electrical meters as well as bulky purchase of material and consumables.

(d) **Trend Analysis for the Specific Expenditure Items with Significant Impact**

i. **Wages, Salaries and Employee Benefits**

Over the past 5 years the expenditure on wages, salaries and employee benefits has decreased from TZS 52.10 billion in 2018/19 to TZS 50.31 billion in 2022/23. The decrease is attributable to retirement of members of staff whose replacement is in progress. Further, there was a data cleaning exercise for staff with unqualified certificate and their replacement is underway. The trend of this expenditure is as shown in Figure 13 below.

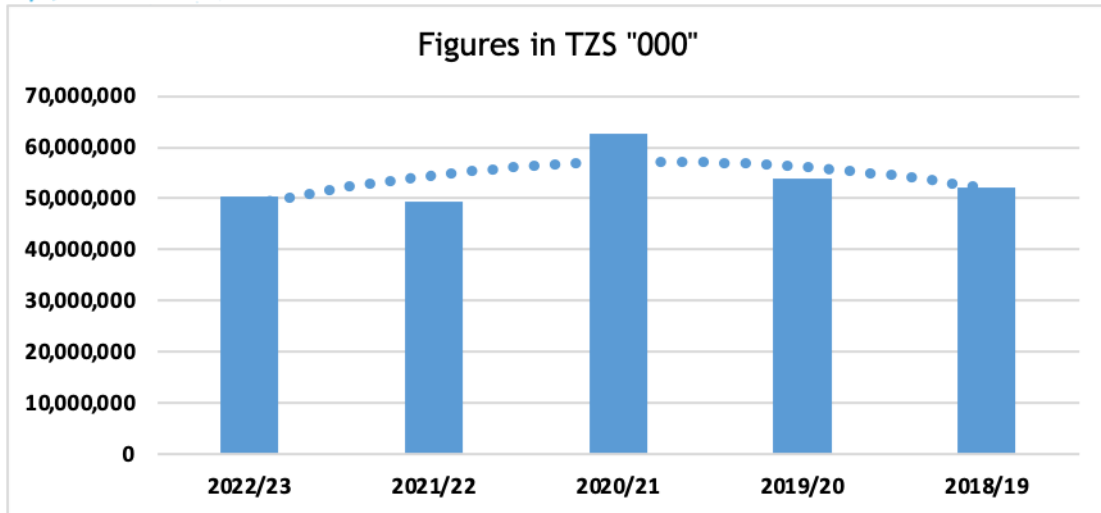


Figure 13: Trend in payment of salaries, wages and employee benefits for 2022/23

ii. Use of Goods and Service

Over the past 5 years, the trend in use of goods and services has increased from TZS 23.70 billion in financial year 2018/19 to TZS 26.31 in financial year 2022/23. The increase is attributable to the increase in activities which also includes increase in the number of students, research and members of stakeholders across time. The trend of use of goods and services is as shown in Figure 14 below.

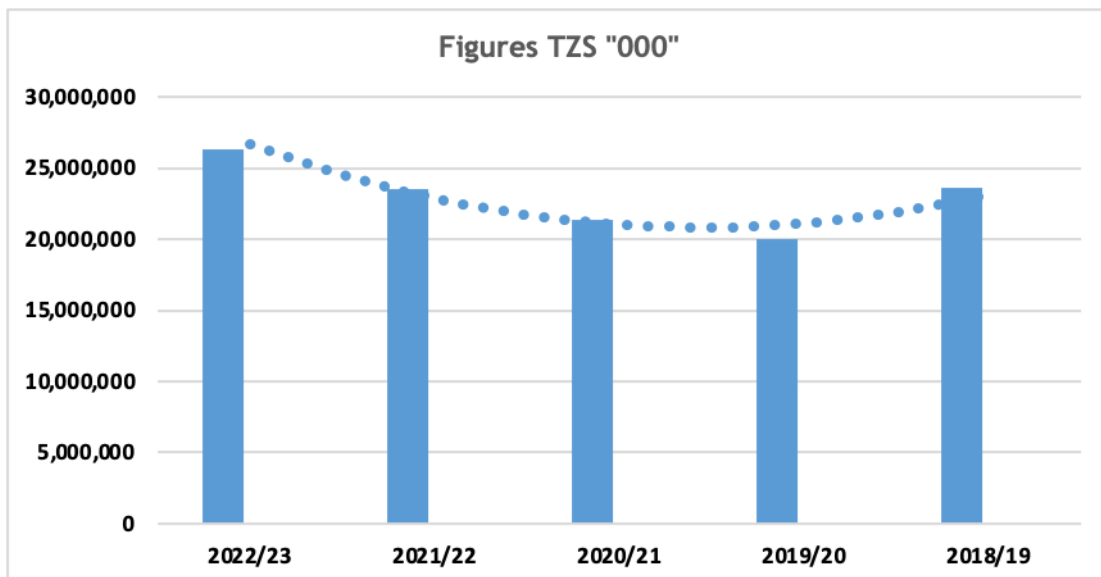


Figure 14: Trend in payment for use of goods and services for 2022/23

iii. Maintenance Expenses

Over the past five years, maintenance expenses has decreased from TZS 2.74 billion in 2018/19 to TZS 1.21 billion in 2022/23. The decrease is attributable to introduction of robust mechanisms in control of labour and material costs; which also includes bulky purchase. The trend of maintenance expenses is as shown in Figure 15 below.

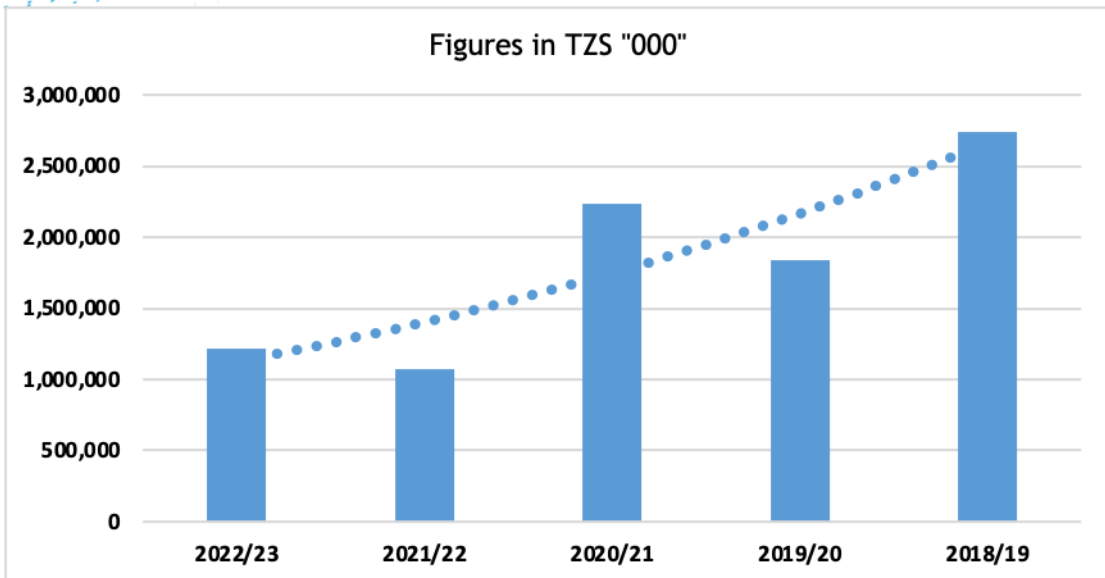


Figure 15: The trend of maintenance expenses for 2022/23

iv. Other Expenses

The trend shows an increase in other expenses from TZS 300.00 million in 2018/19 to TZS 1.95 billion. The increase is attributable to the increment in University activities while the other part is a result of reclassification of the MUSE Accounting system where some of the expenses including Audit fee which were stand alone are now part and parcel of other expenses. The trend for other expenses is as shown in Figure 16 below.

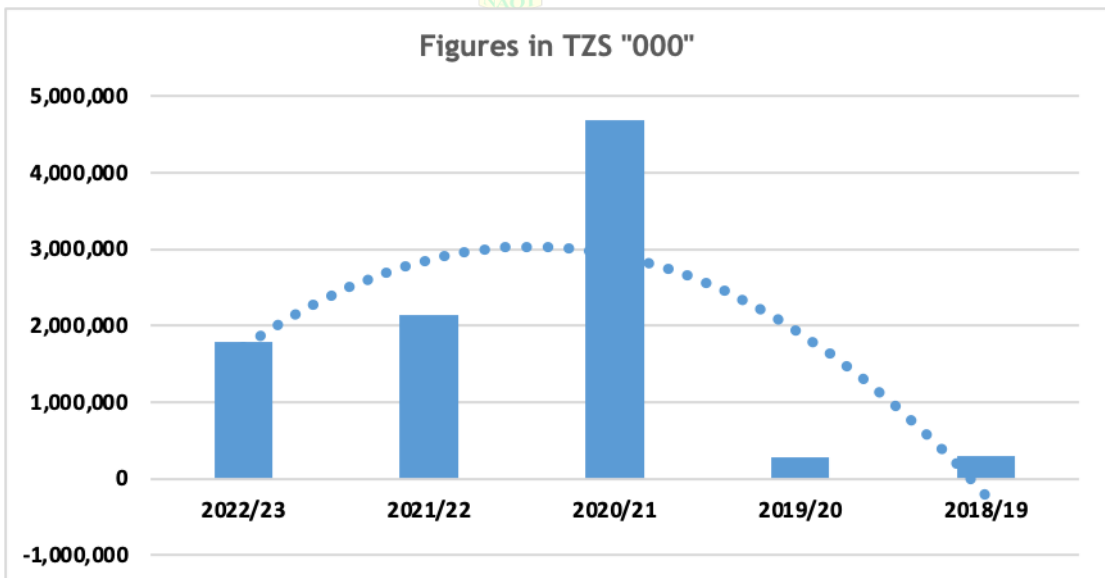


Figure 16: The trend for other expenses for 2022/23

v. Depreciation of Property, Plant and Equipment

Over the past 5 years depreciation charges have increased from TZS 2.25 billion in 2018/19 to TZS 5.58 billion in 2022/23. The general increase is directly proportional to the increase in University operations which calls for additional acquisition of assets and construction of infrastructure over time. The trend in increase of depreciation is as shown in Figure 17 below.

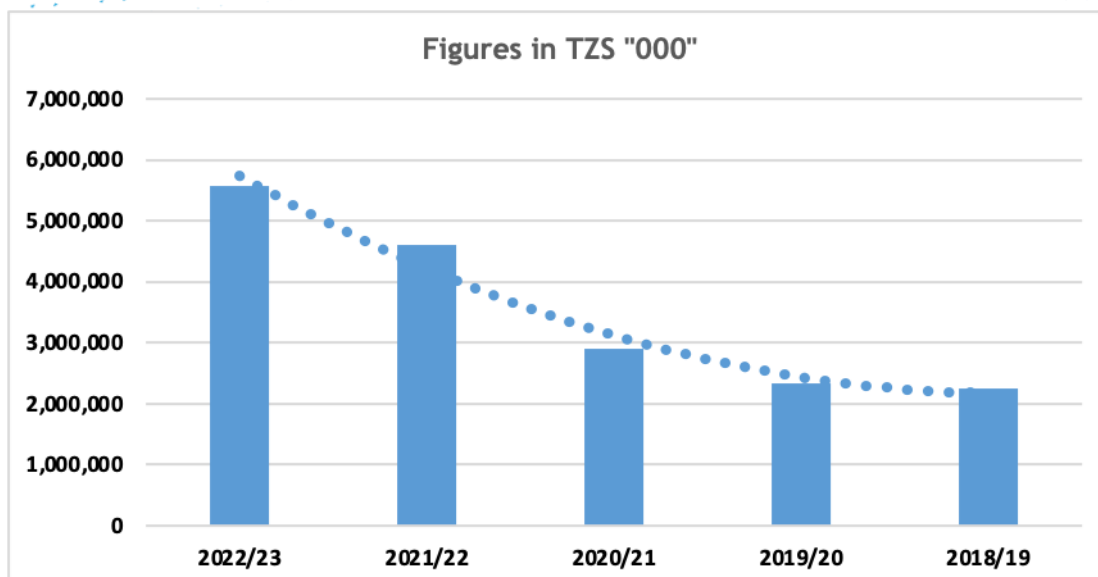


Figure 17: The trend of depreciation charges for 2022/23

## 2.2.6. Academic Performance

### a) Undergraduate and None-Degree Programs

In the financial year 2022/23, SUA had 14,421 (8,738 male and 5,683 female students) compared to 14,123 students in the previous year. This includes 13,979-degree program students, and 442 for none-degree programs (348 diploma students; and 94 Certificate students) depicted with an upward trend in Table below. During this financial year under review 3,614 students (2,214 male and 1,400 female) graduated from various undergraduate and non-degree academic programs.

Table 2: The trend of undergraduate and non-degree programs and related number of graduands as at 30 June 2023

Details	2022/23	2021/22	2020/21	2019/20	2018/19
Male	8,738	8,731	8,587	7,739	6,621
Female	5,683	5,392	5,240	4,483	3,609
<b>Total</b>	<b>14,421</b>	<b>14,123</b>	<b>13,827</b>	<b>12,222</b>	<b>10,230</b>
<b>Graduated</b>	<b>3,614</b>	<b>2,941</b>	<b>2,941</b>	<b>2,692</b>	<b>2,587</b>

Source: SUA Audited Financial Statements

### b) Postgraduate Degree Programs

During the year 2022/23 a total of 1,058 (667 male and 391 female) students were enrolled for studies to different postgraduate degree programs in comparison to 891 students enrolled in year 2021/22. Out of these 5 (3 male and 2 female) registered for Postgraduate Diploma in Education, 792 (494 male and 298 female) registered to various master's degree programs, while a total of 261 students (169 male and 92 female) registered for PhD studies depicted with an upward trend in Table 3 below.

During the year under review the University managed to offer 12 PhD degree Programs (2022: 12 PhD Programs) and 63 Postgraduate Diploma and master's degree programs (2022: 63). Further a total of 117 (68 male and 49 female) students graduated in comparison to 142 students who graduated in the previous year.

Further, the trend of admission of postgraduate students has increased from 180 in year 2018/19 to 1,058 in 2022/23. This increase is attributable to the expansion of training capacity which includes change in policies and resources. Also, the number of graduated postgraduate students has decreased from 180 in 2018/19 to 117 in 2022/23 due to the number of students who did not complete their research studies on time due to several reasons among other things including the delayed works due to emergence of Covid 19 pandemic (for instance some of the REFOREST program students with researches spread in Tanzania, Kenya, Uganda, Rwanda and Ethiopia). This trend of five years is as shown in Table 3 below.

**Table 3: The trend in number of postgraduate degree students as at 30 June 2023**

Details	2022/23	2021/22	2020/21	2019/20	2018/19
Male	667	565	439	405	306
Female	391	326	260	254	164
<b>Total</b>	<b>1,058</b>	<b>891</b>	<b>699</b>	<b>659</b>	<b>470</b>
Graduated	117	142	225	190	180
Degree Programs	12	12	12	11	11

Source: Audited Financial Statements

### c) Research Associateship

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 22 new research associates (5 male and 17 female) from various Institutions across the world compared to 18 registered in the previous year. The decline in number is a result of continued restrictions of Covid 19 pandemic in research collaborating partners.

Further, the number of research associates over the past five years have decreased from 52 in financial year 2018/19 to 22 in financial year 2022/23. This is mainly attributable to the decline in research collaboration between SUA and the associates since the emergence of Covid 19 pandemic and right after the Ukraine war in February 2023. The numbers for each year over the past five years is as shown in Table 4 below.

**Table 4: The trend in number of research associates as at 30 June 2023**

Details	2022/23	2021/22	2020/21	2019/20	2018/19
Male	5	5	5	19	24
Female	7	13	2	22	28
<b>Total</b>	<b>22</b>	<b>18</b>	<b>7</b>	<b>41</b>	<b>52</b>

Source: Audited Financial Statements

### d) Research and Outreach

During the respective period, the University had 195 (2022: 133) research projects funded by various donors which were carried out across the country, a decrease of 48 from previous year. Research projects undertaken for the year under review, comprised both basic and applied research. Outreach activities were also carried out in different locations within the



Country. Technological inventions were disseminated to stakeholders aiming at improving output in both quantity and quality.

During the year under review, SUA researchers published 325 (2022: 294) research articles in the form of conference papers, book chapters, books, and journals. Further, the number of research projects have started to pick up from 94 in 2018/19 to 195 in financial year 2022/23. The increase is attributable to the University efforts in support of the junior researchers to write the fundable research proposals where the funds set aside have increased from TZS 500 million in financial year 2019/20 to TZS 1.00 billion in financial year 2022/23. The trend of the research projects recorded per annum is as shown in Figure 18 below.

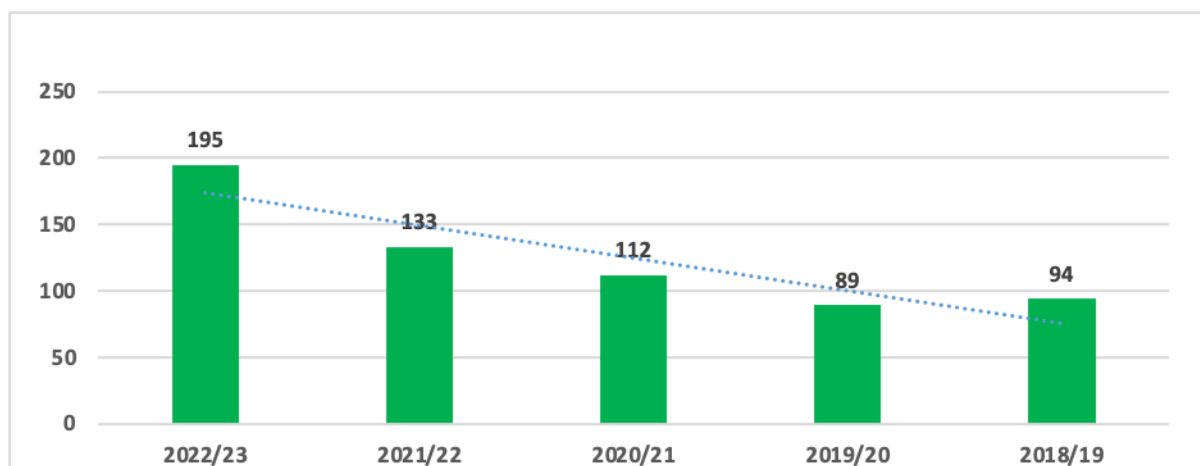


Figure 18: The trend in number of research projects as at 30 June 2023

## e) Institutional Capacity Building

### i. Infrastructural Development

- **Work in Progress**

- Rehabilitation of infrastructure at Mizengo Pinda Campus, Katavi (Completed by 72%).
- Rehabilitation of staff houses (Completed by 95%).
- Rehabilitation of the Morning Sight building (Completed by 70%).
- Rehabilitation of various teaching and learning infrastructure (Completed by 63%)
- Construction of the academic building for the College of Social Sciences and Gender at Kihonda (Completed by 3%).
- Expansion of the Library building at Solomon Mahlangu Campus (Completed by 60%).
- Construction of toilet at Department of Animal Science, Aquaculture and Range Management (Completed by 45 %).
- Construction of the building for the “African Centre of Excellence East and Southern Africa Innovative Rodent Pest Management and Biosensor Technology Development (ACE IRPM & BTS)” at Edward Moringe Campus (Completed by 98%).



- o Construction of the building for SACIDS African Centre of Excellence for Infectious Diseases of Humans and Animals in Eastern and Southern Africa (SACIDS ACE) {Completed by 3%}.
- o Construction of various infrastructure through the HEET project (Completed by 9%).

**ii. Staff Development**

During the year under review 166 (2022:191) members of staff were undergoing training as indicated in Table 5:

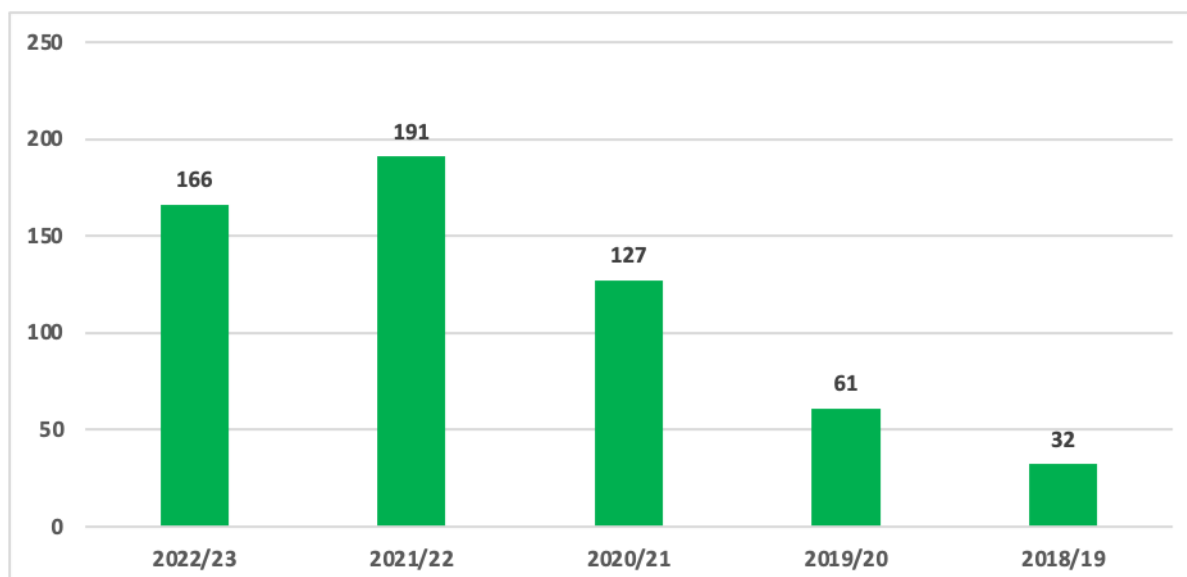
**Table 5: The number of staff on training for the year 2022/23**

Training Level	Administrative staff		Academic staff	
	2022/23	2021/22	2022/23	2021/22
PhD	6	7	70	56
Second Degree	5	7	25	17
First Degree	40	36	-	-
Diploma	25	21	-	-
Certificate	05	12	-	-
<b>Total</b>	<b>81</b>	<b>83</b>	<b>85</b>	<b>73</b>

Source: The SUA Human Resource Department Reports 2022/23

During the year under review, 13 academic staff and 18 administrative staff completed their studies. Also, the University continued to support members of staff in attendance of short courses, seminars, and workshops within and outside the country.

Further, the trend of staff training has increased over the past five years from 32 in financial year 2018/19 to 166 in financial year 2022/23. This is directly attributable to the University’s desire of building capacity to its staff to attain the desired standards of efficiency. To supplement on that, the University is currently preparing the Training Policy to cater for the current and emerging training needs. The trend over the past five years is as shown in Figure 19.



**Figure 19: The trend in number of staff training as at 30 June 2023**

**f) Observed challenges during the financial year and their effect on development, performance, and future perspectives**

The following were the identified challenges during the year: -

- i. Inadequate financial resources;
- ii. Aged infrastructure which requires rehabilitation or replacement;
- iii. Shortage of manpower to undertake planned activities;
- iv. The annual operating plans were greatly affected by untimely disbursement of funds and emerging issues that were not part of the original plan (e.g., the Russia-Ukraine war);
- v. Changing nature of future jobs and opportunities calls for a relook of how the university can play a role in ensuring that graduates have the requisite educational wellbeing, possibly by embracing life-long learning; and
- vi. Convergence of information and communication technologies such as the use of Artificial Intelligence (AI) have a bearing on the future of university business; thus, it will be important to take advantage of these developments where possible.

However, there is also an ongoing debate about the use of AI in Higher Learning Institutions where it is argued that Artificial intelligence is surrounded by myths and misconceptions. So, it is worth debunking some of these fallacies. Further, some educators are concerned that if students and researchers rely on AI, their critical thinking and problem-solving abilities may be compromised, along with their capacity for learning independently. However, the key to successfully integrating AI into education is to understand that intelligent tools are not a replacement for human expertise. Thus, this is a critical area in the education sector that needs to be looked upon.

**g) The state of key stakeholder relationships and how the organization has responded to key stakeholders' legitimate needs and interests**

The University has been keen on responding to stakeholders' needs including but not limited to students, employees, employers etc. This has been enabled by effective means of feedback starting from internal communication where stakeholders are involved in decision making meetings and their views are channeled to the vital decision-making organs of the University including the Senate and the University Council. Also, the University is progressing towards devising other means including deployment of tracer studies in collection of views from stakeholders about the quality of training and research in relation to production of quality graduates and other products to the society.

To comprehend that, all the University's curricula are now developed under the University Qualifying Framework (UQF) issued by the Tanzania Commission for Universities (TCU). The UQF was designed to ensure that the curricula and programs developed are based on the demands by employers (job markets) and other actors. Further, the University has analyzed stakeholders' needs to ensure that the Strategic Objectives are positioned to meet their expectations as shown in Table 11.

## h) The main trends and factors which are likely to impact on prospects

In implementing the 5<sup>th</sup> SUACSP 2016-21, the University had seven Strategic Objectives including (i) to Improve health services, prevent, treat and control HIV/AIDS, non-communicable diseases and other public health emergencies; (ii) Implement National Anti-Corruption Strategy; (iii) Increase student's enrolment and improve quality of graduates; (iv) Increase the volume and quality of research, publications and innovations; (v) Enhance outreach, publicity, linkages and partnerships; (vi) Enhance university financial management and sustainability; (vii) Improve teaching, research and learning environment; (viii) Improve management and institutional governance; and (ix) Mainstream gender issues.

Banking on previous experience, the implementation of the 5<sup>th</sup> SUACSP Strategic Objectives, it is estimated that the University will incur an overall expenditure of TZS 568 billion where the Government is expected to contribute about TZS 277 billion to the estimates in form of personal emoluments and development funds. Development partners are expected to contribute about TZS 104 billion for staff training, research, outreach activities and infrastructural development. SUA on the other hand is expected to raise TZS 175 billion from internal sources to contribute to the Plan. The remaining TZS 12 billion will be raised from borrowing and partnerships with the private sector developers through Public-Private-Partnerships arrangement as summarized in Table 6.

**Table 6: Financing Contribution to the 5th SUACSP 2021/22-2025/26 (TZS 000)**

Sources	Contribution (TZS)	Percentage
Government subvention	277,000	49
Internally generated income	175,000	31
Development Partners	104,000	18
Private Sector and borrowing	12,000	2
<b>Total</b>	<b>568,000</b>	<b>100</b>

Source: SUA CSP 2021-2026

In accomplishment of these milestones, the University has the following underlying assumptions:

- i. Availability of adequate human, financial and infrastructural resources to implement the planned activities for achievement of the Strategic objectives;
- ii. Stakeholders continue to support fully and respond effectively to the needs of 5<sup>th</sup> SUACSP during the implementation. This includes availing of accurate information as per implementation plan;
- iii. Retention of competent and motivated staff for smooth implementation;
- iv. Presence of an effective monitoring and evaluation system that is accompanied by systematic and efficient information sharing mechanisms; and
- v. Prevalence of Peace and tranquility at the University.

## i) The University's expectations about the external environment likely in short, medium, and long term

The University survives in an environment with numerous stakeholders with different expectations and needs. The Management managed to scan the internal and external environment and managed to establish the strengths, weaknesses, opportunities, threats, aspirations and results necessary in detection and curbing of risks as well as tapping into

emerging opportunities for the brighter future in accomplishment of the strategic objectives. The analysis is as shown in Table 7: -

**Table 7: SWOC-AR Analysis for Sokoine University of Agriculture**

Strengths	Weaknesses	Opportunities
<ul style="list-style-type: none"> <li>• Good internal governance and administration system</li> <li>• Presence of qualified and competent staff</li> <li>• Presence of attractive academic programmes</li> <li>• Recognized as one of the key training and research institutions in the country</li> <li>• Availability of adequate arable land</li> <li>• Availability of good research and teaching laboratories</li> <li>• Teamwork among staff across university departments</li> <li>• Partnership with relevant industries and accreditation bodies</li> <li>• Affiliate members of higher learning associations</li> </ul>	<ul style="list-style-type: none"> <li>• Staff turnover</li> <li>• Inadequate teaching space</li> <li>• Inadequate office space</li> <li>• Inadequate use of ICT in teaching and learning</li> <li>• Inadequate infrastructure for practical learning</li> <li>• Inadequate staffing levels</li> <li>• Limited basic and strategic research</li> <li>• Low levels of community and stakeholder engagement</li> <li>• Inadequate funds</li> <li>• Inadequate competent technical staff</li> <li>• Lack of accredited laboratories</li> <li>• Low publicity and marketability of the University</li> <li>• Underutilized land</li> <li>• Lack of maintenance culture</li> </ul> 	<ul style="list-style-type: none"> <li>• Increased supply of potential applicants to SUA programmes</li> <li>• Government willingness to strengthen higher education</li> <li>• Collaborations with other sectors of the economy</li> <li>• Government willingness to strengthen the agricultural, livestock and forests sectors</li> <li>• Collaboration with NGOs, farmer groups, CBOs</li> <li>• General support from the university council</li> <li>• Collaboration with national, regional, and global institutions</li> <li>• Potential to attract international students</li> <li>• Potential for expansion</li> </ul>
Challenges/Threats	Aspirations	Results
<ul style="list-style-type: none"> <li>• Declining government subvention</li> <li>• Competition from other higher learning institutions</li> <li>• Inadequate teaching and learning infrastructures to accommodate increasing number of qualified applicants</li> <li>• Changes in Government policies and regulatory frameworks</li> <li>• Limited source of scholarships for students</li> <li>• Threats of HIV/AIDS, Covid-19, and non-communicable diseases</li> <li>• Gender imbalance</li> <li>• Risks of increasing plagiarism tendencies among students due to increased dependence on internet and web resources.</li> </ul>	<ul style="list-style-type: none"> <li>• Highly competitive and vibrant in terms of teaching, research, and outreach/public service</li> <li>• Establishment of a commercial farm for entrepreneurial incubation and research</li> <li>• Produce quality and competitive graduates</li> <li>• Forge strong strategic partnership with national, regional, and global institutions</li> <li>• Generate sustainable income from financially and economically viable enterprises</li> <li>• To be free from plagiarism</li> </ul>	<ul style="list-style-type: none"> <li>• Percentage increase in enrolment levels</li> <li>• Students graduates in time</li> <li>• Rate of employment (public/private/self)</li> <li>• Increased number of quality publications</li> <li>• Increased level of influence on policy</li> <li>• Increased multi-stakeholder engagement</li> <li>• Ability to attract and retain highly qualified staff</li> </ul>

Strengths	Weaknesses	Opportunities
		<ul style="list-style-type: none"> <li>Intensified use of plagiarism software checker (Turnitin)</li> </ul>

Source: SUA CSP 2021-2026

From the above analysis, the key strategic issues revolve around the following: -

- i. Improve Health services, fight HIV, non-communicable diseases, and public health emergencies;
- ii. National anti- corruption strategy and action plan effectively implemented;
- iii. Increase students' enrolment and improve quality of graduates;
- iv. Increase the volume and quality of research;
- v. Enhance outreach, publicity, linkages, and partnerships;
- vi. Enhance university financial management and sustainability;
- vii. Improve teaching and learning environment;
- viii. Improve management and institutional governance; and
- ix. Mainstream gender issues across University functions.

Therefore, going forward SUA strategic objectives have been formulated and implemented based on the above mentioned nine strategic issues.

### 2.3. RESOURCES

The University has a vast number of resources that facilitate the University's endeavor in achieving its strategic objectives include human, financial and technological resources including but not limited to human and financial resources analyzed below.



#### a. Financial Resources

During the year under review, SUA received revenue of TZS 86.25 billion (2022: TZS 82.11 billion). The major sources of funding for the University are internal generating income projects, Government subvention and funds received from Development Partners as a result of Financing Agreements and MoUs signed between SUA and those partners.

#### b. Intellectual Resources

On the technological side, SUA has made significant efforts to adopt modern technologies 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. This has been possible as a result of having both administrative and academic staff to 1,442 who spearheads the day-to-day activities including training, research, and outreach.

As a result of the training and research done, the University has a vast number of intellectual properties such as the researched maize and beans seeds known as "**Mshindi and Pesa**" and has 100 acres farm for massive production of breeder seeds of the respective varieties to make them available for commercial producers that would ultimately be made available to the farming communities. Also, during the year, SUA managed to patent three new research outputs and products through the Business Registration and Licensing Agency (BRELA) and managed to obtain copyright of the same through the Copyright Office of Tanzania



(COSOTA). The products patented and copyrighted the traditional herb based wound healing spray, the traditional herb based wound healing cream and gel and the Smart-TB Web-Based Tool. A list of patented innovations is as shown in Table 8.

**Table 8: A list of registered innovations for the year 2022/23**

SN	Innovation	Registration Number
1	Innovative Drip Emission Devices	TZ/P/14/00384
2	Solar-Powered, Wireless Re-Programmable Precision Irrigation Controller	TZ/P/14/00383
3	Use of feline urine to manage rodents in crop fields	TZ/P/14/00385
4	A Rooting Media Formulation for Regeneration of <i>Olea Welwitschii</i> L. (Ironwood Olive) Stem Cuttings	TZ/P/2016/06
5	A Medium Formulation for Induction of In Vitro Regeneration of <i>Olea Welwitschii</i> (Knobl.) Gilg & Schellenb (Elgon Olive)	TZ/P/2016/07
6.	Portable double-sided Steel A Frame for Log Sewing	TZP/07/00140
7.	Tree Pusher	TZ/P/07/00141
8.	Procedure for Development of Baobab Powder as a substitute for commercial Pectin in Jam Preparations (delling agents)	TZ/P/10/00276
9.	Use of Crude Extract from <i>Synadenium Glaucescens</i> for treatment poultry viral disease	TZ/P/10/00274
10.	Application of Crude extract from <i>Synedenium Glaucescens</i> for wound healing and Control Bacterial and Fungal Disease	TZ/P/10/00280
11.	Application of <i>Cammiphora Sweyetonii</i> crude extract for control of New Castle disease in poultry	TZP/P/10/00277
12.	Bean variety named PESA	PBR
13.	Bean Variety named Mshindi	PBR
14.	Rice Variety named Mwangaza	PBR
15.	SMART TB	G081827
16.	Wound healing Spray	TZ/P/2022/000006
17.	Wound healing Cream Jelly	TZ/P/2022/000007

Further, the University has systems, procedures, and protocols on management of all resources ranging from financial to non-financial. This includes the subsequently adopted “Mfumo wa Ulipaji Serikalini (MUSE)”, the Tanzania National electronic Procurement System (TaNePS) currently being replaced by the National e-Procurement System of Tanzania (NeST), the Government electronic Payment Gateway (GePG) for collection of revenue, the Planning and Reporting System (PlanRep), the internally developed Research and Publications Documentation System (RPDS); the Students Management and Reporting System (SR2), the Electronic Document Management System (EDMS); and the Vote book Financial Management Information System (VFMS) which has subsequently been replaced by MUSE.

To facilitate these, SUA is connected to the National Fiber Optic cable that enhances powerful internet services that runs the established Local Area Network (LAN) across campuses. Also, the financial management information systems are widely connected over the internet through the Virtual Private Network (VPN).

### c. Human Resource

In terms of human capital, SUA has well-qualified academic and supporting staff. Likewise, management adheres to good governance and promotes good labour relations. The

University upholds the principles of fairness and equity, gender disparity and ethical values, integrity, and participatory management. The Human capital is managed using standardized procedures issued by the Government of Tanzania.

During the year under review, the University had a total of 1,442 employees (2022: 1,287). This includes 932 males and 510 female staff. The members of staff are responsible for handling the academic and administrative affairs of the University and spearhead the attainment of its vision.

#### d. Natural Resources

The University has several natural resources including but not limited to land and forests. This includes the Mumbai Natural Forest Reserve with 320 hectares with rare and endemic plant and animal species in Usambara Mountains, but also provides water catchment properties essential to the surrounding human population; and the Kitulanhalo forest plantation with 500 hectares of miombo woodlands solely used for research in forestry studies. Also, 159.2 ha of Olmotonyi Training Forest is hedged as a protective forest (with natural forests or hardwood species). This area is the catchment area which supplies fresh water to the area and the surrounding community in Arusha.



Further, the University continued to own various pieces of land across the country. These properties were used to enhance training, research, and outreach. The details of location and ownership are as shown in Table 9 below.

Table 9: The lands owned by the University for the year 2022/23

S/N	Plot No	Block No	Title No <sup>1</sup>	Location
1	13	1	68835	Mbweni Mpiji Kinondoni Municipality
2	12	1	68470	Mbweni Mpiji- Kinondoni Municipality
3	111	Zone II	183049/70	Old Dar es Salaam Road - Commercial Area, Morogoro Municipality

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S/N	Plot No	Block No	Title No <sup>1</sup>	Location
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	Kihonda Morogoro Municipality
19	-	-	-	Ifinga Madaba - Ruvuma Municipality
20	-	-	-	Mizengo Pinda Campus, Katavi
21	-	-	-	Solomon Mahlangu Campus (SMC)/Morogoro Municipality
22	-	-	-	Mbinga Project Centre -Mbinga, Ruvuma
23	-	-	-	Mazumbai/Sagara-Lushoto -Tanga
24	-	-	-	NaneNane Pavilion -Morogoro Municipality
25	Kitulang’alo Natural Forest	-	-	Morogoro
26	Ifinga and Madaba Training Forests	-	-	Ruvuma
27	Tundururu Training Centre	-	-	Ruvuma

Source: The University fixed assets register 2022/23

**e. Manufactured/Man Made Resource**

During the year under review, the University had man made resources including but not limited to the following;

- i. The independent water source that feeds the Edward Moringe Campus and the neighboring community with clean drinking water;
- ii. The Sisal Plantation with 200 acres in the Solomon Mahlangu Campus. There is a plan of increasing the farm every year;
- iii. The University owns biological assets ranging from cattle, piggery, goats etc. for training and income generation; and



- iv. The planted forest in Olmotonyi Training Centre in Arusha with 800 hectares; and This forest have been established for studies and research and while doing that also generate income for the University.



Figure 20: Entrance to the Olmotonyi Training Forest in Arusha, Tanzania

- v. The University have also acquired a total of 10,000 hectares of land in Ifinga-Madaba where more than 1,400 hectares have been planted. There is a plan of planting 200 acres per annum. This forest will be used for both training and generation of additional income for the University.



Figure 21: The Ifinga training forest

- vi. The crop plantation in university units including the University Farm, SUA Model Farm and the Horticulture unit; and
- vii. The Vuyisile mini-furniture factory, feed mill plant and silos for storage of grain at Solomon Mahlangu Campus.



Figure 22: BSc Student practical training at Vuyisile mini furniture factory

#### f. Social and Relationship Resources

The University has a good social capital because of disseminated research results and offering of other products and services among other things including production of quality graduates. Further, SUA is involved in various community programs where it adheres to principles of corporate social responsibility and has been setting aside funds to offer a helping hand to the surrounding community and the country at large.

SUA on an annual basis has been distributing free seedlings to neighboring communities as an initiative to establish a conducive environment and reduce deforestation that results in land degradation. Also, the University facilities such as hospitals are widely accessible by the neighboring communities. In relation to its stakeholders, SUA upholds its core values detailed in part 2.1.5 of this governance report.

#### g. Other Resources

The University's modus operandi is vested on Government interests and therefore adhering to Government policies and regulations is the topmost priority. SUA has built credibility to all its stakeholders ranging from employees, students, the public and private sector. This has enhanced securing a market position to employers, individuals and organizations who seek for various services and products including agricultural extension, research results and consultancy in agriculture and allied sciences. The products such as the degree programmes and extension services are available at affordable prices.

It is at this angle of relationship and need of SUA services where the University sees an avenue on the ability and need to increase the future cash flows in provision of goods and services. SUA is the only University offering sole agricultural and allied sciences services and therefore the 5<sup>th</sup> SUACSP 2021-26 has been directed towards tapping the opportunities of this future demand.

### 2.4. PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

#### 2.4.1. Council's Responsibility in Internal Control and Risk Management

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 about: -

- i. The effectiveness and efficiency of operations;
- ii. The safeguarding of the University assets;
- iii. Compliance with applicable laws and regulations;
- iv. The reliability of accounting records;
- v. Business sustainability under normal as well as adverse conditions; and
- vi. Responsible behaviors towards all stakeholders.

The efficiency of the internal control system is dependent on the strict observance of prescribed measures. There is always 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.

#### 2.4.2. 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 mechanisms. Key elements of the system of internal control are as follows: -

##### a. Budgets

Detailed annual budgets are prepared by Management and discussed by the Finance, Planning and Development Committee of the Council for review; and deliberated in the Workers' Councils before the approval of the University Council. The budget briefings take place yearly and are attended by Budget Committee, Principals of Colleges, Deans of Schools, Heads of Academic and Administrative Departments and stakeholders including Trade Unions, academic and administrative staff associations to discuss key strategic issues within the University. These meetings are chaired by the Vice Chancellor who is the Accounting Officer of the University.

##### b. Competence

Staff skills are maintained by both 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.

#### 2.4.3. Risk Assessment

The Council understands the specific sources of risk and analysis of their impact on its operations at SUA. In the financial year 2022/23 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 10 below: -



Table 10: Types of Risks and Mitigation Measures

Type of risk	Cause	Management
Strategic	Arises from the business environment - emergence of new strong competitors such as change of Government Regulations etc.	Increased number of enrolments and Improving quality of graduate.
Commercial	Declining market share	Enhance outreach, publicity, linkages, and partnerships
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 crashes etc.	Adoption of policies and systems that are strong and relevant in curbing of the risk

Source: SUA Risk Framework and Register

#### 2.4.4. Function of Internal Audit Unit

The University has a sound internal audit unit which independently and objectively evaluates the organization's operations. The unit reports functionally to the Council's Audit Committee and administratively to the Vice Chancellor. It assesses risks; and reviews controls using the Risk Based Approach (RBA). The unit ensures that recommendations to improve controls are implemented by the Management. Its reports are also submitted in quarterly basis to the Internal Auditor General's Office.

#### 2.4.5. 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 controls. 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 meetings of the Audit Committee as necessary, they are not members of the committee. The committee meets the internal and external auditors separately for independent discussions.

#### 2.4.6. 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 30 June 2022 up to the date of approval of the annual reports and financial statements and is of the opinion that met the accepted criteria.

#### 2.4.7. 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.

#### 2.4.8. Financial Reporting and Auditing

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

- i. The financial position;
- ii. Statement of Financial Performance;
- iii. Statement of Changes of Net Assets and Equity; and
- iv. The Statement of cash flows; and Statement of comparison between Budget and actual.

The responsibility for compiling 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 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;

- (a) Adequate accounting records were maintained;
- (b) An effective system of internal control and risk management, monitored by management, was maintained;
- (c) Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, were used consistently;
- (d) 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
- (e) The Councilors 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.

## 2.5. STAKEHOLDERS' RELATIONSHIP

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 stakeholders of SUA are those who have interest in or are directly or indirectly affected by the operations of the University. The major stakeholders identified include: -

Government and policy makers, students, staff, Council Members, Employers, Higher learning and Collaborative Institutions, Regulatory Bodies and Authorities, Development Partners, Professional Boards, Alumni, Agricultural Processors and Industries, Financial Institutions, Parents, Suppliers, neighbouring local communities as provided in **Table 11** .



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**Table 11: Stakeholders' analysis for Sokoine University of Agriculture for the year 2022/23**

No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
1	Government and policy makers	<ul style="list-style-type: none"> <li>• Provision of policy and legal frameworks</li> <li>• Funding University development projects, personal emoluments, education loans/grants for students</li> <li>• Programmes based on national development frameworks</li> <li>• Staff employment</li> <li>• Political stability</li> </ul>	<ul style="list-style-type: none"> <li>• Change in government policies and frameworks</li> <li>• Declining budgetary allocations</li> <li>• Staff Recruitment lagging well behind efficient and effective levels</li> </ul>	<ul style="list-style-type: none"> <li>• Immediate customization to changes in government policies and legal frameworks</li> <li>• Diversification of revenue sources; internally and externally.</li> <li>• Capacity building through training and research.</li> <li>• Investment in infrastructure, technology, and human capital.</li> <li>• Dialogues and advocacy</li> <li>• Explore alternatives</li> </ul>	<ul style="list-style-type: none"> <li>• Production and contribution to human resources needs in agriculture sector and other sectors in the country</li> <li>• Technical support and advice</li> <li>• Institutional sustainability</li> <li>• Policy briefs, policy development and formulation</li> <li>• Minimum dropouts</li> <li>• Optimal use of resources</li> <li>• Adherence to policies and procedures</li> <li>• Graduates who are employable or can employ themselves</li> <li>• Smooth learning process</li> <li>• Innovativeness in expansion of intakes and self-financing</li> <li>• Accountability and transparency</li> </ul>
2	Students	<ul style="list-style-type: none"> <li>• Feedback on the quality and relevance of the training programmes.</li> <li>• Major source of internal revenue</li> <li>• Ambassadors to the outside world</li> <li>• Relevance of SUA existence</li> </ul>	<ul style="list-style-type: none"> <li>• Competitiveness amongst training institutions</li> <li>• Limited number of qualified students</li> <li>• Shrinking job market for formal employment</li> </ul>	<ul style="list-style-type: none"> <li>• Develop demand driven and regularly review academic programmes.</li> <li>• Improve teaching and learning environment.</li> <li>• Conduct tracer studies</li> <li>• Promote self-employment and entrepreneurship skills</li> <li>• Device mechanisms to impart hand-on and soft skills</li> </ul>	Education that meets the needs of the changing labour market in terms of: <ol style="list-style-type: none"> <li>i. quality programs</li> <li>ii. appropriate lecturing</li> <li>iii. appropriate assessment</li> <li>iv. fair treatment in learning process</li> <li>v. Conducive learning environment in terms of:                             <ul style="list-style-type: none"> <li>-accommodation facilities; reliable Security, health facilities; and quality customer care.</li> </ul> </li> </ol>
3	Staff cum employees	<ul style="list-style-type: none"> <li>• Self-motivated staff</li> <li>• Trained and experienced staff</li> <li>• Provision of knowledge-based services</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance to work ethics</li> <li>• Retention</li> <li>• Funding</li> <li>• Succession plan</li> <li>• Remuneration</li> <li>• Unfavourable workload</li> </ul>	<ul style="list-style-type: none"> <li>• Career development and progression</li> <li>• Improvement of work environment</li> </ul>	<ul style="list-style-type: none"> <li>• Good governance practices and fair treatment</li> <li>• Good leadership</li> <li>• Job security</li> <li>• Good remuneration and timely pay</li> <li>• Staff development</li> <li>• Good performance for SUA Students</li> <li>• Conducive working environment</li> <li>• Transparency and fair staff appraisal system</li> </ul>
4	Employers	<ul style="list-style-type: none"> <li>• Employment of graduates</li> <li>• Feedback on quality and relevance of academic programmes</li> <li>• Field practical training an</li> </ul>	<ul style="list-style-type: none"> <li>• Limited number of potential employers of SUA graduates</li> <li>• Stiff competition in job market</li> </ul>	<ul style="list-style-type: none"> <li>• Career fares and counselling</li> <li>• Frequent review and developing demand driven academic programmes.</li> </ul>	<ul style="list-style-type: none"> <li>• Trust and confident graduates</li> <li>• Competent graduates with requisite skills and attitude</li> <li>• Ethical graduates</li> </ul>

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No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
		<ul style="list-style-type: none"> <li>internship</li> <li>Partners in curriculum development</li> </ul>	<ul style="list-style-type: none"> <li>Brand status in the community and job market.</li> <li>Some programs do not match industry requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Introduction of entrepreneurial courses in all degree programs where possible.</li> <li>Tracer studies to generate feedback.</li> <li>Life-long learning(reskilling)</li> </ul>	<ul style="list-style-type: none"> <li>Programmes match dynamic the requirements of the industry</li> </ul>
5	Regulatory boards	<ul style="list-style-type: none"> <li>Provision of legal frameworks</li> <li>Quality assurance</li> <li>Compliance knowledge &amp; skills</li> </ul>	<ul style="list-style-type: none"> <li>Changes in regulations, guidelines, and directives</li> <li>Limited compliance skills</li> <li>Inflexibility and lagging the real world</li> </ul>	<ul style="list-style-type: none"> <li>Adherence and compliance to standards and guidelines</li> <li>Institutional self-assessment</li> <li>Guided flexibility</li> </ul>	<ul style="list-style-type: none"> <li>Adherence and compliance to standards, procedures, and guidelines</li> <li>Flexibility in programmes that meet industry demand</li> </ul>
6	Higher learning and collaborative institutions	<ul style="list-style-type: none"> <li>Collaborative arrangements</li> <li>Information sharing</li> <li>Funding part of</li> <li>Comparative and competitive advantages</li> </ul>	<ul style="list-style-type: none"> <li>Inadequate funding</li> <li>Competition for students and staff, research funds and consultancy.</li> </ul>	<ul style="list-style-type: none"> <li>Improve quality of programs, research, and consultancy output.</li> <li>Develop Memorandum of Understanding;</li> <li>Exchange programs,</li> <li>Collaborative associate research and fellowships.</li> </ul>	<ul style="list-style-type: none"> <li>Positive impact of collaboration</li> <li>Supporting training, collaborative research and mentoring staff</li> <li>Harmonious working</li> <li>Value for money</li> <li>Behave ethically</li> <li>Lead in collaboration</li> </ul>
7	Development Partners	<ul style="list-style-type: none"> <li>Funding</li> <li>Joint projects in Research and business avenues</li> <li>Exchange programmes</li> <li>Scholarships</li> <li>Capacity building collaborations</li> </ul>	<ul style="list-style-type: none"> <li>Unreliability of funding</li> <li>Political environment</li> <li>Change in economic status</li> <li>Changes in development priorities</li> </ul>	<ul style="list-style-type: none"> <li>Strengthening institutional capacity</li> <li>Soliciting more development partners</li> <li>Efficient use of donations and grants</li> <li>Internationalization policy and strategies</li> </ul>	<ul style="list-style-type: none"> <li>Resources deployed according to set priorities</li> <li>Transparency and Accountability</li> <li>Realization of Project Outputs</li> <li>Program sustainability</li> <li>Accountability and transparency</li> <li>Comprehensive dissemination of research results</li> </ul>
8	Professional Boards	<ul style="list-style-type: none"> <li>Quality assurance of academic programmes</li> <li>Provision of professional ethics and practices</li> </ul>	<ul style="list-style-type: none"> <li>Changes in Professional standards and ethics</li> <li>Competition from similar entities</li> <li>Multiplicity</li> </ul>	<ul style="list-style-type: none"> <li>Adherence to professional standards, ethics, and innovative practices</li> <li>Harmonization</li> <li>Guided flexibility</li> </ul>	<ul style="list-style-type: none"> <li>Adherence to professional standards, ethics, and innovative practices</li> <li>Quality/standards upheld</li> </ul>
9	Alumni	<ul style="list-style-type: none"> <li>Feedback on relevance and quality of programmes</li> <li>Fund raising</li> <li>Industrial linkage</li> <li>Ambassadorial role</li> </ul>	<ul style="list-style-type: none"> <li>Locating, mobilizing, and involving alumni</li> </ul>	<ul style="list-style-type: none"> <li>Database of alumni regularly updated</li> <li>Organizing convocation</li> <li>Inviting alumni on career days</li> <li>Fund raising</li> <li>Network and collaboration</li> </ul>	<ul style="list-style-type: none"> <li>A good networking and collaboration for SUA development</li> </ul>
10	Agricultural Processors and Industries	<ul style="list-style-type: none"> <li>Employment of graduates</li> <li>Use of SUA technologies and experts</li> <li>Collaboration in programmes</li> </ul>	<ul style="list-style-type: none"> <li>Linkages with industries/Agro industries</li> <li>Frequent changes in industry dynamics</li> </ul>	<ul style="list-style-type: none"> <li>Promote linkages with industries</li> <li>Develop flexibility(guided)</li> <li>Life-long learning (reskilling)</li> </ul>	<ul style="list-style-type: none"> <li>Trust and confident graduates</li> <li>Competent graduates with requisite skills and attitude</li> <li>Ethical graduates</li> </ul>

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No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
		development			<ul style="list-style-type: none"> <li>• Accurate, transparent, timely, and reliable information</li> </ul>
11.	Financial Institutions	<ul style="list-style-type: none"> <li>• Funds and financial transactions</li> <li>• Employment of graduates</li> <li>• Loan facilities</li> </ul>	<ul style="list-style-type: none"> <li>• High interest and transactions costs</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen workplace savings and credit</li> <li>• cooperatives</li> <li>• Create awareness on wise use of credits</li> <li>• Engage with financial institutions</li> <li>• Transparency</li> <li>• Clarity on costs</li> </ul>	<ul style="list-style-type: none"> <li>• A good relationship</li> <li>• A good leadership</li> <li>• Quality graduates</li> <li>• Access opportunity for loan facilities for institutional development intervention</li> <li>• Encouraged bank funds and financial transactions</li> <li>• Funding long term projects</li> </ul>

Source: SUACSP handbook (2021-26)





## 2.6. CAPITAL STRUCTURE AND TREASURY POLICIES

### 2.6.1. The Capital Structure of the University

The University capital structure comprises of debt and equity where during the year under review had a debt to equity ratio of approximately 0.4. The recommended debt to equity ratio is between “0.4 to 1” indicating a favorable position. Further, the University had total assets of TZS 114 billion (2021: TZS 124 billion) in comparison to the total debts of TZS 44 billion (2021: TZS 53 billion); and equity of TZS 69 billion (2021: TZS 71 billion). The proportion of debt and equity over assets was 39% to 61% respectively as shown in the table 12 below.

**Table 12: The trend of the University capital structure as at 30 June 2023**

Asset Composition	2022/23		2021/22		2020/21		2019/20		2018/19	
	%	TZS “000”	%	TZS “000”	%	TZS “000”	%	TZS “000”	%	TZS “000”
Debt	26	29,284,667	32	39,477,428	41	46,512,271	45	56,434,739	51	53,580,922
Equity	74	82,672,832	68	83,900,266	59	67,717,060	55	68,720,538	49	51,477,768
Total Assets	100	111,957,499	100	123,377,694	100	114,229,331	100	125,155,277	100	105,058,690
Debt to Equity Ratio(Approx)		0.4: 1		0.5: 1		0.7:1		0.8:1		1.04:1

#### (a) Commentary on the 5 Years Trend in Capital Structure

Further, the University debt over the past five years has decreased from TZS 53.60 billion in 2018/19 to TZS 29.28 billion in 2022/23. The decrease is attributable to accomplishment in repayment of TEA loan which was used in construction of the Lecture Theatres at Edward Moringe Campus. Further, the Government had verified and clear staff debts worth more than TZS 6 billion which were pending for a number of years. Also, the University started paying some staff debts using internally generated funds.

Also, the equity has increased from TZS 51.50 billion in financial year 2018/19 to TZS 82.62 billion in financial year 2022/23. The increase in equity is attributable to fully operationalization of forestry operations, increase in a number of students and an increase in receipt of development partners’ funds for research which led to increase in income.

Generally, over the past five years University assets have increased from TZS 105.06 billion in 2018/19 to TZS 111.95 billion indicating a significant growth of the University activities across time. The University is optimistic that this trend will keep on growing as new ventures of revenue are being opened up for sustainable growth of operations.

### 2.6.2. Treasury Policies and Objectives

The University finances are managed using the SUA’s Financial Regulations. The regulations aim at directing actors on what is to be done to ensure that the resources of SUA are not misused or misappropriated and are safe guarded. Further, there are other guidelines including the Government Standing Orders and Regulations; and the Financing Agreements and/ or MoUs signed between the University and funders.

All the transactions are managed using budgetary tools and conditions where the controls are specific to the nature of funding, for instance, donor funding is completely treated as restricted funding.

The University did not accrue any interest on deposit of funds to the commercial banks since all monies are kept with the Central Bank of Tanzania (BoT). All the closing balances in the Statement of financial position at the year-end are translated using the BoT spot exchange rate as of 30 June. Other details in handling treasury matters have been detailed in the notes to the financial statements. Further, more information related to treasury policies and management is disclosed in the Notes to the Financial Statements (Under Material Policy issues).

### **2.6.3. Resource Accountability Requirement**

All of the University resources such as technical and financial, human resource are governed by the Public Finance Act, the Public Procurement Act, Budget Act and its Regulations, the University Financial Regulations; Policies and Procedures including the Accounting Manual, the Human Resource Procedures Manuals, Forest Management Plans and guidelines etc. Additionally, there are other tools like the Financing Agreements, project documents, work plans and budgets specific in managing of development partners funding. Further, there are Government guidelines and Standing Orders used for such a purpose.

In nutshell, the University operates under the principles of good governance where all matters are reported in through the University machineries in quarterly basis. Further, the University is being Audited by other external bodies including the Tanzania Commission for Universities (TCU) for accreditation purposes, the Tanzania Revenue Authority (TRA) in Tax compliances, the Public Procurement Regulatory Authority (PPRA) in procurement compliance issues, Office of Treasury Registrar (OTR) on governance matters and other fiduciary assessments and due diligences from donor and the annual audit of the consolidated financial statements done by external auditors.

## **2.7. CASH FLOWS**

### **2.7.1. The Basis of 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 the inflows and outflows on a 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.

### **2.7.2. Cashflows from Operating Activities**

Over the past five years, the Net Cashflows from operating activities have decreased significantly from TZS 13.81 billion to TZS (4.41) billion. The significant decrease indicates that the payments made also included the accrued expenses carried over from the previous years to June 2023. The deficit shown is covered by the cumulative cash and cash equivalent at the year end of each financial year. The trend of cashflows from operating activities are

as shown in Table 13 and the respective cash and cash equivalent covering accrued expenses for each year is shown under Table 13.

**Table 13: Trend of net cashflows from operating activities for 2022/23**

	2022/23	2021/22	2020/21	2019/20	2018/19
	TZS	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"	"000"
Receipts	83,638,248	91,899,334	188,791,351	202,641,048	88,523,241
Payments	88,051,176	85,087,907	188,927,002	192,257,897	74,710,011
Net Cash Flow from Operating Activities	(4,412,927)	6,811,427	(135,652)	10,383,151	13,813,230

Source: SUA Audited Financial Statements

### 2.7.3. Cashflows from Investing Activities

Over the past years the total cashflows from investing activities have decreased from TZS 5.53 billion in 2018/19 to TZS 4.15 billion in 2022/23. The decrease is directly related to the decline of Government capital grant. However, the Government has signed a contract with the World Bank and managed to secure development funds under the HEET project. This will in turn increase the investing activities starting from the subsequent year. The trend of investing activities is as shown under Table 14.

**Table 14: The trend of cashflows from investing activities for 2022/23**

	2022/23	2021/22	2020/21	2019/20	2018/19
	TZS	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"	"000"
Investing activities	4,153,109	3,148,453	6,061,253	3,334,392	5,532,293
Total Payments	4,153,109	3,148,453	6,061,253	3,334,392	5,532,293

Source: SUA Audited Financial Statements

### 2.7.4. Cashflows from Financing Activities

During the year under review, the University had no cashflows from financing activities except for the cashflows payment of TZS 356.50 million in financial year 2019/20. This amount was the last principal plus interest payment on the loan taken from the Tanzania Education Authority (TEA) in construction of lecture theatres at Edward Moringe Campus.

### 2.7.5. Special factors that influenced cashflows

During the financial year 2022/23, the University had the Cash inflow of TZS 83.63 billion and the total cash outflow of TZS 88.05 billion leaving the net cash and cash equivalent of TZS 18.08 billion.

#### (a) Factors affecting the cash and cash equivalent

Over the past five years, the cash and cash equivalent has decreased from TZS 22.40 billion in 2018/19 to TZS 18.08 billion in 2022/23. The decrease is a result of increased speed in utilization of the cash and cash equivalent balances at the yearend after improvement of

the financial and procurement systems. Further, the cash and cash equivalent comprise of balances from three sources including internal, Government and Development Partners fund. The Development Partners Fund is treated as restricted as it is attached to the conditions stipulated in the Financing Agreements and MoUs. Further, out of the stated sum of TZS 24.6 million payable to the Higher Education Students Loans Board (HESLB).

The trend of cash and cash equivalents at the year-end is as shown in **Table 15**.

**Table 15: The trend of cash and cash equivalent balances for 2022/23**

	2022/23	2021/22	2020/21	2019/20	2018/19
	TZS	TZS	TZS	TZS	TZS
	“000”	“000”	“000”	“000”	“000”
Cash and cash equivalent at beginning of period	26,558,131	22,895,156	29,092,061	22,399,805	14,118,867
Cash and cash equivalent at end of period	18,088,074	26,558,131	22,895,156	29,092,061	22,399,805

**(b) The underutilization of the funds for HEET project**

The University signed a contract in implementation of the HEET project. The project started its activities in financial year 2022/23. Majority of the activities are expected to take off in the subsequent year and this will have a significant impact in both, the operating and investing cashflows.



**2.7.6. Future plans on carry over budget**

During the year under review, the University had a balance of funds in implementation of the pending commitments at the year end. The Management requested for approval in utilization of TZS 5.093 billion of which the same was granted by the Government to be used in the subsequent year. This amount will have a significant impact in both the operating and investing activities.

**2.8. LIQUIDITY**

**2.8.1. Ability to fund the current and future operations**

During the year under review, the University had total current assets of TZS 37.07 billion (2022: TZS 47.06 billion) and current liabilities of TZS 29.28 billion (2022: TZS 39.47 billion). Further, over the past five years the total current assets have decreased from TZS 46.04 billion in 2018/19 to TZS 37.07 billion in financial year 2022/23 while the current liabilities have decreased from TZS 36.63 billion in 2018/19 to TZS 29.28 billion in 2022/23. Further, over the past five years, the current; quick and cash ratios are at the average rate of 1.2:1, 1.2:1 and 0.6:1 respectively indicating a favorable ability of the current assets to cover the current liabilities over time.

The trend in both current assets and liabilities is as shown in **Table 16**.

**Table 16: The trend in growth of current assets and current liabilities as at 30 June 2023**

	2022/23	2021/22	2020/21	2019/20	2018/19
	TZS	TZS	TZS	TZS	TZS
	“000”	“000”	“000”	“000”	“000”
<b>Current Assets</b>					
Cash and Cash Equivalents	18,088,074	26,558,136	22,895,156	29,092,061	22,399,805
Inventories	175,479	262,481	230,377	268,788	196,778
Prepayments	1,593,659	1,835,499	1,909,076	2,323,376	652,339
Receivables	17,221,293	18,927,917	15,341,060	25,777,188	22,787,550
<b>Total Current Asset</b>	<b>37,078,505</b>	<b>47,584,033</b>	<b>40,375,669</b>	<b>57,461,412</b>	<b>46,036,471</b>
<b>Total Current Liabilities</b>	<b>29,961,716</b>	<b>39,882,682</b>	<b>31,446,640</b>	<b>40,529,699</b>	<b>36,633,919</b>
<b>Current Ratio</b>	<b>1.2 : 1</b>	<b>1.2 : 1</b>	<b>1.3 : 1</b>	<b>1.4 : 1</b>	<b>1.3 : 1</b>
<b>Quick Ratio</b>	<b>1.2 : 1</b>	<b>1.1 : 1</b>	<b>1 : 1</b>	<b>1 : 1</b>	<b>1 : 1</b>
<b>Cash Ratio</b>	<b>0.6 : 1</b>	<b>0.7 : 1</b>	<b>0.7 : 1</b>	<b>0.7 : 1</b>	<b>0.6 : 1</b>

Further, during the year under review, the University computed three types of ratios to determine the ability of SUA to meet its quick emerging obligations. This includes the current ratio, the quick ratio and the cash ratio explained here under and its details referred to in Table 15 above.

- i. **The current ratio** which is a liquidity ratio that measures SUA's ability to pay short-term obligations or those due within one year where

$$\text{Current Ratio equals } \frac{\text{Current assets}}{\text{Current liabilities}}$$



During the year under review, the University had the current ratio of 1.2:1 which is favorable; indicating that the University's current assets have the ability to cover the short-term obligations; and this has been constant over the past five years as shown in Table 16 above.

- ii. **The quick ratio** is the measure of the University's capacity to pay its current

$$\text{Quick Ratio equals } \frac{\text{Current Assets}-\text{Inventory}-\text{Prepayments}}{\text{Current Liabilities}}$$

liabilities without needing to sell its inventory or obtain additional financing were

During the year under review, the University had the quick ratio of 1.2:1 which is favourable; indicating that the University's current assets have the ability to cover the short-term obligations without demanding for a sell off of additional assets or redeeming the repayment obligations; and this has been constant over the past five years as shown in Table 15 above.

**iii. Cash Ratio**

During the year under review, the University had the cash ratio of 0.6: 1 which is favourable. The most preferable is between 0.5 to 1. The cash ratio is derived by adding a university's total reserves of cash and near-cash securities and dividing that sum by its total current liabilities.

$$\text{Cash Ratio equals } \frac{\text{Cash and Cash Equivalent}}{\text{Current Liabilities}}$$

The cash ratio is more conservative than other liquidity ratios because it only considers University's most liquid resources

**2.8.2. Restrictions on ability to transfer funds**

- i. The University upholds budgeting principles of allocating funds to each individual activity in accordance with the approved budget. Transfers and virements are restricted except for approvals provided in the Financial Regulations and the Public Finance Act, 2006; and
- ii. The University treats Development Partners' funds with Financing Agreements signed between SUA and Development Partners as restricted funds. Upon receipt, these funds are recorded as deferred income under conditions of the signed contracts or MoUs.

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**2.8.3. Loan Covenant**

During the year under review, the University had no loan covenants with counterparts. However, SUA is in progress of registering its own company and also soliciting of more funding to expand its operations.

**2.9. KEY PERFORMANCE INDICATORS (KPIs)**

The overall goal of the 5th SUACSP is to enable SUA become a reputable world-class University that contributes and responsive to the broad national, regional and global development agenda. It is envisaged that significant movement towards the vision of the University in the period 2021/22 - 2025/2026 will be achieved through the implementation of the following nine strategic objectives:

- i) Improve health services, and prevent, treat and control HIV/AIDS, non - communicable diseases and other public health emergencies
- ii) Implement National Anti - Corruption Strategy and Action Plan;
- iii) Increase students' enrolment and improve quality of graduates;
- iv) Increase the volume and quality of research, publications and innovations;
- v) Enhance outreach, publicity, linkages and partnerships;
- vi) Enhance financial mobilization, management and sustainability;
- vii) Improve teaching, research and learning environment;



- viii) Improve management and institutional governance; and
- ix) (xviii) Mainstream gender issues;

The CSP is embedded with the key performance indicators (KPIs) of measuring implementation levels or status where during the year under review the University had an overall rating of its KPIs to the tune of 66% against the targeted plan.

The variance of 34% under the target was attributed by several factors including but not limited to the delayed receipt of funding in accomplishment of the Development Projects. The funds were received from the Higher Education Students Loans Board (HESLB) in May; and the activities proceeded from that time to the subsequent period.

### 2.9.1. Assumptions underlying the Key Performance Indicators

The major assumptions and risks in the implementation of the SUACSP and related measure of performance are presented hereunder.

- i) Availability of adequate human, financial and infrastructural resources to implement the planned activities;
- ii) Stakeholders continue to support and respond effectively to the needs of 5th SUACSP during the implementation. This includes availing accurate information as per the implementation plan;
- iii) Retention of competent and motivated staff for smooth implementation;
- iv) Existence of an effective monitoring and evaluation system, which is accompanied by systematic and efficient information sharing mechanisms; and
- v) Prevalence of peace and tranquillity at the University.

### 2.9.2. Commentary on future targets

The SUACSP and related KPIs has taken into account the developments that are bound to influence the delivery of university education for the future such as the increasing competition for government funding by different sectors, declining funding from development partners, competition for qualified students, and the need for life-long learning to reskill and graduates' quality requirements of future jobs/work. Developments in the information and communication technologies, especially the convergence and integration tendency of physical, biological and digital technologies have also been taken into account. The Plan also considered the significance of public health emergencies in the delivery of the University mandate.

### 2.9.3. Adjusted Information from the Financial Statements as part of the KPIs

During the year under review there were no information that was adjusted for inclusion in performance measurement rather it is hereby reported that some of the KPIs were rated 0 percent as shown under **Table 17**. However, at the year end, the Management requested for a carryover budget in implementation of the activities in progress. The Government approved for the implementation of these activities in the subsequent year of 2023/24.

#### 2.9.4. Changes in the KPIs and Related Calculations

Currently, there are no changes to KPIs and the calculation method used compared to previous financial years which also includes significant changes in the underlying accounting policies adopted in the financial statements. However, the University is now in progress for the mid review of the CSP; and upon completion the identified changes shall be incorporated and disclosed in the Financial Statements.



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**Table 17: Measurement of performance as per documented Key Performance Indicators (KPIs) during the year 2022/23**

UNIVERSITY WIDE CSP IMPLEMENTATION PROGRESS REPORT FOR THE PERIOD OF JULY 2022-JUNE 2023					
Purpose And Targeted Area	Definition	Calculation Method	Implementation Status	Achievement (%)	Source Of Data
			Achievement By Target		
1. Improve health services, prevent, treat, and control HIV/AIDS, non - communicable diseases and other public health emergencies	Physical count of awareness capaigns (Required 2 HIV/AIDS awareness campaigns conducted annually by June 2023	Number of awareness campaigns conducted	Two awareness campaigns conducted where: •guidance and counselling to students on HIV/AIDS were offered, •pregnant and breast feeding to female students and Family planning issues were offered • 100 peer educators were trained among staff and students	100%	Annual CSP Progress Report backed by SUA Hospital records
	The identified number of Staff and students living with HIV/AIDS supported by June 2023	Percentage of staff and students living with HIV supported	Identified staff living with HIV/AIDS and communicable diseases supported	75%	Annual CSP Progress Report backed by SUA Hospital records
	Awareness of policies, practices and support on healthy living created to 10% of staff and students respectively by June	Percentage of staff and student at 10% becoming aware of policies, practices and support on community good health and wellbeing	10% of staff (144) and 1% of students (155) participated 1 seminar on awareness of fertility health. 256 students participated in blood donation programme under Morogoro regional hospital	100%	Annual CSP Progress Report backed by SUA Hospital records
	At least two (2) awareness campaigns for non-communicable diseases conducted annually by June 2023	Number of awareness campaigns conducted	1 awareness on non-communicable disease conducted during Chibunda sports bonanza at Edward Moringe Campus	50%	Annual CSP Progress Report backed by SUA Hospital & Department of Sports and Games Records
	Screening services communicable diseases provided to at least 30% of SUA staff (432) and students (4,661) by June 2023	Percentage of relevant people in the SUA community screened	50% of staff (721) and students (7,700) screened on communicable diseases	120%	Annual CSP Progress Report backed by SUA Hospital records
	At least two (2) awareness campaigns on communicable diseases (e.g., Hepatitis) conducted annually	Number of awareness campaigns conducted	The implementation will be done in next quarters	0%	Annual CSP Progress Report
	Staff and student with mental disorders symptoms screened and assisted by June 2023	Identified number of staff and students screened and assisted	Three students with mental disorder were identified and assisted	100%	Annual CSP Progress Report
	Awareness campaigns on public health emergencies for at least 42% of staff and students conducted by 2023	Compute the percentage based number of attended students and staff and document the same	The SUA Hospital/ Dispensary held several meetings with at least 21% of students and staff about public health emergencies including covid 19	50%	Annual CSP Progress Report backed by SUA Hospital records

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	1.3.2 Medical and non-medical interventions on public health emergencies deployed by 2023	Deploying at least two ( 2) interventions	One intervention deployed where students sensitized on the issues of drugs and excessive alcoholism	50%	Annual CSP Progress Report backed by SUA Hospital records
<b>Total</b>				<b>72%</b>	
<b>2. Implement National Anti-Corruption Strategy Action Plan</b>	At least two (2) awareness campaigns on integrity and the fight against corruption to staff and students held by 2023	Number of training sessions provided to staff and students	2 awareness campaigns conducted where one was in collaboration with PCCB, 90 students participated and the other was prepared by Tume ya Maadli kanda ya Mashariki where students from Mzumbe University and SUA participated and formed "Maadili Club" 1 training on Code of Conducts and Ethics was conducted to newly employees and transfers. A total of 140 trained on integrity in work and service delivery which took place on March 21, 2023.	100%	Annual CSP Progress Report backed by the Integrity and Ethical Committee's records
	Integrity Committee strengthened by June 2023	Form the integrity committee and generated at least 4 progress reports in a year	Integrity Committee is well straightened and in operation to undertake its intended functions to the University. Among other things, the committee did the followings at the Formed Integrity Committee website,reporting period: - •Conducted quarterly meeting as planned, Conducted meeting between the Integrity Committee, SUA Corruption Club (SUAACU) and students Ethics Club	75%	Annual CSP Progress Report backed by the Integrity and Ethical Committee's records
<b>Total</b>				<b>88%</b>	
<b>3. Increase student's enrolment and improve quality of graduates</b>	At least one tracer study conducted for all graduate clusters by June 2023	Number of graduate clusters tracer studies conducted	Conducted one tracer study	100%	Available tracer study
	One (1) students' cluster exit survey done annually	Students' cluster exit survey	Dialogue with TSSL service provider to conduct independent exit survey to map graduate experience was initiated	15%	Annual CSP Progress Report
	At least 12.5% of programmes curricula reviewed and harmonized by June 2023	Percentage of programmes curricula reviewed and harmonized	10-degree programs equivalent to 9% of all programmes has been reviewed at departmental level; Process of reviewing all Curriculum. Various steps have been taken; the preparation of questionnaire for gathering information is underway	72%	Annual CSP Progress Report
	Course calendars for both degree and non-degree programmes developed annually by June 2023	Number of course calendars	Academic calendar and Almanac were prepared, approved, and published for all courses	100%	Academic Calendars and Almanac
	All three University examinations sessions conducted annually by June 2023	Number of University examination sessions	Three University Examinations conducted as per schedule	100%	Annual CSP Progress Report backed by University Senate Records

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Competent external examiners engaged annually	Number of engaged external examiners	University engaged 97 external examiners and 77 part time instructor	50%	Annual CSP Progress Report
Students imparted with practical hands-on skills annually effective July 2022	FPT/TP reports	Field Practical Training for cluster III was conducted from 1 August to 23rd September 2022 and FPT/TP reports submitted to respective College and School Field Practical Training for cluster I was conducted from 5th March to 7th April 2023 and FPT/TP reports submitted to respective Collage and School and participated practical training activities in university	100%	University Progress Reports for July to September 2023
		•Essential teaching materials for all academic departments procured	75%	Annual CSP Progress Report
Two graduation ceremonies conducted by June 2023	Number of graduations conducted	Two graduation ceremonies conducted in November 2022 and May 2023	100%	University Senate Records
Competitive and flexible postgraduate fee's structure developed by June 2023	Competitive and flexible postgraduate fee's structure	Revised postgraduate fee structure well publicized nationally and internationally through university website	100%	Annual CSP Progress Report
At least 1 inter-university joint degree programmes (hosted by SUA) established and promoted by June 2023	Number of joint programmes established	Prepared one joint programme between SUA and MoCU, the programmes await accreditation by TCU	50%	Annual CSP Progress Report
University-Industry-Business-Non-State Actors collaboration strategy developed by June 2023	Prepare and implement a Collaboration strategy	Implementation will be done in next quarters	0%	Annual CSP Progress Report
Jobs/ employment opportunities of the future mapped by June 2023	Future jobs and employment opportunities mapped	Initial activities to map future jobs and employment opportunities conducted including Stakeholders Meeting; Electronic surveys; Key informants' interviews and Focus Group Discussions.	27%	Annual CSP Progress Report
Quality Assurance Unit strengthened by June 2023	Number of staff recruited	Quality Assurance Unit strengthened by increasing 4 new staff from 8 staff required and built capacity by training 33 Staff from units across the university on how to handle various Quality Assurance matters in their respective units; Internal Capacity building for quality assurance officers to handle various issues across the university	50%	Annual CSP Progress Report backed by Human Resource Records
Quality assurance assessment for at least one (1) cluster programme undertaken annually	Number of quality assurance assessments carried out	The implementation to be done in next quarters	0%	Annual CSP Progress Report

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	Strategic partnership with at least one (1) standards and certification bodies/authorities established by June 2023	Number of Strategic partners and certificate bodies	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
	At least one (1) SUA core activities become ISO 21001:2018 certified by June 2023	ISO 21001:2018 Certificate(s)	On process of attaining certificate where experts have been hired to guide SUA on identification of areas within core functions for establishing QMS using ISO 21001:2018 standard protocol	33%	Annual Report	CSP	Progress backed by Quality Assurance Bureau Reports
	At least one (1) SUA laboratories become ISO/IEC 17025:2017 accredited by June 2023	Number of ISO/IEC accredited laboratories	Three laboratories were recognized for accreditation and GAP analysis was conducted	37%	Annual Report	CSP	Progress backed by Quality Assurance Bureau Reports
	Innovative teaching and learning approaches developed by 2023	Number of teaching/learning approaches	Teaching, and learning infrastructures installed with educational technologies with 38 teaching and learning LCD projectors, with 8 PA systems, 10 mobile speakers, and 22 microphones. Different taskforce have been formed for Developing teaching and learning guidelines and approaches such as; - e-Learning Policy; SUA Enterprise Architecture; ICT Security Policy; Business Continuity Plan; Disaster Recovery Plan and ICT Guideline document. TOR preparations for engaging facilitator on the open-source Server Performance Monitoring Software and procurement - Specs for the tools (Core Server, Processor, Memory, and Storage).	80%	Annual Report	CSP	Progress
	Online and digital technologies cover at least 10% of teaching and learning by June 2023	Percentage of courses deployed online and digital technologies	Through HEET project, the various materials and equipment to support teaching and learning including Online programmes are in procurement stages.	10%	Annual Report	CSP	Progress
	Number of registered undergraduate students increased from 14,123 to at least 15,456 students by June 2023	Number of undergraduate students	The University has successfully enrolled a total of 14,421 undergraduate (6,090 female and 9,448 Male	92%	Annual Report	CSP	Progress
	Number of registered postgraduate students increased from 891 in 2022 to at least 980 by June 2023	Number of postgraduate students	1,117 postgraduate students (407 female and 710 male).	107%	Annual Report	CSP	Progress
	Framework for life-long learning and professional well-being developed by June 2023	Life-long learning framework	The implementation to be done in next quarter	0%	Annual Report	CSP	Progress



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Total			54%		
4. Increase the volume and quality of research, publications, and innovations	Research and publication Management improved by June 2023	Reviewed research policy, regulations, and guidelines in place	<ul style="list-style-type: none"> <li>•Research Management improved in which research Policy has been reviewed to guide and provide directives on handling research matters; system for coordinating research centrally fixed (RPDS); Research Priority areas identified.</li> <li>Code of Conduct for Research Ethics was revised and submitted to University Machinery for Approval; Development of research agenda in progress</li> </ul>	95%	Annual Report CSP Progress
	At least two (2) new research programmes and projects developed and funded annually	Number of newly funded research programmes, Number of newly funded research projects.	No new programme developed so far however, the University managed to develop forty-two (42) research projects which are funded by different development partners such as SWEAFUN, ICARS, Germany Federal Ministry of Food and Agriculture (BMEL), University of Glasgow, Finnish Agri-Agency for Food and Forest Development (FFD), International Industrial Development Corporation 17 (UNIDO), Sokoine University of Agriculture (SUA), Food and Agriculture Organization (FAO) and EUROPEAN Union (EU). Currently a total of 106 research projects are on progress	23%	Annual Report CSP Progress
	SUA Research and Innovation Hub developed by June 2023	Guidelines for operationalization of Research and Innovations Hub in place	Tender for Consultancy service to undertake design, BoQ and supervision of the Construction of ICT and Engineering Workshop is in evaluation stage through HEET project.	7%	Annual Report CSP Progress
	At least three hundred (300) SUA researchers participate and present at least one hundred (100) papers in scientific conferences annually effective July 2021.	Number of researchers participated in scientific conference	Five researchers participated and presented papers in Dar es salaam, Zanzibar, USA, and Nairobi. - A total of 362 publications were prepared by SUA researchers and published in various national and international journals.	79%	Annual Report CSP Progress
	Publish at least four hundred and fifty (450) papers in peer reviewed and high impact factor journals annually effective July 2021	Number of Publication			
	SUA is ranked among 66 best University in Africa by June 2023	University ranking	Sokoine University of Agriculture (SUA) take the lead as the highest-ranked university in Tanzania, 39th in Africa, and 1224th globally. During the period of July 2022 to January 2023, the university was cited 123,276 times on the Google Scholar citation index, an increase of 4,022 citations from	172%	Webometrics site; January 2023.


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			<p>the previous period of January to July 2022, when it received 119,254 citations.</p> <p>A total of 514 SUA Staff joined Google Scholar reported last quarter. and 2 staff had dropped from Google Scholar in this quarter making a total of 512 joined Google Scholar Citation Index.</p> <p>ii. A total of 27 new staff have joined research gate in this quarter making a total 1062 SUA staff.</p>		
	At least three (3) laboratory is upgraded to ensure quality teaching and research by June 2023	Number of upgraded laboratories	No upgraded laboratory however, three laboratories were recognized for accreditation and GAP analysis was conducted; Chemicals and modern laboratory equipment procured at all 77 university laboratories.	17%	Annual Report CSP Progress
	Research and Training assets procured and properly maintained effective July 2022	Procured research and training assets in place	Research and Training assets procured	50%	Annual Report CSP Progress
	At least six (6) books involving SUA staff published by June 2023	Number of books published	A total of 434 publications were catalogued and placed on book signing system. Of these, 75 publications were books, 143 are dissertations of postgraduate students, and 143 magazines.	100%	Annual Report CSP Progress
	At least 6 University-industry research partnership established by June 2023	Number of patented/registered innovations	<ul style="list-style-type: none"> <li>• University signed Two MoUs with INASP and FROSTAN. Among other things The MOU will include FPT, Collaborative research and project proposal write up.</li> <li>•The university established Industrial Advisory Committee and launched it on 29th April 2023. Among other things, the committee will improve and increase University Industry partnership</li> <li>• Initiatives to introduce University Industry Day and Carrier fair is on progress</li> </ul>	40%	Number of Publication
	At least two (2) strategic indigenous knowledge research undertaken annually effective July 2023	Number of indigenous research carried	<ul style="list-style-type: none"> <li>•2 indigenous research titled “Maximizing the efficient use of traditional methods towards controlling maize weevil storage pests and “ethnolinguistic and ethnobotany of medicinal plant on the Hehe Community” on going</li> <li>•SUA supported indigenous research by preparation and participation in African Traditional Medicine Exhibition</li> </ul>	100%	Annual Report CSP Progress
<b>Total</b>				<b>68%</b>	
<b>5. Enhance Outreach, Publicity, Linkages and Partnerships</b>	Innovative mechanisms of coordinating outreach activities developed by 2023	Innovative outreach coordinating mechanisms identified and adapted	Continuing adapting Innovative outreach mechanism	50%	Annual Report CSP Progress

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Outreach services accessed by at least 1000,000 beneficiaries by June 2023	Number of Outreach beneficiaries	The University reached a total of 459,700 outreach beneficiaries through seminars, workshops, exhibitions, SUA media and short courses.	46%	Annual Report	CSP	Progress
Guidelines for documentation, validation and packaging of SUA-based technologies completed and operationalized by June 2023	Guidelines for documentation, validation, and packaging of SUA research output in place	<ul style="list-style-type: none"> <li>• Development of guidelines completed and in operational;</li> <li>• Standards, guidelines, and procedures for conducting exhibitions developed and approved by the SENATE meeting held 24.3.2023</li> </ul>	100%	Annual Report	CSP	Progress
				Annual Report	CSP	Progress
Marketing and publicity at national and international level improved by June 2023	Marketing and publicity level improved	Marketing and publicity level improved by continuing airing different SUA activities through SUA Radio, social media, and Online Television; Marketing and publicity of SUA activities was also done; the, Broadcasting through SUA Media Online television done.	78%	Annual Report	CSP	Progress
Policy engagement and dialogue participation strengthened effective July 2022	Number of Policy engagement and dialogues accomplished	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
Social Corporate Responsibility (CSR) and services improved by June 2023	CSR policy and guidelines; number of CSR services offered	<ul style="list-style-type: none"> <li>• First draft of CSR policy prepared and waiting for submission to management.</li> <li>• University continued to provide CSR activities including supporting CHAVITA (Chama cha Viziwi Tanzania)</li> </ul>	50%	Annual Report	CSP	Progress
At least eight (8) new strategic partnerships established by June 2023	Number of new strategic partners	8 new strategic partnership including partnership with Ardhi University, partnership with University of Dar es salaam, partnership with University of Zanzibar, partnership with Turk University, partnership with SUGECO, Partnership with EASTC and partnership with Tanzania ICT Commission established	100%	Annual Report	CSP	Progress
At least four (4) new national and international attachments, internships, exchange programmes for SUA students and staff established by June2023	Number of attachments, internships, exchange programmes	University engaged 3 attachments as follows; <ul style="list-style-type: none"> <li>• One student from University of Newcastle is being attached at the DEC for a period of one year</li> <li>• Two Master Students have been attached as Exchange Students to University of Bonn - DFEE</li> <li>• 2 International exchange scholar (Erasmus Mundus, Bon University-Germany) and FAU Erlangen-Nürnberg (Germany) were attached at the DEC for a period of 1 month</li> </ul>	75%	Annual Report	CSP	Progress
				Annual Report	CSP	Progress
Alumni informed, mobilized, and engaged in the University strategic	Number of Alumni informed	• A total number of 45,382 Alumni particulars had already been incorporated in the database.	100%	Annual Report	CSP	Progress

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	developmental activities by June 2023		• Alumni database developed covering graduates from 1994 up to 2022				
	At least two (2) students professional associations strengthened by June 2023	Number of students' professionals' associations strengthened	Continuing to screen current students' associations in order to register the stronger one where 6 social affiliations, 10 academic affiliations and 6 religions affiliations for students identified	30%	Annual Report	CSP	Progress
<b>Total</b>				<b>63%</b>			
<b>6. Enhance University financial mobilization, management, and sustainability</b>	Financial resource mobilization strategy developed and operationalized by June 2023	Financial resource mobilization strategy developed	The Draft Resource Mobilization document is under the review by University Management Ten Module in SR2 developed System of financial transaction has already completed and it is functional. Completed module are as follows; SUASIS Billing, Receipt, Student Finances, Student Loan Allocation, Debtor Manager, Debtors Manager, Invoice, Student Finance, Finance Report and Authentication	78%	Annual Report	CSP	Progress
	At least two (1) public private investment related partnerships developed by June 2023	Number of Public-Private-Partnership developed	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
	Intellectual Property and Enterprise Development (IPED) facility for commercialization of IP products established and operationalized by June 2023	IPED facility established and made operational	Intellectual property guidelines established and approved by University Senate 	70%	Annual Report	CSP	Progress
	At least one (1) strategic programme proposals developed and submitted to international development partners for funding by June 2023	Number of proposals for strategic programmes developed	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
	At least one (1) bankable project proposal developed and funded by June 2023	Number of bankable projects funded	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
	At least one (1) private developer engaged by June 2023	Number of private developers engaged	The implementation to be done in next quarters	0%	Annual Report	CSP	Progress
	Contribution of internally generated funds to the University budget projections increased by	Percentage of internally generated funds to SUA annual budget increased	• The percentage calculation to be done at the end of financial year; • University income policy developed and waiting for approval of management and decision-making committee;	75%	Annual Report	CSP	Progress

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	thirty percent 30% by June 2026		• Internal income generation unit supported to improve production				
	At least 54% of financial transactions are done electronically by June 2023	Percentage of electronic transactions	95% of all University financial transaction are done electronically including payment of bills, payment of fees and purchase of products from IGUS	175%	Annual Report	CSP	Progress
	Utility bills reducing measures instituted by June 2023	Bills reducing measures in place	Two electrical metres installed to University Business premises to reduce bills paid by university	14%	Annual Report	CSP	Progress
	Transport and office supplies costs reducing measures instituted by June 2023	Number of transport and office supplies costs reducing measures	Vehicle fuel are centrally managed through GPSA to control fuel consumption	75%	Annual Report	CSP	Progress
<b>Total</b>				<b>49%</b>			
<b>7. Improve teaching and learning environment</b>	University master plan reviewed and operationalized by June 2023	Reviewed and operationalized Master Plan	• University Land Use Plan has been reviewed, approved, and put in use • Review of Master Plan is in the stage of finalizing spatial database	60%	Annual Report	CSP	Progress
	Capacity of teaching facilities increased by 4,800 seats by June 2023	Number of new seats in teaching venues	Rehabilitation of Kihonda Hostel and renovate some structure into classrooms and staff offices is on progress.	40%			
	Outdoor students' reading and studying spaces increased by 200 by June 2023	New seating capacity of outdoor studying spaces	New 72 seating capacity increased from 6 constructed concrete benches at Solomon Mahlangu Campus	36%	Annual Report	CSP	Progress
	Students and staff Services facilities established by June 2023	Student and staff Services facilities	Student and staff Services facilities rehabilitated	40%	Annual Report	CSP	Progress
	At least five (5) km of internal roads upgraded to moram level by June 2023	Km of internal roads upgraded to moral level	The internal road has been upgraded at moral level with a length of 0.5 kilometres from the Auxiliary Police to the Mini- factory of Vuyisile at Solomon Mahlangu Campus	10%	Annual Report	CSP	Progress
	Sports and Games facilities improved by June 2023	Number of sports and games facilities improved	3 sports and games facilities are well maintained by: • Slashing grass and cleaning water channels around our sports grounds at Morogoro campuses. • Improvement of infrastructures to support indoor games and entertainment; • Maintain cleanliness around all sports grounds and their adjacent areas.	80%	Annual Report	CSP	Progress
	Seventeen (17) percent of the existing buildings are serviceable by June 2023	Percentage of serviceable buildings	Continued rehabilitation of various staff houses, classrooms, laboratories, and student hostels in SMC	38%	Annual Report	CSP	Progress



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			such as hostel 3, multipurpose hall, kihonda building, X-NBC building, morning site building etc				
	Plants and equipment rehabilitated and maintained effective July 2023	Percentage of maintained plants and equipment	40% regular maintenance of plants and equipment are conducted at Engineering workshop	40%	Annual Report	CSP	Progress
	Power backup facilities installed in at least 9 strategic locations by June 2023	Number of power backups	<ul style="list-style-type: none"> <li>• 2 generators purchased at Mizengo Pinda Campus</li> <li>• Maintained Solar power backup at Edward moringe Campus</li> </ul>	40%	Annual Report	CSP	Progress
	Security system strengthened by June 2023	Number of security systems	<ul style="list-style-type: none"> <li>• CCTV camera installed in two strategic areas to improve security</li> <li>• Department of security services maintained</li> </ul>	40%	Annual Report	CSP	Progress
	Requisite office equipment and materials procured effective July 2022	Number of new initiatives	Office equipment and materials procured across the university as per requirements	75%	Annual Report	CSP	Progress
	Administration, teaching, research and learning infrastructure are more than 54% ICT enabled by June 2023	Percentage of ICT enabled Administration, teaching, research and learning infrastructure	Local Area Network (LAN) Installation and connection to all university buildings, continuing to strengthen internet bandwidth	75%	Annual Report	CSP	Progress
	Tree planting increased by at least 120% by June 2023	Percentage increase in tree planted	1,364 hectares of wood trees planted and a total of 87,642 wood seedlings prepared at Olmotonyi, Mazumbai and Edward Moringe Campus.	30%	Annual Report	CSP	Progress
	Fifty-four (54%) of library materials accessible by June 2023.	Percentage acquired relevant library materials.	40% of relevant library materials are accessible; The access of e-resources has increased, users of My Loft tool have increased up to 564 from 250 and access to e-resources for three months using MyLoft remotely were 1082 downloads, an average of 360 downloads per month and local access through LAN (Libhub) was 651 downloads.	74%	Annual Report	CSP	Progress
	Two (2) collaborations between SNAL and other agricultural libraries in the country established by June 2023	Number of collaborations	2 collaborations established with Consortium of Tanzania University and Research Libraries (COTUL) and Tanzania Library and Information Services (TLA)	100%	Annual Report	CSP	Progress
	Diagnostic and treatment facility constructed and equipped by June 2023	Diagnostics and treatment facility	Purchase of communicable and non-communicable diseases diagnosis through the purchase of equipment and tools in procurement stage-Evaluation	18%	Annual Report	CSP	Progress
<b>Total</b>				<b>50%</b>			
<b>8. Management</b>	<b>Improve and</b>	Restructuring of all units completed and	Formalization of documents and	All restructured unit operationalized	75%	Annual Report	CSP Progress

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<b>Institutional Governance</b>	operationalized by December 2023	operationalization of the Units				
	Human Resources Management system strengthened by June 2023	Approved human resource policy	<ul style="list-style-type: none"> <li>Human resource Policy has been shared to all University Leaders. To be printed for circulation.</li> <li>126 out of 140 vacancies has been filled. The recruitment process for remained 14 positions are in progress through the Public Service Recruitment Secretariat</li> <li>Recruitment for project namely SUA-APOPO and SACIDS Foundation were conducted and staff reported for duty</li> <li>Salaries up to March 2023 have been paid</li> </ul>	100%	Annual Report	CSP Progress
	Capacity building for 150 staff conducted annually by June 2023	Number of staff training conducted	<ul style="list-style-type: none"> <li>Staff Training Programme document has been prepared and submitted to Management for approval.</li> <li>A total of 157 (Academic and administrative) have been supported to pursue trainings on various courses.</li> </ul>	80%	Annual Report	CSP Progress
	Governance system at all administrative levels strengthened by June 2023	statutory decision-making meeting	Decision making meeting conducted accordingly	75%	Annual Report	CSP Progress
	Staff counselling services strengthened by June 2023	Number of staff Counseled	Counselling Unit has been established. The same will be introduces to SUA community	50%	Annual Report	CSP Progress
	Training to enhance leadership skills at the beginning of tenure conducted by June 2023	Number of trainings conducted	<ul style="list-style-type: none"> <li>One leadership training conducted to SUASO leadership</li> <li>University Leadership Training was conducted on Mach, 2023 at Olmotonyi Arusha.</li> </ul>	100%	Annual Report	CSP Progress
	One (1) leadership self-reflection meeting conducted annually by June 2023	Number of leadership self-reflection meetings	Leadership self-reflection meeting was conducted on Mach, 2023 at Olmotonyi Arusha.	100%	Annual Report	CSP Progress
	All staff assessed using OPRAS effective July 2022	Number of staff assessed	<ul style="list-style-type: none"> <li>Implementations await Government directive on new performance management system to be used in Public Institution</li> <li>Assessed up to Departmental level. Preparations are on progress for AHRMC</li> </ul>	30%	Annual Report	CSP Progress
	Management and administrative services delivery strengthened effective July 2022	administrative services Delivered	Administrative services including paying all cross cuttings issues and departments operations delivered accordingly	75%	Annual Report	CSP Progress
	Performance -based motivation and incentive	Number of staff motivated and incentivized	SUA staff continually motivated and incentivized accordingly	75%	Annual Report	CSP Progress

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	packages improved effective July 2022				
	University Archive Policy and Guidelines developed and operationalized by June 2025	Archive Policy and Guidelines	The implementation to be done in next quarters Sports and games committee formulate and in functional; SUA students and Staff members have participated in various sports	0%	Annual CSP Progress Report
	Sports management and administration strengthened by June 2023	Sport committee in place and functional	Competitions including TUSA/EAUG/SHIMIVUTA competition for students that was held in Mwanza, and SHIMMUTA competition for staff members that was held in Tanga; Communicating with the Management in preparation for 2023 Students' Intra-mural Games and Staff members' 1 of May Sports. -Organizing students through meetings for preparation of 2023 Students' Intra-mural Games. - Training sports to students in preparation for their 2023 Intra-mural Games. - Preparing Sokoine University of Agriculture staff members' sports teams in preparation for 1 of May Sports. - Organizing Aerobic and Jogging physical exercises for our community. - Providing physical fitness exercises to students of Wild Life and Tourism. - Communicating with Management for preparation of Sokoine Memorial Week sports.	100%	Annual CSP Progress Report Annual CSP Progress Report
	Corporate Strategic Plan operationalized by June 2023	CSP progress reports	CSP well operationalized and the progress reports are prepared at all levels and submitted to Management, Committees, and the Council	75%	Annual CSP Progress Report
	Monitoring and Evaluation (M&E) system strengthened by June 2023	M and E Framework in Place, CSPICC	Preparation of M&E framework is on progress, CSPICC formulated and it is operating	75%	
	University wide risks identified and mitigation strategies developed by June 2023	Risk Register	Risk Register for the period of 2023/2024 developed	100%	Annual CSP Progress Report
<b>Sub -Total</b>				<b>74%</b>	
<b>9. Mainstream gender issues</b>	9.2.1 Gender issues mainstreamed in At least 3 programmes and activities by June 2023	Number of gender mainstreamed programmes	A seminar to female employees and SUA students was held on March 14, 2023. The participants were trained on various issues including the roles, rights and responsibilities of women in workplaces and the best ways for success and achievements.	33%	Annual CSP Progress Report

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			Staff and student's representatives from each department were involved in capacity building training. Academic Staff from all departments were participated in training on how to create gender inclusive curriculum. Capacitating SUA Staff and students in all programs to be the peer in mainstreaming gender issues at SUA community		
	Proportion of female students enrolled increased from 35.9% (2021/22) to 40% by June 2023	Percentage of female enrolled	39.2% of female students enrolled for academic year 2022/23 (Total number of students are 15,538 out of them male students are 9,448 while female students are 6,090)	98%	Annual CSP Progress Report
	Proportion of female staff recruited and retained increased from 34.7% to 35% of staff by June 2023	Percentage of female recruited	35% of SUA staff are female (Total staff;1442 out of them male staff are 932 while female staff are 510)	100%	Annual CSP Progress Report
	9.4.1 An inclusive working and learning environment improved by June 2023	Strategy of supporting people with special needs in place	<ul style="list-style-type: none"> <li>• Policy for the people with special need have been prepared and will be tabled to the June University council meetings for approval. The policy will help provide directives and guidance on how to support people with special needs.</li> <li>• Furthermore, the University has been continuing to identify and support 212 Students with special needs</li> <li>• The university also prepared contract for supportive devices to students with special needs</li> </ul>	60%	Annual CSP Progress Report
<b>Total</b>				<b>73%</b>	

Source: SUA CSP Progress Report: June 2023

## 2.10. CORPORATE GOVERNANCE MATTERS

### 2.10.1. Membership of those Charged with Governance

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 a chairperson and thirteen members, all of them are Tanzania Nationals. Apart from the Secretary to the Council who is the Corporate Counsel; seven members are non-executive Directors and three are ex-officio members holding positions in the University and three are representing the staff and students at the University.

The Council is chaired by a member who has no executive function. The Council includes members from diverse disciplines and skills including agriculture, finance, human resource, management, science, economics, and education, 64% of which are male and 36% 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 18**:

**Table 18: The areas of expertise and gender of members to the Council for the year 2022/23**

SN	Discipline	Gender		Total	Percentage (%)
		Male	Female		
1	Agriculture and Allied Sciences	3	-	3	21
2	Environmental Economics/Technology	2	-	2	14
3	Law	1	1	2	14
4	Business and Economics	1	2	3	21
5	Human Resource & Public Administration	1	1	2	14
6	Social Science	-	1	1	7
7	Education	1	-	1	7
<b>Total Members</b>		<b>9</b>	<b>5</b>	<b>14</b>	<b>100</b>
<b>Proportion-Male to Female</b>		<b>64%</b>	<b>36%</b>		

Source: Council Members' profiles 2022/23

### 2.10.2. Secretary to the Council

The secretary to the Council is appointed as per Rule 69 first schedule of the Sokoine University of Agriculture Charter, as amended in 2020 for advising the Council on legal and corporate governance matters and ensuring 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.

### 2.10.3. Briefing on Discussions Held

Ordinary meetings of the University Council are held quarterly in a year in accordance with the University charter and oversee the management activities. During the year under review, four meetings were held whereby various decisions including but not limited to the following were made:-

- i. Approving the budget for the financial year 2023/24



- ii. Approving the Annual Procurement Plan for 2023/24
- iii. Review and approval of Audited Financial Statements for the year 2021/22
- iv. Review and approval of the quarterly CSP progress reports
- v. Review and approval of students results for the academic year 2021/22
- vi. Review and approval of the University Risk Register
- vii. Review and guidance on tabled integrity and ethical issues
- viii. Discussions of Human Resource matters including assessment of the manning level and recommendations. This also includes approval on recommendations for hiring, firing and promotions.
- ix. Assessment of the current and emerging needs for future development of the University; and
- x. Deliberation and approval of governing policies.

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.

Senior Management staff is 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 various business units. The members of the University Council and their records in attendance of quarterly meetings is as shown in **Tables 19 & 20**:

**Table 19: List of members of the University Council who served the University for the year 2022/23**

S/N	Name	Position	Nationality	Age	Appointment & Re-appointment date <sup>2</sup>	Date for expiry of tenure	Period Served in years <sup>2</sup>	Qualification/ Discipline	Appointee's Authority
1.	Hon. Justice Mohamed C. Othman	Chairperson	Tanzanian	71	09 May 2021/re-appointment	08 May 2024	6	MA. International Relations	Appointee of the President of the United Republic of Tanzania
2.	Mrs. Dorothy Mwanyika	Vice-Chairperson	Tanzania	63	1 July 2022/re-appointment	30 June 2025	1	MSc. Agricultural Economics	Appointee of the Chancellor
3.	Prof. Raphael T. Chibunda	Member	Tanzanian	57	24 April 2022/re-appointment	30 June 2027	6	PhD. Environmental Technology	Vice-Chancellor (Ex-Official)
4.	Prof. Maulid W. Mwatawala	Member	Tanzanian	52	2 May 2020	02 May 2024	3	PhD. Applied Entomology	Deputy Vice-Chancellor-Academic (Ex-Official)
5.	Prof. Amandus P. Muhairwa	Member	Tanzanian	56	01 July 2020	30 June 2024	3	PhD Veterinary Medicine	Deputy Vice-Chancellor - Administration & Finance (Ex-Official)

<sup>2</sup>The 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 <sup>2</sup>	Date for expiry of tenure	Period Served in years <sup>2</sup>	Qualification/ Discipline	Appointee's Authority
6.	Dr. Aboud Jumbe	Member	Tanzanian	49	01 July 2022	30 June 2025	1	PHD (Environmental Science)	Appointee of the Revolutionary Government of Zanzibar
7.	Xavier M Daudi	Member	Tanzanian	57	July 2022	30 June 2025	1	MA (Public Administration )	Appointee of Minister of President Office Public Service Management & Good Governance or public service
8.	Mrs. Bahati S. Mgongolwa	Member	Tanzanian	52	01 July 2022/re-appointment	30 June 2022	One year and 13 months	Masters of Development Economics	Appointees of the Minister of Finance
9.	Prof. Carolyne Ignatius Nombo	Member	Tanzanian	53	01 July 2022	June 2023	1	PhD in Social Science	Appointee of Minister of Education, Science and Technology
10	Prof. William A.L. Anangisye	Member	Tanzanian	59	1 July 2022	30 June 2025	4	PhD. Education	Elective of the SUA Senate
11	Rajabu S. Hekaheka	Member	Tanzanian	28	29 May 2022	June 2023	1	Student (BSc. Agricultural Economics & Agribusiness)	Elective of SUA Students Organization (SUASO)
12	Dr. Abubakar S. Hoza	Member	Tanzanian	47	1 July 2022/re-appointment	30 June 2022	5	PhD. Molecular Biology	Elective of SUA Academician Staff association (SUASA)
13	Mr. Faraja E. Kamendu	Member	Tanzanian	36	1 July 2022	30 June 2022	1	Bachelor of Human Resources Management	Elective of the Researchers, Academician & Alliance Workers Union (RAAWU) - SUA
14.	Mrs. Lunyamadzo M. Gillah	Corporate Counsel & Secretary to Council	Tanzanian	52	17 December 2010	NA	12	Master of Laws (LLM)	University Council

Source: Council Members' profiles 2022/23

**Table 20: Register of attendance of Council Members in the University Council meetings for the year 2022/23**

S/N	Member's Name	Attendance of Members in meetings					Total Number of Meetings attended
		Date 19/8/2022	Date 29/09/2022	Date 15/12/2022	Date 30/03/2023	Date 06/07/2023	
1.	Hon. Justice Mohamed C. Othman	AP	AP	P	P	P	3
2.	Mrs. Dorothy Mwanyika	AP	P	P	P	P	4
3.	Prof. Raphael T. Chibunda	P	P	P	P	P	5
4.	Prof. Maulid W. Mwatawala	P	P	AP	P	P	5

S/N	Member's Name	Attendance of Members in meetings					Total Number of Meetings attended
		Date 19/8/2022	Date 29/09/2022	Date 15/12/2022	Date 30/03/2023	Date 06/07/2023	
5.	Prof Amandus P. Muhairwa	P	P	P	P	P	5
6.	Mr. Xavier M. Daudi	P	P	P	AP	P	4
7.	Mrs. Bahati S. Mgongolwa	P	P	AP	P	P	4
8.	Dr. Aboud S. Jumbe	P	AP	AP	APR	APR	2
9.	Dr. Abubakar S. Hoza	P	P	P	P	P	5
10.	Prof Carolyne I. Nombo	AP	AP	AP	N/A	N/A	0
11	Mr. Rajab S. Selemani	P	P	P	P	AP	4
12	Prof. William A.L. Anangisye	P	P	P	P	AP	4
13	Mr. Faraja E. Kamendu	P	P	P	P	P	5
14	Lunyamadzo M. Gillah	P	P	P	P	p	5

*P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = yet to be appointed/replaced*

#### 2.10.4. University 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 Heads of units and divisions as shown in **Table 1**. The University Management are required to report to the University Council on all affairs of the University in quarterly basis and as and when where necessary there are significant matters requiring the attention of the Council.

#### 2.10.5. Council Remunerations

The Council expenses which also include statutory payment to key management personnel during the year are as disclosed under Note 34 to the Financial Statements.

#### 2.10.6. Fiduciary Responsibility

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

#### 2.10.7. 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.

#### 2.10.8. 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 Councilors

continue to strengthen the good governance system by reviewing various performance reports and approving policies and guidelines with the aim of enhancing good governance.

#### **2.10.9. 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.

#### **2.10.10. 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 considering the intrinsic value of individual contributions. Details of the remuneration paid to key management staff are disclosed in Note 34 to the financial statements.

#### **2.10.11. 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.

#### **2.10.12. University Council Members' Interests**

The University is a public body under the supervision and control of the University Council. During the year 2022/23, 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.

#### **2.10.13. Related Party Transactions**

All related party transactions and balances are disclosed in note 34 of the financial statements.

### **2.11. Details of Particular Matters**

#### **2.11.1. Launching of the Higher Education for Economic Transformation (HEET) Project**

SUA is immensely proud to be a central participant in the HEET project, a forward-thinking initiative formed in collaboration with the Government of Tanzania and the World Bank.

The HEET project became effective on 13 September 2021, and its implementation began during the year 2022/23.

This notable five-year initiative, is valued at USD 425 million equivalent to TZS 972 billion, is set to transform the higher education landscape in our country out of which SUA has been

allocated a significant USD 32 million equivalent to TZS 73.6 billion for various progressive initiatives.

These funds are designated to accelerate the development of new infrastructure, refurbish existing facilities, update curricula to meet industry standards, procure advanced equipment, enhance income-generation strategies, improve ICT facilities, foster capacity building in e-learning and innovative teaching methods, establish robust ties with the private sector and industry, and facilitate the professional development of academic staff and university leadership.

The objectives of the HEET project align seamlessly with SUA's Corporate Strategic Plan (CSP) 2021-2026. Challenges faced include insufficient infrastructure, skill gaps, and gender inequality. However, the support from the HEET project is a significant step in the right direction to address these issues.

The project aims to improve the educational environment and align curriculum with labour market demands, producing graduates fit for current and future job markets. It's essential for Tanzania's higher education to evolve, meeting both local and global needs, to transition its economy towards a middle-income and industrialized base, consistent with Vision 2025.

The project's execution at SUA is organized under the University Strategic Investment Plan (USIP). It is divided into seven core components, each serving as a significant milestone:

- i. Development and renovation of sustainable infrastructure, like lecture halls and labs;
- ii. Curriculum overhaul with an introduction to innovative teaching methods and an emphasis on climate change;
- iii. Promotion of applied research and innovation;
- iv. Strengthening ties with the industrial and private sectors;
- v. Modernization and expansion of the ICT infrastructure and related services;
- vi. Initiatives to enhance self-sustaining income sources; and
- vii. Professional development for faculty and leadership, with a focus on modern environmental challenges and supporting students with disabilities.

### 2.11.2. The Environmental Matters

The University land use Policy, 2021 indicates that, the University activities have been expanding since establishment. Further, the SUA CSP 2021/22-2025/26 indicates that, the SUA operations including training, research, outreach and consultancy activities has increased significantly. For instance, as of now SUA has more than 16,000 students compared to 2,000 students in financial year 2001/02, currently served by 1,400 staff (2001: 250). This increase is also reflected in all associated activities.

Despite an increase in the size, SUA has been a major pioneer in protection of the environment by adhering to the required environment safety standards issued by Regulatory bodies including the National Environmental Management Council (NEMC). All major constructions and infrastructural developments are done after doing the environmental impact assessments and obtaining of the clearance certificates from NEMC.



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.

Some of the initiatives done include consultancies done by SUA; and also established projects and programs such as the Climate Change Impact and Mitigation program funded by the Royal Norwegian Embassy through the REDD+ initiative preceded by establishing the National Carbon Monitoring Centre (NCCM) with the continuation of the same efforts.



Figure 23: The aerial view of the National Carbon Monitoring Centre at SUA

ISO 9001:2015 Certified

SUA, also maintains the Mazumbai natural forest, the Olmotonyi Training Forest, the newly established Ifinga training Forest, the Kitulanhalo training forest and the botanical garden as explained under part 1.3 of this report.

### 2.11.3. Entities with Contractual or Other Arrangements

The University has several entities with both contractual and other arrangements the institution. This includes the Government and Private Sector ranging from regulatory authorities to service providing institutions. Some of the institutions are as follows:-

- i. The Tanzania Commission for Universities which is a regulatory Authority responsible for Quality Assurance and accreditation of the University established under the Universities Act, 2005;
- ii. The National Environmental Management Council responsible for setting and overseeing of the environmental safety standards established under the NEMC Act, 2004;
- iii. Other Government entities such as the Tanzania National Electric Company (TANESCO) which feeds the University with electricity in all of its campuses, the urban water authorities which feeds and regulate the University in water usage, The Public Procurement Regulatory Authority overseeing the Procurement Act, Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), The Tanzania Postal Services; Other Government Universities and higher learning institutions,



- SUMA JKT, Tanzania Telecommunication Company Ltd (TTCL), Tanzania Education Authority, Tanzania Revenue Authority etc;
- iv. Also, the University has subscribed to other regional and international bodies such as the Inter University Council of East Africa; and
  - v. The University is working closely with the Development partners under the collaboration in research projects, this includes but not limited to the World Bank-IDA, stakeholders under the USAID; European Union etc.

Further the University is in collaboration with the Private Agricultural Sector Support (PASS) where there is a joint establishment of the business incubation Centre under the Sokoine University of Agriculture Graduate Company (SUGECO). This initiative aims at incubating the young entrepreneurs in Agriculture to assist them produce and venture into a competitive agribusiness market.



Figure 24: Some of the greenhouses built under the SUA-PASS collaboration

#### 2.11.4. Receipts from, and returns to, primary users of the entity

The University has a major role of training research outreach and consultancy. This is in accordance with the Corporate Strategic Plan 2021/22-2025/26. SUA offers the undergraduate, postgraduate, non-degree program and short courses where in turn the students and the community pay a minimal fee to assist in running of the courses. The University receives a major support from the Government in retaining of employees, construction of infrastructure and procurement of equipment necessary for running of its programs. The Government also acts as the regulatory oversight through its bodies in ensuring that all activities are done in accordance with the required standards.

Further, the University has been working with development partners under the Memorandum (s) of Understanding in running of the research projects and programs. These funders has been offering support in terms of finances, equipment and technical expertise where applicable.

Over a number of years SUA has succeeded to produce quality graduates prevailing in the agriculture and allied sciences countrywide and internationally. Further, the researches

done has produced massive publications and technologies used by farmers and other researchers. During the year under review, SUA ranked the 1 in terms of citations of research work among Universities in Tanzania (39<sup>th</sup> in Africa and 1,224<sup>th</sup> position globally) where a sum of 123,276 citations were quoted in Google Scholars as per assessment done by Webometrics in January 2023.

#### **2.11.5. Effectiveness and efficiency in utilization of resources**

The University adheres to the principles of good governance as detailed in the National Framework of Good Governance, 2009 which also states the traits of Transparency, Integrity and Accountability. SUA has systems in place responsible for measurement of auditable performance. This revolves around establishment of sound internal controls by observing the Regulations and Policies, regular reporting under this case quarterly, a continuous review of systems done by both the internal and external audits. Finally, the reporting structure ends up to submitting of the reports to Government and other stakeholders; Development Partners inclusive.

#### **2.11.6. Social and Community Issues**

The University has constantly been engaging in community issues where during the year under review supplied more than 20,000 seedlings to the local communities as an initiative to go against environmental degradation, this activity was done in all campuses. Further, SUA has human and animal hospitals accessible by the surrounding communities across the year. The other services and facilities like training grounds (football, basketball and tennis court), soil laboratories etc. are also available and accessible by the community demanding such services.

Further, SUA has been forefront in solving of emerging community challenges, for instance during the emergence of viral and epidemics diseases such Covid 19, SUA has been giving a helping hand. During the period of Covid 19, the University took some initiatives for the community which includes but not limited to the following:-

- i. Offering expertise and equipment in curbing 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;
- ii. The SUA hospital (Health facility) at Main Campus was identified and successfully used as an isolation center for Covid19 patients; and
- iii. Managed to implement health and safety directives as issued by the Ministry of Health, Community Development, Gender, Elderly and Children.

#### **2.11.7. Prolonged Effect of Covid-19 Pandemic and Its Impact**

Sokoine University of Agriculture as part of the community was largely affected by Covid19 pandemic. Most of the activities including training and research were delayed and had to be rescheduled in order that the core objectives could be attained. This also included a downward trend in receipt of Development Partners funding where some of the funders

scaled down their operations. Further, even some internal programs such as research activities across the country and abroad had to be rescheduled. Some of the projects such as the capacity building REFOREST project funded by Sida had students performing research in countries such as Tanzania, Uganda, Rwanda, Ethiopia and Mozambique. These students' works had to be delayed to date.

Despite the situation after the emergence of Covid-19 pandemic, the University was rated with the performance of 78 percent after taking some measures such as cost cutting.

#### **2.11.8. The effect of War in Ukraine**

The University experienced the negative effects of the Ukrainian war. The war in Ukraine was a “massive and historic energy shock” to the markets, according to a November 2022 report by the OECD. The “shock” of the war was one of the main factors that had slowed economic growth in 2022 and more negative effects were expected in financial year 2023.

The University budget suffered negatively due to the abrupt rise of the input prices such as fuel, agricultural implements such as fertilizers and seeds etc. Also, some of the development partners from the European Union block such as Sida scaled down their operations (budgets) in support of operations to third world countries. The REFOREST program was among of the projects which were affected with such a decision.

The University has continued to set aside internally generated funds to boost the research activities and minimize the impact where during financial year 2022/23 a sum of TZS 1 billion was set aside (2021: TZS 1 billion).



#### **2.11.9. Ownership**

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

#### **2.11.10. Committees Charged with Governance**

The University Council has four committees which assist in discharging its functions and responsibilities effectively. Operations of each committee are defined in the Terms of Reference approved by the Council. 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. Student's Affairs Committee; and
5. Audit Committee.

##### **(a) 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.

During the year under review, the FP & DC deliberated and forwarded to the Council, the matters including but not limited to the following;

- i. Deliberations on the quarterly and annual budgets;
- ii. Matters brought up by the Planning and Estates subcommittee including but not limited to review and proposal on development plans, the progress in implementation of the annual budget and Corporate Strategic Plan for the year under review; and the progress reports and status of capital development projects; and
- iii. Deliberations on quarterly financial management reports and related sources of funding.

The list of members of the FP & DC and their attendance is as shown in **Table 21 & 22**.

**Table 21: List of members in attendance of the FP & DC in the FP & DC meetings for the year 2022/23**

S/N	Name	Position	Age	Qualification/Discipline	Period Served in years	Appointees Authority
1	Mrs. Dorothy Mwanyika	Chairperson	64	MSc. Agricultural Economics	3	Appointee of Chancellor
2.	Dr. Aboud S. Jumbe	Member		PhD	11 Months	University Council
3.	Mrs. Bahati Mgongolwa	Member	52	Masters of Development Economics	2	Appointee of Minister responsible for Finance
4.	Prof. Raphael T. Chibunda	Member	57	PhD Environmental Technology	5	Vice Chancellor (Ex-official)
5.	Mr. Xavier M. Daudi	Member	52	M.Phil. in Biotechnology	6	University Council
6.	Mr. A. Mwambene	Member	49		3	University Council
7.	Prof. Amandus P. Muhairwa	Member	58	PhD. Veterinary Medicine	3	Deputy Vice Chancellor (Administration & Finance)
8.	Prof. Maulid W. Mwatawala	Member	55	PhD. Applied Entomology	3	Deputy Vice Chancellor Academic
9.	Mr. Faraja E. Kamendu	Member	36	Bachelor of Human Resources Management	2	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
10.	Dr. Abubakar S. Hoza	Member	48	PhD. Molecular Biology	7	Elective of the SUA Academician Staff Association (SUAS)
11	Prof. Dismas L. Mwaseba	Member	67	PhD. Development studies	5	Ex-official Director-ICE
12	Prof. Eson D. Karimuribo	Member	58	PhD. Agric. Animal Science	9	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy
13	Prof. Benard Chove	Member	65	PhD. Food Engineering	3	Ex-official Principal - Agric.
14	Prof. Camilius Sanga	Member	49	PhD Computer Science	3	Ex-Official Director CICT
15	Prof. Suzana Augustino	Member	51	PhD Wood Chemistry	2	Ex-Official Principal - College of Forestry and Nature Conservation
16	Prof. Abdul A.S. Katakweba	Member	50	PhD. Pest Biology & Ecology	6	Ex-Official Director - Pest Management
17	Dr. Agnes A. Sirima	Member	40	PhD Tourism	1	Ex-Official Principal - Forestry

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S/N	Name	Position	Age	Qualification/Discipline	Period Served in years	Appointees Authority
18	Dr. Geoffrey K. Karugila	Member	57	PhD. Mathematical Physics	2	Principal SM-COSE
19	Dr. Damas Phillip Lukoo	Member	53	PhD.	2	Dean of School of Agribusiness & Business Studies
20	Mr R. S. Hekaheka	Member	28	Student (BSc. Education)	1	Appointee of SUASO
21	Mr. R. S. Selemani	Member	29	Student	1	Appointee of SUASO
22	Dr. Nyambilila Amuri	Member	48	PhD Crop Soil and Envir. Science	2	Director DUS
23	Prof. C.J. Phiri	Member	64	PhD. Nutritional Physiology	2	Principal College of Veterinary Medicine and Biomedical Sciences
24	Prof. Samwel J. Kabote	Member	50	PhD. Development Studies	2	Principal College of Social Sciences
25	Mr. Peter W Lubuwah	Secretary to Committee	54	CPA(T) MBA	4	Chief Financial Officer
26	Dr. Ibrahim C. Mjemah	Member	54	PhD. Environmental Engineering	3	Director of Planning and Development
27	Mr. L.J. Kibonde	Member		CPA (T), MSc. Finance	3	Ag. Chief Internal Auditor
28	Mr. Robi Makorere	Member	57	CPA (T), MBA	6	Chief Internal Auditor
29	Mrs. Lunyamadzo M. Gillah	Member	55	Master of Laws. LLM	12	Corporate Counsel
30	Prof. Boniface Mbilinyi	Member	56	PhD. Engineering	1	Dean School of Engineering
31	Dr. Benedictor Msangya	Member	49	Phd. Education	1	Dean School of Education
32	Prof. J.Z. Katani	Member	56	PhD. Forestry	2	Principal Mizengo Pinda Campus

P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = yet to be appointed/replaced

**Table 22: Register of attendance of the Members of the FP & DC for the year 2022/23**

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		12/09/2022	21/11/2022	16/03/2023	12/06/2023	
1	Mrs. Dorothy Mwanyika	P	P	P	P	4
2	Ms. B. Mgongolwa	P	P	P	P	4
3	Dr. Aboud S. Jumbe	AP R	AP R	AP R	AP R	0
4	Mr. Xavier M. Daudi	AP	AP	AP	AP	0
5	Mr. A. Mwambene	AP R	AP	AP	AP	0
6	Prof. R.T. Chibunda	P	P	P	P	4
7	Prof. M. Mwatawala	P	AP R	AP R	P	2
8	Prof. A.P. Muhairwa	P	AP R	P	P	3
9	Mr. F.E. Kamendu	P	P	P	P	4
10	Dr. A.S. Hoza	AP R	AP R	AP R	P	1
11	Prof. B. Chove	AP R	AP R	P	P	2
12	Dr. Geoffrey K. Karugila	P	P	P	P	4
13	Dr. Damas Phillip	P	P	P	P	4
14	Prof C.J. Phiri	P	P	P	P	4



S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		12/09/2022	21/11/2022	16/03/2023	12/06/2023	
15	Prof. J.S. Kabote	P	P	P	P	4
16	Mr. P.L. Wilson	P	P	P	P	4
17	Mr. Onesmo Kayanda	P	P	P	N/A	3
18	Dr. I.C. Mjemah	P	P	P	P	4
19	Prof. Suzana Agustino	AP R	AP R	N/A	N/A	0
20	Dr. Agnes A. Sirima	N/A	N/A	P	P	2
21	Prof. C.A. Sanga	P	P	P	P	4
22	Prof. A. Katakweba	P	P	P	AP R	3
23	Prof. E.D. Karimuribo	P	P	P	P	4
24	Dr. Nyambilila Amuri	P	P	AP R	P	3
25	Mr R. S. Hekaheka	N/A	N/A	P	P	2
26	Mr. R. S. Selemani	P	P	AP	N/A	2
27	Mrs. Lunyamadzo M. Gillah	AP R	P	P	P	3
28	Mr. L. J. Kibonde	P	P	N/A	N/A	2
29	Mr. Robi Makorere	N/A	N/A	P	P	2
30	Prof. Boniface Mbilinyi	P	P	P	AP	3
31	Dr. Benedictor Msangya	P	P	P	P	4
32	Prof. J. Z. Katani	P	P	AP	P	3

*P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = yet to be appointed/replaced*

### (b) The University Senate



The SUA Charter, 2007 provides that, “there shall be a Senate for the University which shall, subject to the powers of the Council as provided in the Act, the Regulations made thereunder, this Charter and the Rules contained in the First Schedule hereto, be the principal overall decision-making organ in respect of all academic matters of the University and be responsible for the academic work of the University both in teaching, research and consultancy and for the regulation and superintendence of the education of the students of the University”.

During the year under review, the University Senate deliberated on the matters including but not limited to the following:

- i. Review and discussed on students result for the academic year;
- ii. Reviewed and discussed the quarterly progress reports of the Postgraduate students undertaking research;
- iii. Reviewed and discussed on the progress reports on the postgraduate students, research, technology transfer and consultancy which also includes technical progress reports for research activities;
- iv. Reviewed and commented on various policies affecting the academic environment of the University;
- v. Reviewed matters on students and academic staff affairs including but not limited to the integrity and ethical issues;
- vi. Quarterly assessment on the teaching and learning environment;



- vii. Reviewed and proposed for the graduands to be registered for graduation ceremonies of the year under review; and
- viii. Review, deliberated and commented on the new curricular; degree programs and tracer studies.

The members of the senate and the respective attendance of meetings are as shown in Tables 23 and 24:

**Table 23: The Senate Committee Members who served during the year 2022/23**

S/N	Name	Position	Nationality	Age	Qualification / Discipline	Period Served in years	Appointee's Authority
1	Prof. R. T. Chibunda	Chairperson	Tanzanian	57	PhD (Environmental Toxicology)	6	Vice-Chancellor
2	Prof. M. Mwatawala	Member	Tanzanian	53	PhD (Crop Science & Production)	2	Principal, College of Agriculture
3	Prof. Amandus Muhairwa	Member	Tanzanian	57	PhD. Veterinary Medicine	2	Deputy Vice-Chancellor - Administration & Finance
4	Prof. E. Karimuribo	Member	Tanzanian	54	PhD (Agric. Animal Science)	5	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy
5	Prof. C.J. Phiri	Member	Tanzanian	64	PhD. Nutritional Physiology	2	Principal College of Veterinary Medicine and Biomedical Sciences
6	Prof. Gratian Rwegasira	Member	Tanzanian	49	PhD	3	Coordinator, Quality Assurance & Promotion Bureau
7	Prof. B.E. Chove	Member	Tanzania		PHD	3	Principal, Collage of Agriculture
8	Prof. C.A Sanga	Member	Tanzanian	47	PhD (Computer Sciences)	3	Director, Sokoine National Agriculture Library & Acting Director, Centre for Information and Communication Technology
9	Dr. N. A. Amuri	Member	Tanzanian	46	PhD (Crop, Soil Environmental Science)	3	Director. Directorate of Undergraduate
10	Dr. A.S Katakweba	Member	Tanzanian	55	PhD (Pest Biology & Ecology)	3	Acting Director, SUA Pest Management Centre
11	Prof. D.Mwaseba	Member	Tanzanian	64	PhD (Development studies)	5	Director-ICE
12	Dr. D. Philip	Member	Tanzanian	51	PhD)	3	Acting Principal, Collage of Economics and Business Studies
13	Dr. A. Sirima	Member	Tanzanian	47	PhD	3	Acting Principal, Collage of Wildlife and Tourism
14	Ms. H. Gamuya	Member	Tanzanian	42		2	Acting Dean of Student
15	Prof. Juma S. Kabote	Member	Tanzanian	47	PhD (Development Studies)	4	Principal, College of Social Sciences and Humanities

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S/N	Name	Position	Nationality	Age	Qualification / Discipline	Period Served in years	Appointee's Authority
16	Dr. A. S. Hoza	Member	Tanzanian	45	PhD Molecular Biology	4	SUASA representative
17	Mr. Zacharia Dioniz	Member	Tanzanian	27	Student	1	SUASO Representative
18	Mr. Rajabu Hekaheka	Member	Tanzanian	29	Student	1	SUASO Representative
19	Dr. Ibrahim Mjemah	Member	Tanzanian	52	PhD (Physical Sciences)	4	Director of Planning and development
20	Mrs. Lunyamadzo, M. Gillah	Member	Tanzanian	52	Master of Laws (LLM )	10	Corporate Counsel
21	Mr. F. E. kamendu	Member	Tanzanian	37	BA. (Human Resource Management)	3	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
22	Dr. K. Hosea	Member	Tanzanian	56	PhD	3 Month	External Member
23	Prof. W.A.L Anangisye	Member	Tanzanian	56	PhD	3	External Member
24	Dr. Alex X. Matofali	Member	Tanzanian	49	PhD	5	Head, Department of Mathematics, Informatics and Computational Sciences
25	Prof. G. Misinzo	Member	Tanzanian	52	PhD	5	Head, Coordinator SACIDS
26	Prof. E. Zahabu	Member	Tanzanian	53	PHD	6	Director, National Carbon Monitoring Centre
27	Prof. J.S. Katani	Member	Tanzanian	56	PHD	3	Principal, Mizengo Pinda Campus Collage
28	Dr. B. Msangya	Member	Tanzanian	49	PHD	2	Acting Dean of School of Education
29	Prof. B. Mbilinyi	Member	Tanzanian	56	PHD	2	Acting Dean, School of Engineering and Technology

**Table 24: The Attendance of members of the senate during the year 2022/23**

S/N	Member's Name	Attendance for the meetings during the year				Total Number of Meetings attended
		16/09/2022	04/12/2022	11/03/2023	10/06/2023	
1	Prof. R. T. Chibunda	p	P	P	P	4
2	Prof. Amandus Muhairwa	p	P	P	P	4
3	Prof. E. Karimuribo	p	P	P	P	4
4	Prof. C.J. Phiri	AP-R	P	-	-	1
5	Prof. Gration Rwegasira	-	-	AP	AP	0
6	Prof. M. Mwatawala	p	P	P	AP-R	3
7	Dr. N. A. Amuri	AP-R	P	P	-	2
8	Prof. D. Mwaseba	p	AP-R	P	P	3
9	Prof. C. A. Sanga	P	P	P	P	4
10	Dr. A. Sirima	P	P	P	P	4
11	Prof. Juma S. Kabote	p	P	P	P	4
12	Dr. A. S. Hoza	p	P	P	P	4
13	Dr. Ibrahim Mjemah	P	P	P	P	4
14	Dr. Agness Sirima	P	P	-	-	2
15	Mrs. Lunyamadzo, M. Gillah	p	P	-	AP-R	3
16	Dr. K. Hosea	-	-	P	AP	1

S/N	Member's Name	Attendance for the meetings during the year				Total Number of Meetings attended
		16/09/2022	04/12/2022	11/03/2022	10/06/2023	
		2	2	3		
17	Prof. W.A.L Anangisye	P	-	-	-	1
18	Prof. G. Misinzo	AP-R	AP	-	-	1

P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = The post/position was vacant

### (c) Students' Affairs Committee

The committee is responsible for overseeing students' affairs and it is required to meet four times in a year. During the year under review, the committee met 4 times in deliberation of student matters.

The matters discussed included but not limited to the following;

- i. The students teaching and learning environment;
- ii. The participation of students in various University programs;
- iii. The reports on students counselling and health matters;
- iv. Discussions on integrity and ethical issues tabled for;
- v. The assessment of students' accommodation in and outside campuses; and
- vi. Other challenges including but not limited to gender mainstreaming.

The list of members of the committee and their attendance is as shown in **Table 25 & 26**.

**Table 25: The Students Affairs Committee Members who served during the year 2022/23**

S/N	Name	Position	Qualification/ Discipline	Period Served in years	Appointee's Authority
1.	Prof. Carolyn I. Nombo	Chairperson	Deputy Permanent Secretary MoEST	1	University Council
2.	Prof. A.P. Muhairwa	Member	DVC (PFA)/ Member	1	University Council
3.	Prof. Suzana Augustino	Representing Chairperson	PhD (Forestry)	1 day	In attendance
4.	Prof. Camilius Sanga	Representing Chairperson	PhD (Computer Science)	1 day	In attendance
5.	Ms. Hilda H. Gamuya	Secretary	MA (Social Work)	1	Ag. DoS
6.	Dr. Nyambilila A. Amuri	Member	PhD (Crop, Soil Environment)	1	University Council
7.	Dr. Jamal Jumanne	Member	HoD Edu (Psych. & Counselling)	1	University Council
8.	Mr. Rajabu S. Selemeni	Member	Student	1	University Council
9.	Mr. Daniel J. Isack	Member	Student	1	University Council
10.	Ms. Veneranda F. Malima	Member	Manager IEC (HELSB)	1	University Council
11.	Ms. Noela E. Masalika	Member	Student	1	University Council
12.	Ms. Asha Maulid	Member	Student	1	University Council
13.	Mr. Fahad K. Mwinjuma	Member	Student	1	University Council
14.	Mr. Geoffrey Benedict	In attendance	Student	1 day	Minister- SUASO
15.	Ms. Neema Elias	In attendance	Student	1 day	Minister- SUASO
16.	Mr. Kundesen Swai	In attendance	Computer Technologist	1 day	Representing Director CICT
17.	Eng. Furaha George	In attendance	Electrical Engineer	2 days	Representing Director (E & W)
18.	Mr. Faraja E. Kamendu	In attendance	Admin/ Officer	2 days	Representing Director (E & W)
19.	Mr. Rodger H. Magambo	In attendance	Asst. Insp of Auxiliary Police - SUA	2 days	Representing-Head, Auxiliary Police-SUA
20.	Mr. Nicholas I. Mwamtobe	In attendance	ASP- Police - SUA	1 day	Representing-Head, Auxiliary Police-SUA
21.	Dr. Eliapenda E. Mariki	In attendance	Senior Lecturer	2 days	Coordinator SUA/HAB

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S/N	Name	Position	Qualification/ Discipline	Period Served in years	Appointee's Authority
22.	Mr. Lugano C. Mwasampeta	In attendance	BA (Ed.)	1 day	Representing SUAHAB Coordinator
23.	Ms. Tabia S. Sallehe	In attendance	MA (Ed.)	1 day	Representing- SUAHAB Coordinator
24.	Dr. Rwegasira T. Mutagayala	In attendance	Medical Doctor	1 day	Representing RMO
25.	Dr. Erhard H. Kapilima	In attendance	Medical Doctor	1 day	Representing RMO
26.	Dr. Elimwidimi Swai	In attendance	Medical Doctor	1 day	Representing RMO
27.	Ms. Frida N. Malya	In attendance	Loan Officer	3 days	Representing CFO
28.	Mr. George R. Zambetakis	In attendance	LLB	1	Legal Officer
29.	Mr. Omary Tunga	In attendance	ICT Officer	1 day	Representing DUS
30.	Mr. Masoud J. Gumbwa	In attendance	MA (Ed.)	3 days	Game coach
31.	Ms. Mawesa N. Ukeni	In attendance	Admission Officer	2 days	Representing DUS
32.	Mr. Dickson E. Mgaya	In attendance	Student	1 day	Minister- SUASO
33.	Mr. George Mwala	In attendance	Lecturer	1 day	Representing HoD Edu (Psych. & Counselling)
34.	Ms. Naishiye S. Mollet	In attendance	Student	1 day	Minister- SUASO
35.	Ms. Amina A. Mkoma	In attendance	Student	1 day	Minister- SUASO
36.	Mr. George Waryoba	In attendance	Student	1 day	Minister- SUASO
37.	Mr. Mussa J. Mtumila	In attendance	Student	1 day	Minister- SUASO
38.	Ms. Halima M. Maulioi	In attendance	Student	1 day	Minister- SUASO
39.	Mr. Winstone Dabaga	In attendance	Planning Officer	1 day	Representing DPI
40.	Mr. Amani H. Mmary	In attendance	Supplies Officer	1 day	Representing HPMU
41.	Ms. Juliana A. Koka	Secretariat	BA (Ed.)	1	Warden
42.	Ms. Lidya S. Bupilipili	Secretariat	MA (Rural Develop.)	1	P/Warden
43.	Ms. Matilda C. Mallya	Secretariat	BA Political Science & Public Administration	1	Admin/ Officer
44.	Mr. Nonna Makaranga R.	Secretariat	MA (Rural Develop.)	1	P/Warden
45.	Ms. Rai A. Msimba	Secretariat	BA (Ed.)	1	Warden

Source: Students Affairs Committee Records 2022/23

**Table 26: The Attendance of members of the Students Affairs Committee during the year 2022/23**

S/N	Members' Name	Attendance For the Meetings During The Year 2022/23				Total Number Of Meetings Attended
		1	2	3	4	
		13/09/2022	18/11/2022	21/02/2023	16/06/2023	
1.	Prof. Carolyne I. Nombo	AP-R	AP-R	P	AP-R	1
2.	Prof. A.P. Muhairwa	AP-R	AP-R	P	P	2
3.	Prof. Suzana Augustino	P	NIA*	NIA*	NIA*	1
4.	Prof. Camilius Sanga	NIA*	P	NIA*	NIA*	1
5.	Ms. Hilda H. Gamuya	P	P	P	P	4
6.	Dr. Nyambilila A. Amuri	AP-R	P	AP-R	P	2
7.	Dr. Jamal Jumanne	P	P	AP-R	AP-R	2
8.	Mr. Rajabu S. Selemani	P	P	P	NIA*	3
9.	Mr. Daniel J. Isack	P	P	P	NIA*	3
10.	Ms. Veneranda F. Malima	P	P	P	AP-R	3
11.	Ms. Noela E. Masalika	P	P	P	NIA*	3
12.	Ms. Asha Maulid	P	P	P	NIA*	3
13.	Mr. Fahad K. Mwinjuma	P	P	P	NIA*	3
14.	Mr. Geoffrey Benedict	P	NIA*	NIA*	NIA*	1
15.	Ms. Neema Elias	P	NIA*	NIA*	NIA*	1
16.	Mr. Kundasen Swai	P	NIA*	NIA*	NIA*	1
17.	Eng. Furaha George	P	NIA*	P	NIA*	2
18.	Mr. Faraja E. Kamendu	NIA*	P	NIA*	P	2
19.	Mr. Rodger H. Magambo	P	P	NIA*	NIA*	2
20.	Mr. Nicholas I. Mwamtobe	NIA*	NIA*	NIA*	P	1
21.	Dr. Eliapenda E. Mariki	NIA*	P	P	NIA*	2
22.	Mr. Lugano C. Mwasampeta	P	NIA*	NIA*	NIA*	1
23.	Ms. Tabia S. Sallehe	NIA*	NIA*	NIA*	P	1
24.	Dr. Rwegasira T. Mutagayala	P	NIA*	NIA*	NIA*	1
25.	Dr. Erhard H. Kapilima	NIA*	NIA*	P	NIA*	1

S/N	Members' Name	Attendance For the Meetings During The Year 2022/23				Total Number Of Meetings Attended
		1	2	3	4	
		13/09/2022	18/11/2022	21/02/2023	16/06/2023	
26.	Dr. Elimwidimi Swai	N/A*	N/A*	N/A*	P	1
27.	Ms. Frida N. Malya	N/A*	P	P	P	3
28.	Mr. George R. Zambetakis	P	P	P	P	4
29.	Mr. Omary Tunga	P	N/A*	N/A*	N/A*	1
30.	Mr. Masoud J. Gumbwa	N/A*	N/A*	P	P	2
31.	Ms. Mawesa N. Ukeni	N/A*	N/A*	P	P	2
32.	Mr. Dickson E. Mgya	N/A*	N/A*	P	N/A*	1
33.	Mr. George Mwala	N/A*	N/A*	N/A*	P	1
34.	Ms. Naishiye S. Mollet	N/A*	N/A*	N/A*	P	1
35.	Ms. Amina A. Mkoma	N/A*	N/A*	N/A*	P	1
36.	Mr. George Waryoba	N/A*	N/A*	N/A*	P	1
37.	Mr. Mussa J. Mtumila	N/A*	N/A*	N/A*	P	1
38.	Ms. Halima M. Maulioi	N/A*	N/A*	N/A*	P	1
39.	Mr. Winstone Dabaga	N/A*	N/A*	N/A*	P	1
40.	Mr. Amani H. Mmary	N/A*	N/A*	N/A*	P	1
41.	Ms. Juliana A. Koka	N/A*	N/A*	N/A*	P	1
42.	Ms. Lidya S. Bupilipili	N/A*	P	P	P	3
43.	Ms. Matilda C. Mallya	P	P	P	N/A*	3
44.	Mr. Nonna Makaranga R.	P	P	P	P	4
45.	Ms. Rai A. Msimba	P	P	P	P	4

P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = The post/position was vacant

#### (d) 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.

During the year under review, the Audit Committee had deliberations on matters including but not limited to the following:-

- i. Review and provision of recommendations and directives to Management on Internal Auditors quarterly progress reports;
- ii. Review and recommendations on quarterly Risk Management reports;
- iii. Review and recommendations on Internal Controls in quarterly basis;
- iv. Reviewed and provided recommendations on the updated Internal Audit Charter;
- v. Conducted entrance and exit meetings with External Auditors for the year 2022/23; and
- vi. Review and recommendations on Audited Financial Statements and Management letter for the year 2022/23.

The list of members of the committee and their attendance is as shown in Table 27 & 28.

Table 27: Audit Committee Members serve the period 2022/23

S/N	Name	Position	Age	Qualification / Discipline	Period Served in years	Appointee's Authority
1	Mrs. Bahati S. Mgongolwa	Chairperson	52	Master of Development Economics	2	University Council

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S/N	Name	Position	Age	Qualification / Discipline	Period Served in years	Appointee's Authority
2	Prof Alfred S. Sife	Member	51	PhD in Information Studies	1	University Council
3	Mr. Amani R. Ngonyani	Member	50	MBA. Finance & Banking	1	University Council
4	Mr. Abdu- Razaq I. Badru	Member	55	MBA. International Business Management	4	University Council
5	CPA Magai M. Maregesi	Member	40	MBA. ACPA	1	University Council
6	Mrs. Lunyamadzo M. Gillah	Secretary to Committee	53	Master of Laws (LLM)	13	University Council

Source: Audit Committee records 2022/23

**Table 28: Register of attendance for members of the Audit Committee for the Audit Committee Meetings for the year 2022/23**

S/N	Member's Name	Attendance of Members in meetings						Total Number of Meetings attended
		16/09/2023	29/09/2023	22/11/2023	21/12/2023	17/03/2023	13/06/2023	
1	Mrs. Bahati S. Mgongolwa	P	P	P	P	P	P	6
2	Mr. Amani R. Ngonyani	P	P	AP	P	P	P	5
3	CPA Magai M. Maregesi	P	P	P	P	AP	P	5
4	Mr. Abdu-Razaq I. Badru	P	AP	P	P	P	P	5
5	Prof Alfred S. Sife	P	P	P	P	P	P	6
6	Mrs. Lunyamadzo M. Gillah	P	P	P	P	P	P	6

P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = The post/position was vacant

**(e) Human Resource Committee**

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

During the year under review, the committee in quarterly progress reviewed and recommended on matters including but not limited hire, fire and/or proposal of disciplinary actions, training and promotion of the University staff. Also assessed the staff working environment and manning levels for each unit of the University. The list of members of the committee and attendance is as shown in **Table 29 & 30**.

**Table 29: Members of Human Resource Committee who served the committee for the year 2022/23**

S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in 2021/22	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	Tanzanian	57	PhD (Environmental Toxicology)	1year	Chancellor
2	Prof. Maulid W. Mwatawala	Member	Tanzanian	53	PhD (Crop Science and Horticulture)	1year	Chancellor



S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in 2021/22	Appointee's Authority
3	Prof. Amandus P. Muhairwa	Member	Tanzanian	57	PhD (Veterinary Medicine)	1year	Chancellor
4	Prof. William A.L. Anangisyse	Member	Tanzanian	60	PhD (Education)	1year	Appointee of the University Senate
5	Faraja E. Kamendu	Member	Tanzanian	36	BA. (Human Resource Management)	1year	Elective of the Researchers, Academicians & Allied Workers Union (RAAWU) - SUA
6	Mr. P. Mwakiluma	Member	Tanzanian	48	MSc (HR Planning & Development)	1year	University Council
7	Mrs. Lunyamadzo M. Gillah	Member	Tanzanian	53	Masters of Law	1year	University Council
8	Mr. Ibrahim Mahumi	Member	Tanzanian	50	MA. Public Administration	1year	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)
9	Mr. Moshi Kabengwe	Member	Tanzanian	44	MA. Human Resource Management	1 year	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)

Source: The Human Resource Committee records 2022/23

Table 30: Register of Attendance for Members of Human Resource Committee for Committee Meetings for the year 2022/23

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		09/09/2022	28/11/2022	20/03/2023	14/06/2023	
1	Prof. Raphael T. Chibunda	P	AP-R	AP-R	AP-R	1
2	Prof. Maulid W. Mwatawala	AP-R	P	P	P	3
3	Prof. Amandus P. Muhairwa	P	P	P	P	4
4	Prof. William A.L. Anangisyse	P	AP-R	P	AP-R	2
5	Faraja E. Kamendu	P	P	P	P	4
6	Mr. P. Mwakiluma	AP-R	AP-R	P	AP-R	1
7	Mrs. Lunyamadzo M. Gillah	P	P	AP-R	AP-R	2
8	Mr. Ibrahim Mahumi	P	P	P	P	4
9	Mr. Moshi Kabengwe	P	P	AP-R	P	3

P = Present, AP = Apology, AP-R = Absence with apology-Represented, N/A\* = The post/position was vacant

## 2.12. POLITICAL AND CHARITABLE DONATIONS

SUA subscribed and contributed 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 136 million (2022: TZS 125.62 million). There were no donations made to any political parties.

## 2.13. EMPLOYEES WELFARE

**2.13.1. Management - employees' relationship**

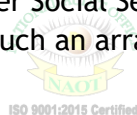
The number of employees during the year was 1,442 (2022: 1,287). The relationship between the employees and SUA Management was cordial. However, there were some complaints due to delays in payment of staff benefits such as leave passages, house allowances to eligible staff, salary arrears, and payment for promotion and increments and retirement benefits due to inadequate funding from government.

The University employees are fully involved in all matters pertaining to the welfare of the University also including their benefits. All matters deliberated in university meetings pass through the Workers' Council which is the highest organ in order before the University Council. Its positioning was made purposely to ensure that employees' matters and interests are well presented.

Furthermore, the employees' benefits are overseen by the Researchers, Academicians and Administrative Staff Workers Union (RAAWU) and Sokoine University of Agriculture Academic Staff Association (SUASA).

**2.13.2. Employee Contributions to Social Security Funds**

All the University employees are subjected to monthly contributions to the PSSSF where the employers contribute 15% and staff 5%. Also, staff contribute monthly to the National Health Insurance (NHIF) where the employer contributes 3% while staff contributes 2%. Employees are also allowed to subscribe to any other Social Security Funds such as the SUA Community Health Fund; and some have opted for such an arrangement.

**2.13.3. 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.

**2.13.4. Human Medical Facilities**

Like other public organizations, all staff of SUA are members of the National Health Insurance Fund (NHIF) whereby each, the employer and employee contribute 3% 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 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.

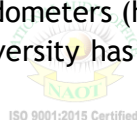
### 2.13.5. Employees' Financial Support

The University has several arrangements that offer financial support to employees which includes a Savings and Credit Cooperative Society (SACCOS), which grants loans/credits to its members. The University also covers burial expenses related to employees and their legally recognized 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 contract as a guarantor with some financial institutions and hire purchase companies where members of staff are granted loans and house appliances on credit.

## 2.14. DISABLED PERSONS AND GENDER BALANCE

### 2.14.1. People with Physical Disabilities

The recruitment and training policies of the University does not discriminate against persons with physical disabilities. There are persons with disabilities among the members of staff and students. Also, the University has ensured that both students and staff with physical disabilities are catered whereby through the proposal sent to the Government, students with disabilities were supplied with 2 odometers (hearing aid), 2 tricycles; and 25 iPads for the visually impaired. Further, the University has started to restructure its buildings with facilities to accommodate them.



Furthermore, the University adheres to the under the Workers Compensation Act, 2015 whereby deductions and contributions are effected in monthly basis as a cover in case of any accidental damage to the worker while on duty and/or in case an employee becomes disabled while performing his official duties.

### 2.14.2. Gender Parity

Gender issues are managed through the University gender policy, 2002. The University is an equal opportunity employer always considering gender in staff recruitment where qualified female candidates are encouraged to apply.

During the year under review, the University had 1,442 employees (2022: 1,287) with the proportion of 64% male; and 36% female as shown in **Table 31**:

**Table 31: The proportion of SUA employees in consideration of gender for the year 2022/23**

Gender	2022/23		2021/22	
	Units	Percentage	Units	Percentage
Male	932	65	778	62
Female	510	35	566	38
<b>Total</b>	<b>1,442</b>	<b>100</b>	<b>1,212</b>	<b>100</b>

Source: Human Resource Department records 2022/23

Further it is worth commenting that, the number of staff has increased from 1,269 in financial year 2018/19 to 1,442 in financial year 2022/23. The need for increase is attributable to the increase in the number of students. Furthermore, the Government has issued a permit for SUA to employ an additional 187 staff for the vacant positions. A total of 140 (93 Academic and 47 Administrative) positions were approved by the Government for recruitment to SUA in financial year 2021/22. Also in the 2022/23 financial year, 42 (13 Academic and 39 Administrative) positions were again approved for recruitment to SUA. Since the basis for allocations by the Government are based on the set countrywide approved PE Budget, the University Management rather appreciates to the Government for the approvals and keeps submitting HR requirements on yearly basis for cadres with inadequate staff. The trend in increment of the number of staff is as shown in Figure 26 below.

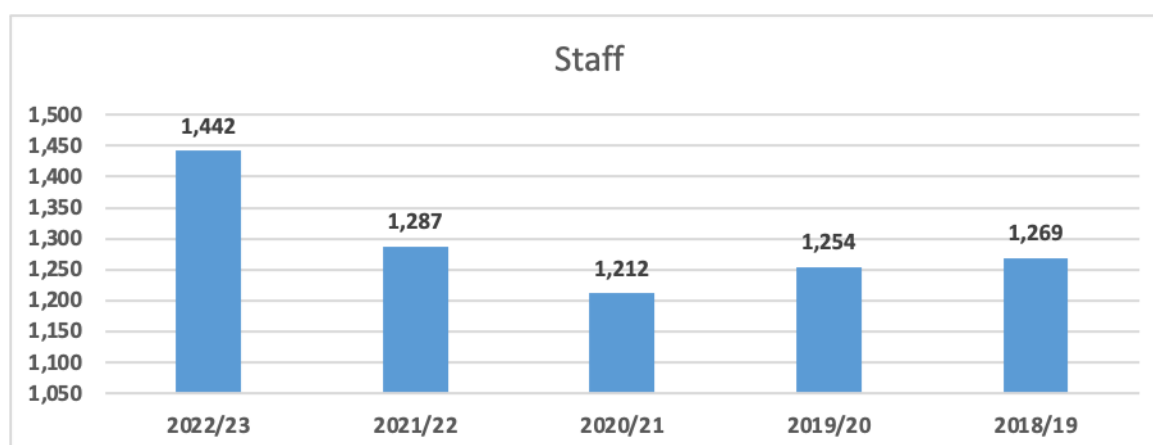


Figure 25: The trend in increment of staff at SUA as at 30 June 2023

## 2.15. PREJUDICIAL ISSUES

During the year ended 30 June 2023, there were no serious prejudicial matters to report as required by the Tanzania Financial Reporting Standards No. 1.

## 2.16. STATEMENT OF COMPLIANCE WITH TFRS NO.1

The Governance Report has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No.1.

## 2.17. COMPLIANCE WITH LAWS AND REGULATIONS

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

## 2.18. PUBLICATION OF THE GOVERNANCE REPORT AND AUDITED FINANCIAL STATEMENTS.

Sokoine University of Agriculture is a public sector entity adheres to the principles of open governance and therefore publishes its Governance report along with audited financial statements within 30 days after the approval of the audited financial statements by those charged with governance as per the requirements of the NBAA Technical Pronouncement No.1

of 2018. The Financial Statements for financial year 2021/22 are found in the University website; <https://www.sua.ac.tz/audited-financial-statements>.

## 2.19. APPOINTMENT OF AUDITORS

The Controller and Auditor General is the statutory Auditor of Sokoine University of Agriculture by virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 Section 9-12 of Public Audit Act CAP 418 and Section 30 & 31 of the Public Finance Act [CAP 348 R.E 2020].

### 2.19.1. RESPONSIBILITY OF THE AUDITOR

The Auditor is responsible to provide assurance of the correctness and consistency of each and every information contained in the report by those charged with governance with those provided in the financial statements.



### 3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

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) covering the period from 1 July 2022 to the date of approving the audited financial statements. This responsibility is inclusive to those charged with governance who acted in the capacity during any part of the period covered by financial statements.

The responsibility ranges from the Statement of Financial Position as at 30 June 2023, and the Statements of Financial Performance as at 30 June 2023, A statement of changes in net assets as at 30 June 2023, The Statement of Cash Flows as at 30 June 2023, the Statement of Comparison of Budget and Actual amount as at 30 June 2023, 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 assessed 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 GOVERNANCE REPORT AND ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

The Governance Report and 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: -

<b>CHAIRPERSON</b>	<b>COUNCIL MEMBER</b>
Hon. Justice Mohamed Chande Othman	Name: _____
Date: _____	Date: _____



#### 4.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING

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.

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 30 June 2023 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: Director of Finance**

**NBAA Membership No.: ACPA 2081**

**Date:** \_\_\_\_\_

## 5.0 FINANCIAL STATEMENTS

### 5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	<u>2022/23</u>	<u>Restated 2021/22</u>
		TZS "000"	TZS "000"
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	20	18,088,075	26,558,136
Inventories	21	175,479	262,482
Prepayments	22	1,593,659	1,835,498
Receivables	23	<u>17,221,293</u>	<u>16,676,030</u>
<b>Total Current Asset</b>		<b><u>37,078,505</u></b>	<b><u>45,332,146</u></b>
<b>Non-Current Asset</b>			
Biological Assets	24	24,883,005	25,116,982
Intangible assets	25	94,689	94,689
Property, Plant and Equipment	26	47,170,677	36,573,492
Work In Progress	27	<u>2,730,626</u>	<u>14,586,251</u>
<b>Total Non-Current Asset</b>		<b><u>74,878,997</u></b>	<b><u>76,371,414</u></b>
<b>TOTAL ASSETS</b>		<b><u>111,957,502</u></b>	<b><u>121,703,560</u></b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deferred Income Capital	30	7,291,058	9,633,140
Deposits	31	6,916,017	6,972,273
Payables and Accruals	28	14,908,255	22,844,788
Provisions	29	<u>169,337</u>	<u>27,227</u>
<b>Total Current Liabilities</b>		<b><u>29,284,667</u></b>	<b><u>39,477,428</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>29,284,667</u></b>	<b><u>39,477,428</u></b>
<b>Net Assets</b>		<b><u>82,672,835</u></b>	<b><u>82,226,133</u></b>
<b>NET ASSETS/EQUITY</b>			
Capital Contributed by:			
Taxpayers/Share Capital		60,461	60,461
Accumulated Surpluses / Deficits		<u>82,612,374</u>	<u>82,165,672</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<b><u>82,672,835</u></b>	<b><u>82,226,133</u></b>



The financial statements were approved for issue by the University Council and signed on its behalf by: -

\_\_\_\_\_  
CHAIRPERSON  
Hon. Justice M. Chande Othman

\_\_\_\_\_  
COUNCIL MEMBER  
Name

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## 5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

		<u>2022/23</u>	<u>Restated 2021/22</u>
		TZS "000"	TZS "000"
<b>REVENUE</b>			
External Assistance	8	14,698,625	15,323,760
Fair value Gains on Assets and Liabilities		-	2,154,987
Fees, Fines, Penalties and Forfeits	12	41,193	8,416
Other Revenue	11	3,559,732	5,907,494
Revenue from Exchange Transactions	10	27,061,277	22,667,164
Subvention from other Government entities	7	<u>40,894,771</u>	<u>36,051,344</u>
<b>TOTAL REVENUE</b>		<b><u>86,255,598</u></b>	<b><u>82,113,165</u></b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Depreciation of Property, Plant and Equipment	18	5,580,239	4,614,791
Fair value losses on Assets and Liabilities	9	138,002	-
Maintenance Expenses	15	1,213,172	1,073,923
Other Expenses	16	1,954,896	2,133,253
Social Benefits	17	176,155	-
Use of Goods and Service	14	26,310,509	23,584,130
Wages, Salaries and Employee Benefits	13	<u>50,305,923</u>	<u>49,463,950</u>
<b>Total Expenses</b>		<b><u>85,678,896</u></b>	<b><u>80,870,047</u></b>
<b>Transfer</b>			
Other Transfers	19	<u>130,000</u>	-
<b>Total Transfer</b>		<b><u>130,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b><u>85,808,896</u></b>	<b><u>80,870,047</u></b>
<b>Surplus for the year</b>		<b><u>446,702</u></b>	<b><u>1,243,119</u></b>

The financial statements on were approved for issue by the University Council and signed on its behalf by: -

\_\_\_\_\_  
CHAIRPERSON  
Hon. Justice M. Chande Othman

Date: \_\_\_\_\_

\_\_\_\_\_  
COUNCIL MEMBER  
Name

Date: \_\_\_\_\_

## 5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Note	TZS"000" Tax Payer's Fund	TZS"000" Accumulated Surplus/ (Deficit)	TZS"000" Total
Opening Balance as at 01 July 2022		60,461	82,165,672	82,226,133
Addition Capital Injected		-	-	-
Other Reserve		-	-	-
Other Appropriations		-	-	-
Minority Interest		-	-	-
Surplus for the Year		-	446,702	446,702
<b>Closing Balance as at 30 June 2023</b>		<b>60,461</b>	<b>82,612,374</b>	<b>82,672,835</b>
Opening Balance as at 01 July 2021		60,461	67,656,599	67,717,060
Addition Capital Injected		-	-	-
Other Reserves		-	886,461	886,461
Prior year adjustment	6		12,379,493	12,379,493
Other Appropriations		-	-	-
Minority Interest		-	-	-
Surplus for the Year		-	1,243,119	1,243,119
<b>Closing Balance as at 30 June 2022</b>		<b>60,461</b>	<b>82,165,672</b>	<b>82,226,133</b>

The financial statements on were approved for issue by the University Council and signed on its behalf by: -

CHAIRPERSON  
Hon. Justice M. Chande Othman



COUNCIL MEMBER  
Name

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## 5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2022/23	2021/22
		TZS "000"	TZS "000"
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Subvention from other Government entities	35.1	36,855,385	41,900,619
Revenue from Exchange Transactions	35.2	29,165,706	20,163,673
Other Revenue	35.5	2,877,340	5,938,076
Increase in Deposit	35.12	-	7,009,726
Fees, Fines, Penalties and Forfeits	35.3	41,193	8,416
External Assistance	35.4	<u>14,698,625</u>	<u>16,878,827</u>
<b>Total Receipts</b>		<b><u>83,638,248</u></b>	<b><u>91,899,336</u></b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	35.6	51,133,878	47,395,060
Use of Goods and Service	35.7	31,672,902	35,727,995
Social Benefits	35.9	176,155	-
Other Transfers	35.11	130,000	-
Other Expenses	35.10	3,668,814	890,926
Maintenance Expenses	35.8	1,213,172	1,073,923
Decrease in Deposit	35.12	<u>56,255</u>	<u>-</u>
<b>Total Payments</b>		<b><u>88,051,176</u></b>	<b><u>85,087,904</u></b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b><u>(4,412,928)</u></b>	<b><u>6,811,432</u></b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Payment for Work in Progress	35.15	566,719	2,092,452
Advance Payment for Acquisition of Property, Plant and Equipment	35.14	581,127	133,748
Acquisition of Property, Plant and Equipment	35.13	<u>3,005,266</u>	<u>922,252</u>
<b>Total Investing Activities</b>		<b><u>4,153,109</u></b>	<b><u>3,148,453</u></b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b><u>4,153,109</u></b>	<b><u>3,148,453</u></b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Total Financing Activities</b>		<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>
<b>Total Financing Activities</b>		<b>-</b>	<b>-</b>
Net Increase/ (Decrease)		<b><u>(8,566,037)</u></b>	<b><u>3,662,979</u></b>
Effect of Foreign Exchange Currency Translation		95,977	-
Cash and cash equivalent at beginning of period		<u>26,558,136</u>	<u>22,895,156</u>
<b>Cash and cash equivalent at end of period</b>		<b><u>18,088,075</u></b>	<b><u>26,558,136</u></b>

The financial statements on were approved for issue by the University Council and signed on its behalf by: -

\_\_\_\_\_  
CHAIRPERSON  
Hon. Justice M. Chande Othman

Date: \_\_\_\_\_

\_\_\_\_\_  
COUNCIL MEMBER  
Name

Date: \_\_\_\_\_

## 5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Details	Original Budget	Final Budget	Actual amount on Comparison Basis	Different Final Budget Vs Actual	Performance
	A	B	C	D=B-C	E=100-(D/B) *100
RECEIPTS	TZS "000"	TZS "000"	TZS "000"	TZS "000"	%
Revenue from Non-Exchange Transactions (Govt)	42,091,259	42,091,259	36,855,385	5,235,874	88
Revenue from Non-Exchange Transactions (Donor)	47,470,813	47,470,813	14,698,625	32,772,188	31
Revenue from Exchange Transactions	37,263,458	37,263,458	32,084,237	5,179,221	86
<b>Total Receipts</b>	<b>126,825,530</b>	<b>126,825,530</b>	<b>83,638,247</b>	<b>43,187,283</b>	<b>66</b>
<b>PAYMENTS</b>					
Wages, Salaries and Employee Benefits	68,135,891	68,135,891	51,133,877	17,002,014	75
Use of Goods and Service	42,359,871	42,359,871	31,672,902	10,686,969	75
Social Benefits	203,459	203,459	176,155	27,304	87
Other transfer Contribution	130,000	130,000	130,000	-	100
Maintenance Expenses	4,222,453	4,222,453	1,213,172	3,009,281	29
Other Expenses	3,562,349	3,562,349	3,668,814	(106,465)	103
Payment for Work in Progress	1,689,750	1,689,750	566,719	1,123,031	34
Acquisition of Property, Plant and Equipment	6,521,757	6,521,757	3,586,390	2,935,367	55
<b>Total Payment</b>	<b>126,825,530</b>	<b>126,825,530</b>	<b>92,148,029</b>	<b>34,677,501</b>	<b>73</b>
<b>Net Receipts/Payments</b>	<b>-</b>	<b>-</b>	<b>(8,509,782)</b>	<b>8,509,782</b>	

The University budget is presented in Tanzanian Shillings (TZS) and the figures are rounded off to the nearest two decimal places.

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 1 July 2022 to 30 June 2023. The variances between the final approved and the actual receipt and expenditure are as explained under **note 37**. Also the Statement of reconciliation of Actual Amounts on a Comparable Basis and Actual Amounts in the Financial Statements is presented under Note 32 of the Financial Statements.



## STATEMENT OF RECONCILIATION BETWEEN OPERATING CASHFLOW AND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2022/23

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Surplus/Deficit for the period	<u>446,702</u>	<u>1,243,119</u>
<b>Add/(Less) Non-Cash Item</b>		
Depreciation of Property, Plant and Equipment	5,580,240	4,614,791
Provision for bad and doubtful debts	142,119	-
Fair value gains on Assets and Liabilities	(315,290)	(2,154,987)
Fair value losses on Assets and Liabilities	453,292	-
Non-Monetary Revenue-Current	(1,697,304)	(2,260,185)
Deferred Income	(2,342,082)	8,109,460
Deposit	(56,255)	7,009,723
Inventories	87,003	(32,104)
Payables and Accruals	(7,936,533)	(7,972,522)
Prepayments	96,310	(430,544)
Receivables	<u>1,128,872</u>	<u>(1,315,319)</u>
<b>Net Cashflows from Operating Activities</b>	<b><u>(4,412,928)</u></b>	<b><u>6,811,432</u></b>



## 5.6 SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURE

### 1. Reporting Entity and Reporting Period

The Sokoine University of Agriculture (SUA) is in Morogoro, Tanzania. 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 in granting a SUA Charter of 2007.

The entity is deemed to carry on the functions of training, research and outreach activities in agriculture and allied sciences; where 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 Campus-Katavi, Tunduru, Olmotonyi in Arusha and the Mazumbai Campus in Lushoto, Tanga region.

Sokoine University of Agriculture operates following a fiscal year that is its budget and financial statements prepared and tied to the period from 1 July to 30 June.

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

### UNIVERSITY'S INFORMATION

<b>PRINCIPAL PLACE OF BUSINESS:</b>	The Sokoine University of Agriculture, P.O Box 3000, MOROGORO. Tel: + 255 23 2603511-4 Telefax: + 255 23 2604651 E-mail: vc@sua.ac.tz Website: www.sua.ac.tz
<b>PARENT MINISTRY:</b>	Ministry of Education, Science, and Technology Mtaa wa Afya - Mtumba, P.O. Box 10, DODOMA, TANZANIA.
<b>AUDITORS:</b>	Controller and Auditor General, National Audit Office, Audit House, 4 Ukaguzi Road, P. O. Box 950, 41104 Tambukareli, DODOMA.

### 2.1. Material Accounting Policies

#### 2.1.1. Basis of preparation

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

The financial statements are prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable

securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Entity's accounting policies.

The financial statements have been prepared and presented in Tanzania Shillings, which is the functional and reporting currency of the Entity. The financial statements have been prepared in accordance with the Public Finance Act, the SUA Charter, 2006 (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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

#### **c) Presentation and Approval 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 is prepared as per CSP strategic Objectives cascaded into activities, targets, and expenditure codes for each item; considering three sources of funding, including internally generated funding, the Government subvention, and Development Partners. It includes the details of comparison of actual amounts with the original and final approved budget (Revenue and Expenditure) and the explanation of material differences between budget and actuals prepared in cash basis.

The budgets are prepared on a 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.

SUA is operated based on the fiscal year and so its approved budget covers a period from 1 July to 30 June of each fiscal year.

The original budget for Financial Year 2023/24 was approved by the National Assembly on in the month of June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The same budget was subjected to mid reviews and related approvals in December 2023.

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis

using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

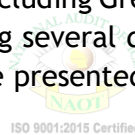
A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented Part Four (Financial statements).

#### **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 because 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) 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 recognized prospectively.

### **2.1.2. Adoption of new and revised standards**

#### **a) New and amended standards and interpretations in issue effective in the year ended 30 June 2023.**

IPSASB deferred the application date of standards from 1 January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1 January 2023.

#### **b) New and amended standards and interpretations in issue effective in the year ended 30 June 2023.**

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1 January 2023:
	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"> <li>• 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;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• 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.</li> </ul>
	The application of the standard will improve the forward-looking perspective in reporting of the current assets and liabilities.
IPSAS 42: Social Benefits	Applicable: 1 January 2023
	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:
	(a) The nature of such social benefits provided by the Entity.
	(b) The key features of the operation of those social benefit schemes; and
	(c) The impact of such social benefits provided on the Entity's financial performance, financial position, and cash flows.
The standard will refine the financial statements with the comparability aspect in classification of social benefits.	
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	Applicable: 1 January 2023:
	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.
	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.
The Standard will improve the reporting particularly in accounting for guarantee contracts and credit risks.	
Other improvements to IPSAS	Applicable 1 January 2023
	<ul style="list-style-type: none"> <li>• IPSAS 22 Disclosure of Financial Information about the General Government Sector.</li> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement</b></li> </ul>
	Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1 January 2023.

Standard	Effective date and impact:
	The standard will improve the reporting in terms of the financial instruments particularly the timing of cashflows.
<b>IPSAS 43</b>	<b>Applicable 1 January 2025</b>
	The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.
	The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.
	Subsequently the standard will not have effect in SUA Financial Statements as the University does not maintain leased assets.
<b>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</b>	<b>Applicable 1 January 2025</b>
	The Standard requires,
	Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:
	Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
	The University will improve the disclosure in the face of financial statements as the non-current assets held for sale and discontinued operations will be separately reported and disclosed.

### 3. Summary of Material Accounting Policies



#### 3.1. Revenue Recognition

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

##### 3.1.1. 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 after rendering of services.

- **Rendering of services**

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured in reference to the standardised rates established and approved by the Council and/or Government.

Where the contract outcome cannot be measured reliably,

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 recognized in accordance with Accrued IPSASs comprises of:

**a) Tuition fees**

Comprise of fee charged to non-degree programmes, 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 several research 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 latter 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 community. The facility charges consultation; patients' admission; and medical fees; and 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.

**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 a variety of products which are sold to the community.

#### **h) Interest Revenue**

The University recognizes interest earned on a time proportional basis considering the effective yield on the respective assets' nets 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.

### **3.1.2. Revenue from Non-Exchange Transaction-IPSAS 23**

Revenue from Non-Exchange Transactions 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, Debt's 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.

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, deferred income is recognized instead of revenue.

- **In the event where Fees, fines and penalties are charged**

The Entity recognizes revenues from fees, fines, and penalties when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

- **In the event of Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised

in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Frequently, the Revenue from Non-Exchange Transaction comprises of the following:

**a) Subvention from the Government (Transfers from other government entities)**

Subvention, grants, and assistance received from the Government are recognized 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 recognized as assets as well as liability when received while revenue and expenditure from the same are recognized to the extent of the amount spent out of that asset in accordance with the conditions attached to the agreement.

**c) Donations and contributions**

Donations and contributions in kind and in cash are recognized as assets as well as revenue in the year received.

**3.2. Taxes**

The University is tax compliant where the following taxes are deducted and remitted to the Tanzania Revenue Authority (TRA) on monthly basis: -

**i. Withholding Taxes in Salaries and Wages**

This refers to withholding tax on taxable incomes of employees deducted inform of Pay as You Earn (PAYE) where the University is required by law to deduct income tax from an employee's taxable salary or wages. The University has both contract and permanent and pensionable staff who qualifies for such deductions and the after deductions are done, remittance is done on monthly basis. These withholding taxes have not been disclosed separately, rather they are part and parcel of expenses the notes for Wages, Salaries, and employee benefits.

**ii. Withholding Taxes in Goods and Services**

These are withheld from goods and services received by the University. The remittance is normally within 7 days of the next month after deductions. These withholding taxes have not been disclosed separately, rather they are part and parcel of expenses the notes for the Use of Goods and Services.

**iii. Value Added Tax (VAT)**

The University is also registered as a VAT compliant institution in selected areas of training including the sales of forestry products at Olmotonyi Forestry Training Centre in Arusha and cafeteria and catering services for students and rental for conference halls. The VAT is normally collected in monthly basis and remitted within 20 days of the following month.

### 3.3. 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 recognized 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 derecognized.

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.

#### Depreciation

SUA has adopted a 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 10 December 2012 and updated information on the minute sheet from DGAM with Ref. No. KA.32/370/01/96 dated 16 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: -

<b>Asset category</b>	<b>Rate p.a.</b>
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%
Motorcycles	14.3%
Water Systems	15.0%

Asset category	Rate p.a.
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

Gains 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.

### 3.4. Intangible assets-IPSAS 31

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

### Computer software

The University has several 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 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.

### **3.5. 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 an 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 recognized 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 recognized in the statement of financial performance in the period in which they are incurred. The cost of purchase of livestock plus associated transportation charges are capitalized as part of biological assets.

#### **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 recognized 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, considering 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 realizable 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.

### **3.6. Grant recognition**

Grants from the government and donors are recognized 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 recognized as revenue from non-exchange transactions in accordance with 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 recognized as revenue from non-exchange transactions as well as expenditure.

##### **ii. Property, Plant and Equipment-for Donor Fund**

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.

### **3.7. Financial Instruments**

#### **3.7.1. Financial Assets**

##### **i. Initial recognition and measurement**

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

##### **ii. Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by considering any discount or premium on

acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

#### a) Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

#### b) Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset or an Entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators;

- The debtors or an Entity of debtors are experiencing significant financial difficulty;
- Default or delinquency in interest or principal payments;
- The probability that debtors will enter bankruptcy or other financial reorganization; and
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults).

### 3.7.2. Financial Liabilities

#### i. Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

#### ii. Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

### 3.8. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University.

### **3.9. Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Provisions are raised and management determines an estimate based on the information available. Additional disclosure these estimates of provisions is included in Note 23.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material. This includes; provision for obsolete stock, audit fee and bad debts. The assessment for obsolete stock is normally done during the annual stock taking exercise done at every end of the financial year, provision for bad debts is normally done based on the aging analysis and challenges in collecting of the dues while provision for audit fee is done based on work done charged by the auditors and settled in the following year.

### **3.10. Contingent assets and liabilities**

The Entity does not recognize a contingent asset or liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an inflow or outflow of resources embodying economic benefits or service potential is remote.

### **3.11. Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. The University maintains reserves in form of tax payers fund/share capital and accumulated surplus. The tax payers' funds mean the initial capital/asset injected by the Government to establish the University while the accumulated surplus is the cumulative net difference between income and expenditure across years. The University reserves are as shown in the Statement of Change in Net Assets.

### 3.12. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

### 3.13. Employee benefits

#### Retirement benefit plans

The University provides retirement benefits for its employees and management. Defined contribution plans are post-employment benefit plans under which an Entity 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 periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans.

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

The University's contributions to the defined contribution schemes are recognized 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. Employee's specifically retired academic members of staff who are on contractual basis granted by the Governments are paid their gratuity (25% of their salaries) by the Government through PSSSF upon expiry of the contract.

### 3.14. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

### 3.15. Related parties

The University regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the University, or vice versa. Members of key management are regarded as related parties and comprise the Councillors, the Vice Chancellors and his/her deputies and the Management Team.

### **3.16. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Tanzania and at various commercial banks at the end of the financial year. For the purposes of these financial statements, un-deposited collections and advances if any to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

### **3.17. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

### **3.18. Subsequent events**

The after the financial year end with a significant impact on the financial statements for the year ended June 30 2023 are disclosed in the notes to the Financial Statements.

### **3.19. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

#### **Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

#### **Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity;
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- c) The nature of the processes in which the asset is deployed;
- d) Availability of funding to replace the asset; and
- e) Changes in the market in relation to the asset.

#### Financial Risk Management-IPSAS 41

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: -

#### (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.

On 30 June 2023, 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:

Currency	2022/23 TZS "000"	2021/22 TZS "000"
United States Dollars (USD)	6,797,664	11,696,364
Great Britain Pound (GBP)	850,000	1,898,325
Euro	1,162,059	2,022,974

#### (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	Between 1 and 3 Years	Between 3 and 5 Years	Total
	TZS "000"	TZS "000"	TZS "000"	TZS "000"
<b>30 June 2023</b>				
Accounts Payable	6,159,293	4,640,000	6,422,000	17,221,293
<b>30 June 2022</b>				
Accounts Payable	3,406,530	3,856,307	7,294,895	14,557,732
	3,406,530	3,856,307	7,294,895	14,557,732

### 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 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. No collateral is

held for any of the above assets. Furthermore, the University does not grade the credit quality of receivables.

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:

Financial Assets	2022/23 TZS "000"	2021/22 TZS "000"
Accounts receivables (excluding prepayments)	16,676,030	19,371,650
Cash at bank and bank deposits	18,088,075	26,558,136
	<b>34,764,105</b>	<b>45,929,786</b>

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

	2022/23 TZS "000"	2021/22 TZS "000"
Past due but not impaired:		
By up to 1 year	7,077,189	9,256,765
Over 1 year	6,372	10,114,885
<b>Total past due but not impaired</b>	<b>7,083,561</b>	<b>19,371,650</b>



	2022/23 TZS "000"	2021/22 TZS
<b>Impaired receivable</b>	<b>168,996</b>	<b>795,554</b>

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

#### (d) Capital risk management

The University's objectives when managing capital are to safeguard the University's ability to continue as a going concern while maximizing 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.

	2022/23 TZS "000"	2021/22 TZS "000"
Principal Sum Plus Interest on Loan	-	
Less: Unrestricted cash and cash equivalents	4,014,881	9,231,916
Net cash in excess of borrowings	(4,014,881)	(9,231,916)

Total reserves available	82,672,835	70,530,417
Gearing ratio	6%	13%

### (e) 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 represent 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 deferred 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: -

	2020/23 TZS “000”	2020/22 TZS “000”
<b>Financial assets at amortized cost</b>		
Accounts receivables (excluding prepayments)	17,221,293	19,371,650
Cash and bank balances	<u>18,088,075</u>	<u>26,558,136</u>
	<b><u>35,309,368</u></b>	<b><u>45,929,786</u></b>
<b>Financial liabilities at amortized cost</b>		
Accounts payables (excluding statutory liabilities)	<u>14,810,363</u>	<u>6,409,949</u>
	<b><u>14,810,363</u></b>	<b><u>6,409,949</u></b>



## 4. Events after the Reporting Date

### 4.1. Authorization of Issue of Financial Statements

These financial statements are certified by the Controller and Auditor General of the United Republic of Tanzania and approved by the University Council. The Financial Statements are authorized for issue on 31 March 2024.

## 5. Reclassification of Items in the Financial Statements

During the year under review, the University classification of items in the financial statements was amended and comparative amounts were reclassified due to changes implemented in the Government Chart of Accounts.

### a) The nature of the reclassification

The reclassification is not a result of change in Accounting Policy or correction of an error rather it is subject to change in the range of GFS codes in the Chart of Accounts modified by the Accountant General.

### b) The amount of each item or class of items that is reclassified

The amount of reclassification for each item is as shown below in Table 32 to 34 below.

**Table 32: Reclassifications done in the Statement of Financial Position for 2022/23**

Details	Figure reported on comparative financial year 2022/23	Figure reported on audited year 2021/22	Differences	Explanation
Receivables	18,927,917	18,350,164	577,753	
Provision for bad and doubtful debts		443,733	443,733	The provision added back to receivable to clear the prior year error
Prior year adjustment affecting surplus/deficit		305,020	(305,020)	Adjustment of receivable against income for 2020/21 backward
Prior year adjustment for 2021/22		716,466	(716,466)	Adjustment of receivable against income for 2021/22
Intangible Assets		94,689	(94,689)	Additional disclosure for a system error which combines the PPE and intangible assets. The separation has been done to enhance more disclosure
Property, Plant and Equipment	36,668,181	36,573,492	94,689	Additional disclosure for a system error which combines the PPE and intangible assets. The separation has been done to enhance more disclosure
Deferred income on donor grants	9,633,140	18,460,826	8,827,686	
Deferred Income (Revenue)	-	100,427	100,427	This amount is classified from deferred Income (Revenue)
Research project funds	-	(8,295,484)	(8,295,484)	This amount is reclassified to Payable and Accruals
Deposit General	-	(632,629)	(632,629)	This amount is reclassified to Deposit
Deposits	6,972,273	6,476,549	(495,724)	
Meals, Accommodation and Stationaries		(70,328)	(70,328)	This amount is reclassified to Payable and Accruals
Special Faculty		(2,635)	(2,635)	This amount is reclassified to Payable and Accruals
Tuition Fees		(63,948)	(63,948)	This amount is reclassified to Payable and Accruals
Deposit General		632,629	632,629	This amount is reclassified to Deferred Income
Payables and Accruals	22,843,875	14,141,485	(8,702,390)	
Meals, Accommodation and Stationaries		70,328	70,328	This amount is reclassified from Deposit
Special Faculty		2,635	2,635	This amount is reclassified from Deposit
Tuition Fees		63,948	63,948	This amount is reclassified from Deposit
Research project funds		8,295,484	8,295,484	This amount is reclassified from Deferred Income
Provision for Audit Fees and Donation		270,000	270,000	This amount is reclassified from Provision
Provisions	27,227	703,395	(676,168)	
Provision for Audit Fees and Donation		(270,000)	(270,000)	This amount is reclassified to Payable and Accruals
Provision for bad and Doubtful debts		443,733	443,733	This amount is reclassified from Receivable
Written back Provision for bad and doubtful debts		(849,902)	(849,902)	The adjustment made after recovery of tuition fee that was provided for in the previous year 2020/21 backward
Deferred Income (Revenue)	-	100,427	100,427	This amount is reclassified to Deferred Income
Deferred Income (Capital)	-	13,542,348	13,542,348	This amount is reclassified to Deferred Income
Deferred Income (Revenue Capital)		(13,642,775)	(13,642,775)	This amount is reclassified to Deferred Income

Table 33: Reclassification under the Statement of Financial Performance for 2022/23

Details	Figure reported on comparative financial year 2022/23	Figure reported on audited year 2021/22	Differences	Explanation
Government Grant	36,051,344	33,791,159	2,260,185	
Non-Monetary Revenue - Current	-	78,307	(78,307)	
Amortization of deferred asset grant	-	2,181,878	(2,181,878)	This amount reclassified to Non-Monetary Revenue - Current
Income from Development Partners	15,323,760	15,323,760	-	Renamed to external assistance
Revenue from Exchange Transactions	22,589,678	29,281,540	6,691,862	During the year 2021/22 the Revenue from Exchange Transaction was TZS 29,281,540 including the following; <ol style="list-style-type: none"> <li>1. Revenue from exchange transaction of TZS 22,589,678,</li> <li>2. Fines and penalties of TZS 143,265; and</li> <li>3. Other revenue of TZS 6,548,597</li> </ol> The respective amounts were reclassified as per MUSE requirements and listed in this table as Revenue from Exchange Transactions, fees, fines and forfeits and other revenue
Fees, Fines, Penalties and Forfeits	143,265	-	(143,265)	This amount reclassified from Revenue from Exchange Transaction
Other Revenue	6,548,597	-	(6,548,597)	This amount reclassified from Revenue from Exchange Transaction
Maintenance expenses	1,073,923	1,45,931	72,008	This amount adjusted from maintenance expenses. Refer to item 6.6 of Note 6.
Other expenses	2,115	2,133	18,000	This amount adjusted from other expenses. Refer to item 6.3 of Note 6.
Use of goods and services	23,584,00	23,544,000	39,320	This amount adjusted from use of goods. Refer to item 6.6 of Note 6.
Gain/ (Loss) on Foreign Currency Translation	-	3,633	(3,633)	This amount reclassified to Fair Value Gain on Assets and Liabilities
Fair value Gain on Biological Asset	2,154,987	2,151,354	3,633	

Table 34: Reclassification done under the statement of cashflows for 2022/23

Details	Figure reported on comparative financial year 2022/23	Figure reported on audited year 2021/22	Differences	Explanation
<b>RECEIPTS</b>				
Revenue from Non-Exchange Transactions Govt	41,900,619	33,891,586	8,009,033	Change of name from Revenue from non-exchange transaction to subvention from other Government Entities. 2. This amount is result of reclassification i.e Research fund from Payables to Deferred Income
Revenue from Non-Exchange Transactions Donor	-	25,494,470	(25,494,470)	Change of name from Revenue from Non exchange transaction to External Assistance. 2. This amount is result of reclassification i.e Research fund from Payables to Deferred Income
External Assistance	16,878,827	-	16,878,827	
Increase in deposit	7,009,723	-	7,009,723	It is a result of new format presentation from deposit (Other receipts and Other payment here under)
Other Receipts	-	59,641,853	(59,641,853)	There is change in presentation where the amount in deposit presented as increase decrease in deposit
Other Payments	-	64,871,899	64,871,899	
Revenue from Exchange Transaction	20,163,673	(26,092,164)	(5,928,491)	This amount reclassified to Fees, Fines and other revenue
Fees, Fines, Penalties and Forfeits	143,265	-	143,265	This amount reclassified from Revenue from exchange transaction
Other Revenue	5,938,076	-	5,938,076	This amount reclassified from Revenue from exchange transaction
Use of Goods and Service	35,727,996	23,483,541	12,244,455	This represent the changes working capital resulting from reclassification of research fund from deferred donor to payable and accruals
Other Expenses	890,023	1,412,207	(522,184)	

c) The reason (s) for the reclassification

To bring a more informative picture to the readers of Financial Statements, for instance there is a separation between Accounts receivable and its provision whereby in the previous year they were combined and now they are separated.

## 6. Prior Year Adjustments



During the year under review, there were prior year adjustments amounting to TZS 12.38 billion as detailed in the table below and also explained further under Note 6.1, 6.2, 6.3, 6.7, and 6.8. The same has been presented under the Statement of Change in Net Assets.

Details	TZS	Reference
	"000"	
Adjustment on Overstatement of the reported deferred grants	13,542,348	Note 6.1 below
Adjustment on overstated revenue/receivable reported in year 2018-2021	(305,020)	Note 6.2 below
Adjustment on understated expenditure/payable reported in year 2018-2021	(33,602)	Note 6.3 below
Adjustment in provision of bad and doubtful debts	849,902	Note 6.7 below
Adjustment of overstated student fees and receivables	(1,674,134)	Note 6.8 below
<b>Total</b>	<b>12,379,494</b>	

### 6.1. Adjustment on Overstatement of the reported deferred grants

This refers to an adjustment of TZS 13.54 billion on deferred grants due to the overstatement made in previous years. The adjustment has been done through accumulated surplus and related receivable as shown below.

Details	DEBIT	CREDIT	Comment
	TZS	TZS	
	"000"	"000"	
Deferred capital Grant	13,542,348		The amount related to PPE of prior years for project funded by donor. There were unintentionally error in accounting due to delays in availability of correct information of transfer those asset to University
Surplus/Deficit		13,542,348	
	<b>13,542,348</b>	<b>13,542,348</b>	

### 6.2. Adjustment on overstated revenue/receivable reported in year 2018-2021

This refers to the overstated revenue of TZS 305.02 million in previous years. Since the overstated amount do not relate to comparative period for 2022/23 i.e. Financial Year 2021/22, adjustment has been done through accumulated surplus and related receivable as shown in the Table below.

Details	DEBIT	CREDIT	Comment
	TZS	TZS	
	"000"	"000"	
Surplus/Deficit	305,020		
Other Revenue - Receivable		292,424	Invoices in favor of NHIF amounting to TZS 292,424,235 were posted twice in prior

Other Revenue - Receivable		12,596	years and hence overstate both revenue and other revenue receivable
	305,020	305,020	

### 6.3. Adjustment on understated expenditure/payable reported in year 2018-2021

This refers to the adjustments of TZS 33.60 million on understated expenditure in previous years. Since the understated amount do not relate to comparative period for 2022/23 i.e. Financial Year 2021/22, adjustment has been done through accumulated surplus and related payable as shown in the Table below.

Details	DEBIT	CREDIT	Details
	TZS	TZS	
	"000"	"000"	
Surplus/Deficit	33,602		Payment of liabilities not in prior year audited Financial statement
Payables		33,602	
	33,602	33,602	

### 6.4. on overstated revenue/receivable reported in year 2021/22

This refers to the adjustment of TZS 716.50 million for overstated revenue/receivable in previous years. Since the overstated amount relating to comparative period for 2022/23, adjustment have been done in respective income and receivable for year 2021/22.

Details	DEBIT (TZS )	CREDIT (TZS )	Comment
	"000"	"000"	
Miscellaneous Receipts	641,102		
National Health Insurance Fund (NHIF)		317,126	Error Correction, invoices for NHIF were correctly booked but receipts were wrongly accounted for as revenue instead of other revenue receivable
Treasurer		323,977	Government receivable for Payroll deduction for June 2021, receipted in FY 2021/22 but was erroneously accounted as other income instead of Other Revenue Receivable
Laboratory Charges	43,426	-	
Sua Community Health Fund		43,426	Error Correction, invoices for SCHF were correctly booked but receipts from SCHF were wrongly accounted for as revenue instead of other revenue receivable
Receipts From Medical And Dental Charges	13,938		
Strategies Insurance (T) Limited		13,938	Error Correction, invoices for Strategies Insurance were correctly booked but receipts from SCHF were wrongly accounted for as revenue instead of other revenue receivable
Audit Supervision Expenses	18,000		
Cag-Controller And Auditor General		18,000	Amount of audit fees for 2021/22 infavour of NCMC paid in advance in FY 2020/2021
	716,466	716,466	

### 6.5. Adjustment on understated expenditure/payable reported in year 2021/22

This refers to the overstated expenditure/payable of TZS 46.82 million for understated expenditure/payable. Since the understated amount relating to comparative period for 2022/23, adjustment have been done irrespective expenditure and payable for year 2021/22

Details	DEBIT	CREDIT	Comment
	TZS	TZS	
	"000"	"000"	
Subscription Fees	46,820	-	Recognition of omitted expenses due to not in prior year audited
Payables		46,820	Payment of liabilities not in prior year audited financial statement

#### 6.6. Adjustment on understated expenditure/payable reported in year 2021/22

This refers to the overstated expenditure/payable of TZS 79.51 million for understated expenditure/payable. Since the understated amount relating to comparative period for 2022/23, adjustment have been done in respective expenditure and payable for year 2021/22

Details	DEBIT	CREDIT	Comment
	TZS	TZS	
	"000"	"000"	
Supplies of goods and services	79,509		To adjust for overstated amount of payable for prior year
Plumbing Supplies and Fixtures		49,990	Removal of duplicate expenses
Electrical and Other Cabling Materials		8,653	Removal of duplicate expenses
Motor Vehicles and Water Craft		433	Removal of duplicate expenses
Outsource maintenance contract services		3,506	Removal of duplicate expenses
Panel and body shop repair materials and services		3,399	Removal of duplicate expenses
Electrical and Other Cabling Materials		6,027	Removal of duplicate expenses
Laboratory Supplies		3,540	Removal of duplicate expenses
Outsourcing Costs (includes cleaning and security services)		3,496	Removal of duplicate expenses
Office Consumables (papers, pencils, pens and stationaries)		464	Removal of duplicate expenses
	<b>79,509</b>	<b>79,509</b>	

#### 6.7. Adjustment in provision of bad and doubtful debts

This refers to the adjustment in provision of bad and doubtful debts from 2021/22 down below. This involves writing back of the provision after recovery of debts.

Details	DEBIT (TZS )	CREDIT (TZS )	Comments
	"000"	"000"	
Provision for bad and doubtful debts	849,902		Provision write back after recovery of students debts year prior to 2022
Surplus/Deficit		849,902	

#### 6.8. Adjustment of previous years Receivables and Income (Students fees)

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Details	DEBIT (TZS )	CREDIT (TZS )	Comments
	“000”	“000”	
Surplus	1,674,134		Adjustment to overstated income of previous years from 2020/21 backward
Students Fees Receivable		1,674,134	Adjustment to overstated income of previous years from 2020/21 backward

## 7. Government Grants

The University recognized TZS 40.89 billion (2022: TZS 36.05 billion) as income from Government for the year. This includes a sum of TZS 36.86 billion (2022: TZS 33.79 billion) for personnel emoluments approved in settlement of staff dues, a sum of TZS 2.34 billion (2022: TZS Nil) realized as grant in implementation of the HEET project’s activities for the year under review; and a sum of TZS 1.70 billion (2022: TZS 2.26 billion) for the ended research grants projects realized as no-monetary revenue after its assets transferred to SUA accounts.

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Subvention for Personal Emolument	36,857,757	33,791,159
Government Grant Development Foreign	2,339,710	-
Revenue Grants - non-Monetary	<u>1,697,304</u>	<u>2,260,185</u>
<b>Total</b>	<b><u>40,894,771</u></b>	<b><u>36,051,344</u></b>



## 8. External Assistance

The University recognized TZS 14.70 billion (2022: TZS 15.32 billion) as income from Development Partners for the year in accomplishment of research projects and programs for the workplans and budgets during the year under review.

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Income from Development Partners	<u>14,698,625</u>	<u>15,323,760</u>
<b>Total</b>	<b><u>14,698,625</u></b>	<b><u>15,323,760</u></b>

## 9. Fair value Gains on Assets and Liabilities

This refers to TZS (138.00) million (2022: TZS 2.15 billion) as fair value gain in valuation of biological assets and foreign exchange currencies. This includes a gain of TZS 219.31 (2022: TZS 2.15) in valuation of biological assets (bearing biological assets); Fair value losses on biological assets amounting to TZS (453.29) million and a sum of TZS 95.98 million after translation of assets and liabilities as per BoT spot exchange rate. The

significant variation between the previous and the current year is directly attributable to a minor change of the discount factor used in valuation of forest and crop plantation.

	2022/23 TZS "000"	2021/22 TZS "000"
Fair value gains on biological assets	219,313	2,151,354
Fair Value losses on biological assets	(453,292)	-
Foreign exchange differences (Gain)	95,977	3,633
	<u>138,002</u>	<u>2,154,987</u>

## 10. Revenue From Exchange Transactions

The University recognized TZS 27.06 billion (2022: TZS 22.67 billion) 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: -

	2022/23 TZS "000"	2021/22 TZS "000"
Agriculture and Farm produce	1,257,485	393,654
Appeal Fees	2,180	100
Hire of Transport, Vehicles and Craft	-	12,017
Laboratory Charges	135,598	1,188
Meals	-	67,282
Printing and Publications	-	789
Receipt from Horticulture	24,376	4,512
Receipt from Conference Facilities	-	1,260,885
Receipt from Institutional Overhead	294,485	528,432
Receipt from sales of Livestock	4,791	-
Receipt from Surgical Services	45,293	16,249
Receipts from Medical and Dental Charges	265,489	140,961
Receipts from Sale of Seeds	-	1,733
Receipts from Sale of Stores	185,672	907
Receipts from Water Charges	-	280
Receipts from Workshop manufacturers	-	16,633
Registration Fees	4,905,736	134,849
Transcript Fees	234,534	76,151
Tuition Fees For University/College Students	<u>19,705,639</u>	<u>20,010,542</u>
<b>Total**</b>	<u>27,061,277</u>	<u>22,667,164</u>

\*\*The variations of zero revenue across the comparative revenue items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

## 11. Other Revenue

The University recognized TZS 3.56 billion (2022: TZS 5.91 billion) as other revenue after charging of fees other than tuition and other direct University fees as per breakdown below: -

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Application fee	241,470	197,104
Exemption Fee	31,062	125,047
Medical Examination Fee	45,003	48,497
Miscellaneous Receipts	236,690	1,463,436
Overloading fees	-	332
Project Consultancy Fees	261,374	223,178
Receipt from Consultancy Fees	-	42,222
Receipt from Entrance Fees	183	709
Receipt from Research Fees	2,103	1,903
Receipt from Training and Examination Fees	-	558,581
Receipts from Certificate of Competence	7,607	78,205
Receipts from Examination Fees	-	377,079
Receipts from Hire of Heavy Equipment and Plants	-	285
Receipts from Land	181,483	4,522
Rent - Other Parastatal houses	751,178	240,659
Revenue from Rent of Government Quarters	522,457	1,789,319
Other Parastatal	561,866	-
Student Accommodation Fee	717,256	716,933
Student ID	-	39,483
<b>Total**</b>	<b><u>3,559,732</u></b>	<b><u>5,907,494</u></b>

\*\*The variations of zero revenue across the comparative revenue items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

## 12. Fees, Fines, Penalties and Forfeits

The University recognized TZS 41.19 million (2022: TZS 8.42 million) as revenue from fees, fines, penalties and forfeits other than tuition and other direct University fees as per breakdown below: -



	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Bail	-	8,002
Forfeits	41,193	-
Gas Royalties	-	414
<b>Total**</b>	<b><u>41,193</u></b>	<b><u>8,416</u></b>

\*\*The variations of zero revenue across the comparative revenue items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements

### 13. Wages, Salaries and Employee Benefits

The University managed to pay a sum of TZS 50.31 billion (2022: TZS 49.46 billion) as salaries and wages of employees for the year. The number of salaries paid directly to employees by the Government were recorded as per data sheets provided by the Ministry of Finance and Planning reconciled with the Lawson system maintained by the President’s Office Public Service Management and Good Governance, also maintained by SUA. On the other hand, the payments include salaries and benefits paid by various research projects as per Memorandum of Understanding (s), Financing Agreements and approved Workplans and budgets for the year under review. The breakdown of payments is as shown below: -

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Casual Laborers	1,001,534	617,618
Civil Servants Contracts	39,898,240	34,745,794
Dizel Allowances	-	2,500
Electricity	12,750	17,150
Extra-Duty	2,311,060	1,975,073
Facilitation Allowance	2,575,413	1,947,314
Field (Practical Allowance)	1,107,590	840,381
Food and Refreshment	67,347	238,601
Furniture	-	1,222
Heavy Teaching Load Allowance	188	192,716
Honoraria	1,170,406	1,396,949
Leave Travel	177,428	172,490
Local Staff Salaries	276,982	147,919
On Call Allowance	29,080	4,880
Outfit Allowance	5,653	-
Public Service Pension Fund (PSPF)	-	7,920
Responsibility Allowance	847,484	381,907
Sitting Allowance	511,038	873,963
Special Allowance	33,000	5,824,300
Subsistence Allowance	241,506	28,956
Telephone	19,448	20,847
Transport Allowance	19,776	25,450
<b>Total</b>	<b><u>50,305,923</u></b>	<b><u>49,463,950</u></b>

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\*\*The variations of zero spending across the comparative expenditure items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

#### 14. Use of Goods and Services

During the year under review, the University paid a sum of TZS 26.31 billion (2022: TZS 23.58 billion) 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: -

	2022/23 TZS “000”	2021/22 TZS “000”
Advertising and publication	65,249	82,208
Agricultural Chemicals	33,699	25,943
Agricultural Implements	56,551	84,271
Air Travel Tickets	177,132	-
Animal Feeds	44,767	90,152
Arms and Ammunitions	1,441	4,762
Bed and Mattresses	1,000	1,000
Catering Services	206,600	231,910
Classroom Teaching Supplies	189,679	295,615
Cleaning Supplies	90,901	108,819
Clearing costs	-	35,650
Communication Network Services	476,811	526,747
Computer Software	697	2,800
Computer Supplies and Accessories	1,115	1,595
Conference Facilities	180,977	22,058
Consumable Medical Supplies	126,539	101,794
Contract based training services	-	15,000
Depreciation Charge for Library Books	6,924	-
Diesel	1,073,164	689,325
Drugs and Medicines	290,174	79,359
Educational Radio and TV broadcasting programming	2,180	3,776
Electricity	871,923	902,804
Entertainment	79,143	77,769
Examination Expenses	1,865,343	1,482,638
Exhibition, Festivals and Celebrations	841,761	532,594
Fertilizers	63,873	4,000
Food and Refreshments	404,320	233,249
Fumigation	2,928	2,040
Gifts and Prizes	89,200	84,175
Ground Transport (Bus, Train, Water)	68,078	10,856
Ground travel (bus, railway taxi, etc)	16,674	14,626
Health Insurance	15,191	-
Hiring of Training Facilities	-	10,327
Laboratory small non-durable equipment	1,000	185,774
Laboratory Supplies	346,145	55,467

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	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
	<b>“000”</b>	<b>“000”</b>
Laundry and Cleaning	-	-
Lodging/Accommodation	47,802	19,480
Lubricants	4,716	-
Medical Gases and Chemicals	5,180	12,503
Mobile Charges	245	1,419
Newspapers and Magazines	490	875
Non-Agriculture Chemicals Supplies and Services	3,400	6,795
Office Consumables (papers, pencils, pens and stationaries)	638,383	1,116,055
Outsourcing Costs (includes cleaning and security services)	1,168,882	1,039,802
Per Diem - Domestic	2,602,671	2,154,364
Per Diem - Foreign	46,098	183,539
Pesticides, Herbicides and Insecticides	39,186	11,990
Posts and Telegraphs	-	308
Printing and Photocopying Costs	70,285	135,477
Printing Material	12,260	9,808
Protective Clothing, footwear and gears	-	518
Publicity	363	-
Remuneration of Instructors	541,163	476,841
Rent of Private vehicles	32,595	-
Rent of Vehicles and Crafts	-	42,430
Research and consultancies	8,306,458	-
Research and Dissertation	1,422,961	10,452,665
Sample analysis	11,048	16,460
Schools Laboratory Supplies	69,155	80,321
Seeds	43,365	110,379
Sewage Charges	-	19,600
Small engineering tools and equipment	-	101,525
Software License Fees	11,550	-
Sporting Supplies	-	34,473
Subscription Fees	29,257	79,340
Tapes, Films, and Materials (split)	-	4,600
Technical Materials	1,000	28,313
Telephone Charges (Land Lines)	1,451	15,444
Tents and Camp Equipment	16,756	11,918
Training Aids	17,961	13,557
Training Allowances	498,908	95,084
Training Materials	82,930	93,569
Tuition Fees	1,162,256	110,799
Uniforms	6,090	11,220
Uniforms and Ceremonial Dresses	5,000	-
Upkeep of Grounds and Amenities	1,270	5,255
Upkeep/ Stipend Allowance	888,659	-
Vaccines	25,006	3,600
Veterinary Drugs and Medicine	5,158	19,115
Visa Application Fees	827	-
Water Charges	799,546	1,065,586
<b>Total **</b>	<b><u>26,310,509</u></b>	<b><u>23,584,130</u></b>

\*\*The variations of zero spending across the comparative expenditure items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

### 15. Maintenance Expenses

During the year under review, the University paid a sum of TZS 1.21 billion (2022: TZS 1.07 billion) 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: -

	2022/23	2021/22
	TZS "000"	TZS "000"
Aggregates and Road Surfacing Materials	6,861	3,000
Cement, Bricks and Building Materials	246,900	362,853
Computers, printers, scanners, and other computer related equipment	1,760	29,246
Direct labour (contracted or casual hire)	95,832	90,738
Electrical and Other Cabling Materials	67,120	24,126
Fire Protection Equipment	955	1,200
Mechanical, electrical, and electronic spare parts	16,765	9,646
Medical and Laboratory equipment	20,320	11,506
Metal Fence and Posts	-	1,373
Motor Vehicles and Water Craft	20,234	62,082
Outsource maintenance contract services	561,907	174,520
Paint and Weather Protection Coatings	689	-
Panel and body shop repair materials and services	31,140	39,282
Pipes and Fittings	(864)	-
Plumbing Supplies and Fixtures	40,489	11,165
Repair and Maintenance of Furniture	15,866	-
Repair and Maintenance of Sewerage System	23,895	47,274
Roofing Materials	18,476	7,348
Small tools and equipment	4,343	67,355
Small Tools and Implements	25,176	90,576
Telephone Equipment (ground line)	-	1,500
Tires and Batteries	13,308	30,445
Water Pumps	-	8,000
Wood and Timber Supplies	2,000	688
<b>Total**</b>	<b><u>1,213,172</u></b>	<b><u>1,073,923</u></b>

\*\*The variations of zero spending across the comparative expenditure items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

### 16. Other Expenses

During the year under review, the University paid a sum of TZS 1.95 billion (2022: TZS 2.13 billion) 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: -

	2022/23 TZS "000"	2021/22 TZS "000"
Zoo Expenses	72,487	-
Audit fees	300,736	270,000
audit supervision expenses	109,079	92,725
Bad and Doubtful expenses	142,119	433,047
Bank Charges and Commissions	12,724	206,755
Burial Expenses	100,826	99,315
consultancy fees	422,244	58,450
Contingencies Item	170,494	-
Director's Fee	161,000	144,985
education supervision expenses	243,768	628,300
Honorariums (expert opinion)	3,000	21,553
Insurance Expenses	89,515	164,907
Judicial Services Board Expenses	6,948	-
Legal fees	2,576	3,216
Special Operation Services	34,655	-
Sundry Expenses	82,726	-
Surveys	-	10,000
<b>Total**</b>	<b><u>1,954,896</u></b>	<b><u>2,133,253</u></b>

\*\*The variations of zero spending across the comparative expenditure items is directly attributable to the reclassifications made in the Chart of Accounts as explained under Note 6 of these Financial Statements.

## 17. Social Benefits

During the year under review, the University paid a sum of TZS 176.16 million (2022: TZS Nil million) paid to the members of academic staff for the duties performed. The detailed expenses are as shown below: -

	2022/23 TZS "000"	2021/22 TZS "000"
Staff remuneration	<u>176,155</u>	-
<b>Total</b>	<b><u>176,155</u></b>	<b><u>-</u></b>

## 18. Depreciation of Property, Plant and Equipment

During the year under review the University charged a sum of TZS 5.58 billion (2022: TZS 4.61 billion) as depreciation for the Property, Plant and Equipment held by the University.

	2022/23 TZS "000"	2021/22 TZS "000"
Boreholes	4,588	-
Buses, minibuses and vans	46,080	73,189
Computers and Photocopiers	1,502	72,598
Depreciation Air Conditioner	902	76,488
Depreciation Hardware servers and equipment (incl. desktops, Laptops, UPS, etc)	87,439	466,206
Depreciation Motor Vehicles (Administrative)	953,813	1,333,631
Depreciation of Boreholes	211,959	148,322
Depreciation Office buildings and structures	2,589,314	807,877
Depr-Other equipment and installations	966,969	1,023,121
Motorbikes, Motor cycles and bicycles	18,617	16,668
Office Furniture	320,393	358,980
Plant and Machinery	123,687	94,777
Printers and Scanners	516	68,864
Residential Buildings	54,019	18,003
Telecommunications infrastructure, networks and equipment	200,442	56,067
<b>Total**</b>	<b><u>5,580,240</u></b>	<b><u>4,614,791</u></b>

## 19. Transfers

During the year under review the University transferred a sum of TZS 130 million (2022: TZS Nil million) as a contribution to the Government development fund for the year 2021/22.

	2022/23 TZS "000"	2021/22 TZS "000"
Contribution	<u>130,000</u>	-
<b>Total**</b>	<b><u>130,000</u></b>	<b><u>-</u></b>

## 20. Cash and Cash Equivalents

During the year under review, the University had cash and cash equivalent of TZS 18.10 billion (2022: TZS 26.60 billion). The Cash at banks does not earn interest. Short-term deposits are made for varying periods of between one day and three months, depending on the immediate cash requirements of the University, and does not earn interest at the respective short-term deposit rates. At 30 June 2023, the University had no undrawn committed borrowing facilities (2022: TZS NIL).

	2022/23 TZS "000"	2021/22 TZS "000"
BoT Own source Collection Account	3,325,688	5,192,724
Cash in hand	249	-
Deposit Account USD	129,205	1,040,119
Deposit General Cash Account	2,801,693	1,536,098
Development Expenditure Cash Account	179,173	-
EUR Deposit Cash Account	1,203,863	390,350
GBP Deposit Cash Account	84,300	255,991
		136



	2022/23 TZS "000"	2021/22 TZS "000"
GBP Development Expenditure	3,150	3,150
HESLB Funds Account	24,583	297,814
imprest cash account	(249)	-
Own source Collection Account - CRDB	425,912	53,483
Own source Collection Account - NBC	190	550
Own source Collection Account - NMB	1,093	186,314
Own source Development Expenditure	623,963	229,828
Own source Recurrent Expenditure GF	343,818	56,668
Recurrent Expenditure Cash Account	32,066	88,669
TASAF III PSSN II OPEC IV Account	632,806	5,217,289
Unapplied Cash Account	1,250,339	2,476,343
USD BOT Collection Account	7,019,030	9,532,713
USD Commercial Collection Account	7,201	35
<b>Total</b>	<b><u>18,088,075</u></b>	<b><u>26,558,136</u></b>

## 21. Inventories

During the year under review, the University had trade inventories of TZS 175.50 million (2022: TZS 262.50 million).

	2022/23 TZS "000"	2021/22 TZS "000"
Building material and equipment	60	200
Cleaning supplies	147,659	66,070
Consumables	1,655	15,545
Finished goods	91	118
Fuel	25,643	180,121
Spare Parts	371	428
<b>Total</b>	<b><u>175,479</u></b>	<b><u>262,482</u></b>



### 21.1. The accounting policies adopted in measuring inventories also including the cost formula

Inventory is measured at cost upon initial recognition to the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method; and
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale,

exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University.

**21.2. The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity;**

During the year, the inventories had a total carrying value of TZS 175.14 million (2022: TZS 262.13 million).

**21.3. The carrying amount of inventories carried at fair value less costs to sell;**

According to stock taking done on 30 June 2023, there was no significant change in prices of inventory and other stock as compared to purchase prices throughout the year and therefore the fair value of inventories less cost to sale was estimated at TZS 175.14 million (2021: TZS 262.13 million).

**21.4. The amount of inventories recognized as an expense during the period;**

During the year under review, the amount of inventories recognized as an expense was TZS 92.35 (2022: TZS 88.78 million).

**21.5. The amount of any write down of inventories recognized as an expense in the period;**

The Management maintains a register for expired drugs whereby over time drugs worth 20 million were declared to be expired and removed out of the total stock. The Management is currently in deliberation with TMDA for the disposal of these expired drugs.

**21.6. The amount of any reversal of any write down that is recognized in the statement of financial performance in the period;**

During the year under review, there was no reversal of inventories.

**21.7. The carrying amount of inventories pledged as security for liabilities**

During the year under review, there was no inventories pledged as security for liabilities.

**22. Prepayments**

During the year under review, the University had trade prepayments of TZS 1.59 billion (2022: TZS 1.84 billion). This includes the prepayment assets of TZS 1.26 billion (2022: TZS 1.40 billion) for the capital items, a sum of TZS 199.18 million (2022: TZS 430.54 million for prepaid consumables and other advance payment of TZS 135.06 million for services.

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Advance Payment	135,058	-
Prepayment -Consumables	199,176	430,544
		138

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Prepayment - Asset	<u>1,259,425</u>	<u>1,404,954</u>
<b>Total</b>	<b><u>1,593,659</u></b>	<b><u>1,835,498</u></b>

### 23. Receivables

During the year under review, the University had trade receivables of TZS 17.22 billion (2022: TZS 16.67 billion).

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Imprest Receivable	3,441,206	3,148,042
Other receivables	2,449,001	2,449,001
Trade Receivables	4,247,525	3,565,132
Receivables from Exchange Transactions	<u>7,083,561</u>	<u>7,208,835</u>
<b>Total</b>	<b><u>17,221,293</u></b>	<b><u>16,676,030</u></b>

### 24. Biological Assets

During the year under review, the University had the biological assets worth TZS 24.88 billion (2022: TZS 25.12 billion). The overall decrease is attributable to loss in fair valuation of the assets.



	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Dairy Cattle	392,730	449,000
Forestry***	23,749,935	23,965,316
Goat	17,372	16,190
Pigs	4,889	4,889
Seedlings	-	179,550
Sheep	6,810	8,900
Trees in Plantation	<u>711,270</u>	<u>493,138</u>
<b>Total</b>	<b><u>24,883,005</u></b>	<b><u>25,116,983</u></b>

#### 24.1. Aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value

During the year under review, there was an aggregate fair value loss on biological assets to the tune of TZS (234) million (2022: gain of TZS 2.15 billion). The loss is a result of net decrease in value of biological assets including plants and animals. The movement of value is shown further under Note 24.9.

## 24.2. Description of biological assets that distinguishes between consumable and bearer biological assets and between biological assets held for sale and those held for distribution at no charge or for a nominal charge

The University maintains bearer biological assets of all kinds i.e., this includes plants and animals located at different sections including the University Farm, SUA Model Farm and the Animal Research Unit (ARU) explained as follows:

### a) Farm animals

This includes the dairy cattle, sheep, goats and pigs where during the year under review, the University had a total of 775 bearer animals comprising of 434 dairy cattle, 239 dairy goats, 78 sheep and 24 pigs as shown in the Table below.

Category	Units as at 01.07.2022	Birth/Increase in category	Death/Decrease in category	Trans-In	Research	Units as at 30 June 2023
Dairy Cattle	398	66	(31)	1	-	434
Dairy Goats	195	75	(6)	-	(25)	239
Sheep	67	29	(2)	-	(16)	78
Pigs	17	7	-	-	0	24
<b>Total</b>	<b>677</b>	<b>177</b>	<b>(39)</b>	<b>1</b>	<b>(41)</b>	<b>775</b>

These are bearer biological assets.

### b) Crop Plantation

The University maintains crop plantations at different sections and departments including the University Farm and the Model Farm. The sole purpose in establishment of plantations is research and training. The crop plantation includes but not limited to the items shown in the table below.

Type of Crop	Life span (Years)
Avocado	40
Banana	6
Citrus tree	40
Guava tree	40
Mango tree	50
Papaya tree	4
Passion fruit	1.5
Pineapple	4

These are bearer plants. Further, the University do maintain other crop plantation which are not maintained in large quantity but they do offer a great hand in research activities and are not included in computation of value presented in financial statements. These trees and ornaments are as shown in the table below:

Type of Crop	Life span
Lychee	100
Star fruits	25
Flacourtia	30
Loquat	100
Coconut	60
Cocoa	30
Macadamia	100
Oil palm	25

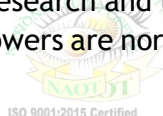
Type of Crop	Life span
Breadfruit	200
Breadnut	200
Pomegranate	200
Annona	30
White sapota	50
Persimmon	60
Cashew nut	60

#### c) Standing timber

The University maintains forest plantations at Olmotonyi Forest Training Centre in Arusha and has established a new forest at Ifinga, Madaba, and Ruvuma region. These forest plantations has both soft and hardwood tree species. The soft wood tree species are normally harvested after 25 years while the hardwood takes 40 years to harvest. Further, these Forests are guided by Training guidelines which may from time to time violate business mentality. The sole purpose of these forest plantations is training and research. The business aspect comes in where the products have matured and there is demand to harvest.

#### d) Consumable biological assets

The University maintains consumable biological assets particularly plants. This includes vegetables and field crops comprising of sorghum, maize, millet and sunflower. The vegetable are normally used for research and the remaining portion is sold to staff. The sorghum, maize, millet and sunflowers are normally produced to supplement the animal feeds during dry season.



### 24.3. Non-financial measures or estimates of the physical quantities

The University maintains the biological assets according to expertise. The animal are maintained under the University Farm, Model Farm and the Animal Research Unit at the College of Veterinary Medicine Biological Sciences while crops are maintained at the University Farm and Model Farm. Majority of the crop plantations are found at the Horticultural Unit.

#### a) Maintenance of each group of the entity's biological assets at the end of the period

At the year end, all biological assets are subjected to the annual stock taking done at every year end. The exercise is normally done by university staff and data verified by both the Internal and external Auditors.

- Counting of animals is done per category and species; where the animals are recorded in the stock sheets and related summaries which are signed by the stock taking team members, leaders and Auditors. These records are normally reconciled against animal register with data recorded on daily basis to indicate the opening balances, births, deaths, sales and any other movements. Further, the data are reconciled, stock certificates prepared and posted in the Accounting System for further processing;
- Counting of crop plantations is done per category and species located per block or a defined farm; where the crop plantations are recorded in the stock sheets

and related summaries which are signed by the stock taking team members, leaders and Auditors. These records are normally reconciled against crop plantation registers with data recorded on daily basis to indicate the opening balances, new plants, and year of plantation, deaths/destruction, and any other movements. Further, the data are reconciled and processed in the stock valuation model and later on stock certificates prepared and posted in the Accounting System for further processing;

- Counting of standing timber is done per category and species located per block/compartiment or a defined farm. The Management of these plantations is done using the Forest Management Plan. The stock taking in the forest plantation is normally done after every two years where, the forest officers undertakes measurement of volume per specie in each compartment to determine volume. The volumes are then processed using the valuation model which considers both the forest plantation parameters as detailed in the Forest Management Plan and later on discounting of cashflows using the Net Present Value approach; and
- The stock taking of the output of agricultural produce such as the timber, seedlings and others of related nature during the period are counted as per procedures listed above and their values recorded in the stores ledgers and bin cards which are correlated to the stock taking sheets and related summaries. Thereafter, they are summarized in the stock certificates which are thereby posted and processed in the Accounting System.

#### 24.4. Methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets



##### a) The fair value of livestock

The fair value of livestock is 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 models.

##### b) 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;

- The presence of the 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, 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;



- The 10.8% 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 is the result of the Treasury Bills rate of 4.9% and the commercial lending rate of 16.7%; and
- 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.

### c) Valuation of Crop Plantation

Valuation of crop plantation requires critical assumptions and estimates. The single most used valuation method for determination of fair-value of crop plantation is a Discounted Cash Flow (DCF) model and the Government Valuation rates for plants. Further, the recording of consumable crops is attached to cost of production.

The model took into account the following assumptions and estimates;

The presence of the crop plantation registers which are reconciled to stock sheets, land preparation costs, plants (seedlings) costs, planting, pruning costs, harvesting costs, maintenance costs, crops species, life span and yield of the plant, prices, plantation year and maturity date to production, yield per plant (fruits), value of a single stem as per Government valuation rate and discount rate.

The 10.8% 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 is the result of the Treasury Bills rate of 4.9% and the commercial lending rate of 16.7%.

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.

#### **24.5. The existence and carrying amounts of biological assets whose title is restricted, and the carrying amounts of biological assets pledged as security for liabilities**

During the year under review, none of the biological assets were pledged as security and therefore there was no retraction whatsoever.

#### **24.6. The nature and extent of restrictions on the entity's use or capacity to sell biological assets**

The University has no restriction in selling of its biological assets. However, SUA's mandate is training and research and therefore the biological assets have been pledged to research and training rather than business.

#### **24.7. The amount of commitments for the development or acquisition of biological assets**

SUA is among of the Public Universities which has received funds to rehabilitate and construct its training and research infrastructure as well as buying of advanced breed of biological assets. These rehabilitation, constructions and acquisitions are done under the HEET programme. A sum of USD 350,000 has been set aside to revamp the operations.

**24.8. Financial risk management strategies related to agricultural activity**

The University has been experiencing a declining support in improvement of the agricultural activities. However, internal mechanisms have been undertaken to set aside funds from internal sources in construction and rehabilitation of the infrastructure.

**24.9. The reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period. The reconciliation shall include:-**

The reconciliation between the beginning and the end balance of biological assets is as shown below:-

Item	Opening balance	Degeneration	Distribution	Reconciled amount as at 30 June 2023
	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"
Dairy Cattle	449,000	(56,270)		392,730
Goat (Non-Monetary)	3,470			3,470
Goat (Opening)	19,660			19,660
Livestock (Non-Monetary)	105,524			105,524
Sheep	8,900	(7,030)		1,870
Goat		1,182		1,182
<b>Subtotal</b>	<b>586,554</b>	<b>(62,118)</b>	<b>-</b>	<b>524,436</b>
Forestry	23,963,316	218,132	(215,382)	23,966,066
Forestry (Opening)	493,138			493,138
Fruit Tree	4,889	(179,550)		(174,661)
Seedlings	74,026			74,026
<b>Subtotal</b>	<b>24,535,369</b>	<b>38,582</b>	<b>(215,382)</b>	<b>24,358,569</b>
<b>Total reconciled balance</b>	<b>25,121,923</b>	<b>(23,536)</b>	<b>(215,382)</b>	<b>24,883,005</b>

**24.10. Physical and price changes is useful in appraising current period performance and future prospects, particularly when there is a production cycle of more than one year**

Prices of biological assets are normally reviewed and updated considering the surrounding market. The review includes check of prices of both bearer biological assets and the related agricultural produce and stock.

**24.11. Consideration of biological transformation results in a number of types of physical change**

The University considers changes caused by biological transformation as it has a direct effect on the value of that particular biological asset. Animals are categorized and recorded according to age, for instance cattle are categorized as calves (male and female), weaners (male and female), yearling, cow, milking cow and herd, bulls and steers. Calves are young and therefore their growth automatically brings them to another age group and that is yearling. This applied to all categories of animals where there are young and adult animals with different ages and values and that is why they are daily counted and recorded separate.

Some of the bearer plants change form as soon as the harvest is done, for instance banana tree. Once a banana tree is cut down then you have banana as a consumable product.

**24.12. Exposure to climatic, disease and other natural risks**

The University is aware of the risks involved with biological assets. SUA is the agricultural University with a variety of expertise in handling such cases. Further in the event of losses,

there is a provision in the Financial Regulations on how to record, report and present to the Council for further actions which may also include writing off in the books of accounts.



25. INTANGIBLE ASSET

At 01 July	Cost/Revaluation							Accumulated Depreciation and Impairment						Carrying Value	
	Additions (monetary)	Additions (non-monetary)	Capitalized Borrowing Costs	Transfers	Revaluation adjustments	Disposal	At 30 June	At 01 July	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation adjustments	Disposal	At 30 June	At 01 July	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	
<b>30-Jun-21</b>															
Accounting Software	36,010			-	-	-	-	36,010	-	-	-	-	-	-	36,010
Students Records Software	45,665			-	-	-	-	45,665	-	-	-	-	-	-	45,665
Plagiarism Software	13,014			-	-	-	-	13,014	-	-	-	-	-	-	13,014
	94,689	-	-	-	-	-	-	94,689	-	-	-	-	-	-	94,689



### 25.1. Distinction between internally generated intangible assets and other intangible assets

- a) **Whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortization rates used;**

The University had software worthy TZS 94.70 regarded as having indefinite useful life; therefore, they are not amortized but tested for impairment annually.

- b) **The amortization methods used for intangible assets with finite useful lives;**

During the year under review, the University had the computer software of TZS 94.70 million. The Expenditure that enhances the performance of Computer software programs beyond their original specifications is recognized as capital improvement and added to the original cost of the software. These University softwares are regarded as having indefinite useful life; therefore, they are not amortized but tested for impairment annually.

- c) **The gross carrying amount and any accumulated amortization;**

The respective intangible Assets had the carrying amount of TZS 94.70 million and they are not liable for accumulated amortization

- d) **The line item(s) of the statement of financial performance in which any amortization of intangible assets is included;**

Since the assets are not amortized, they are not part and parcel of the Statement of Financial Performance;

- e) **A reconciliation of the carrying amount at the beginning and end of the period showing;**

The reconciliation of the carrying amount is as attached here under.

At 01 July	Cost/Revaluation							Accumulated Depreciation and Impairment						Carrying Value	
	Additions (monetary)	Additions (non- monetary)	Capitalized Borrowing Costs	Transfers	Revaluation adjustments	Disposal	At 30 June	At 01 July	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation adjustments	Disposal	At 30 June	At 30- June	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	
<b>30-Jun-21</b>															
Accounting Software	36,010	-	-	-	-	-	36,010	-	-	-	-	-	-	36,010	
Students Records	45,665	-	-	-	-	-	45,665	-	-	-	-	-	-	45,665	
Software Plagiarism Software	13,014	-	-	-	-	-	13,014	-	-	-	-	-	-	13,014	
	94,689	-	-	-	-	-	94,689	-	-	-	-	-	-	94,689	



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- (i) **Additions, indicating separately those from internal development and those acquired separately;**

The plagiarism software worthy TZS 13.01 million was externally acquired while the accounting software and students' records software worthy TZS 36.01 million and 45.70 million respectively were generated internally;

- (ii) **Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with the relevant international or national accounting standard dealing with non-current assets held for sale and discontinued operations and other disposals;**

During the year under review, there were no intangible assets Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with the relevant international or national accounting standard dealing with non-current assets held for sale and discontinued operations and other disposals;

- (iii) **Increases or decreases during the period resulting from revaluations under;**

During the year under review, there was neither an increase nor decrease of intangible assets resulting from revaluations

- (iv) **Impairment losses recognized in surplus or deficit during the period in accordance with IPSAS 21 or IPSAS 26;**

During the year under review, there was no Impairment losses recognized in surplus or deficit;

- (v) **Impairment losses reversed in surplus or deficit during the period in accordance with IPSAS 21 or IPSAS 26;**

During the year under review, there was no losses reversed in surplus or deficit

- (vi) **Any amortization recognized during the period;**

During the year under review, there was no amortization recognized

- (vii) **Net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the entity;**

During the year under review, there was no net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the entity resulting from intangible assets;

**(viii) Other changes in the carrying amount during the period.**

During the year under review, there was no other changes in the carrying amount;

**25.2. Grouping of assets of a similar nature and use in an entity's operations;**

All of the intangible assets present are under the category of computer software;

**25.3. An entity discloses information on impaired intangible assets in accordance with IPSAS 21 or IPSAS 26**

During the year under review, there was no impaired intangible assets. However, Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

**25.4. Additional Disclosure**

**a) The carrying amount of the asset and the reasons supporting the assessment of an indefinite useful life**

The assets had a carrying amount of TZS 94.70 and these assets are considered to have an indefinite life as the conditions in acquisition of externally generated assets have given a total control to the University and that no annual fees are paid. Therefore it is until the University decides to abandon the software it is when its life will end. Similarly for the internally generated are attached to no condition and are computer software;

**b) A description, the carrying amount, and remaining amortization period of any individual intangible asset that is material to the entity's financial statements.**

During the year under review, the University had assets with the carrying amount of TZS 94.70 million. These assets are treated as having an indefinite life and no assessment has been made for the amortization period as they have indefinite life. Further, Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

**25.5. When an entity describes the factor(s) that played a significant role in determining that the useful life of an intangible asset is indefinite, the entity considers the list of factors Intangible Assets Measured after Recognition using the Revaluation Model**

These assets are treated as having an indefinite life and no assessment has been made for the amortization period as they have indefinite life. Further, Intangible assets acquired separately

are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

**25.6. If intangible assets are accounted for at revalued amounts:**

- a) The Intangible assets are not accounted for at revalued amounts
- b) During the year under review there was no revaluation surplus over intangible assets
- c) The methods and significant assumptions applied in estimating the assets' fair values.

These assets are treated as having an indefinite life and no assessment has been made for the amortization period as they have indefinite life. Further, Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

**25.7. Aggregation of the classes of revalued assets into larger classes for disclosure purposes**

Since there was no revalued intangible assets, the University had no need aggregating of the same.



## 26. PROPERTY, PLANT AND EQUIPMENT (PPE)

	At 01-July-2022 <sup>3</sup>	Addition Monetary <sup>4</sup>	Addition Non-Monetary <sup>5</sup>	Transfers	At 30-June-2023	At 01-July-2022	Prior year Adjustment	charge during the year <sup>6</sup>	At 30-June-2023 <sup>7</sup>	Carrying amount <sup>8</sup>
Acquisition of land	387,366	54,614	-	-	441,979	-	-	-	-	441,979
Air Conditioner	168,235	8,296	-	-	176,531	87,552	-	902	88,455	88,076
Bore hole	-	53,472	-	-	53,472	-	-	4,588	4,588	48,884
Buses, minibuses and vans	813,211	-	-	-	813,211	413,327	-	46,080	459,407	353,804
Computers and Photocopiers	149,625	15,580	-	-	165,205	97,819	-	1,502	99,320	65,885
Hardware: servers and equipment (incl. desktops, laptops etc.)	4,263,463	230,137	163,164	-	4,656,764	3,948,992	-	87,439	4,036,432	620,332
Motor vehicles,	8,919,296	35,704	-	-	8,955,000	6,354,587	-	953,813	7,308,400	1,646,600
Motorbikes and bicycles	70,224	-	-	-	70,224	21,207	-	18,617	39,824	30,400
Office buildings and structures	45,477,173	1,477,836	12,980,473	-	59,935,482	19,669,382	-	2,589,314	22,258,696	37,676,785
Other equipment and installations	11,468,106	394,959	4,298	-	11,867,363	9,144,072	-	966,969	10,111,041	1,756,323
Office Furniture	4,432,023	76,534	20,397	-	4,528,954	3,042,161	-	320,393	3,362,554	1,166,399
Plant and Machinery	1,259,257	324,933	-	-	1,584,190	738,693	-	123,687	862,379	721,811
Printers and Scanners	531,095	6,927	3,827	-	541,849	256,001	-	516	256,518	285,331
Roads	1,271,744	326,275	-	-	1,598,019	328,565	-	211,959	540,524	1,057,495
Telecommunications infrastructure, networks and equipment	1,577,934	-	-	-	1,577,934	466,642	-	200,442	667,084	910,850
Water System, Wells, Ponds and Water Schemes	900,317	-	-	-	900,317	546,575	-	54,019	600,594	299,723
<b>Total</b>	<b>81,689,068</b>	<b>3,005,267</b>	<b>13,172,159</b>	<b>-</b>	<b>97,866,493</b>	<b>45,115,576</b>	<b>-</b>	<b>5,580,239</b>	<b>50,695,816</b>	<b>47,170,677</b>

<sup>3</sup> During the year under review, the University had assets with historical cost of TZS 81.70 billion.

<sup>4</sup> Addition monetary of TZS 2.96 billion refers to the acquisition of assets done during the financial year.

<sup>5</sup> Addition non-monetary refers to the additional value of assets which do not involve cash transfer amounting to TZS 13.21 billion which includes the Transferred WIP

<sup>6</sup> This represents the amount of TZS 5.60 billion as depreciation charge for the year

<sup>7</sup> During the year, the University had total accumulated depreciation of TZS 50.70 billion

<sup>8</sup> During the year, the University had assets with carrying amount of TZS 47.17 billion.

## 26.1. Details of the PPE Schedule

### i. Nature and classes of the Property, Plant and Equipment (PPE)

The University maintains the following classes of the PPE

#### a. Land

During the year, the University had acquired land worth **TZS 387 million** as shown in the PPE table above. However, the Management wishes to report that it is in progress of processing of the Title Deeds for the majority of the acquired lands such as the Ifinga Forest Plantation, the Solomon Mahlangu Campus where after acquisition of the titles, the value of land is expected to increase.

These lands are located in various places across the country and they are used for purposes of training, research and outreach activities. In nuTZSell, SUA has centers with lands such as the Edward Moringe Campus, Solomon Mahlangu Campus in Mazimbu; and various research centers in Morogoro, the Olmotonyi Training Forest Centre in Arusha, the Ifinga Forest Plantations in Madaba, Ruvuma region, the Mizengo Pinda Campus, Katavi and Mazumbai Training Forest in Lushoto. The details of all lands and related sizes is as provided under **Part 1.3(d) (Table 5) and 1.3 (e)** of the report for those charged with governance.

#### b. Buildings

During the year, the University had building and related structures with historical cost of **TZS 45.50 billion** as shown in the PPE table above. These buildings are located in various University campuses, premises and research centers across the country. The buildings includes office spaces, laboratories, hostels, classrooms and lecture theatres, hospitals and animal and human clinics, libraries, cafeteria and residential houses.

These buildings are associated with structures explained under **Part 1.1.6 (b)-Table 1** of the report of those charged with governance.

#### c. Motor vehicles, bicycles and cycles

During the year, the University had Motor vehicles, motorcycles and bikes, buses and minibuses with historical cost of **TZS 8.99 billion** as shown in the PPE table above. Further, motor vehicles had a total historical cost of **TZS 8.92 billion** while bicycles, cycles and motorbikes had a total cost of **TZS 70.22 million**. These means of conveyance are located in various University campuses, premises and research centers across the country. Some of these vehicles are specialized, for instance ambulances used in hospitals and clinics and the mobile laboratory used in research and outreach for Covid 19 pandemic operated by the Southern African Centre for Infectious Diseases Surveillance (SACIDS) which is among of the units at SUA.

#### d. Buses, mini buses and vans

During the year, the University had buses and minibuses with historical cost of **TZS 813.21 million** as shown in the PPE table above. These means of conveyance are located in various

University campuses, premises and research centers across the country. The buses are used for shuttling of university staff and students across campuses and research sites.

**e. Plants and Machineries**

During the year, the University had plants and machineries with historical cost of **TZS 1.26 billion** as shown in the PPE table above. These plants and machineries are located in various University campuses, premises and research centers across the country. These includes but not limited to electrical generators, tractors, sawmills and carpentry facilities, steam boilers, milling machines and silos. Further, the Management has rehabilitated the Vuyisile mini furniture factory in Solomon Mahlangu Campus where a range of wood processing machines were installed. Subsequently, the management has procured the equipment to enhance the fine and performing arts unit, this includes the designing and sewing machines.

**f. Telecommunication infrastructure, networks/Local Area Networks (LAN) and equipment**

During the year, the University had telecommunication infrastructure, networks/Local Area Networks (LAN) and equipment and related structures with historical cost of **TZS 1.58 billion** as shown in the PPE table above. The infrastructure includes, the Fiber Optic Cable installed at the Edward Moringe Campus in Morogoro and LANs installed across the campuses.

**g. Water System, wells, ponds and water schemes**

During the year, the University had water System, wells, ponds and water schemes and related structures with historical cost of **TZS 900.32 million** as shown in the PPE table above. This refers to the independent water source wholly developed and owned by the University; that feeds the Edward Moringe Campus and the neighbouring community with clean drinking water. Plans are underway to construct a similar project at the Mizengo Pinda Campus, Katavi.

**h. Road networks**

During the year, the University had road networks with historical cost of **TZS 1.27 billion** as shown in the PPE table above. SUA has more than 30 kms of road network which comprises of both tarmac and gravel where tarmac roads have a length of 11 kilometres.

**i. Furniture**

During the year, the University had furniture with historical cost of TZS 4.43 billion as shown in the PPE table above. The furniture is located in various University campuses, premises and research centers across the country. It includes but not limited to wooden and steel office tables and chairs, laboratory stools, book shelves, students' desks, study chairs, study desks, wardrobes, file cabinets, coach sets, executive chairs and tables and visitor's chairs.

This furniture is associated with structures explained under Part 1.1.6 (b)-Table 1 of the report of those charged with governance.

**j. Computer and Photocopiers**

During the year, the University had computer and photocopiers with historical cost of TZS 149.63 million as shown in the PPE table above. The computer and accessories are located in



various University campuses, premises and research centers across the country. It includes but not limited to computer servers, desktop and laptops computers.

These computers are associated with structures explained under Part 1.1.6 (b)-Table 1 of the report of those charged with governance.

**k. Air conditioners**

During the year, the University had air conditioners with historical cost of TZS 168.24 million as shown in the PPE table above.

**l. Hardware: servers and equipment (incl. desktops, laptops etc.)**

During the year, the University had hardware, servers and equipment with historical cost of TZS 4.26 billion as shown in the PPE table above. This comprises of both light and heavy duty photocopiers located in various University campuses, premises and research centers across the country. It includes but not limited to photocopiers.

These photocopiers are associated with structures explained under Part 1.1.6 (b)-Table 1 of the report of those charged with governance.

**m. Printers and scanners**

During the year, the University had printers and scanners with historical cost of TZS 531.10 million as shown in the PPE table above. This comprises of both light and heavy duty printers and scanners located in various University campuses, premises and research centers across the country. It includes but not limited to photocopiers.

These printers and scanners are associated with structures explained under Part 1.1.6 (b)-Table 1 of the report of those charged with governance.

**n. Work in Progress (WIP)**

During the year, the University had WIP with historical cost of TZS 14.59 billion as shown in the PPE table above. This includes the WIP for Multipurpose Laboratory whose completion certificate is in progress, the rehabilitation of the workshops at the Agricultural Engineering and Vuyisile mini furniture factory, construction of irrigation dam at Mafiga areas whose certificate is being finalized, the uncompleted borehole for the University farm located at SMC, construction of PhD building at the College of Agriculture Economics and Business Studies, fixing of boiler plant at the Department of Food Science and Technology, construction of genome science lab, rehabilitation of buildings at the College of Veterinary Medicine and Biomedical Sciences; and startup of the project in establishment of the independent water source at SMC.

However, the Management is subsequently assessing the usability of the uncompleted borehole for the University farm located at SMC where there was an indication that its water is not fit for human and animal consumption. Once the report is finalized the borehole will be treated as a discontinued operation as required by IPSAS 44 and thereon provided for impairment.

#### **o. Other equipment and installations**

During the year, the University had other equipment and installations with historical cost of TZS 11.49 billion as shown in the PPE table above. These comprises of air conditioners, x-ray machines, hospital beds and related items specialized for such a purpose, welding machines, water pumps, weighing scales, water heaters, water distillers, water boiler, washing machines, video conference facilities, ultrasound machines, lathe machine, tissue processor machine, other scientific/laboratory machines and any other equipment and installations not falling on the earlier mentioned categories. Further, the Management procured and installed the lathe machines at the Agricultural engineering labs for cutting, sanding, knurling, drilling, deformation, facing and turning for the purpose of creating desired objects. These machines are part and parcel of this category.

#### **26.2. The measurement bases used for determining the gross carrying amount**

All categories of property, plant and equipment are initially recorded at historical cost. Thereafter, the assets are stated at historical cost, less accumulated depreciation. Historical costs include expenditure that is directly attributable to the acquisition or construction of the Property, Plant and Equipment. Under this scenario no future cashflows or outflow and losses are considered.

#### **26.3. Depreciation method used**

The University has adopted a 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 10 December 2012 and updated information on the minute sheet from DGAM with Ref. No. KA.32/370/01/96 dated 16 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.

#### **26.4. The useful lives**

Depreciation is calculated using the straight-line method to allocate the cost to their residual values over their estimated useful lives as follows:

<b>Asset category</b>	<b>Estimated Useful Life of Asset</b>
Land	Infinity
Buildings	50
Computer and Desktop and laptops	4
Server	6.9
Equipment	5
Video Conference Equipment	4
Document processing equipment (photocopy)	6.9
Television studio, Camera	6.9
UPS-heavy duty	6.9
Furniture	5
Plant and Machinery	14.9
Tractor	10
Motor vehicle heavy duty (5 and above tones)	10

Asset category	Estimated Useful Life of Asset
Motor vehicle light duty (below 5 tones)	5
Motorcycles	6.9
Water Systems	6.7
Network/Telecom Equipment	6.9
Tarmac Roads-Surface dressing	6.9

**26.5. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period**

During the year under review, the University had a gross carrying amount of TZS 50.70 billion after netting off the accumulated depreciation of TZS 45.12 billion out of the historical cost of TZS 96.28 billion. There was neither impairment loss nor reinstated impairment gain during the particular year.

**26.6. The existence and amounts of restrictions on title, and property, plant and equipment pledged as securities for liabilities**

The University had no restricted amount as there was no asset pledged as security for liabilities.

**26.7. The amount of expenditures recognized in the carrying amount of an item of property, plant and equipment in the course of its construction**

During the year, the University had no amount of expenditures recognized in the carrying amount of an item of PPE in the course of its construction except for the Prepayments made in procurement of assets and termed as prepayment assets worth 1.26 billion also shown under Note 22. The respective assets have been recorded in the subsequent year.

**26.8. The amount of contractual commitments for the acquisition of property, plant and equipment**

During the year under review, the University had commitment to accomplish the development projects to the tune of TZS 75.25 billion as shown in the table below.

S/N	Project	Source of Fund	Contract sum TZS '000'	Paid	Commitment	Status
				TZS '000'	TZS '000'	
1	Rehabilitation of infrastructure at Mizengo Pinda Campus, Katavi	Internal	315,000	128,788	186,212	Completed by 72%
2	Repair and maintenance of staff houses	Internal	200,000	149,037	50,963	Completed by 95%
3	Rehabilitation of building at Morning sight	Internal	70,000	62,786	7,214	Completed by 70%
4	Repair and maintenance of multiple buildings	Internal	1,023,412	533,427	489,985	Completed by 63%-

S/N	Project	Source of Fund	Contract sum TZS '000'	Paid	Commitment	Status
				TZS '000'	TZS '000'	
5	Construction of building at College of Social Science (Kihonda)	Internal	2,500,000	-	2,500,000	Completed by 3%-
6	Expansion of library at SMC	Internal	200,000	135,168	64,832	Completed by 60%
7	Construction of toilet at the Department of Animal, Aquaculture and Range Sciences	Internal	70,000	62,906	7,094	Completed by 45%
8	Construction of building for the ACE IRPM & BTM Project	World Bank-IDA	2,007,804	1,511,643	496,161	Completed by 98%
9	Construction of building for the SACIDS ACE II Project	World Bank-IDA	1,600,000	-	1,600,000	Completed by 3%
10	HEET Project	World Bank-IDA	73,600,000	3,755,717	69,844,283	Completed by 9%
	<b>Total</b>		<b>81,586,216</b>	<b>6,339,472</b>	<b>75,246,744</b>	

**26.9. The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in surplus or deficit.**

The University did not accrue any compensation from third parties for items of PPE that were impaired, lost or given up.

**26.10. Methods adopted and the estimated useful lives and depreciation rates**

The University applies the straight line method of depreciation and in line with it applies the depreciation rates shown below in the table below.

Asset category	Rate p.a.
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%

Asset category	Rate p.a.
Motor vehicle light duty (below 5 tones)	20.0%
Motorcycles	14.3%
Water Systems	15.0%
Network/Telecom Equipment	14.3%
Tarmac Roads-Surface dressing	14.3%

Based on the application of the stipulated rates, the University recorded the following:

**a) Depreciation**

During the year under review, the University recorded depreciation to the tune of TZS 5.60 billion.

**b) Accumulated depreciation**

During the year under review, the University recorded accumulated depreciation to the tune of TZS 50.70 billion.

**26.11. The nature and effect of a change in an accounting estimate that has an effect in the current period**

During the year under review, the University did not apply any accounting estimate that could have impact in the Financial Statements. Further, a reasonable care was taken in an attempt to review the Economic Useful Lives (EUL) of assets whose EULs have ended as per Government Circular No.2 of Financial year 2021/22 directed all Public institutions to assess and review the useful life of all zero valued Public assets and assign more Economic Useful Life. The exercise ended identifying 650 computers with ages ranging from 15 to 17 years. These computers have Zero values and it was assessed that they are not worthwhile for addition of EUL and therefore further Management decisions will be undertaken in the subsequent financial year.

**26.12. Property, plant and equipment stated at revalued amounts**

No PPE was stated at revalued amounts.

**26.13. Impairment of Non-Cash Generating Assets**

During the year under review, the University conducted a test for impairment of the Non-Cash generating assets where a total of 690 computers with 15 to 21 years of age with historical cost worth TZS 1.06 billion and with zero carrying amount were subjected to the test for impairment. Upon testing it has been realized that these computers are aged enough to be out of technology and therefore even their maintenance is not worthwhile. Further, it was decided that it would be wise even not to review and extend their useful economic life. Other Managerial decisions with regard to their maintenance and/or disposal will be undertaken in the subsequent year.

The decision were made after a careful analysis of the conditions for impairment where the stated assets qualifies mostly to the under listed conditions in the table below.

S/N	Source of Information	S/N	Source of Information
1	Internal	2	External Source of Information
1.1.	Physical damage of an asset	2.1.	Cessation, or near cessation, of the demand or need for services provided by the asset;
1.2.	Significant long-term changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These include: - <ul style="list-style-type: none"> <li>• The asset becoming idle</li> <li>• Plans to discontinue or restructure the operation to which an asset belongs</li> <li>• A decision to halt the construction of the asset before it is complete or in a usable condition</li> </ul>	2.2.	Significant long-term changes with an adverse effect on the entity have taken place during the period or will take place in the near future: - <ul style="list-style-type: none"> <li>• Technological,</li> <li>• Legal or</li> <li>• Government policy environment in which the entity operates</li> </ul>
1.3.	Evidence is available from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected		

#### 26.14. Disclosure of Carrying Amount of Fully Depreciated Assets

According to para 94 of IPSAS 17, the University is required to disclose the carrying amount of the fully depreciated assets in each financial year. On that basis, during the year under review, the University had the carrying amount of TZS 1.03 billion for the assets which are fully depreciated. The details of each category is as shown in the table below.

S/N	Asset Category	Costs	Total Accumulated Depreciation	Carrying Amount
		TZS	TZS	TZS
		“000”	“000”	“000”
1	Motor Vehicles	3,554,834	3,302,154	252,680
2	Buses, Min Bus & Vans	301,211	292,015	9,196
3	Furniture	68,935	40,656	28,279
4	Computer	3,881,142	3,804,056	77,086
5	Equipment	7,384,634	6,720,050	664,583
Total		15,190,755	14,158,931	1,031,824

#### 26.15. Other details for users of financial statements

During the year under review, the University had the following matters of importance

##### a) The carrying amount of temporarily idle PPE

The University had the cash generating units including;

- Silos and its related components which were temporarily idle. These assets altogether has a total historical cost of TZS 8.60 million. The rehabilitation of the same is in progress through the HEET project and it is expected that the machines will be in order by December 2024; and
- The Management had drilled a borehole worth TZS 19.00 million at Solomon Mahlangu Campus in financial year 2017/18 with the aim of supplying of water to students hostels



at SMC. It was later on found out that the water in question was not fit for human consumption. Later on it was decided that the water be tested further if it could have alternative use including irrigation etc. A further study indicated that the water was also not fit for irrigation due to poor water quality. Since the last decision the borehole has remained idle and therefore qualifies for either writing off or deployment of a higher technology to reinstate the original intended use.

#### **b) Unrecorded library books**

The Management is in progress with the exercise of stock taking of library books for recording in the Fixed Assets Register. So far the sorting and classification is being done to enhance a proper categorization and evaluation in the subsequent year.

#### **c) Recognition of Heritage Assets**

The University has heritage assets including the Mazumbai Natural Forest Reserve in Lushoto, Tanga region; and the Botanical Garden located at the Edward Moringe Campus, Morogoro.

The Mazumbai Forest Reserve is a 320 ha of montane evergreen rainforest stretching from 1300 to 1900 meters above sea level located in Lushoto District in the West Usambara Mountains. The forest reserve is one of the best examples of pristine rainforest of this type remaining in East Africa. The forest not only serves as a sanctuary for rare and endemic plant and animal species in Usambara Mountains, but also provides water catchment properties essential to the surrounding human population. The forest is owned and managed by Sokoine University of Agriculture (SUA). The forest is potential for training and research. Further has a future prospect in being used for tourism activities.

#### **d) Recognition of Non-Monetary Assets**

According to MUSE System Chart of Accounts, a non-monetary item is any item that has no effect to the cashflows. During the year under review, the University transferred a sum of TZS 12.98 billion from the Work in Progress (WIP) to the completed buildings (PPE); and in a similar manner recognized furniture worth TZS 16 million as non-monetary. These assets were produced at own carpentry workshops at Mizengo Pinda Campus, Katavi and the Olmotonyi Forestry Training Centre.

### **26.16. Transferred Development Partners Assets**

The University has Development Partners funded projects with Financing Agreements and MoUs signed between SUA/Government and donors. These projects are implemented as per approved project/programme documents, workplans and budgets attached to conditions. The funds for the projects and programs are treated as deferred income with restrictions as per signed terms and conditions.

During the year under review, assets (capital grant) worth TZS 13.52 billion were transferred from Differed capital grant to University assets after fulfillment of the conditions as these projects had ended and they would no longer be treated as a liability. The transferred assets has historical cost of TZS 28.91 billion, the accumulated depreciation of TZS 13.84 billion, the

depreciation for the year of TZS 2.18 billion; and the total carrying amount of TZS 13.54 billion. These details are as shown in the Table below.

Category	Cost as at 1 July 2022	Accumulated depreciation as at 1 July 2023	Capital grant as at 01 July 2021	Additional Asset during the prior year	Charge during the prior year	Transferred Capital Grant as at 30 June 2023
	TZS	TZS	TZS	TZS	TZS	TZS
	“000”	“000”	“000”	“000”	“000”	“000”
Office Furniture	920,884	601,611	319,272	27,384,640	101,757	244,900
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,180,456	1,997,308	183,148	22,004,282	193,067	12,085
Motor vehicles,	4,993,323	4,045,099	948,224	121,809,800	864,356	205,679
Motorbikes and bicycles	80,463	3,606	76,857	-	13,713	63,143
Office buildings and structures	11,597,392	2,378,719	9,218,673	-	297,989	8,920,684
Other equipment and installations	6,909,585	4,285,003	2,624,582	444,031,565	595,417	2,473,197
Plant and Machinery	143,331	34,447	108,883	-	9,864	99,020
Roads	387,529	99,750	287,779	-	49,875	237,904
Telecommunications infrastructure, networks and equipment	1,544,866	397,649	1,147,218	-	55,841	1,091,376
Work in progress	151,391	-	151,391	42,968,520	-	194,360
<b>Total</b>	<b>28,909,219</b>	<b>13,843,191</b>	<b>15,066,028</b>	<b>658,198,808</b>	<b>2,181,878</b>	<b>13,542,348</b>

#### 26.17. A reconciliation of the carrying amount at the beginning and end of the period

As at 1 July 2022, the University had PPE with carrying amount of TZS 51.16 billion. Later on during the year, the University had acquired monetary assets of TZS 3.53 billion, and additional non-monetary assets of TZS 14.72 billion, charged the depreciation of 4.61 billion and transferred assets worth TZS 13.93 billion leading into a reconciled carrying amount of TZS 49.90 billion at the year end of 30 June 2023.

The reconciled carrying amount at the beginning and the end of the year as shown in the table below.

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Details	Office Furniture	Acquisition of land	Air Conditioner	Buses, minibuses and vans	Computers and Photocopiers	Hardware: servers and equipment (incl. desktops, laptops etc.)	Motor vehicles,	Motorbikes and bicycles	Office buildings and structures	Other equipment and installations	Plant and Machinery	Printers and Scanners	Roads	Telecommunications infrastructure, networks and equipment	Water System, Wells, Ponds and Water Schemes	Borehole	Work in Progress	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Carrying amount at 01-July-2022	1,389,862	387,366	80,683	399,884	51,807	314,471	2,564,709	49,016	25,807,791	2,324,033	520,564	275,094	943,179	1,111,292	353,742		14,586,251	51,159,744
Addition Monetary	38,405	54,614	8,296	-	15,580	230,137	35,704	-	1,477,836	390,357	324,933	6,927	326,274	-	-	53,472	566,719	3,529,254
Addition Non-Monetary	58,526	-	-	-	-	163,163	-	-	12,980,473	8,900	-	3,827	-	-	-	-	1,505,618	14,720,507
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,927,962)	(13,927,962)
Charges during the year 2022/23	(320,393)	-	(902)	(46,080)	(1,502)	(87,439)	(953,813)	(18,617)	(2,589,314)	(966,969)	(123,687)	(516)	(211,959)	(200,442)	(54,019)	(4,588)	-	(5,580,240)
Less: Transferred Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,730,626)	(2,730,626)
Carrying amount at 30-June-2023	1,166,400	441,980	88,077	353,804	65,885	620,332	1,646,600	30,399	37,676,786	1,756,321	721,810	285,332	1,057,494	910,850	299,723	48,884	-	47,170,677

**The carrying amount as at 1 July 2022**

During the year under review, the University had assets with the carrying amount of TZS 51.16 billion comprising of Office furniture, land, air conditioners, motor vehicles and cycles, computer and accessories, office buildings, other equipment and installations, printers and scanners, roads, telecommunication infrastructure, water system, wells, ponds and water schemes and work in progress.

**26.17.1. Additional Monetary**

During the year under review, the University had acquired monetary assets worth TZS 3.6 billion. The acquisition included office furniture, land, air conditioner, computer and photocopiers, Hardware: servers and equipment, Motor vehicles, Office buildings and structures, other equipment and installations, roads, borehole and work in progress.

**26.17.2. Additional Non-Monetary**

During the year under review, the University had acquired additional non-monetary assets worth TZS 14.72 billion. This includes realization of office furniture made at own carpentry workshops at the Mizengo Pinda Campus, Katavi and the Olmotonyi Training Centre, hardware and servers, a sum of 12.98 billion for office buildings and structures added as assets after completion of the Work in Progress (Includes the Multipurpose laboratory at Edward Moringe Campus, Directorate of Estate and Works building etc), other equipment and installations, printers and scanners; and the Work in Progress of TZS 1.51 billion.

**26.17.3. Transfers**

During the year under review, the University transferred assets worth TZS 13.93 billion. These assets were bought using funds from the Development Partners Projects with conditions attached to the Financing Agreements and MoUs. Initially, the projects were operating under the deferred capital grants condition. The transfer has been done after fulfillment of the condition where the projects have ended.

**26.17.4. Charges during the year**

During the year under review, the University charged depreciation of TZS 5.60 billion which was netted off in the total carried assets.

**26.17.5. The carrying amount as at 30 June 2023**

During the year under review, the University had assets with the closing carrying amount of TZS 47.20 billion comprising of Office furniture, land, air conditioners, motor vehicles and cycles, computer and accessories, office buildings, other equipment and installations, printers and scanners, roads, telecommunication infrastructure, water system, wells, ponds, borehole and water schemes after netting off in separation of the capital work in progress of TZS 2.73 billion which has been moved under Note 27.

## 27. Work in Progress (WIP)

Asset category	At 01-July-2022	Addition Monetary	Addition Non-Monetary	Transfers		At 30-June-2023	Carrying amount as at 30-June 2023
				Non-Monetary <sup>9</sup>	Monetary <sup>10</sup>		
	TZS	TZS	TZS	TZS		TZS	TZS
	"000"	"000"	"000"	"000"		"000"	"000"
Work in Progress	14,586,251	566,719	1,505,618	(12,980,473)	(947,489)	2,730,626	2,730,626
<b>Total</b>	<b>14,586,251</b>	<b>566,719</b>	<b>1,505,618</b>	<b>(12,980,473)</b>	<b>(947,489)</b>	<b>2,730,626</b>	<b>2,730,626</b>

During the year under review, the University had an opening capital work in progress of TZS 14.60 billion. Later on there was an additional monetary and non-monetary WIP of TZS 566.72 million and TZS 1.51 billion respectively. Further, the WIP worth 13.93 billion matured and transferred to buildings where a sum of TZS 12.98 billion was for non-monetary and a sum of TZS 947.49 million was for monetary value. At the year end, the WIP had a carrying value of TZS 2.73 billion.

The WIP of TZS 12.98 billion for the multipurpose laboratory constructed through Government funding from 2018 and completed and transferred to buildings in financial year 2022/23; and the WIP of TZS 947.49 under the category of monetary items was started and delivered within the year under review (payment, recognition and capitalization).

Further, during the year under review there was neither a prior year adjustment nor reversal of WIP except for a sum of TZS 19.00 million for a borehole that is subjected to the test for impairment. The borehole has not been operational due to the alkalinity nature of the water where the same has been termed not fit for human and crop consumption until a further technology is deployed.

## 28. Payables and Accruals



During the year under review, the University had payables and accruals of TZS 14.91 billion (2022: TZS 22.84 billion). The significant decrease is a result of settlement of construction contracts which were waiting for certification by the consultants in the prior year. The same has been settled in the year under review.

	2022/23	2021/22
	TZS	TZS
	"000"	"000"
Meals, Accommodation and Stationaries	560	70,328
Other Payables	3,724,815	5,611,587
Provision for Audit fee and donation	300,736	270,000
Research project funds	2,448,861	8,295,485
Special Faculty	6,959	2,635
Staff Claim	7,319,827	8,147,782
Supplies of goods and services	1,022,495	300,136
Tuition fee	16,846	63,948
Withholding Tax Payable	67,156	82,887
<b>Total</b>	<b>14,908,255</b>	<b>22,844,788</b>

<sup>9</sup> This was the WIP of TZS 12.98 billion for the multipurpose laboratory constructed through Government funding from 2018 and completed and transferred to buildings in financial year 2022/23; and

<sup>10</sup> This refers to the WIP of TZS 947.49 under the category of monetary items started and delivered within the year under review (payment, recognition and capitalization).

**29. Provisions**

During the year under review, the University had provisions of TZS 169.34 million (2022: TZS 27.23 million).

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Provision for obsolete stock	341	349
Provision for Bad and Doubtful debts	<u>168,996</u>	<u>26,878</u>
<b>Total</b>	<b><u>169,337</u></b>	<b><u>27,227</u></b>

**a) The carrying amount of provisions at the beginning and end of the period;**

The carrying amount of provision at the beginning of the period was TZS 877.13 million while the carrying amount at the end was TZS 169.34 million.

**b) Additional provisions made in the period, including increases to existing provisions;**

During the year under review, the University had additional provisions of TZS 142.12 million.

**c) Amounts used (that is, incurred and charged against the provision) during the period;**

During the year under review, there was TZS 8.00 million amount that was incurred and charged against the provision.

**d) Unused amounts reversed during the period**

During the period, the amount of TZS 849.90 million as reversed against accumulated surplus after recovery of students' fees.

**e) The increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate**

During the period, the University did not record any provisional increase as a result discounted amounts arising from the passage of time and the effect of change in the discount rate.

**f) A brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits or service potential;**

During the period, the University had provisions categories in three forms including the provision for obsolete stock amounting to TZS 349 thousand, the provision for bad and doubtful debts of TZS 433 million and the provision for audit fees of TZS 270 million explained as follows:-

- i. The provision for obsolete stock relates to the amount of stock assessed at the year end and verified to be obsolete before they are written off. The decision to write off



- depends on the assessment of the annual Board off Survey conducted in annual basis and in turn is to be appointed in the subsequent financial year. This has no financial implication other than the cost of disposal as and when decided by relevant authorities.
- ii. The provision for bad and doubtful debts relates to the amount of long outstanding debts of staff and students assessed to be uncollectible due to reasons beyond the Management's control including but not limited to demise of staff. However, there is a likelihood of collecting some of these outstanding debts due to recent Government initiatives and proclamations, for instance, the Government is in the process of ensuring that staff expelled as a result of fake academic certificates are refunded as per terms prescribed in that advertisement. Further, the best practices allows for reinstatement in case of recoveries.
  - iii. Further, the provision of TZS 300.74 million for audit fees refers to the amount of annual audit fees payable to the Controller and Auditor General as reimbursement of audit costs incurred while in field work. The stated some has is due for settlement in the subsequent financial year.
- g) An indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events**

The major risk posed with the obsolete stock and bad and doubtful debts is liquidity risk where the failure to collect and maintaining unused stock may deplete funds for other operations. However, there is no risk for the amount provided as audit fee that is payable in the subsequent financial year.

- h) The amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement**

As earlier stated, the University expects at least a partial reimbursement for the amount of TZS 81 million provided for staff some of which includes deceased and the remaining who were expelled as a result of fake academic certificates. Further, reconciliation of students' debts is being done so as to ascertain the actual collectible balances.

### 30. Differed Income

During the year under review, the University had deferred income of TZS 7.30 billion (2022: TZS 9.63 billion). This comprises of deferred subvention capital of TZS 7.20 for HEET project. These are restricted funds remaining at the year-end as the liability payable to the Government/Development Partner usually recognized/amortized as per actual expenditure incurred annually over the lifespan of the project. Further, there is a sum of TZS 86.42 million (2022: TZS 100.42 million) deferred subvention deductions from employees for the month of June 2023 cleared in the subsequent year.

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Deferred Subvention Capital	7,204,634	9,532,713
Deferred Subvention Current	86,425	100,427
<b>Total</b>	<b>7,291,059</b>	<b>9,633,140</b>

### 31. Deposits

This refers to the sum of TZS 6.92 billion (2021: TZS 6.97 billion) as research grants balances at the year-end after receipt and payment of various activities for the approved workplans and budgets of the financial year. These grants are tied to specific conditions as per Financing Agreements signed between SUA and/or Government and Development Partners.

	2022/23	2021/22
	TZS	TZS
	“000”	“000”
Deposit General	5,442,931	4,422,684
Retention	117,025	-
Students Undergraduate	105,722	12,179
Unapplied Deposit Account	1,250,339	2,537,410
<b>Total</b>	<b>6,916,017</b>	<b>6,972,273</b>



### 32. Statement of Reconciliation of actual amount on comparable basis and actual amount in the Financial Statements for the year ended 30<sup>th</sup> June, 2023

During the year under review, SUA continued to prepare its budgets in cash basis while its Financial Statements prepared in IPSASs Accrual basis. For that matter, the Management hereby present the statement of reconciliation of actual amounts on comparable basis against the actual amounts in the Financial Statements, the differences of which are caused by the basis differences.

Description	Operating	Financing	Investing	Total
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	(4,356,674)	-	(4,153,112)	(8,509,786)
Basis Differences*	-	-	-	-
Timing Differences**	-	-	-	-
Entity Differences***	(56,255)	-	-	(56,255)
<b>Net Increase in the Statement of Cash Flow</b>	<b>(4,412,929)</b>	<b>-</b>	<b>(4,153,112)</b>	<b>(8,566,041)</b>

#### Note

**\*Basis Difference**

Payment for prior year obligation  
 Payment for future year obligation  
 Prior year cash received (Receivable)  
 Future year cash received (Advance received)

**\*\* timing difference**

Assuming the budget period do not differ to financial statement period

**\*\*\* Entity Difference**

The budget is prepared for general government sector, but financial statement consolidates all entities controlled by the government including state corporation or an extra budgetary funding (e.g., Voluntary contribution) that sits outside of the regular budget, but it is however included in the cashflows statement.

**33. Contingent assets and liabilities**

During the year under review, the University had a dispute with Ramani Consultants Ltd referenced as RAMANI CONSULTANTS LTD. VS SUA at NCC/2018. The dispute as a result of claims during the consultancy work done in favor of SUA. The arbitration was finalized on 30.03.2023 and SUA received the copy of award whereby the arbitrator decided in favor of Ramani Consultants LTD and ordered SUA to pay TZS 2.32 billion As an outstanding fee under the Consultancy agreement.

However, SUA through the Office of Solicitor General has initiated an application for extension of time to petition for setting aside the award for irregularities. The application is still pending at High Court and on the other hand necessitates for provision in recognition of the contingent liability.

**34. 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 and the Higher Education Students Loans Board (HESLB) who sponsors undergraduate students. 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 35:** Related party transactions with the Government entities for the year 2022/23

	2022/23 TZS “000”	2021/22 TZS “000”
<b>Treasury: Government grant received during the year</b>		
-Personnel emoluments	36,857,757	33,891,586
-Development	-	
<b>Total Government grant received</b>	<b>36,857,757</b>	<b>33,891,586</b>
<b>Higher Education Students’ Loans Board (HESLB)</b>		
-Students’ fees	12,209,076	15,029,556
-Stipend and other allowances paid to students	11,277,033	14,055,229
<b>Total amount received from HESLB</b>	<b>23,486,109</b>	<b>29,084,785</b>

ii. **Investment in Joint Venture (Associates)**

During the year under review, SUA had already signed the MoU for a joint venture in Development of designated Municipal Commuter Bus Station at Mafiga in Morogoro and Lorry Parking Yard in Chamwino vicinity in Morogoro and other allied facilities under joint venture arrangement within the mentioned locations. The MoU was signed on 15<sup>th</sup> February 2018. To that effect, the Morogoro Municipal Council had set aside funds in construction of the facility while SUA as the registered owner of the land located in Mafiga and Chamwino, Morogoro Municipality as part of Farm No.5 was willing to require to contribute 90 acres (35 acres at Mafiga for the Commuter Bus Station and 55 acres at Chamwino for the Lorry Parking Yard). It is further stated that, the MMC and SUA would enter a joint venture in a proportion of 60 to 40 percent as benefit respectively.

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In furtherance of the joint venture project, the Commuter Bus Station at Mafiga was constructed and operationalized by the Municipal Council as the discussions on joint handling of the project was in progress. Thereafter, there arose a challenge where the users had a complaint with the location; indicating that the station was far off their reach. This had a negative impact on the use of the same and negatively affected its operations. Additionally, the second lot of the project in construction of the Lorry Parking Yard in Chamwino was put on hold as the first lot of it is yet to be done.

Subsequently, SUA is in discussions with the MMC on how best to implement the MoU considering the challenges in day to day running of the same and experienced negative cashflows. Once the MoU is reviewed and effected, the joint venture’s shares will thoroughly be disclosed and the annual transactions form part of the future University Financial Statements.

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 is 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, Research and Consultancy); and the Deputy Vice Chancellor (Planning, Finance and Administration).

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

SUA encourages employment of key management personnel on merit and shun away from favoritism or nepotism. The key management personnel include the Members of the Council, the Vice-Chancellor, the Deputy Vice-Chancellor (Academic, Research and Consultancy); and the Deputy Vice Chancellor (Planning, Finance and Administration). During the year under review, the remuneration of the key management personnel amounted to TZS 7.90 billion (2022: TZS 7.10 billion). 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 36:** Remuneration of the key management personnel for the year 2022/23

	2022/23	2021/22
	TZS "000"	TZS "000"
Salaries and allowances	6,960,000	6,254,000
Pension	840,800	752,600
Council Members fees	<u>97,900</u>	<u>97,900</u>
<b>Total</b>	<b><u>7,898,700</u></b>	<b><u>7,104,500</u></b>



**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.

**35. Notes to the Statement of Cashflows**

In preparation of notes to the cashflows, either of the following two approaches should be considered:

- (i) Obtain actual cash receipts or payments through; accounting records or; and
- (ii) Adjusting operating revenues, operating expenses and other items in the Statement of Financial Performance for ;
  - a) Changes during the period in inventory and operating receivables and payables (through opening and closing balances);
  - b) Other non-cash items; and
  - c) Other items for cash effects are investing or financing cash flows.

During the year under review, the University used approach number 1 that is Obtain actual cash receipts or payments through; accounting records and further reconciled the statement of cash flows and the statement of financial performance.

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	2022/23 TZS "000"	2021/22 TZS "000"
<b>35.1 Subvention from other Government entities</b>		
Subvention for Personal Emolument	36,857,757	33,791,159
Government Grant Foreign	2,339,710	-
Revenue Grants - Non-Monetary	<u>30,088</u>	<u>1,601,986</u>
<b>Revenue</b>	<b><u>39,227,555</u></b>	<b><u>35,393,145</u></b>
<b>Add/Less (Change in Working Capital)</b>		
Deferred Subvention Capital	-	(1,523,679)
Deferred Subvention Capital	(2,328,079)	9,532,713
Deferred Subvention Current	(14,003)	100,427
Revenue Grants - Non-Monetary	<u>(30,088)</u>	<u>(1,601,986)</u>
<b>Receipt</b>	<b><u>36,855,385</u></b>	<b><u>41,900,619</u></b>
<b>35.2 Revenue from Exchange Transactions</b>		
Agriculture and Farm produce	1,257,485	393,654
Appeal Fees	2,180	100
Hire of Transport, Vehicles and Craft	-	12,017
Laboratory Charges	135,598	1,188
Meals	-	67,282
Printing and Publications	-	789
Receipt from Horticulture	24,376	4,512
Receipt from Conference Facilities	-	1,260,885
Receipt from Institutional Overhead	294,485	528,432
Receipt from sales of Livestock	4,791	-
Receipt from Surgical Services	45,293	16,249
Receipts from Medical and Dental Charges	265,489	140,961
Receipts from Sale of Seeds	-	1,733
Receipts from Sale of Stores	185,672	907
Receipts from Water Charges	-	280
Receipts from Workshop manufacturers	-	16,633
Registration Fees	4,905,736	134,849
Transcript Fees	234,534	76,151
University Fees	<u>19,705,639</u>	<u>20,010,542</u>
<b>Revenue</b>	<b><u>27,061,277</u></b>	<b><u>22,667,164</u></b>
<b>Add/Less (Change in Working Capital)</b>		
Receivable from exchange transactions	<u>2,104,428</u>	<u>(2,503,491)</u>
<b>Receipt</b>	<b><u>29,168,706</u></b>	<b><u>20,163,673</u></b>
<b>35.3 Fees, Fines, Penalties and Forfeits</b>		
Bail	-	8,002
Forfeits	41,193	-
Gas Royalties	-	414
Registration Fees	-	-
<b>Revenue</b>	<b><u>41,193</u></b>	<b><u>8,416</u></b>
<b>35.4 External Assistance</b>		
Organization of Petroleum Exporting Countries (OPEC)	14,698,625	15,323,760
Add/Less (Change in Working Capital)	-	1,555,067
External Assistance	<u>-</u>	<u>1,555,067</u>
<b>Revenue</b>	<b><u>14,698,625</u></b>	<b><u>16,878,827</u></b>
<b>35.5 Other Revenue</b>		
Application fee	241,470	197,104
Exemption Fee	31,062	125,047
Medical Examination Fee	45,003	48,497
Miscellaneous Receipts	236,690	1,463,436
Overloading fees	-	332
Project Consultancy Fees	261,374	223,178
Receipt from Consultancy Fees	-	42,222
Receipt from Entrance Fees	183	709
Receipt from Research Fees	2,103	1,903
Receipt from Training and Examination Fees	-	558,581
Receipts from Certificate of Competence	7,607	78,205
Receipts from Examination Fees	-	377,079
Receipts from Hire of Heavy Equipment and Plants	-	285
Receipts from Land	181,483	4,522
Rent - Other Parastatal houses	751,178	240,659
Revenue from Rent of Government Quarters	522,457	1,789,319
Other Parastatal	561,866	-





**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

	2022/23	2021/22
Student Accommodation Fee	717,257	716,933
Student ID	-	39,483
<b>Revenue</b>	<b>3,559,733</b>	<b>5,907,494</b>
Add/Less (Change in Working Capital)	-	-
Other Revenue - Receivable	(682,393)	30,582
<b>Receipt</b>	<b><u>2,877,340</u></b>	<b><u>5,938,076</u></b>
<b>35.6 Wages, Salaries and Employee Benefits</b>		
Casual Labour	216,597	106,213
Casual Laborers	784,937	511,405
Civil Servants	36,857,757	33,918,731
Civil Servants Contracts	3,040,483	827,063
Dizel Allowances	-	2,500
Electricity	12,750	17,150
Extra-Duty	2,311,060	1,975,073
Facilitation Allowance	2,575,413	1,947,314
Field (Practical Allowance)	1,107,590	840,381
Food and Refreshment	67,347	238,601
Furniture	-	1,222
Heavy Teaching Load Allowance	188	192,716
Honoraria	1,170,406	1,396,949
Leave Travel	177,428	172,490
Local Staff Salaries	276,982	147,919
On Call Allowance	29,080	4,880
Public Service Pension Fund (PSPF)	5,653	7,920
Responsibility Allowance	847,484	381,907
Sitting Allowance	511,038	873,963
Special Allowance	33,000	5,824,300
Subsistence Allowance	241,506	28,956
Telephone	19,448	20,847
Transport Allowance	19,776	25,450
<b>Subtotal</b>	<b><u>50,305,923</u></b>	<b><u>49,463,950</u></b>
<b>Add/Less (Change in Working Capital)</b>		
Staff Claim	827,955	(2,068,890)
<b>Total Payment for Salaries, wages and employee benefit</b>	<b><u>51,133,878</u></b>	<b><u>47,395,060</u></b>
<b>35.7 Use of Goods and Services</b>		
Advertising and publication	65,249	82,208
Agricultural Chemicals	33,699	25,943
Agricultural Implements	56,551	84,271
Air Travel Tickets	177,132	-
Animal Feeds	44,767	90,152
Arms and Ammunitions	1,441	4,762
Bed and Mattresses	1,000	1,000
Catering Services	206,600	231,910
Classroom Teaching Supplies	189,679	295,615
Cleaning Supplies	90,901	108,819
Clearing costs	-	35,650
Communication Network Services	476,811	526,747
Computer Software	697	2,800
Computer Supplies and Accessories	1,115	1,595
Conference Facilities	180,977	22,058
Consumable Medical Supplies	126,539	101,794
Contract based training services	-	15,000
Depreciation Charge for Library Books	6,924	-
Diesel	1,073,164	689,325
Drugs and Medicines	290,174	79,359
Educational Radio and TV broadcasting programming	2,180	3,776
Electricity	871,923	902,804
Entertainment	79,143	77,769
Examination Expenses	1,865,343	1,482,638
Exhibition, Festivals and Celebrations	841,761	532,594
Fertilizers	63,873	4,000
Food and Refreshments	404,320	233,249
Fumigation	2,928	2,040
Gifts and Prizes	89,200	84,175
Ground Transport (Bus, Train, Water)	68,078	10,856
Ground travel (bus, railway taxi, etc)	16,674	14,626
Health Insurance	15,191	-



**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

	2022/23	2021/22
Hiring of Training Facilities	-	10,327
Laboratory small non-durable equipment	1,000	185,774
Laboratory Supplies	346,145	55,467
Laundry and Cleaning	(1,000)	-
Lodging/Accommodation	47,802	19,480
Lubricants	4,716	-
Medical Gases and Chemicals	5,180	12,503
Mobile Charges	245	1,419
Newspapers and Magazines	490	875
Non-Agriculture Chemicals Supplies and Services	3,400	6,795
Office Consumables (papers, pencils, pens and stationaries)	638,383	1,116,055
Outsourcing Costs (includes cleaning and security services)	1,168,882	1,039,802
Per Diem - Domestic	2,602,671	2,154,364
Per Diem - Foreign	46,098	183,539
Pesticides, Herbicides and Insecticides	39,186	11,990
Posts and Telegraphs	-	308
Printing and Photocopy paper	2,595	-
Printing and Photocopying Costs	67,690	135,477
Printing Material	12,260	9,808
Protective Clothing, footwear and gears	-	518
Publicity	363	-
Remuneration of Instructors	541,163	476,841
Rent of Private vehicles	32,595	-
Rent of Vehicles and Crafts	-	42,430
Research and consultancies	8,306,458	-
Research and Dissertation	1,422,961	10,452,665
Sample analysis	11,048	16,460
Schools Laboratory Supplies	69,155	80,321
Seeds	43,365	110,379
Sewage Charges	-	19,600
Small engineering tools and equipment	-	101,525
Software License Fees	11,550	-
Sporting Supplies	-	34,473
Subscription Fees	29,257	79,340
Tapes, Films, and Materials (split)	-	4,600
Technical Materials	1,000	28,313
Telephone Charges (Land Lines)	1,451	15,444
Tents and Camp Equipment	16,756	11,918
Training Aids	17,961	13,557
Training Allowances	498,908	95,084
Training Materials	82,930	93,569
Tuition Fees	1,162,256	110,799
Uniforms	6,090	11,220
Uniforms and Ceremonial Dresses	5,000	-
Upkeep of Grounds and Amenities	1,270	5,255
Upkeep/ Stipend Allowance	888,659	-
Vaccines	25,006	3,600
Veterinary Drugs and Medicine	5,158	19,115
Visa Application Fees	827	-
Water Charges	799,546	1,065,586
<b>Expenses</b>	<b>26,310,509</b>	<b>23,584,130</b>
Add/Less (Change in Working Capital)		
Imprest Receivable	293,164	397,481
Advance Payment	135,058	-
Prepayment - Expenses	(231,368)	430,544
Building material and equipment	(200)	(241)
Building Materials - Inventory	60	-
Cleaning supplies	(27)	(238)
Consumables	81,589	63,438
Finished goods	(154,478)	54,417
Fuel	(13,890)	3,268
Spare parts - Currency Machine	(57)	(31,163)
Medical Supplies	-	(57,376)
Meals, Accommodation and Stationaries	69,768	(70,328)
Research project funds	5,846,624	11,729,557
Special Faculty	(4,324)	(2,635)
Supplies of goods and services	(722,359)	(266,534)
Training and Workshop funds	-	40,511
Tuition fee	47,102	(63,948)
Withholding Tax Payable	15,731	(82,887)
<b>Total Payment for use of goods and services</b>	<b>31,672,902</b>	<b>35,727,996</b>
<b>35.8 Maintenance Expenses</b>		
Aggregates and Road Surfacing Materials	6,861	3,000



**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

	2022/23	2021/22
Cement, Bricks and Building Materials	246,900	362,853
Computers, printers, scanners, and other computer related equipment	1,760	29,246
Direct labour (contracted or casual hire)	95,832	90,738
Electrical and Other Cabling Materials	67,120	24,126
Fire Protection Equipment	955	1,200
Mechanical, electrical, and electronic spare parts	16,765	9,646
Medical and Laboratory equipment	20,320	11,506
Metal Fence and Posts	-	1,373
Motor Vehicles and Water Craft	20,234	62,082
Outsource maintenance contract services	561,907	174,520
Paint and Weather Protection Coatings	689	-
Panel and body shop repair materials and services	31,140	39,282
Pipes and Fittings	(864)	-
Plumbing Supplies and Fixtures	40,489	11,165
Repair and Maintenance of Furniture	15,866	-
Repair and Maintenance of Sewerage System	23,895	47,274
Roofing Materials	18,476	7,348
Small tools and equipment	4,343	67,355
Small Tools and Implements	25,176	90,576
Telephone Equipment (ground line)	-	1,500
Tires and Batteries	13,308	30,445
Water Pumps	-	8,000
Wood and Timber Supplies	2,000	688
<b>Expenses</b>	<b><u>1,213,172</u></b>	<b><u>1,073,923</u></b>
<b>35.9 Social Benefits</b>		
Remuneration for academic staff	176,155	-
<b>Expenses</b>	<b><u>176,155</u></b>	<b><u>-</u></b>
<b>35.10 Other Expenses</b>		
Farm Expenses	72,487	-
Audit fees	30,736	270,000
audit supervision expenses	109,079	92,725
Bad and Doubtful expenses	142,119	433,047
Bank Charges and Commissions	12,724	206,755
Burial Expenses	100,826	99,315
consultancy fees	422,244	58,450
Contingencies Item	170,494	-
Director's Fee	161,000	144,985
education supervision expenses	243,768	665,735
Honorariums (expert opinion)	3,000	21,553
Insurance Expenses	89,515	164,907
Judicial Services Board Expenses	6,948	-
Legal fees	2,576	3,216
Negotiated Compensation	-	(37,435)
Special Operation Services	34,655	-
Sundry Expenses	82,726	-
Surveys	-	10,000
	<b><u>1,954,896</u></b>	<b><u>2,133,253</u></b>
<b>Add/Less (Change in Working Capital)</b>		
Other Payable	1,886,772	(539,283)
Less: Provision for Audit Fees	172,854,000	(703,047)
<b>Expenses</b>	<b><u>3,668,814</u></b>	<b><u>890,923</u></b>
<b>35.11 Other Transfers</b>		
Contribution to CF (15%)	130,000	-
<b>Expenses</b>	<b><u>130,000</u></b>	<b><u>-</u></b>
<b>35.12 Deposit</b>		
Deposit General	(1,052,930)	4,460,134
Students Undergraduate	(117,025)	-
Retention	(93,543)	12,179
Unapplied Deposit Account	1,319,753	2,537,410
<b>Revenue</b>	<b><u>56,255</u></b>	<b><u>7,009,723</u></b>
<b>35.13 Acquisition of Property, Plant and Equipment</b>		
Office Furniture	76,534	20
Air Conditioner	8,296	32,272
Boreholes	53,472	-
Computers and Photocopiers	15,580	15,420



	2022/23	2021/22
Hardware: servers and equipment (incl. desktops, laptops etc.)	230,137	28,824
Lease hold land	54,614	-
Motor vehicles,	35,704	-
Office buildings and structures	1,477,836	35,006
Other equipment and installations	394,959	554,976
Plant and Machinery	324,933	47,467
Printers and Scanners	6,927	62,204
Roads	326,275	119,281
Telecommunications infrastructure, networks and equipment	-	26,783
<b>Payment</b>	<b><u>3,005,266</u></b>	<b><u>922,252</u></b>
<b>35.14 Advance Payment for Acquisition of Property Plant and Equipment</b>		
Prepayments - Assets	581,124	133,748
<b>Payment</b>	<b><u>581,124</u></b>	<b><u>133,748</u></b>
<b>35.15 Payment for Work in Progress</b>		
Buildings other than dwellings - WIP	566,719	-
Other structure - WIP	-	2,092,452
<b>Payment</b>	<b><u>566,719</u></b>	<b><u>2,092,452</u></b>

### 36.Subscriptions to International Bodies

This refers to fees amounting to TZS 205 million paid to various international collaborators such as IUCEA where the University has subscribed and is required to settle them in annual basis.

### 37.Explanation for Variances in the Statement of Budget Vs Actual

During the year under review, the University had a total budget of TZS 111.44 billion for spending in various activities including payment of staff salaries, procurement of goods and services, maintenance and other activities. The University had the targets in both collections and payment where at the year end, the following was realized:-

#### 37.1.Variance in Revenue Collection

The University had an overall target to collect a sum of TZS 126.83 billion but ended up collecting sum of TZS 83.63 billion which is 66 percent of the target. Using specific sources of income, the variance is explained here under. The overall budget and status of collection is as shown in the table below.

Details	Final Budget	Actual amount on Comparison Basis	Different Final Budget Vs Actual	Performance
	B	C	D=B-C	E=100-(D/B)*100
RECEIPTS	TZS "000"	TZS "000"	TZS "000"	%
Revenue from Non Exchange Transactions (Govt)	42,091,259	36,855,385	5,235,874	88
Revenue from Non Exchange Transactions (Donor)	47,470,813	14,698,625	32,772,188	31
Revenue from Exchange Transactions	37,263,458	32,084,237	5,179,221	86
<b>Total Receipts</b>	<b>126,825,530</b>	<b>83,638,248</b>	<b>43,187,282</b>	<b>66</b>

**i) Variance on Revenue from Non-Exchange Transaction (Government)**

The University had a target of receiving TZS 42.10 billion but ended up receiving TZS 36.90 billion which is 88% of the target. The variance of 12 percent is attributable to the unreceived amounts due to the continued process in approval of requested positions for the vacant posts;

**ii) Variance on Revenue from Non Exchange Transactions (Donor)**

The University had a target of collecting TZS 47.50 billion from Development partners but ended up collecting TZS 14.70 billion which is 31 percent of the target. The variance of 69% is mainly attributable to continued negotiations with donors as well as the unrealized amounts due to changes in decisions to some donor countries after the Ukrainian war. Some of the donors scaled down their operations.

**iii) Revenue from Exchange Transactions**

The University had a target to collect a sum of TZS 37.30 billion but ended up collecting TZS 32.10 which is 86% of the target. The variance of 14% is mainly attributable to the timing difference between academic and fiscal year. This is whereby students' academic year which also includes payment of fees does not follow a fiscal year. Efforts to collect the outstanding student's debts is in progress.

**37.2. Variance in Spending**

During the year under review, the University had an overall target of spending a sum of TZS 126.83 but ended spending a sum of TZS 92.15 billion which is 75% of the budget. The details of spending against budget and variance are as shown in the Table.

Details	Final Budget	Actual amount on Comparison Basis	Different Final Budget Vs Actual	Performance
	B	C	D=B-C	E=100-(D/B) *100
PAYMENTS	TZS "000"	TZS "000"	TZS "000"	%
Wages, Salaries and Employee Benefits	68,135,891	51,133,877	17,002,014	75
Use of Goods and Service	42,359,871	31,672,902	10,686,969	75
Social Benefits	203,459	176,155	27,304	87
Other transfer Contribution	130,000	130,000	0	100
Maintenance Expenses	4,222,453	1,213,172	3,009,281	29
Other Expenses	3,562,349	3,668,814	(106,465)	103
Payment for Work in Progress	1,689,750	566,719	1,123,031	34
Acquisition of Property, Plant and Equipment	6,521,757	3,586,390	2,935,367	55
<b>Total Payment</b>	<b>126,825,530</b>	<b>92,148,029</b>	<b>34,677,501</b>	<b>73</b>

**i) Variance in Wages, Salaries and Employee benefits**

The University had a target of spending a sum of TZS 68.14 billion but spent a sum of TZS 51.13 billion which is 75% of the budget. The underspending of 25% is directly attributable to the un-received amount from the Government in payment of personnel emoluments due to the continued process in approval of requested positions for the vacant posts;

**ii) Variance in Payment for Use of Goods and Services**

The University had a target of spending a sum of TZS 42.36 billion but ended spending a sum of TZS 31.70 billion which is 75% of the target. The variance of 25% is attributable to the unspent amount due to the unsettled procurement processes and certification of payments which were in progress at the year end. The same has proceeded in the subsequent year.

**iii) Maintenance Expenses**

The University had a target of spending a sum of TZS 4.22 billion but ended spending a sum of TZS 1.21 billion which is 29% of the target. The variance of 71% is attributable to the unspent amount due to the unsettled procurement processes and certification of payments which were in progress at the year end. The same has proceeded in the subsequent year.

**iv) Other Expenses**

The University had a target of spending a sum of TZS 3.60 billion but ended spending a sum of TZS 3.70 billion which is 103% of the target. The variance of 3% over and above the budget is attributable to increased emergence expenses in follow environmental clearance expenses due to a required sudden expansion of infrastructure expected under the HEET project.

**v) Payment for Work in Progress**

The University had a target of spending a sum of TZS 1.50 billion but ended spending a sum of TZS 566.80 million which is 38% of the target. The variance of 62% is attributable to the unspent amount due to the unsettled procurement processes and certification of payments which were in progress at the year end. The same has proceeded in the subsequent year.

**vi) Acquisition of Property, Plant and Equipment**

The University had a target of spending a sum of TZS 6.52 billion but ended spending a sum of TZS 3.60 million which is 55% of the target. The variance of 45% is attributable to the unspent amount due to the unsettled procurement processes and certification of payments which were in progress at the year end. The same has proceeded in the subsequent year.

**38. Financial Instruments**

According to Para 3.9 of the accounting circular no. 03 of 2022/23 issued by AGGEN regarding closure of financial year 2022/23 and preparation of financial reports requires an



entity to have systematic historical data which will be used in establishing the amount of impairment to be recognized in the financial statement. Accounting Officer are guided to take necessary actions including data collection and authentication, developing accounting policy and developing the model to implement newly issued standards which become effective since January 2023.

Furthermore, accounting officers are guided to include IPSAS 41 implementation in their action plan of which will facilitate preparation of financial statements for the financial year 2023/24.

In that context, SUA adopted the respective standard and is currently progressing with full application after having attended of the workshop organized by the Accountant General in September, 2024.

However, using the same tools, the University has managed to do the analysis in the accounts receivable where a provision of TZS 142 million has been done as shown under Note 29.

### 39. Un cleared unapplied cash and payable

During the year under review, the University had unapplied cash and payable amount to the books accounts amounting to TZS 1,250,339 thousand. The unapplied cash and payable refers to the unpaid sum due to staff or customer's bank details errors which cause the system to reject the respective payment and therefore establishing the payable account.

The unapplied account does not involve cash movement rather, it is a temporary account reconciled and cleared as and when proper details are keyed in. The University is in progress of reconciling of the stated sum and has contacted the MUSE experts to assist in clearance of technical issues which are out of hands of SUA experts. It is expected that, the unapplied cash and payable will be cleared by the 4<sup>th</sup> quarter of financial year 2023/24.

### 40. Intra Government Entities

During the year under review, the University had intra Government entities transactions of TZS 2.76 billion. These are receivables from other Government entities for the period up to June 2023. The list of intra Government entities amounts is as shown in Appendix 1.

### 41. Ultimate Controlling Party

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

#### Appendix 1: Intra Government entities transactions for 2022/23

Sn	Debtor ID	Debtor Name	Amount (TZS "000")
1	SUAH006	NATIONAL HEALTH INSURANCE FUND NHIF	602,371
2		Payroll Deduction(Government Receivable)	323,977
3	BURSAR	Bursar SUA	180,104
4	NHIF	National Insurance	113,062
5	SUASD0972	TANZANIA OF ACCOUNTANCY (TIA)	74,418
6	TRAHESA	CBTra & Res In Aquatic & Envir	71,800

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Sn	Debtor ID	Debtor Name	Amount (TZS "000")
7	SCHF01	SUA COMMUNITY FUND	71,476
8	SUASD0913	TANZANIA REVENUE AUTHORITY (TRA)	59,266
9	NIT	NATIONAL OF TRANSPORT	54,454
10	SUASD0481	PUBLIC PROCUREMENT REGULATORY AUTHORITY	51,505
11	SUASD0144	Ministry of Finance and Planning	49,197
		Ministry of Finance and Planning	-
12		Development funds for construction of students hostel not yet received from Government(Government Receivable)	48,907
13	SUASD0217	MINISTRY OF WATER	41,908
14	SUASD010178	WIZARA YA AFYA (Ministry of Health, Community Dev., Gender, Elderly and Children)	40,994
15	102-274-849	MAKETE COUNCIL	40,014
16	SUASD0178	WIZARA YA AFYA (Ministry of Health, Community Dev. Gender, Elderly and Children)	33,958
17	SCIFOR	SUA SCIFOR PROJECT	33,167
18	SUASD104	TANZANIA REVENUE AUTHORITY	32,021
19	SUASD0192	SWISSAID (TANZANIA)	29,027
20	SUASD1100 (ARU)	ARDHI UNIVERSITY	27,056
21	ARU PRISN	ARUSHA PRISON	22,975
22	SUASD105	Tanzania Commission for AIDS (TACAIDS)	19,525
23	C913	CAG-CONTROLLER AND AUDITOR GENERAL	18,000
24	TRA	MAMLAKA YA TANZANIA	16,992
25	SUASD0145	PRESIDENTS OFFICE LOCAL GOVERNMENT	16,988
26	SUASD0905	UNDP_ UNITED NATIONS DEVELOPMENT PROGRAM	16,975
27	SUASD0141	THE PERMANENT SECRETARY VICE PRESIDENT OFFICE (VPO)	15,430
28	UDOM	UNIVERSITY OF DODOMA	13,925
29	moe	MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY	13,785
30	SUASD0198	DAR RAPID TRANSIT AGENCY (DART)	13,690
31	SUASD01042	NHIF	12,650
32	SUASD1022	TANZANIA AUTHORITY	12,525
33	DNFUSD001	SUA SACIDS	12,456
34	SUASD0146	Institute of Tax Administration	11,114
35	SUASD0231	TANZANIA AUTHORITY	11,008
36	SUASD0871	FAIR COMPETITION COMMISSION (FCC)	10,760
37	SUASD0143	NEMC: National Environment Management Council	10,325
38	1.38E+08	TANZANIA AGENCY	9,228
39	SUASD0185	NATIONAL HEALTH INSURANCE FUND	9,200
40	SUAD0970	BRELA	9,050
41	SUASD0134	TANZANIA SUPPORT (THPS)	9,040
42	suasd0240	RURAL AGENCY	9,001
43	DGC048	COSTECH	8,850
44	SUASD0906	SOKOINE UNIVERSITY OF	8,800
45	SUASD0155	TANZANIA AGENCY	8,166
46	SUASD0253	THE NATIONAL COUNCIL FOR TECHNICAL EDUCATION (NACTE)	7,510
47	SUASD0239	FAIR COMMISSION	7,400
48	SUAS9322	ANZANIA PORTS AUTHORITY (TPA)	7,100
49	SUASD0150	TIC: Tanzania Investment Centre	6,910
50	SUASD0138	MINISTRY OF EDUCATION, SCIENCE, AND TECHNOLOGY	6,700
51	SUASD0864	TRA-LARGE TAXPAYERS DEPARTMENT	6,689
52	TFS	Tanzania Agency	6,650
53	SUASD0191	PERMANENT SECRETARY,MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS	6,611
54	SUASD0274	THE UNIVERSITY OF DODOMA	6,600
55	101-146-448	WIZARA YA ELIMU NA TEKNOLOJIA	6,470
56	SUASD01069	REGISTRATION TRUSTEESHIP AGENCY	6,445
57	SUASD0195	Tanzania Authority	6,231
58	SUASD01225	MAMLAKA YA HIFADHI YA NGORONGORO	6,200
59	SUASD0613	RUVU JKT	5,694
60	101-557-936	MAABARA YA TAIFA (NPHL)	5,600
61	SUASD0540	TUME YA TAIFA YA UCHAGUZI	5,600
62	afya	MINISTRY HEALTH	5,546
63	SUASD0167	PRINCIPAL OFFICE, COLLEGE AGRICULTURE	5,538
64	COSTECH_DSM	Tanzania Science and Technology	5,511
65	SUASD0137	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA)	5,501
66	SUASD0444	WIZARA YA NISHATI	5,400
67	TCU	Tanzania for University	5,319
68	MWT	Ministry & Transport	5,310
69	TARURA	TANZANIA RURAL ROADS AGENCY	5,310
70	SUASD0025	PUBLIC PROCUREMENT AUTHORITY	5,200
71	MN002	Ministry of Water	5,188

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Sn	Debtor ID	Debtor Name	Amount (TZS "000")
72	DIT	Dar Es Salaam of Technology	5,104
73	SUASD106	TANZANIASOCIALACTIONFUND TASAF	4,900
74	SUASD0147	ANZANIA PETROLEUM DEVELOPMENT AUTHORITY (TPDC)	4,800
75	TASAC	TANZANIA AGENCY	4,720
76	SUASD0105	TANZANIA COMMISSION FOR AIDS (TACAIDS)	4,700
77	SUASD0180	ARDHI VERSITY	4,484
78	SUASD0357	AIR TANZANIA CO LTD	4,452
79	SUASD0732	TRA - DOMESTIC REVENUE DEPARTMENT	4,450
80	SUASD0183	SOKOINE UNIVERSITY OF AGRICULTURE	4,400
81	SUASD01061	TANZANIA AUTHORITY	4,248
82	TPA	MINISTRY OF TRADE	4,248
83	SUASD01007	TARI-DAKAWA	4,176
84	NACTVET	NACTVET NACTVET	4,012
85	SUASD0211	BIO-NITROGEN FERTILIZER PROJECT	3,971
86	SUASD01056	TANZANIA WILDLIFE AUTHORITY	3,967
87	PSSSF	Public Service Social Security Fund	3,950
88	SUASD0798	DIT - MWANZA CAMPUS	3,875
89	SUASD100	FAIR COMPETITION COMMISSION (FCC)	3,800
90	SUASD01045	WIZARA NISHATI	3,776
91	MH01	MAZIMBU HOSPITAL	3,690
92	SUASD0391	KAGERA SUGAR LTD	3,681
93	SUASD0368	ROAD BOARD	3,630
94	SUASD0288	MINISTRY OF INDUSTRY AND TRADE	3,606
95	OSHA	NATIONAL IDENTITY AUTHORITY	3,600
96	SUASD0962	OFISI YA TAIFA YA MASHITAKA	3,600
97	SUASDONIDA	Occupational Safety and Health Authority	3,600
98	SUASD0197	COMMISSION FOR MEDIATION AND ARBITRATION	3,500
99	SUASD0541	MUNICIPAL DIRECTOR	3,500
100	PRE0006	TANZANIA POSTS CORPORATION	3,408
101	SUASD0581	TUME YA UTUMISHI WA WALIMU	3,375
102	SUASD0255	TANESCO MOROGORO	3,300
103	SUASD0363	TANZANIA MEDICINES AND MEDICAL DEVICES AUTHORITY ( TMDA )	3,270
104	SUASD01074	presidents RALG	3,259
105	SUASD0218	SUSTAINABLE TANZANIA	3,211
106	SUASD0696	AGROECOLOGY HUB TZ (AEHT)	3,197
107	SUASD0139	Mkwawa College	3,125
108	SUASD0225	TANZANIA FERTILIZER REGULATORY AUTHORITY (TFRA)	3,050
109	SUASD0256	INFORMATION TECHNOLOGY CONSULTANCY BUREAU	3,000
110	TCRA.	TANZANIA COMMUNICATIONS REGULATORY AUTHORITY (TCRA)	3,000
111	SUASD01052	NATIONAL CORPORATION(T) LIMITED	2,950
112	SUASD01064	TANZANIA CORPORATION	2,950
113	SUASD0378	PHLB-TANZANIA PUBLIC HEALTH AUTHORITY	2,950
114	SUASD01081	RURAL AND SANTATION AGENCY	2,871
115	101-317-587-FINANCE	TRA DEPARTMENT	2,783
116	SUASD0190		2,665
117	BOT	BANK OF TANZANIA	2,590
118	TBS	TANZANIA OF STANDARDS	2,560
119	SUASD0158	DEPARTMENT OF ANIMAL, AQUACULTURE AND RANGE SCIENCES	2,530
120	MAT-TZ	MATHEMATICS ASSOCIATION OF TANZANIA	2,511
121	SUASD01086	WIZARA YA NA SHERIA	2,501
122	MZUMBEUNIVER	National Environment Council (NEMC)	2,500
123	SUASD0246	MZUMBE UNIVERSITY	2,500
124	SUASD0244	TAFORI	2,481
125	ARDHI	ARDHI UNIVERSITY	2,400
126	SUASD0477	TUGHE-NHIF	2,400
127	SUASD0168	MINISTRY OF FOREIGN AFFAIRS AND EAST AFRICAN COOPERATION	2,350
128	SUASD0942	TANZANIA PRIVATE SECTOR FOUNDATION	2,300
129	7.75E+08	Kaskazini District	2,280
130	SUASD0159	TANESCO UMEME PARK BUILDING	2,250
131	SUASD2179	INSTITUTE OF SOCIAL WORK	2,200
132	SUASD184	MEDICAL STORE DEPARTMENT (MSD)	2,100
133	SUASD01071	NATIONAL PUBLIC LABORATORY	2,079
134	NICTL	NATIONAL INSURANCE CORPORATION OF TANZANIA LIMITED	2,055
135	SUASD400	OFFICE OF TREASURY REGISTRAR	2,050
136	SUASD01077	MINISTRY OF LAND HOUSING AND HUMAN SETTLEMENT DEVELOPMENT	2,000
137	SUASD0176	COLLEGE OF BUSINESS EDUCATION (CBE)	2,000
138	SUASD0210	NATIONAL BERAU OF STATISTICS	2,000

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

Sn	Debtor ID	Debtor Name	Amount (TZS "000")
139	SUASD0787	TFDA	2,000
140	SUASD0863	EWURA CONSUMER CONSULTATIVE COUNCIL	2,000
141	SUASD0743	TANZANIA ATOMIC ENERGY COMMISSION (TAEC)	1,960
142	SUASD0411	MOROGORO MUNICIPAL (RITA)	1,900
143	SUASD0970	BUSINESS AGENCY	1,798
144	maji	MINISTRY WATER	1,770
145	TACAIDS	TANZANIA FOR AIDS	1,770
146	SUASD070	THE TANZANIA COMMISSION FOR SCIENCE AND TECHNOLOGY	1,725
147	SUASD0311	CENTRE FOR INFORMATION AND COMMITTEE TECHNOLOG (CICT)	1,694
148	SUASD01066	TANAPA PROJECT	1,652
149	ARU	ARDHI COLLEGE	1,652
150	TAMISEMI	TAMISEMI	1,652
151	SUASD01240	NATIONAL MEDICAL RESEARCH	1,600
152	U999	UNIVERSAL COMMUNICATIONS SERVICE ACCESS FUND	1,600
153	SUASD0979	Tanzania Rural and Urban Roads Agency	1,500
154	INTTZS006	0150076769805 SUA/College of Vertenary and Medical Science	1,487
155	SUASD0188	NATIONAL HEALTH INSURANCE FUND	1,400
156	SUASD0229	TANZANIA WATER SUPPLY AND SANITATION (RUWASAO)	1,400
157	SUASD0243	TANZANIA FISHERIES RESEARCH INSTITUTE	1,391
158	SUASD098	IMF/ UDSM	1,350
159	SUASD0426	MTENDAJI,MAHAKAMA KUU TANZANIA	1,300
160	SUASD0322	TANZANIA PORTS AUTHORITY	1,291
161	SUASD015	NATIONAL LABORATORY	1,250
162	SUASD0208	UDA TRANSIT	1,250
163	SUASD063	TANZANIA CIVIL AVIATION AUTHORITY	1,250
164	SUASD0297	THE TANZANIA COOMMISSIONFOR UNIVERSITIES (TCU)	1,228
165	SUASD0216	TANZANIA RAILWAYS CORPORATION-SGR	1,200
166	SUASD0989	KATIBU MKUU(TAMISEMI)	1,200
167	SUASD01067	TANZANIA STANDARDS	1,180
168	SUASD-TOSCI	TANZANIA CERTIFICATION INSTITUTE	1,180
169	TPSC	TANZANIA COLLEGE	1,180
170	SUASD01070	REFOREST SUA	1,151
171	SUASD01062	TANZANIA NUTRITION CENTRE	1,135
172	SUASD0294	HIGHER EDUCATION STUDENT LOAN BOARD	1,100
173	SUASD0291	SUA DISPENSARY - DHS	965
174	26232367	REGISTRATION TRUSTEESHIP AGENCY	944
175	SUASD1114	NATIONAL IRRIGATION COMMISSION NIRC- MOROGORO	936
176	SUASD0764	REFOREST PROGAMME ACTIVITIES	935
177	SUASD0366	DEPARTMENT OF SOIL AND GEOLOGICAL SCIENCES	906
178	SUASD0643	TANAPA - NYERERE NATIONAL PARK	900
179	TANAPA	University of Dar es salaam	900
180	MEST	Ministry of Education, Science and Technology	888
181	SUASD900	REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)	800
182	TANESCO	TANESCO	800
183	SUASD01094	TFRA/FARM ACCESS LTD	772
184	SUASD0495	UNIVERSITY OF DAR ES SALAAM COLLEGE OF ENGINEERING AND TECHNOLOGY, OFFICE OF THE PRINCIPAL	750
185	HLPC	TRA -EXCISE	708
186	SUASD-ADULT	PETROLEUM UPSTREAM AUTHORITY	708
187	SUASD01058	TANZANIA EDUCATION	708
188	SUASD01080	Health laboratory Council	708
189	SUASD01093	INSTITUTE OF EDUCATION	708
190	SUASD0505	TANZANIA INDUSTRIAL RESEARCH AND DEVELOPMENT	706
191	SUASD004	Tanzanai Atomic Energy Commission TAEC	700
192	SUASD0383	THE UNIVERSITY DAR ES SALAAM	696
193	SUAH003	PPF PENSION FUND	694
194	SUASD0127	TANGANYIKA LAW SOCIETY	600
195	SUASD023	MENEJA WA MKOA - TANRODS	600
196	SUASD1071	OFISI YA TAIFA YA MASHITAKA	600
197	SUASDD0398	DAR ES SALAAM WATER AND SEWAGE AUTHORITY(DAWASA)	600
198	U0098	university farm	547
199	SUASD01054	MINISTRY OF LEGAL AFFAIRS	545
200	SUASD1034	OFISI YA MWANASHERIA-SUA	540
201	SUASD0228	Bank Tanzania	500
202	SUASD051	BODI YA SUKARI TANZANIA	500
203	SUASD010800	MINISTRY SETTLE DEVELOPMENT	472
204	SUASD0993	NUTRIGROUP TANZANIA LTD	465
205	SUASD-HEET	HEET SUA	450
206	SUASD0301	TANZANIA AIRPORTS	443
207	SUASD0486	ESTATE AND WORKS DEPARTMENT	439

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)**

Sn	Debtor ID	Debtor Name	Amount (TZS "000")
208	TEA	Tanzania Education Authority	420
209	SUASD1053	NACTVET	416
210	NACP	MINISTRY OF NATURE RESOURCES AND TORISIM	400
211	SUASD0248	LATRA	400
212	SUASD:LATRA	UONGOZI INSTITUTE	400
213	SUASD0133	SUA DISPENSARY	301
214	SUASD0209	GOVERNMENT CHEMIST LABORATORY AUTHORITY	300
215	SUASD0290	MOROGORO URBAN WATER SUPPLY AND SANITATION AUTHORITY	300
216	T0716	JUDICIARY	300
217	SUASD0132	TANZANIA REVENUE AUTHORITY	300
218	OPEN UNIVERSITY	THE OPEN UNIVERSITY OF TANZANIA	252
219	SUASD01076	TANZANIA PARK	250
220	SUASD02003	TANZANIA COMMUNICATION REGULATORY AUTHORITY-TCRA	250
221	SUASD0298	TANZANIA CIVIL AVIATION AUTHORITY CONSUMER CONSULTATIVE COUNCIL	250
222	DAARS	WIZARA YA KILIMO	200
223	OMM	DEPARTMENT OF AQUACULTURE AND RANGE SCIENCE	200
224	SUASD0237	Ofisi ya Mkuu wa Mkoa	200
225	SUASD0425	NATIONAL BLOOD TRANSFUSION SERVICE	200
226	SUASD0459	DEPARTMENT OF POLICY PLANNING AND MANAGEMENT	200
227	SUASD0702	CORPORATE COUNCIL (KATIBU WA SHIRIKA)	128
228	SUASD0397	DEPARTMENT OF VET ANATOMY	106
229	SUASD01036	PRESIDENTS OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT (PO - RALG)	100
230	SUASD0416	OFISI YA MKUU WA MKOA	100
231	T0089	TANZANIA EDUCATION AUTHORITY	100
232	SUASD-LEGAL	LEGAL UNIT	93
233	SUASD0881	HIGHER EDUCATION STUDENTS LOANS BOARD	89
234	TPC	Tanzania Postal Corporation	89
235	SUASD0574	PRINCIPAL, COLLEGE OF FOREST	84
236	SUASD0499	TANZANIA AGRICULTURAL SERVICE AND TRAINING- TAST	78
237	SUASD0833	TFRA (FS.2020/72)	59
238	SUASD0834	TFRA (FS.2020/73)	59
239	SUASD0835	TFRA (FS.2020/74) Sample No.1	59
240	SUASD0836	TFRA (FS.2020/75) Sample No.2	59
241	SUASD0532	HEAD DEPARTMENT OF ANIMAL SCIENCE	54
242	SUASD0241	DEPARTMENT OF ENGINEERING AGRICULTURE	53
243	SUASD02002	NATIONAL CARBON MONITORING CENTER (NCMC)	40
<b>Total</b>			<b>2,756,025</b>