



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



SOKOINE UNIVERSITY OF AGRICULTURE

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

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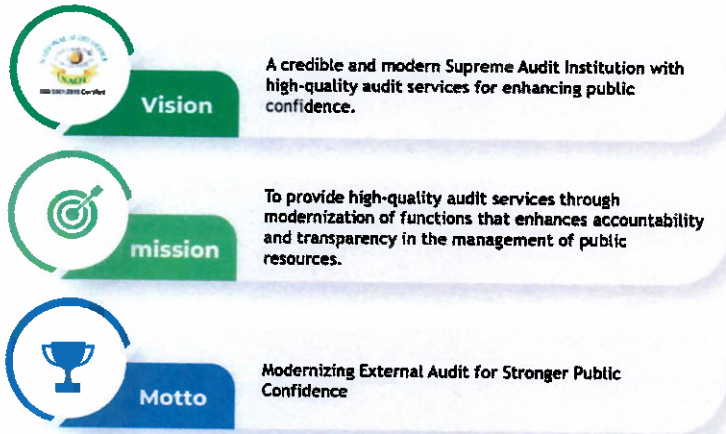
AR/PA/SUA/2024/25

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.

NAOT Vision, Mission & Motto



Core Values



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ABBREVIATIONS

AAU	Association of African Universities
BRELA	Business Registration and Licensing Agency
CAG	Controller and Auditor General
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
ECL	Expected Credit Loss
ICT	Information and Communication Technology
IFRS S1	International Financial reporting Standards - Sustainability
IFRS S2	International Financial reporting Standards - Climate
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
M&E	Monitoring and Evaluation
MTEF	Medium-Term Expenditure Framework
MUSE	'Mfumo wa Uhasibu 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
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
TFRS	Tanzania Financial Reporting Standards
TRA	Tanzania Revenue Authority

UDSM	University of Dar es Salaam
UQF	University Qualification Framework
USA	United States of America
UTLIP	University Teaching and Learning Improvement Programme
VC	Vice Chancellor
VFMS	Vote book Financial Management Information System
VPN	Virtual Private Network

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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 Sokoine University of Agriculture (SUA) which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly the financial position of the Sokoine University of Agriculture (SUA) as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 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 report by those charged with governance, statement of management responsibility, and



Declaration by the Head of Finance 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 scepticism throughout the audit. I also:

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



The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

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

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

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

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

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

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 conducted a compliance audit of the procurement of works, goods and services at Sokoine University of Agriculture (SUA) for the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Sokoine University of Agriculture (SUA) generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

i. Unjustified contract extension for security service contract worth TZS 135.1 million

Regulation 317(1) and (2) of the Public Procurement Regulations, 2024 stipulate that the Accounting Officer may grant approval for an extension of time, provided that the reasons for such approval are fully documented in the contract implementation records. The approval must also specify the section of the General Conditions of Contract (GCC) under which it is issued, the duration of the extension, and the special circumstances considered in granting the extension.

My review noted that, Sokoine University of Agriculture entered into a contract with a security service provider at a cost of TZS 135,086,400 for the period from 1 April 2022 to 30 March 2023, which was subsequently extended several times up to 30 June 2025. These extensions were approved through management letters without documented justification, without initiating a new procurement process, and without signing formal addendums. This situation was caused by inadequate contract management and inadequate procurement planning, and it undermines transparency and accountability

ii. Liquidated damages not charged on delayed delivery of procured goods worth TZS 369.2 million

Regulation 126(4) of PPR, 2024 requires the procuring entity to have the right to claim indemnity for damages caused by delayed delivery of goods, services, or any other actions of the tenderer, in accordance with the provisions of these Regulations. In addition, regulation 318 (2)(a) of the same regulation requires that for procurement of goods or materials, 0.10% to 0.20% of the contract value per day of delay, up to a sum equivalent to the amount of the performance guarantee and increased risk of financial loss and budgetary pressure, as delayed goods or services may have disrupted planned operations.

My review of contract management for the year found out that the University entered into several contracts worth TZS 369,172,640 with suppliers for the procurement of goods and services. However, some suppliers delayed deliveries by up to 60 days. Despite these delays, management did not impose liquidated damages as required by the procurement regulations. This attributed by inadequate enforcement of contractual terms by the University's management.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I conducted a compliance audit of budget formulation and execution at Sokoine University of Agriculture (SUA) for the year ended 30 June 2025 as per the Budget Act Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that Sokoine University of Agriculture (SUA) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2026





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 governance report together with the audited financial statements for the year ended 30 June 2025. This report reflects the University's position and financial performance for the year, and offers insights into its strategic direction, sustainability efforts, and value creation initiatives.

This Governance Report has been prepared in compliance with Tanzania Financial Reporting Standards No. 1 (TFRS No. 1), as approved and issued by the National Board of Accountants and Auditors (NBAA) at its 182nd Governing Board meeting held on 22 June 2020. TFRS No. 1 replaces the previous standard on Directors' Reports issued on 1 January 2010 and is effective for financial periods beginning on or after 1 January 2021. The revised standard supports governance bodies in providing transparent, forward-looking information about the entity's strategic objectives, governance practices, risks, and financial outcomes.

In addition, this report considers the principles outlined in the International Financial Reporting Standard S1 (IFRS S1) - General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2 - Climate-related Disclosures, both issued by the International Sustainability Standards Board (ISSB).

- IFRS S1 establishes a comprehensive framework for disclosing sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, access to finance, or cost of capital over the short, medium, and long term. It ensures consistency and comparability across entities and reporting periods.
- IFRS S2 specifically addresses climate-related disclosures, requiring entities to provide information about governance, strategy, risk management, and metrics and targets related to climate risks and opportunities. It builds on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

By aligning with TFRS No. 1, IFRS S1, and IFRS S2, the Council demonstrates its commitment to high standards of corporate governance, transparency, and sustainable value creation. This integrated approach helps stakeholders—including students, staff, government, partners, and the public—gain a comprehensive understanding of SUA's strategic positioning and its long-term resilience.

2.1.1.1. Establishment

Sokoine University of Agriculture (SUA) is a public university located in Morogoro, Tanzania, in East Africa. Since its establishment, SUA has been best known for offering academic programs in the fields of agriculture, veterinary science, forestry, animal science, wildlife management, tourism management, environmental science, food science, natural resources, nutrition, information and communication technology (ICT), education, and rural development.

The university was established on 1 July 1984 through Act No. 6 of Parliament, following its separation from the former Faculty of Agriculture, Forestry and Veterinary Science of the University of Dar es Salaam. This founding act was later repealed by the Universities Act of 2005, which led to the granting of the SUA Charter in 2007, along with the corresponding Governing Rules enacted in 2020.



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

In achieving its vision and fulfilling its mission, SUA will adhere to the following core values:

- i. **Effectiveness:** Impact oriented, striving to deliver high quality services to customers and clients according to the planned targets
- ii. **Efficiency:** Using resources/inputs to optimize output for any intended task within the specified time
- iii. **Pursuit of excellence:** Academic excellence in teaching, research and service delivery to the public as part of the academic and organizational life of the institution
- iv. **Creativity and innovativeness:** Curious and striving to reach out and embrace new technologies and innovative methods of doing work and contributing to socio-economic development
- v. **Technologies and innovative methods of doing work and contributing to socio-economic development**
- vi. **Equality and social justice:** Equal opportunity and non-discrimination on the basis of personal, ethnic, religious, gender or other social characteristics
- vii. **Integrity:** In the behaviour and acting with honesty and impartiality in all transactions

- 
- viii. Transparency: In decision-making process implementation and information sharing; and
 - ix. Accountability: In carrying out the mandate and responsibilities bestowed upon SUA.

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: -

2.1.5.1. Inputs

Sokoine University of Agriculture (SUA) draws on a diverse set of inputs to support its mission in teaching, research, and community engagement. Financial capital forms the foundation of its operations, sourced from government subventions, tuition fees, development partner funding, and internally generated income. Human capital comprising high-quality academic and administrative staff, students, and collaborators drives knowledge creation and service delivery. SUA maintains a strong intellectual base through its academic programs, scientific research, and institutional expertise. The university's physical capital includes extensive infrastructure such as office spaces, lecture theatres, classrooms, laboratories, and communication systems that facilitate effective training, research, and outreach. Notably, facilities like the Dr. Samia Suluhu Hassan Teaching Complex, which accommodates over 3,200 students at once, further reinforce its teaching capabilities.


SUA also leverages unique natural capital, including agricultural land and ecological assets used for research and fieldwork, such as the Mazumbai Natural Forest in Tanga, Kitulanghalo Natural Forest in Morogoro, and field and research stations in Mbinga (Ruvuma). Other key facilities include the agricultural and forestry engineering workshops at the SUA Edward Moringe Campus, the Olmotonyi Forestry Training Centre in Arusha, and the Vuyisile Mini Furniture Factory in Morogoro, which support practical training and innovation. The Horticulture Unit, Model Farm, and Commercial Farm in Morogoro further enhance agricultural education and research. These assets are complemented by SUA's social and relationship capital—strong ties with government, academic partners, and local communities—and its technological capital, such as digital learning platforms and research management systems. Collectively, these resources enable SUA to deliver high-quality, impact-driven education and research across national and regional contexts.



Figure 2: The cross-sectional view of the Dr. Samia Suluhu Hassan Teaching Complex

In the pursuit of its academic, research, and community service mandates, Sokoine University of Agriculture (SUA) mobilized and utilized a broad range of inputs throughout the year under review. These inputs reflect a progressive expansion in human capital, infrastructure development, outreach, and institutional capacity-building efforts. The University recorded notable growth in staff and student populations, enhancement of physical facilities under the HEET Program, increased engagement in outreach services, and an active presence in academic and professional platforms through seminars, workshops, and strategic meetings. SUA also demonstrated its commitment to holistic development by supporting staff welfare, student field practical, and nationwide environmental sustainability through extensive tree-planting campaigns. These diverse investments underscore the University's continuous efforts to strengthen its operational foundation and long-term institutional resilience. On that course the activities done included but not limited to the following: -

- i. Increased teaching and learning capacity by procuring and put into use the equipment for practical training including but not limited to specialized vehicles for borehole drilling and multimedia studio for online content creation.
- ii. Conducted and finalized results of tracer studies for all degree programs hosted at SUA.
- iii. Submitted 111-degree programs curricular to TCU for accreditation. This is where SUA revised all existing programs and developed new curricular. The exercise involved revision of 75 programs, development of 30 new programs, merging of 5 programs, rebranding of 1 program and phasing out of 9-degree programs.
- iv. Hosted the 10th International Annual Agriculture, Nutrition and Health (ANH) 2025 Conference done in Dar es Salaam and online from 16 to 26 June, 2025.
- v. Reached an average of 600 publications per annum.
- vi. Established a Centre for Contemporary and Strategic Studies.
- vii. The University had 1,539 members of staff (992 male and 547 female) as compared to 1,505 members of staff (965 male and 540 female) in the previous year;
- viii. The University enrolled 17,897 students (10,077 male and 7,583 female) as compared to 17,660 students (10,077 male and 7,583 female) students in the previous year. This includes 16,818 undergraduate and non-degree program students; and 1,079 postgraduate students;
- ix. Conducted outreach services and workshops which also includes the Sokoine Memorial Day which was done in April 2025;

- 
- x. 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 property, plant and equipment is in progress. The contractors for goods, works and services have been engaged and the projects are expected to be accomplished in June 2026.
 - xi. Conducted field practical for students in clusters 1 and 2 from 3 June to 5 July 2025;
 - xii. Conducted a strategic meeting for researchers on 27 March 2025 where a total of 86 researchers participated and shared their views and way forward on how to improve research activities at the University;
 - xiii. Conducted more than 50 consultancy services to both local and international institutions; and
 - xiv. Continued with tree planting campaign in various places in Tanzania where during the year under review a total of 312 hectares (equivalent to 343,200 trees) have been planted in the Ifinga Forest Plantation. Also, a total of 4,840 were planted in Mafiga, Solomon Mahlangu Campus and the Edward Moringe Campus; and 15,221 planted at the Olmotonyi Forestry Training Plantation. Further an additional of 31,000 trees were supplies to refill the gaps in the areas where the earlier planted trees were weak.

2.1.5.2. Operating/Business Activities

Sokoine University of Agriculture (SUA) operates as a public higher education and research institution mandated to advance knowledge, skills, and innovation in agriculture and allied sciences. In line with its strategic vision and national development goals, SUA's core operating activities are organized around three interrelated pillars: teaching and learning, research and innovation, and community engagement/outreach. These activities are supported by enabling functions such as infrastructure development, institutional governance, partnerships, and quality assurance.

a) Teaching and Learning

SUA delivers academic programs across undergraduate, postgraduate, and non-degree levels through its various colleges and schools. The academic programs span agriculture, natural resources, veterinary medicine, forestry, agribusiness, rural development, and environmental sciences, and are continually reviewed to align with labour market demands and global trends. Modern teaching facilities such as the Dr. Samia Suluhu Hassan Teaching Complex—with a capacity of over 3,200 students—have significantly enhanced delivery. Teaching is also supported by practical sessions conducted at SUA's Model Farm, Commercial Farm, and specialized laboratories and workshops. Field practical training for students across disciplines is an integral component, strengthening hands-on skills and graduate employability.

b) Research, Innovation and Consultancy

Research remains a central driver of SUA's reputation and impact. The University conducts multidisciplinary and applied research aimed at solving societal challenges in agriculture, food

security, climate change, biodiversity, and sustainable development. Research is supported by collaborations with development partners, participation in international research networks, and internal funding schemes. SUA's role in advancing knowledge also extends to intellectual property development and scientific publishing, in line with national and international best practices.

c) Community Engagement and Outreach

SUA actively engages with communities, farmers, policy-makers, and the private sector to translate research and knowledge into tangible socio-economic outcomes. Key outreach activities in 2024/25 included the observance of Sokoine Memorial Day in April 2025, as well as training sessions, field demonstrations, and collaborative extension services. The University also engaged in sustainability initiatives such as a nationwide tree-planting campaign, planting over 343,000 trees across 312 hectares, including at Ifinga, Mafiga, Solomon Mahlangu Campus, and Olmotonyi Forestry Training Plantation.

d) Institutional Development and Support Functions

SUA continued to invest in infrastructure and institutional capacity during the year. Under the Higher Education for Economic Transformation (HEET) program, funded by the World Bank, SUA is eligible to receive TZS 73.60 billion. Ongoing procurement processes for the rehabilitation and construction of teaching and research facilities, acquisition of modern plant and machinery, and staff training under HEET signal SUA's commitment to transforming its operational environment.

Additionally, the University conducted a series of trainings and seminars for staff and council members, covering areas such as fire safety, mental health awareness, and intellectual property rights, aimed at promoting safety, compliance, and institutional efficiency.

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 2025

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 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)	The functions of the unit are: - <ol style="list-style-type: none"> 1. To serve as the Secretary to the Tender Board 2. To prepare and update the Annual procurement Plan for the procurement of goods, works, non - consultancy and consultancy services

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> 3. To prepare monthly information used for the implementation of the procurement plan for the Tender Board, management, user department and other stakeholders 4. To ensure adherence to the procurement process and procedures as per the Public Procurement Act and its regulations 5. To procure, maintain and manage supplies, materials, and services to obtain the best value for money in terms of price, quality, and delivery 6. To ensure proper handling and storage, adequate and timely distribution of office supplies and materials 7. To provide technical advice to management, Tender Board user departments, and other stakeholders on matters pertaining to procurement practices pursuant, procurement principles and procedures 8. To play as a link between the University and PPRA on matters related to procurement 9. To bid documents for the procurement of goods, works, non - consultant services and disposal of assets as per regulation 10. To assist contract management and administration, including coordination of contracts as well as issuing of approved contracts. 11. To prepare and maintain the fixed assets register of the University.
1.2	Internal Audit Unit	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> 1. To assist the University Management in evaluating the effectiveness of control systems to safeguard the interests of the University. 2. To guide and ensure the University expenditures comply with the laid down financial and audit standards (local and international). 3. To prepare and execute Annual Audit Plans. 4. To collaborate and assist External Auditors while undertaking their duties in the University. 5. To monitor the performance of the annual budgets across the University. 6. To evaluate the genuineness of various payments.
1.3	Legal Services Unit	<p>The main functions of the Legal Services Unit are: -</p> <ol style="list-style-type: none"> 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 2. To handle issues of property rights and acquisition 3. To gather relevant information or evidence 4. To draft or write legal opinions

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> 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 6. To maintain the legal database of the University 7. To handle court cases involving the University 8. To liaise with the Attorney General Chamber and external legal counsels hired by the University for guidance and legal services 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.
1.4	Communication and Marketing Unit	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> 1. To guide and manage internal and external communication activities and public relations. 2. To organize and participate in coordination of the University events, media relations and the University news. 3. To handle the preparation and keep records of press cuttings of Radio and TV programmes. 4. To Maintaining photographic records of special and major events. 5. To receive news assignments, investigate news leads, mobilize, and assemble news reports into stable stories.
1.5	Quality Assurance Bureau	<p>The functions of the unit are: -</p> <ol style="list-style-type: none"> 1. To develop, strategize, promote, and oversee the implementation of the Quality Assurance Policy 2. To develop and maintain appropriate and relevant general operational manuals including internal self-evaluation instruments to guide University-level QA operations 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 4. To evaluate the link between various University policies and quality assurance framework and devise harmonization strategies. 5. To formulate and oversee the implementation of various responsive strategies for quality assurance and promotion in accordance with changes and challenges 6. To evaluate resource availability for training, research and outreach programmes and advise accordingly 7. To coordinate institutional self-evaluation on quality assurance systems 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

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> 9. To coordinate external evaluation or institutional audits. 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 11. To monitor, evaluate and ensure quality in teaching, learning, research, outreach, and service provision 12. To evaluate and ensure that all staff and students implement set institutional quality standards in teaching, learning, research, outreach, and service provision 13. To conduct periodic training on quality assurance issues 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 15. Perform any other duties related to QA as shall be determined by the University 16. To ensure continued supply of quality training materials and aids and manage lecture rooms supplies and ensuring their adequacy 17. To guide the University Management on compliance to National and International quality management standards 18. To prepare and conduct in house training to the University Leaders on various quality assurance and management matters.
1.6	Internationalization and Convocation Unit	<p>The functions of the unit: -</p> <ol style="list-style-type: none"> 1. To coordinate SUA students' exchange and related institutional students' link programs 2. To initiate, coordinate and manage SUA membership in regional and global forum, consortia, and institutions to enhance internationalization 3. To develop strategies to enhance SUA international collaboration and linkages in training, research, and outreach for the national and global development 4. Solicit and disseminate opportunities for international collaboration in research, training, exchange programmes and sabbatical/research attachments 5. To facilitate and coordinate all contracts, agreements, and Memoranda of Understanding for various activities between SUA and collaborating institutions in collaboration with the Legal Unit. 6. To provide information on accommodation arrangements including available hostels and other rental facilities 7. To coordinate the arrival of foreign students and supervisors. 8. To coordinate orientation for exchange/international students. 9. To process student passes, visas, and resident permits 10. To facilitate studies for electives course selection through respective departments/ schools/ institutes

SN	Unit	Functions in accomplishment of principal activities
		<ol style="list-style-type: none"> 11. To arrange excursion and cultural exposure activities for undergraduate/postgraduate studies for international students 12. Arrange international excursion and cultural exposure activities for undergraduate/postgraduate studies for SUA students 13. To provide social support to international students 14. To establish and handle correspondences of mutually beneficial relationship between the SUA and her alumni to promote the welfare of the University 15. To organize forums to the members of Convocation for the furtherance of the objectives and functions of the University 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 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 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 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.
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"> 1. Agricultural Extension and Community Development, 2. Crop Science and Horticulture, 3. Animal, Aquaculture and Range Sciences, 4. Soil and Geological Sciences, 5. Human Nutrition and Consumer Studies, and 6. SUA Modal Training Farm

SN	Unit	Functions in accomplishment of principal activities
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"> 1. Department of Forestry and Environment Economics 2. Department of Ecosystem and Conservation 3. Department of Forest Engineering and Wood Science 4. Department of Wildlife Management 5. Department of Tourism and Recreation 6. Department of Forest Resource Assessment and Management 7. Also, the college has three training forests located in Olmotonyi in Arusha, Mazumbai in Tanga and Kitulanghala in Morogoro. Further, the Management has acquired 10,000 acres for development of training forests in Ifinga in Madaba
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"> 1. Mathematics and Statistics, 2. Informatics and Information Technology, 3. Biosciences, 4. Geography and Environmental Studies; and 5. Chemistry and Physics.
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"> 1. Veterinary Anatomy and Pathology, 2. Microbiology, Parasitology and Biotechnology, 3. Veterinary Medicine and Public Health, 4. Veterinary Surgery and Theriogenology; and 5. Physiology, Biochemistry and Pharmacology.
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"> 1. Agricultural Economics and Agribusiness 2. Business Management 3. Trade and Investment; and 4. Finance and Accounting.

SN	Unit	Functions in accomplishment of principal activities
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 centers; -</p> <ol style="list-style-type: none"> 1. Department of Policy Planning and Management, 2. Department of Development and Strategic Studies, 3. Department of Language Studies, 4. Bureau of Development Research and Consultancy, 5. Centre for Gender Studies, 6. SUA Centre for African and International Languages; and 7. Sociology and Anthropology
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"> 1. Educational Psychology and Counselling 2. Curriculum and Instruction 3. Educational Foundations and Management
2.8	School of Engineering and Technology	<p>Has been commissioned to conduct training, research and consultancy in various engineering disciplines, irrigation, 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"> 1. Department of Agricultural Engineering 2. Department of Civil and Water Resources Engineering 3. Department of Food Science and Agro-processing
2.9	Institute of Pest Management	<p>The institute have the following functions: -</p> <ol style="list-style-type: none"> 1. To conduct training in areas of pest biology, ecology, and management to postgraduate and undergraduate students 2. To conduct basic and applied research in infectious diseases in the area of Pest Management 3. To support extension services and provision of consultancy in Pest Management control and early warning and responsiveness 4. To coordinate research on Pest Management activities at SUA and to foster global collaboration in the area of Pest Management with stakeholders 5. To serve as an Institute of excellence in research, training, and management of Pest Management 6. To develop novel techniques and innovations in Pest Management 7. To conduct basic and applied research in the biology and ecology of animal and plant pests 8. To support extension services and provision of consultancy in pest management activities; and

SN	Unit	Functions in accomplishment of principal activities
		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.
2.10	Institute of Continuing Education (ICE)	The institute has the following functions: - <ol style="list-style-type: none"> 1. To offer and conduct demand driven short courses, seminars and workshops for farmers, extension personnel and other beneficiaries 2. To disseminate agricultural innovations and technologies to end users 3. To deliver outreach activities and community services through continuing education and various exhibitions 4. To promote SUA activities by providing reliable and effective communication media to key stakeholders 5. To provide adequate and quality facilities for training programmes, short courses, seminars, workshops, meeting, and conferences; and 6. To collaborate with Governmental and Non - Governmental agencies in areas of outreach, consultancy, research, extension, and training.
2.11	Directorate of Undergraduate Studies (DUS).	The directorate has the following functions: - <ol style="list-style-type: none"> 1. To conduct overall coordination and monitoring of undergraduate studies, 2. To serve as a Custodian to all the information and data related to undergraduate training and curricula, 3. To handle institutional linkages in connection to undergraduate studies, 4. To oversee undergraduate degree and non-degree admissions, and registration, 5. To prepare and coordinate undergraduate studies teaching, timetabling and examination activities, 6. To oversee compliance of regulations, guidelines and policy pertaining to undergraduate studies by staff and students; and 7. To ensure policy and regulations are reviewed and updated as per SUA corporate strategic plan.
2.12	Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy (DPRTC).	The directorate has the following functions: - <ol style="list-style-type: none"> 1. To conduct overall coordination and monitoring of postgraduate studies, 2. To perform overall coordination of research activities as conducted by Postgraduate Students and Members of Academic Staff, 3. To support and guide protection, management and transfer of technologies and innovations developed by SUA Researchers, 4. To serve as a custodian of all information and data related to research and postgraduate training, 5. To handle institutional linkages in connection to research projects and programmes and postgraduate studies

SN	Unit	Functions in accomplishment of principal activities
		<p>6. To facilitate research fund mobilization and project cycle management,</p> <p>7. To ensure compliance to research policy, regulations and guidelines among staff and students,</p> <p>8. To review and update research, consultancy, intellectual property policies as required and as per SUA corporate strategic plan; and</p> <p>9. To coordinate development of new technologies.</p>
2.1 3	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.
2.1 4	Mizengo Pinda Campus College, Katavi	The college is operational with the following programs: - <ul style="list-style-type: none"> 1. Bachelor of Science Bee Resources Management 2. Diploma in Crop Production and Management; and 3. Certificate in Tour Guide and Hunting Operation
2.1 5	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.
2.1 6	National Carbon Monitoring Centre (NCCMC)	The Centre was launched in 2016 with the main purpose "to build national capacity to measure, verify and report adequately on carbon emissions at national and international level". The establishment was done through the funding from the Government of Norway. The Centre works in partnership with NIBIO in Norway, the major technical partner who has also taken part in the development and establishment of the centre. The centre is headquartered at SUA and has a requirement of reporting to the Government through the Vice President's Office-Environment.
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 deputize for the Vice Chancellor. This office comprises of units with the functions shown in 3.1 to 3.11 below:

SN	Unit	Functions in accomplishment of principal activities
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"> 1. Preparing and administering the University budget. 2. Approving purchases for the University subject to available funds. 3. Monitoring expenditures for budget compliance. 4. Developing general master plan programs for overall planning operations including updates of land use, zoning, subdivision, transportation, and buildings. 5. Interpreting the impact of government policies on the institution, reviewing, and recommending development proposals for compliance with various developmental regulations; and 6. Overseeing the collection, organization, and maintenance of social, economic, governmental, and regulatory and census data for use in decision making.
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 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.

SN	Unit	Functions in accomplishment of principal activities
3.1 1	The University Farm	Established to enhance practical training and research for researchers, students, and the community.

Source: SUA restructuring document 2021

2.2. Revenue Generation

Sokoine University of Agriculture (SUA) derives its revenue from a combination of public funding, student fees, donor support, and internally generated income, which together sustain its academic, research, and outreach mandates. The University annual budget for Financial Year 2024/25 is TZS 135.06 billion (2024: TZS 117.42 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 budget was 42.93 billion, Development Partners 53.60 billion and internally generated funds 38.53 billion of the total budget. Further, out of the total budget narrated, SUA managed to receive a sum of TZS 42.90 billion from Government, a sum of TZS 28.75 billion from Development partners which also includes an opening balance of TZS 11.15 billion, and internally generated funds of TZS 29.15 billion. The details of budget proportion are as shown in Figure 3 below.

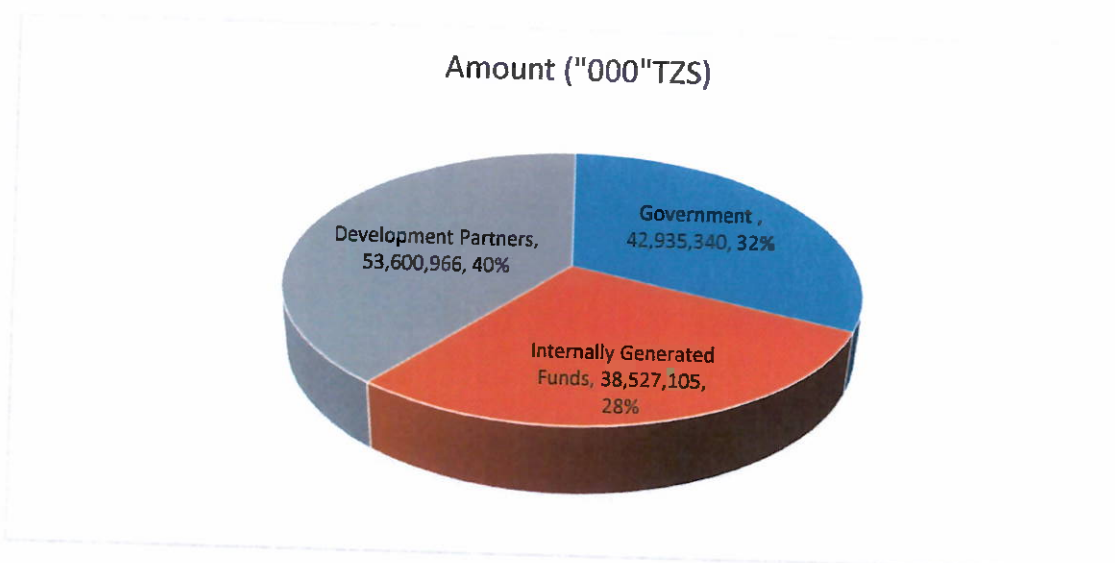



Figure 3: The proportion of contributions of income to the University budget by source in the year 2024/25

2.2.1. Subvention from Government and Other Entities

A substantial portion of SUA's operational and development funding is sourced from the Government of the United Republic of Tanzania through subventions allocated by the Ministry of Education, Science and Technology. These funds are primarily used to support core operational costs, including staff remuneration, infrastructure maintenance, and statutory obligations. In the 2024/25 financial year, SUA has continued to benefit from project-specific



grants, notably under the Higher Education for Economic Transformation (HEET) program, for which it is eligible to receive total amount of TZS 73.60 billion in averaging of TZS 14.72 billion each Financial Year over a five-year period up to 2025/26. These funds are earmarked for infrastructure development, equipment procurement, and capacity-building initiatives.

Further, SUA has continued to attract competitive research grants from international development partners and research institutions, which contribute to the financing of cutting-edge research and innovation projects. These grants not only support project implementation but also enhance staff capacity, infrastructure, and institutional visibility. Development partners supporting SUA in 2024/25 include bilateral donors, UN agencies, and research consortia.

2.2.2. Tuition and Related Fees

Student fees represent a significant and consistent source of revenue. During the year under review, SUA enrolled 17,897 students across undergraduate, postgraduate, and non-degree programs. Tuition and other academic-related charges contribute to financing teaching activities, learning resources, examination administration, and student support services. Revenue collection is aligned with government policy on cost-sharing and is managed in compliance with financial regulations.

2.2.3. Internally Generated Income

In line with its entrepreneurial strategy, SUA engages in income-generating activities that supplement core funding. These include:

- Consultancy services, with more than 50 assignments conducted in 2024/25 for public and private clients;
- Commercial agricultural production, utilizing the Model and Commercial Farms for crop and livestock sales;
- Training programs, short courses, and specialized services provided to external institutions;
- Rentals and service fees from campus-based facilities.

These efforts reflect the University's commitment to expanding its revenue base while contributing to national development through applied expertise and innovation.

2.2.4. Revenue Management and Sustainability Outlook

To ensure effective utilization and accountability, SUA adheres to robust financial management practices, guided by Public Finance Act, Cap 348, SUA Financial Regulations, the Financing Agreements/MoUs and external audit mechanisms. The University continues to implement strategic initiatives to improve revenue collection efficiency, digitize financial processes, and strengthen Development Partners' engagement.

Looking forward, SUA aims to broaden its revenue streams through enhanced investment activities, commercialization of research outputs, industry partnerships, alumni fundraising,

and international academic collaborations. These strategies are designed to align resource mobilization with SUA's long-term development vision and academic excellence agenda.

2.3. The University's approach to innovation

Sokoine University of Agriculture (SUA) embraces innovation as a strategic enabler for achieving academic excellence, research impact, and sustainable development. Aligned with the vision to be a leading University in the provision of quality education, research, and outreach in agriculture and allied sciences, SUA's innovation agenda is integrated across teaching, research, technology development, and community service.

2.3.1. Institutional Innovation Strategy

SUA's innovation approach is guided by its Strategic Plan and supported by institutional policies on research, intellectual property rights, and technology transfer. The University fosters a culture of creativity, problem-solving, and interdisciplinary collaboration among staff and students. Innovation is viewed not only as a means of scientific advancement but also as a vehicle for socio-economic transformation, particularly in Tanzania's agricultural and environmental sectors.

2.3.2. Research and Innovation Linkages

A core pillar of SUA's innovation framework is research-driven problem solving. The University invests in applied research that responds to local and global challenges in food systems, climate change, animal health, forestry, agribusiness, and natural resource management. Innovations generated from research activities are often piloted through field demonstrations, model farms, and research-extension linkages.

The University is also 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.

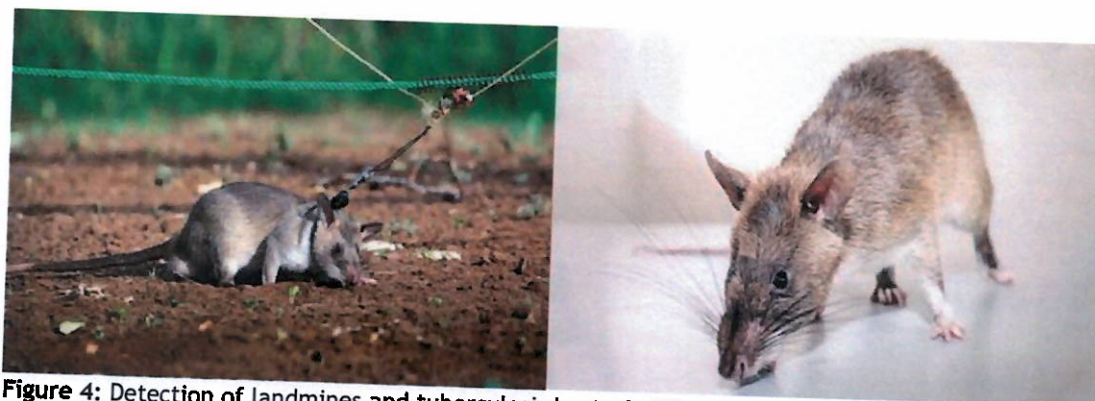


Figure 4: Detection of landmines and tuberculosis bacteria using rats at SUA



2.3.3. Technology Transfer and Intellectual Property

SUA promotes the protection and commercialization of research outputs through its Technology Transfer and Intellectual Property initiatives. Initiatives have been undertaken to establish this function and also train Staff on patenting, copyrights, and licensing procedures. These efforts aim to translate academic knowledge into products, technologies, and services with real-world impact.

2.3.4. Digital Innovation and Infrastructure

To enhance institutional performance, the University invests in digital infrastructure and e-solutions that support teaching, research management, and stakeholder engagement. Digital learning platforms, online administrative systems, and knowledge repositories are used to streamline processes and increase accessibility. Innovation also extends to practical disciplines, where SUA utilizes agricultural technologies such as GIS tools, laboratory automation, and mechanized equipment in its training and service delivery.

2.3.5. Student and Community Innovation

SUA encourages innovation at the grassroots through student-led projects, innovation challenges, and community-based pilot programs. Students engage in solution-oriented activities within their academic and practical coursework, while researchers partner with local communities to co-develop scalable technologies and practices. SUA's outreach and consultancy work often serve as pathways for deploying innovative solutions in the field.

2.4. 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 on an annual basis by the internal and external Auditors from Government and Independent bodies.

2. OUTPUTS

Sokoine University of Agriculture (SUA) produces a wide range of outputs across education, research, innovation, and community outreach. The University has succeeded in producing quality graduates and research products in agriculture and allied sciences. These graduates and the knowledge generated have been employed in both government and private sectors, spanning agriculture, fisheries, mining, climate change, and oversight bodies. Academically, SUA trains professionals through competency-based curricula, while its research portfolio includes peer-reviewed publications, theses, and innovations such as improved crop varieties, animal health technologies, and digital tools for agriculture. Notably, SUA has prioritized impactful research in areas like One Health, with its researchers playing a pioneering role in tackling viral epidemics such as Ebola and the COVID-19 pandemic.

In addition, SUA engages communities through farmer training programs, radio outreach, and extension services that promote sustainable agriculture and climate resilience. Its support for agribusiness entrepreneurship through incubators and value chain development contributes to job creation and rural development. The university also advances environmental conservation and provides expert policy input on national and regional platforms. Through these efforts, SUA significantly contributes to Tanzania's agricultural transformation, health security, knowledge economy, and sustainable development goals.



Figure 5: The mobile laboratory for viral epidemics research

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

1. Academic Achievements

- Female enrolment reached 38% (target: 40%) of 17,897 students, 6,825 were female and 10,193 males.
- Enrolled 5,505 new undergraduates, 98 diploma students, and 69 certificate students; bringing the undergraduate total to 15,282.

- Secured TCU approval for 62 academic programmes out of 109 submitted.
- Conducted examinations for both even and odd semesters.

2. Research & Innovation

- Secured 41 new research projects funded by national and international partners.
- Reached a target of at least 600 publications per annum.
- Launched JICA Research Chair on 18 February 2025.

3. Excellency in Reporting

- The University has continued to publish its financial statements in the official University website : <https://sua.ac.tz/sites/default/files/2025-06/financialstatement20232024.pdf>.
- The University managed to obtain the Unqualified Audit Opinion as issued by the Controller and Auditor General for financial year 2023/24.
- The University managed to obtain the first place in best presented financial statements awards in the category of higher learning institutions as offered by the National Board of Accountants and Auditors in December 2025. The first position has been maintained for years in a row.

3. Outcomes

According to the mid review of the SUA CSP 2021/22 to 2025/26, the University has recognized an outcome of its operations as follows: -

1. Improved Community Health Services

Access to quality health services for the community increased by 66%.

2. Strengthened Governance and Rule of Law

Governance systems were strengthened, the rule of law enhanced, public trust improved, and economic development boosted by 85%.

3. Enhanced Graduate Quality in Agriculture and Allied Sciences

The quality of graduates in agriculture and related disciplines improved by 56%.

4. Increased Research Output and Innovation Uptake

Research knowledge and innovations produced and disseminated to address farmers' challenges improved by 52%.


5. Expanded Outreach and Farmer Support

Services delivered to farmers reached 103% of the target, with outreach and publicity contributing to improved production, livelihoods, and sustainability.

6. Improved Financial Sustainability

Income-generating activities succeeded at 41% of the target, alongside a 10% reduction in production and operational costs.

7. Enhanced Teaching and Learning Environment



Improvements in teaching and learning environments reached 48%.

8. Strengthened Institutional Management and Governance

Management efficiency and institutional governance improved by 77%.

9. Increased Gender Awareness

Gender awareness across the university increased by 80%.

2.0. CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

2.0.1. Significant features of the development and performance

i) Evolution from a Faculty to a Full-Fledged University

Sokoine University of Agriculture (SUA) originated as the Faculty of Agriculture under the University of Dar es Salaam and was elevated to a fully autonomous university in 1984. This marked a pivotal transformation in Tanzania's higher education landscape, enabling focused investment in agricultural sciences, rural development, veterinary medicine, and natural resources. Since then, SUA has grown into a recognized center of excellence in agricultural training and research, with significant national and regional influence.

ii) Strategic Planning and Institutional Focus


SUA operates under a five-year Corporate Strategic Plan (CSP) for the period 2021/22 to 2025/26, which guides the university's development agenda. The CSP underwent a mid-term review to ensure it remains aligned with current realities and future aspirations. It prioritizes the university's core functions—teaching, research, and public service delivery—while emphasizing capacity building in human resources, finance, infrastructure, and quality assurance. The plan outlines goals such as expanding student enrollment from 17,897 in 2024/25 to 20,000 by 2025/26, improving infrastructure, ensuring gender balance, and enhancing outreach and institutional restructuring. It also addresses emerging global issues such as ICT integration, shifts in job market demands, lifelong learning, and public health emergencies. Recent infrastructural developments under the CSP include the Mizengo Pinda Campus in Katavi, the Tunduru campus, and the Ifinga Training Forest in Madaba, Songea.

iii) Expansion and Diversification of Academic Programs

SUA has significantly broadened its academic portfolio, now offering a diverse range of undergraduate and postgraduate programs in fields such as agribusiness, forestry, veterinary medicine, environmental sciences, and food technology. These programs are increasingly demand-driven, designed to meet evolving national priorities and labor market trends. The university's commitment to curriculum relevance ensures graduates are well-equipped for the dynamic world of work.

iv) Commitment to Research Excellence and Innovation

SUA is widely regarded as a hub for high-impact research in agriculture, livestock, natural resources, and public health. The university is especially recognized for its leadership in One



Health research, with its researchers playing pioneering roles in responses to epidemics such as Ebola and COVID-19. SUA's innovations include improved seed varieties, veterinary vaccines, post-harvest technologies, and digital solutions for agriculture. The university consistently produces high-quality peer-reviewed publications, technical reports, and policy inputs.

v) Community Engagement and Outreach

Through robust extension and outreach programs, SUA provides vital services to Tanzanian communities. These include farmer training, demonstration plots, radio and TV programs, and advisory services. The university's engagement ensures the direct transfer of knowledge and technologies to rural areas, contributing to enhanced productivity and climate resilience.

vi) Contribution to National Development

SUA's graduates and research outputs have directly contributed to national development strategies like Vision 2025 and the Agricultural Sector Development Programme. The university has produced thousands of professionals who now hold leadership roles in government ministries, NGOs, oversight institutions, and the private sector, influencing agriculture, natural resources, public health, and environmental policy.

vii) Regional and International Collaboration


SUA has established partnerships with universities and research institutions across Africa, Europe, Asia, and the Americas. These collaborations enhance SUA's global standing and bring in resources for research, capacity building, and knowledge exchange. SUA's membership in networks such as RUFORUM strengthens its influence in shaping agricultural education across the region.

viii) Infrastructure and ICT Development

The university continues to modernize its infrastructure to support its growing academic and research programs. Its investment in ICT systems, digital learning platforms, laboratories, and smart classrooms demonstrates its commitment to modernization and technological adaptation. This supports both traditional education and emerging e-learning and lifelong learning needs.

2.0.2. The University Future Strategies

Sokoine University of Agriculture (SUA) has outlined strategic directions aimed at strengthening its role as a national and regional leader in agricultural education, research, and innovation. These strategies are embedded in its Corporate Strategic Plan (CSP) 2021/22-2025/26 and beyond, which serves as a guiding framework for institutional growth, quality enhancement, and societal impact. One key strategy is the expansion of student enrolment from 17,897 in financial year 2024/25 to 20,000 students by the end of 2025/26, alongside targeted efforts to improve infrastructure, promote gender balance, and ensure a conducive learning environment. The university plans to enhance the diversification of academic programs, with a focus on demand-driven, flexible, and interdisciplinary degree offerings that align with the evolving



labour market and national priorities. Lifelong learning opportunities and professional skills development will also be promoted to accommodate non-traditional learners.

SUA's future strategies also emphasize the strengthening of research and innovation capacity, particularly in priority areas such as climate-smart agriculture, food systems, natural resource management, biotechnology, and One Health. The university will continue to invest in state-of-the-art laboratories, ICT infrastructure, digital learning platforms, and research centres to support cutting-edge scientific inquiry. Another strategic pillar is the enhancement of outreach and extension services, enabling the university to extend practical solutions to farming communities and policymakers. Additionally, SUA aims to strengthen financial sustainability through resource mobilization, public-private partnerships, commercialization of research outputs, and alumni engagement. Institutional restructuring, quality assurance, and governance reforms will be undertaken to increase operational efficiency. Finally, the university will focus on internationalization and strategic partnerships, expanding collaborations with global institutions and fostering academic mobility, joint research, and global visibility.

2.0.3. Aspects of the Statements of Financial Performance Linked to other Results

During the year under review, SUA had revenue of TZS 91.17 billion (2024: TZS 95.42 billion). Similarly, SUA had an expenditure and transfers of TZS 95.23 billion (2024: TZS 84.07 billion).

2.0.4. Results for the Year

During the financial year 2024/25, total revenue for the University was TZS 91.17 billion (2024: TZS 95.42 billion). Likewise, the total operating expenses and transfers were TZS 95.23 billion (2024: TZS 84.07 billion). Generally internal revenue has increased from TZS 28.24 billion in 2023/24 to TZS 29.68 billion in 2024/25. Despite that the total revenue has decreased from TZS 95.42 in 2023/24 to TZS 91.17 billion in 2024/25 due to the effect of non-monetary transactions including loss in fair value in valuation of biological assets, land rent debt forgiveness from the Government and foreign exchange fluctuations.

Further, SUA recorded the overall expenditure of TZS 95.23 billion which resulted into a deficit of TZS 4.06 billion (2024: Surplus of TZS 11.35 billion). The deficit of TZS 4.06 billion is mainly attributable to the effect of non-monetary transactions including the Expected Credit Loss in valuation of receivables and cash and bank balances to the tune of TZS 1.21 billion, an upward increase of depreciation charges to the tune TZS 2.80 billion after implementation of the per new Government Regulations 2024, loss in valuation of biological assets of TZS 150 million.

2.0.5. Trend analysis on the aspects of the financial performance

2.0.5.1. Revenue from Exchange Transaction Trend

During the under review the University had revenue of TZS 28.24 billion (2024: TZS 26.04). This is an increase of 8 percent from prior year. Generally, the University revenue has increased from TZS 26.96 billion in 2020/21 to TZS 28.24 billion in the financial year 2024/25. The increases is directly attributable to various income generating initiatives implemented by the Management across time including but not limited to efficiency in collection of revenue and

2.0.5.3. The Trend in Overall Expenditure

During the year under review, the university had expenditure and transfers of TZS 95.23 billion (2024: TZS 84.07 billion). The increase of 13 percent due an increase in non-cash items including depreciation charges; Expected Credited Loss (ECL) and other losses. Also, there was an increase in wages and salaries due to increase in the number of staff and staff claims. Also cross sectionally, the University expenditure and transfers slightly increased from TZS 93.02 billion in 2020/21 to TZS 95.23 billion in the financial year 2024/25.

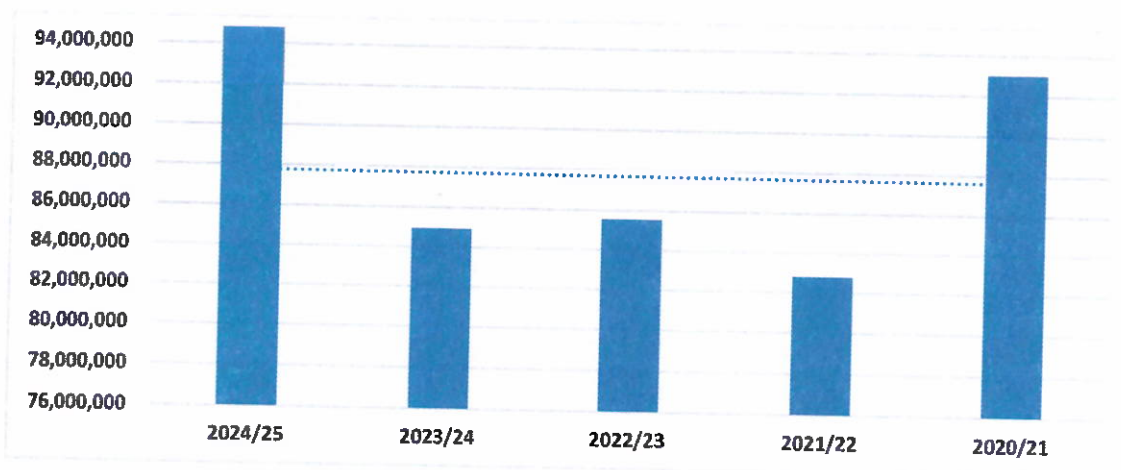


Figure 8: The overall trend of expenditure for five years from 2020/21 to 2024/25

2.0.6. Academic Performance

i) Undergraduate and Non-Degree Programs

In the financial year 2024/25 SUA had 16, 818 students (10,132 male and 6,686 female) as compared to 16, 724 students (9,703 male and 7,021 female) students in the previous year. This includes 16, 350-degree program students, and 468 for non-degree programs (353 diploma students; and 115 Certificate students) depicted with an upward trend in Table below. During this financial year under review a number of 3,663 graduated (2027 male and 1636 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 2025

Details	2024/25	2023/24	2022/23	2021/22	2020/21
Male	10,132	9,703	8,738	8,731	8,587
Female	6,686	7,021	5,683	5,392	5,240
Total	16,818	16,724	14,421	14,123	13,827
Graduated	3,663	3,671	3,614	2,941	2,941

Source: SUA Audited Financial Statements

improvement in management of internal income generating sources. The trend of revenue is as shown in Figure 6 below.

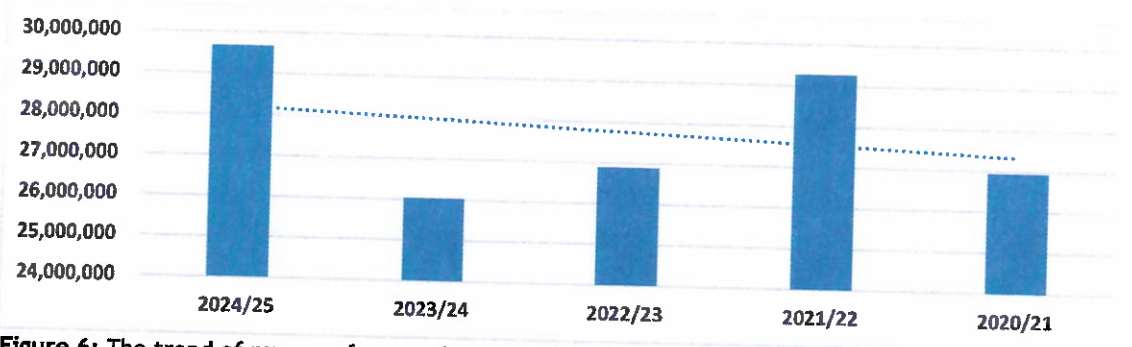


Figure 6: The trend of revenue from exchange transactions for the year 2024/25

2.0.5.2. Trend Analysis for Revenue Items with Significant Impact

i. Government Recurrent Grant

During the under review the University had Government recurrent grants for personnel emoluments to the tune of TZS 41.47 billion (2024: TZS 38.20). This is an increase of 9 percent. An increase is attributable to a slight increase of members of staff to 1,539 (2024: 1,505) and increment of staff salaries. Further, over the past five years the Government recurrent grant for personnel emoluments has decreased significantly from TZS 45.31 billion in 2020/21 to TZS 41.47 billion in 2024/25. The decrease is directly attributable to the retirement of members of staff whose positions have remained vacant. Also, it is a result of non-renewal of contracts for retired academic members of staff. These altogether led to a substantial decrease of wage bill. The trend in receipt of the grant is as shown in Figure 7 below.

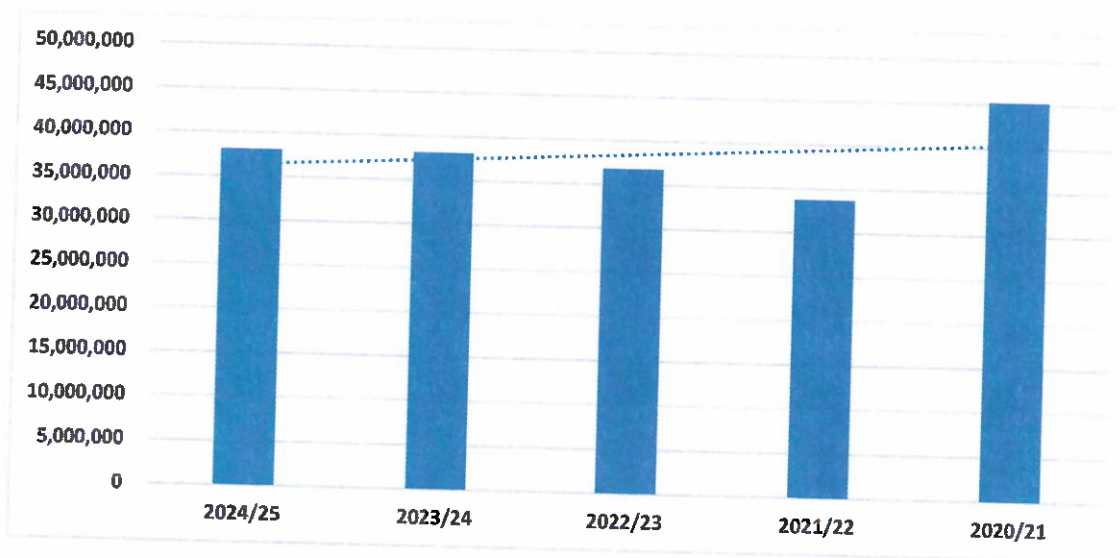


Figure 7: The trend in receipt of Government recurrent grant for 2024/25

ii) Postgraduate Degree Programs

During the year 2024/25 a total of 1,079 (689 male and 390 female) were enrolled for studies to different postgraduate degree programs as compared to 936 (602 male and 334 female) in previous year. Out of these 3(1 male and 2 female) registered for Postgraduate Diploma, 1,040(616 male and 424 female) registered to various master's degree programs, while 36 (23 males and 13 female) registered for PhD studies. Further a sum of six students were foreigners who came from, Democratic Republic of Congo (DRC), Ethiopia, Liberia, Uganda, Rwanda, Mozambique, Malawi, Burundi, Kenya, Sudan, South Sudan, Benin, Burkina Faso, Nigeria, Chad and Ivory Coast.

iii) Research and Outreach

During the respective period, the University had 186 (2024: 183) research projects funded by various donors which were carried out across the country, an increase of 12 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 343 (2024: 464) 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 112 in 2020/21 to 153 in the financial year 2024/25. 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 2020/21 to TZS 1.00 billion in financial year 2024/25. Further, the decrease in the number of research projects in the current year as compared to the previous year is a result of completed projects, concluded during the year under review.

iv) Capacity Building (Infrastructural Development)

- a) Rehabilitation Construction of SACIDS building for African Centre of Excellence for Infectious Diseases of Humans and Animals in Eastern and Southern Africa (SACIDS ACE) (Completed by 55 percent).
- b) During the year under review, the University engaged in 4 construction and rehabilitation projects under the HEET Project (Completed by 15 percent).

v) Capacity Building (Staff Development)

During the year under review 147 (2024:195) members of administrative and academic staff were undergoing training. This includes 103 administrative staff and 44 academic staff as indicated in Table 3 below.

Table 3: The number of staff on training for the year 2024/25

Training Level	Administrative staff		Academic staff	
	2024/25	2023/24	2024/25	2023/24
PhD	2	2	22	70

Training Level	Administrative staff		Academic staff	
	2024/25	2023/24	2024/25	2023/24
Master's Degree	31	15	22	41
Bachelor Degree	32	26	-	-
Diploma	34	34	-	-
Certificate	4	7	-	-
Total	103	84	44	111

Source: The SUA Human Resource Department Reports 2024/25

During the year under review 79 members of 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 on training has decreased over the past five years from 127 in the financial year 2020/21 to 103 in the financial year 2024/25. This is directly attributable to the fact that the number of staff graduating on time has increased. To supplement 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 9.

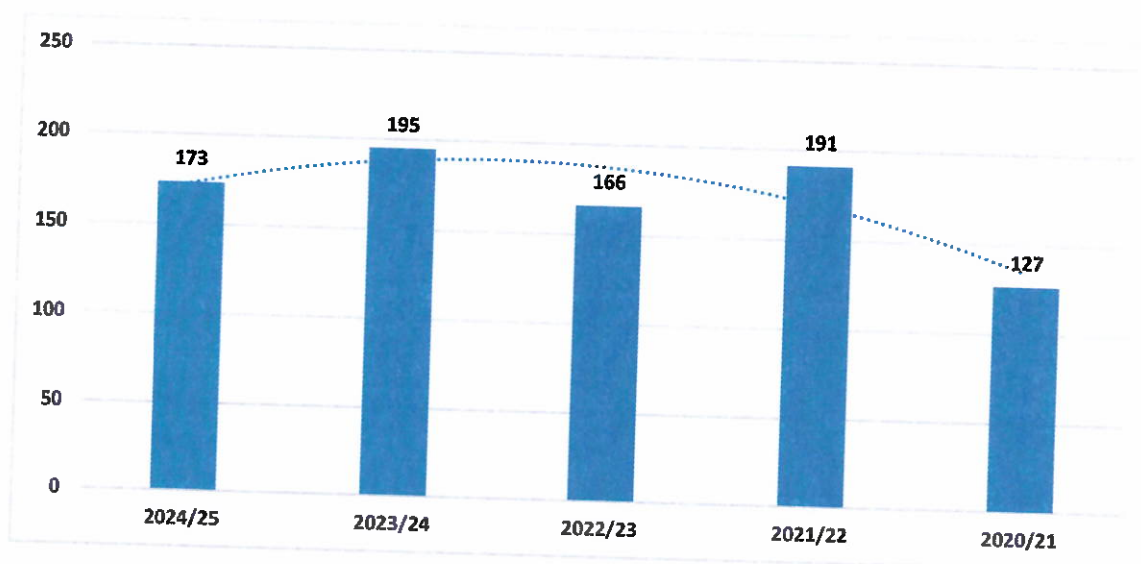



Figure 9: The trend in number of staff on training as at 30 June 2025

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

The following were the identified challenges during the year: -

- Inadequate financial resources;
- Aged infrastructure which requires rehabilitation or replacement;
- Shortage of manpower to undertake planned activities;
- 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);

- 
- e) 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
 - f) 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.
 - g) 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.

vii) 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 channelled 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 analysed stakeholders' needs to ensure that the Strategic Objectives are positioned to meet their expectations as shown in Table 11.

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

In implementing the 5th 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 5th 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 4.

Table 4: Financing Contribution to the 5th SUACSP 2021/22-2025/26

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

Source: SUA CSP 2021-26

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

- a) Availability of adequate human, financial and infrastructural resources to implement the planned activities for achievement of the Strategic objectives;
 - b) Stakeholders continue to support fully and respond effectively to the needs of 5th SUACSP during the implementation. This includes availing of accurate information as per implementation plan;
 - c) Retention of competent and motivated staff for smooth implementation;
 - d) Presence of an effective monitoring and evaluation system that is accompanied by systematic and efficient information sharing mechanisms; and
 - e) Prevalence of Peace and tranquillity at the University.
- ix) 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 5: -

Table 5: SWOC-AR Analysis for Sokoine University of Agriculture

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

Strengths	Weaknesses	Opportunities
<ul style="list-style-type: none"> Risks of increasing plagiarism tendencies among students due to increased dependence on internet and web resources. 	<ul style="list-style-type: none"> Generate sustainable income from financially and economically viable enterprises To be free from plagiarism 	<ul style="list-style-type: none"> Increased multi-stakeholder engagement Ability to attract and retain highly qualified staff Intensified use of plagiarism software checker (Turn tin)

Source: SUA CSP 2021-26

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

- Improve Health services, fight HIV, non-communicable diseases, and public health emergencies;
- National anti- corruption strategy and action plan effectively implemented;
- Increase students' enrolment and improve quality of graduates;
- Increase the volume and quality of research;
- Enhance outreach, publicity, linkages, and partnerships;
- Enhance university financial management and sustainability;
- Improve teaching and learning environment;
- Improve management and institutional governance; and
- 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.

2.1. RESOURCES

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

i) Financial Resources

During the year under review, SUA received revenue of TZS 91.17. billion (2024: TZS 95.42 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.

ii) 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 1,539 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 6.

Table 6: A list of registered innovations for the year 2024/25

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 (dwelling 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>Synadenium Glaucescens</i> for wound healing and Control Bacterial and Fungal Disease	TZ/P/10/00280
11.	Application of <i>Commiphora Swynnertonii</i> crude extract for control of Newcastle 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 Uhasibu 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 (VFMIS) 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).

iii) Human Resource

In terms of human capital, SUA has well-qualified academic and administrative 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 1,539 employees (2024: 1,505). This includes 992 male and 547 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.

iv) Natural Resources

The University has several natural resources including but not limited to land and forests. This includes the Mazumbai Natural Forest Reserve with 320 hectares with rare and endemic plant and animal species in Usambara Mountains; and the Kitulanghalo forest plantation with 500 hectares of miombo woodlands solely used for research in forestry studies. Also, 159.20 ha of Olmotonyi Training Forest is hedged as a protective forest.

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 7 below.

Table 7: The lands owned by the University for the year 2024/25

S/N	Plot No	Block No	Title No ¹	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

1

S/N	Plot No	Block No	Title No ¹	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	Tunduru Training Centre	-	-	Ruvuma

Source: The University fixed assets register 2024/25

v) Manufactured/Man Made Resource

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

- a) The independent water source that feeds the Edward Moringe Campus and the neighbouring community with clean drinking water;


- b) The Sisal Plantation with 200 acres in the Solomon Mahlangu Campus. There is a plan of increasing the farm every year;
- c) The University owns biological assets ranging from cattle, piggery, goats etc. for training and income generation; and
- d) 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.
- e) 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.
- f) The crop plantation in university units including the University Farm, SUA Model Farm and the Horticulture unit; and
- g) The Vuyisile mini-furniture factory, feed mill plant and silos for storage of grain at Solomon Mahlangu Campus. The figure 10 below shows students in practical training at Vuyisile mini furniture factory.



Figure 10: BSc. Wood Technology and Value addition Students conducting practical training at Vuyisile Mini furniture factory

vi) 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 neighbouring 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 neighbouring communities. In relation to its stakeholders, SUA upholds its core values detailed in part 1.1.4 of this governance report.

vii) 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 5th SUACSP 2021-26 has been directed towards tapping the opportunities of this future demand.

2.2. PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES


2.2.1. 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 behaviours 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.



2.2.2. 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: -

i) 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 the 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.

ii) 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.

iii) Delegation of Authority by the Council

The University Council is the supreme governing body of SUA. It is responsible for policy-making, strategic direction, approval of budgets, statutes, and oversight of the university. The Council does not run the day-to-day operations of the university; instead, it provides overall governance.

Management, led by the Vice Chancellor, executes the policies and strategies approved by the Council. This includes day-to-day administration, financial management, academic affairs, and operational decision-making. The Vice Chancellor and senior officers act within delegated authority provided by the Council.

Therefore, the Council delegates specific powers to Management through University Charter, Statutes, and Regulations, Financial and Procurement Regulations, Council-approved Delegation of Authority Matrices for instance Council approves the annual budget while the Management implement the budget within defined limits. Large procurements or contracts above a threshold must go back to Council or its committees for approval.

2.2.3. Risk Assessment

The Council understands the specific sources of risk and analysis of their impact on its operations at SUA. In the financial year 2024/25 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 8 below: -

Table 8: 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 graduates.
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

2.2.4. 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 on a quarterly basis to the Internal Auditor General's Office.

2.2.5. Function of the Audit Committee

The Audit Committee of Sokoine University of Agriculture (SUA) plays a critical oversight role in ensuring financial accountability, transparency, and effective governance. It monitors the



accuracy and reliability of financial reporting, ensuring compliance with International Public Sector Accounting Standards (IPSAS) and national regulations. The committee oversees internal controls and risk management systems to safeguard university assets, prevent fraud, and manage operational and strategic risks. It also supervises the internal audit function by reviewing audit plans, reports, and the implementation of recommendations.

Additionally, the committee coordinates with external auditors, including the Controller and Auditor General (CAG), to ensure independent financial reviews and follow-up on audit findings. It monitors compliance with legal and regulatory frameworks, promotes ethical practices, and ensures proper use of university resources to deliver value for money. Through regular reporting to the University Council, the Audit Committee provides assurance that the institution's governance, risk management, and control systems are functioning effectively and supporting SUA's strategic objectives.

2.2.6. 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 2025 up to the date of approval of the annual reports and financial statements and is of the opinion that met the accepted criteria.

2.2.7. 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.

2.2.8. 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 Councillors are also satisfied that no material event has occurred between the financial year-end and the date of this report which affects the business or has not been reported.

2.3. 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 9.

Table 9: Stakeholders' analysis for Sokoine University of Agriculture for the year 2024/25

No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
1	Government and policy makers	<ul style="list-style-type: none"> Provision of policy and legal frameworks Funding University development projects, personal emoluments, education loans/grants for students Programmes based on national development frameworks Staff employment Political stability 	<ul style="list-style-type: none"> Change in government policies and frameworks Declining budgetary allocations Staff Recruitment lagging well behind efficient and effective levels 	<ul style="list-style-type: none"> Immediate customization changes in government policies and legal frameworks Diversification of revenue sources; internally and externally. Capacity building through training and research. Investment in infrastructure, technology, and human capital. Dialogues and advocacy Explore alternatives 	<ul style="list-style-type: none"> Production and contribution to human resources needs in agriculture sector and other sectors in the country Technical support and advice Institutional sustainability Policy briefs, policy development and formulation Minimum dropouts Optimal use of resources Adherence to policies and procedures Graduates who are employable or can employ themselves Smooth learning process Innovativeness in expansion of intakes and self-financing Accountability and transparency
2	Students	<ul style="list-style-type: none"> Feedback on the quality and relevance of the training programmes. Major source of internal revenue Ambassadors to the outside world Relevance of SUA existence 	<ul style="list-style-type: none"> Competitiveness amongst training institutions Limited number of qualified students Shrinking job market for formal employment 	<ul style="list-style-type: none"> Develop demand driven and regularly review academic programmes. Improve teaching and learning environment. Conduct tracer studies Promote self-employment and entrepreneurship skills Device mechanisms to impart hand-on and soft skills 	<ul style="list-style-type: none"> Education that meets the needs of the changing labour market in terms of: <ol style="list-style-type: none"> quality programs appropriate lecturing appropriate assessment fair treatment in learning process Conducive learning environment in terms of: <ul style="list-style-type: none"> -accommodation facilities; reliable

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No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
3	Staff employees	<ul style="list-style-type: none"> Self-motivated staff Trained and experienced staff Provision of knowledge-based services 	<ul style="list-style-type: none"> Compliance to work ethics Retention Funding Succession plan Remuneration Unfavourable workload 	<ul style="list-style-type: none"> Career development and progression Improvement of work environment 	<p>Security, health facilities; and quality customer care.</p> <ul style="list-style-type: none"> Good governance practices and fair treatment Good leadership Job security Good remuneration and timely pay Staff development Good performance for SUA Students Conducive working environment Transparency and fair staff appraisal system
4	Employers	<ul style="list-style-type: none"> Employment of graduates Feedback on quality and relevance of academic programmes Field practical training an internship Partners in curriculum development 	<ul style="list-style-type: none"> Limited number of potential employers of SUA graduates Stiff competition in job market Brand status in the community and job market. Some programs do not match industry requirements. 	<ul style="list-style-type: none"> Career fares and counselling Frequent review and developing demand driven academic programmes. Introduction of entrepreneurial courses in all degree programs where possible. Tracer studies to generate feedback. Life-long learning (reskilling) 	<ul style="list-style-type: none"> Trust and confident graduates Competent graduates with requisite skills and attitude Ethical graduates Programmes match dynamic the requirements of the industry
5	Regulatory boards	<ul style="list-style-type: none"> Provision of legal frameworks 	<ul style="list-style-type: none"> Changes in regulations, 	<ul style="list-style-type: none"> Adherence and compliance to standards 	<ul style="list-style-type: none"> Adherence and compliance to standards, procedures,

No.	Stakeholder	Opportunities	Challenges	Proposed Action	Interest/Expectations
6	Higher learning and collaborative institutions	<ul style="list-style-type: none"> Quality assurance Compliance knowledge & skills Collaborative arrangements Information sharing Funding part of Comparative and competitive advantages 	<ul style="list-style-type: none"> Guidelines, directives and limited compliance skills Inflexibility and lagging the real world Inadequate funding Competition for students and staff, research funds and consultancy. 	<ul style="list-style-type: none"> and guidelines Institutional self-assessment Guided flexibility Improve quality of programs, research, and consultancy output. Develop Memorandum of Understanding; Exchange programs, Collaborative associate research and fellowships. 	<ul style="list-style-type: none"> Flexibility in programmes that meet industry demand Positive impact of collaboration Supporting collaborative research and mentoring staff Harmonious working Value for money Behave ethically Lead in collaboration
7	Development Partners	<ul style="list-style-type: none"> Funding Joint projects in Research and business avenues Exchange programmes Scholarships Capacity building collaborations 	<ul style="list-style-type: none"> Unreliability of funding Political environment Change in economic status Changes in development priorities 	<ul style="list-style-type: none"> Strengthening institutional capacity Soliciting more development partners Efficient use of donations and grants Internationalization policy and strategies 	<ul style="list-style-type: none"> Resources deployed according to set priorities Transparency and Accountability Realization of Project Outputs Program sustainability Accountability and transparency Comprehensive dissemination of research results
8	Professional Boards	<ul style="list-style-type: none"> Quality assurance of academic programmes Provision of professional ethics 	<ul style="list-style-type: none"> Changes in Professional standards and ethics Competition from similar entities 	<ul style="list-style-type: none"> Adherence to professional standards, ethics, and innovative practices Harmonization 	<ul style="list-style-type: none"> Adherence to professional standards, ethics, and innovative practices Quality/standards upheld

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No.	Stakeholder	Opportunities and practices	Challenges	Proposed Action	Interest/Expectations
9	Alumni	<ul style="list-style-type: none"> Feedback on relevance and quality of programmes Fund raising Industrial linkage Ambassadorial role 	<ul style="list-style-type: none"> Multiplicity Locating, mobilizing, and involving alumni 	<ul style="list-style-type: none"> Guided flexibility Database of alumni regularly updated Organizing convocation Inviting alumni on career days Fund raising Network collaboration 	<ul style="list-style-type: none"> A good networking and collaboration for SUA development
10	Agricultural Processors and Industries	<ul style="list-style-type: none"> Employment of graduates Use of SUA technologies and experts Collaboration in programmes development 	<ul style="list-style-type: none"> Linkages with industries/Agro industries Frequent changes in industry dynamics 	<ul style="list-style-type: none"> Promote linkages with industries Develop flexibility(guided) Life-long learning (reskilling) 	<ul style="list-style-type: none"> Trust and confident graduates Competent graduates with requisite skills and attitude Ethical graduates Accurate, transparent, timely, and reliable information
11.	Financial Institutions	<ul style="list-style-type: none"> Funds and financial transactions Employment of graduates Loan facilities 	<ul style="list-style-type: none"> High interest and transactions costs 	<ul style="list-style-type: none"> Strengthen workplace savings and credit cooperatives Create awareness on wise use of credits Engage with financial institutions Transparency Clarity on costs 	<ul style="list-style-type: none"> A good relationship A good leadership Quality graduates Access opportunity for loan facilities for institutional development intervention Encouraged bank funds and financial transactions Funding long term projects

Source: SUACSP handbook (2021-26)

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2.4. CAPITAL STRUCTURE AND TREASURY POLICIES

2.4.1. The Capital Structure of the University

The University capital structure comprises debt and equity where during the year under review had a debt-to-equity ratio of approximately 0.5. The recommended debt to equity ratio is between "0.4 to 1" indicating a favourable position. Further, the University had total assets of TZS 142.15 billion (2024: TZS 142.29 billion) in comparison to the total debts of TZS 51.96 billion (2024: TZS 48.04 billion); and equity of TZS 90.20 billion (2024: TZS 94.25 billion). The proportion of debt and equity over assets was 34% to 66% respectively.

2.4.2. 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).

2.4.3. 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 through the University machinery on a 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,



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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.

2.5. CASH FLOWS

2.5.1. 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.

2.5.2. Cashflows from Operating Activities

Over the past five years, the Net Cashflows from operating activities have increased significantly from TZS (135.65) million in 2020/21 to TZS 2.04 billion in 2024/25. The significant increase indicates that the University has improved its cashflows and controls in management of funds.

2.5.3. Cashflows from Investing Activities

Over the past years the total cashflows from investing activities have increased from TZS 3.15 billion in 2020/21 to TZS 13.80 billion in 2024/25. The increase is attributable to the focus of the University in expansion of investment activities as per CPS 2021-2026.

2.5.3.1. The utilization of funds for HEET project

The Sokoine University of Agriculture has been allocated USD 32 Million equivalent to TZS 73.6 billion to implement HEET project for the period of five years (2021-2026). This is the third (3rd) year of the project lifetime. Generally, implementation of HEET budget is in line with the University Strategic Investment Plan (USIP) and the University Strategic Plan. The implementation also considers the Five years Development Plan (FYDP), Sustainable Development Goals and Ruling Party Manifesto. In compliance with Grant Agreement and Project Appraisal Document (PAD), SUA have constituted a Project Implementation team, Project Steering Committee and Project Monitoring and Lesson Learned Committee (MELL) so as to spearhead the implementation process of the Project. Furthermore, various teams and units within the University continued implementing activities meant to ensure that the University does not miss the targets indicated in the USIP and the SUACSP (2021-26).

2.6. LIQUIDITY

2.6.1. Ability to fund the current and future operations

During the year under review, the University had total current assets of TZS 53.75 billion (2024: TZS 56.51 billion) and current liabilities of TZS 51.79 billion (2024: TZS 47.87 billion). Further, over the past five years the total current assets have increased from TZS 40.37 billion in 2020/21 to TZS 53.75 billion in financial year 2024/25 while the current liabilities have increased from TZS 31.45 billion in 2020/21 to TZS 51.79 billion in 2024/25. Furthermore, over the past five years, the current quick and cash ratios are at the average rate of 1.2:1 and 0.6:1 respectively indicating a favourable ability of the current assets to cover the current liabilities over time.

2.6.2. 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.

2.6.3. 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 more funding to expand its operations.

2.7. KEY PERFORMANCE INDICATORS (KPIs)

The overall goal of the 5th SUACSP is to enable SUA to become a reputable world-class University that contributes and is 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. 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 83% against the targeted plan.

The variance of 17% 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.

2.7.1. 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.

2.7.2. 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.

2.7.3. Adjusted Information from the Financial Statements as part of the KPIs

During the year under review there was 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 the implementation of these activities in the subsequent year of 2024/25.

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2.7.4. 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.

Table 10: Measurement of performance as per documented Key Performance Indicators (KPIs) during the year 2024/25

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
1. Improve health services, prevent, treat and control HIV/AIDS, non-communicable diseases and other public health emergencies	Number of awareness campaigns conducted	Determine the documented number of times that the campaigns were conducted	Two awareness campaign on HIV/AIDS was conducted during first year orientation programs	100%
	Number of staff and students supported with treatment and allowance	Determine the documented number of staff and students supported with treatment and allowance	Identified staff and students living with HIV/AIDS supported accordingly	100%
	Number of staff and students oriented on health living	Determine the documented number of staff and students oriented on health living	University through SUA Hospital and Dean of Students Office attended 822 clients on various issues like conducting capacity building among SUA students on Reproductive Health Orientation to management team on health living was conducted.	82%
	Number of staff and students screened and treated	Determine the documented number of staff and students screened and treated	2,197 SUA clients screened for communicable diseases.	73%
	Number of staff and students treated with NCDs	Determine the documented number of staff and students treated with NCDs	One thousand and eighty-one (1081) patients were treated among them 4 students were taken to CCBRT Hospital for assistance of prosthetic legs and 356 staff and students treated. Also, 627 staff and 94 students Tested and given awareness on Hypertension and Diabetes at EMC & SMC in March and April 2025.	60%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Number of awareness campaigns conducted	Determine the number of awareness campaigns conducted	Two awareness campaigns was conducted during first year orientation week and VC cup Bonanza on communicable diseases and about 114 students and staff attended. And also, guidance and counselling to 1,609 students on HIV/AIDS and on other various issues like pregnant and breast feeding to female student, family planning issues. Also, 690 staff and students have been screened for Communicable diseases.	100%
	Number of staff and students with mental disorders screened	Determine the number of staff and students with mental disorders screened	Five clients with mental disorders screened and supported	100%
	Number of awareness campaign on public health emergencies conducted	Determine the number of awareness campaign on public health emergencies conducted	Two awareness campaigns were conducted to staff and students on policies, practices and support on community good health and wellbeing. Also, Hand washing emphasized; cleaning equipment-water and soap positioned at the DFEE, DEC, DFEW Departments entrance.	100%
Sub -Total				89%
2. Implement National Anti-Corruption Strategy	Percentage of staff and students sensitized	Determine the percentage of staff and students sensitized	A total of 4,357 staff and students sensitized on integrity and corruption, where by 181 students from SUA, Muslim University (MUM), Mzumbe University (MU), Jordan University and pupils from Malati Secondary School participated in awareness training conducted on 03 May 2025 at Edward Moringe Campus at SUA, 110 staff participated in awareness training in two sessions of NACSAP IV 2023-30 awareness raising trainings, the first was conducted on 5th and 9th September 2024 and the second was conducted on 16th November 2024 (it involved SUA students' class representatives (CRs). A total of 303 class representatives (CRs) participated.	75%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			<p>From this awareness meeting, CRs for respective classes shared the training materials electronically through their WhatsApp groups to a total of 2800 students who are enrolled in 22 undergraduate degree programs. One session to the representatives overseeing integrity issues at SUA from College, Schools, Departments and units. A total of 17 representatives participated. The second session a total of 26 SUA Records staff from various offices at Edward Moringe and Solomon Mahlangu Campuses, participated.</p> <p>Awareness raising meeting to SUA-Anticorruption Union (SUAACU) was conducted On 27 July 2024 and 7 December 2024 whereby a total of 127 members of SUAACU participated.</p> <p>Through SUAACU an online discussion meeting were organized using Zoom tool and a discussion was held on strategies for combating corruption in Tanzania. These online meeting was participated by a total of 90 people from inside and outside Tanzania and was conducted in Kiswahili. A non-governmental organization called Anticorruption Voice Foundation also participated. This online meeting was held on 28 September 2024, 15 March 2025 and 22 March 2025.</p> <p>Also on 20/2/2025 to 27/2/2025 SUAACU in collaboration with Ethics Secretariat Eastern Zone reached out 16 primary and secondary schools in Morogoro Municipality (19 primary schools, and 6 secondary schools) and mobilized the to form ethics clubs in their schools. 11 clubs were formed of which 7 were at primary school level, and 4 at secondary</p>	

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			<p>school level. A total of 184 members were registered in the clubs at primary school level, of which 86 were male and 98 were female. At secondary school level, a total of 119 members were registered, of which 48 were male and 71 were female.</p> <p>On 20/2/2025 to 27/2/2025 SUAACU in collaboration with Ethics Secretariat Eastern Zone reached out 16 primary and secondary schools in Morogoro Municipality (19 primary schools, and 6 secondary schools) and mobilized the to form ethics clubs in their schools. 11 clubs were formed of which 7 were at primary school level, and 4 at secondary school level. A total of 184 members were registered in the clubs at primary school level, of which 86 were male and 98 were female. At secondary school level, a total of 119 members were registered, of which 48 were male and 71 were female.</p>	
	Number of trainings conducted	Determine the documented number of trainings conducted	<p>Integrity committee for quarter one, two, three and four were conducted as planned.</p> <p>New members of SUA integrity committee appointed and met.</p>	75%
Sub -Total				89%
3. Increase student's enrolment and improve quality of graduates	Number of graduate cluster tracer studies conducted	Determine the documented number of graduate cluster tracer studies conducted	The University through HEET project has succeeded to conduct one tracer study to some of graduate students from different clusters and the report prepared and submitted to Management.	100%
	Number of Students' Cluster Exit survey	Determine the documented number of Students' Cluster Exit survey	Exit survey has been conducted on July 2024 for undergraduate students to evaluate University activities performance. The University received several feedbacks from previous students to improve the way of teaching.	50%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			More emphasis was on Hands on experience.	
	Percentage of programmes curricula reviewed and harmonized	Determine the percentage of programmes curricula reviewed and harmonized against target	The university has successfully acquired the approval of the Tanzania Universities Commission (TCU) a total of 62 programmes curricula out of the 109 curricula submitted for approval to implement the 2024/2025 academic year. In addition, among those programmes curricula.	73%
	Number of course calendars	Determine the percentage of course calendars against target	Teaching schedules for Non degree and degree programmes for odd and even semesters prepared	100%
	Number of University examination sessions	Determine the number of university examination sessions against target	The university undergraduate and postgraduate examinations for even (2,4,6,8,10) and odd (1,3,5,7,9) semester were conducted as scheduled and marked.	100%
	Number of engaged external examiners	Determine Number of engaged external examiners against target	Thirty-two (32) external examiner and 60 part time lectures have been engaged.	100%
	FPT/TP reports	Establish the FPT/TP reports against target	Field practical trainings for cluster III, cluster I and cluster II were conducted as scheduled and about 10,670 students trained. Also, Wildlife Student Association supported and held a three-day practical tour in Mikumi National Park in Dec 2024 and In-campus field practical training was conducted for all first years Engineering students.	100%
	Number of graduations conducted	Establish the number of graduations conducted against target	The University in the academic year 2024/25 has successfully conducted the 44 th and 45 th graduations which were held on 17 October 2024 and 22 May 2025 at the Edward Moringe Campus Grounds where a total of 3,855 graduates (2,145 males and 1,710 females) passed and were eligible to be awarded various degrees. In addition, the graduates were	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			awarded various degrees including PhD, Master's Degrees, Degrees, Diploma and Certificates.	
	Competitive and flexible postgraduate structure fees	Establish if the review was done or not	Not yet done	0%
	Collaboration strategy	Determine if there is a documented strategy against target	The taskforce has been formed for development of university Industry Business Strategy and also, training on Ideation and Business Boot camp SUA Innovation Hub in collaboration with Innovate Ventures conducted the training on Ideation to 51 students and Business boot camp to 15 students.	0%
	Future jobs and employment opportunities mapped	Determine where the target was incorporated in the curricular review or not	Future jobs mapped and considered in the curricula review	75%
	<ul style="list-style-type: none"> • Number of trainings • Percentage of the budget allocated 	The average percentage of percentage of trainings against target and the percentage of budget allocated against target	University continues to Strengthen Quality Assurance Unit	100%
	Number of quality assurance assessments	Determine the number of quality assurance assessments against target	Conducted audit study at DPRTC and ICE from 14 to 22 August, 2024 to examine SUA CSP implementation at unit level; assessment on quality conducts of Nane-nane exhibition 2024 held in Morogoro and also, Quality audit of outreach and consultancy activities has been completed.	100%
	Number of capacity needs assessment	Determine the requirement the number of responses for capacity needs assessment against the target	Questionnaire have been developed to 210 non-academic staff gather information about their current capacity and gaps in their relevant knowledge and skills across the University.	90%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			awarded various degrees including PhD, Master's Degrees, Degrees, Diploma and Certificates.	
	Competitive and flexible postgraduate fees structure	Establish if the review was done or not	Not yet done	0%
	Collaboration strategy	Determine if there is a documented strategy against target	The taskforce has been formed for development of university Industry Business Strategy and also, training on Ideation and Business Boot camp SUA Innovation Hub in collaboration with Innovate Ventures conducted the training on Ideation to 51 students and Business boot camp to 15 students.	0%
	Future jobs and employment opportunities mapped	Determine where the target was incorporated in the curricular review or not	Future jobs mapped and considered in the curricula review	75%
	<ul style="list-style-type: none"> Number of trainings Percentage of the budget allocated 	The average percentage of percentage of trainings against target and the percentage of budget allocated against target	University continues to Strengthen Quality Assurance Unit	100%
	Number of quality assurance assessments	Determine the number of quality assurance assessments against target	Conducted audit study at DPRTC and ICE from 14 to 22 August, 2024 to examine SUA CSP implementation at unit level; assessment on quality conducts of Nane-nane exhibition 2024 held in Morogoro and also, Quality audit of outreach and consultancy activities has been completed.	100%
	Number of capacity needs assessment	Determine the requirement the number of responses for capacity needs assessment against the target	Questionnaire have been developed to 210 non-academic staff gather information about their current capacity and gaps in their relevant knowledge and skills across the University.	90%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Number of Strategic partners and certificate bodies	Determine the number of Strategic partners and certificate bodies against target	Initial measures have been taken between SUA and standards/certification bodies or authorities such as TBS and TCU to ensure that all programmes are certified.	30%
	ISO 21001:2018 Certificate(s)	ISO 21001:2018 Certificate(s) obtained	Preliminaries made for development and operationalization of framework towards attaining ISO 21001:2018 for the identified core activities.	40%
	Number of ISO/IEC accredited laboratories	Number of ISO/IEC accredited laboratories	Awareness creation on laboratories accreditation to the SUA management and technologists was conducted at council chamber EMC, Morogoro on 20-21 May 2025	45%
	Number of teaching/learning approaches	Number of teaching/learning approaches	The university under HEET project has prepared a book called Innovative Pedagogies and Assessment Guidelines which are in the final stages of completion. In addition, this guide is designed to assist educators in using modern teaching and evaluation methods. Also, UTLIP for academic staff held on April 5 to 13, 2025 on improved competency in research, grant winning proposals and quality assurance matters at MPC as well as UTLIP for Quality Assurance Chairpersons Conducted on April 22 to 23 2025 at SUA-EMC (ICE), focusing on capacity building to Quality Assurance Chairperson on quality assurance matters across the university on innovative teaching and learning.	65%
	Percentage of courses deployed online and digital technologies	Percentage of courses deployed online and digital technologies	Improvement of SUA Website by; <ul style="list-style-type: none"> • Formatting the server with Ubuntu operating server 22.04 • Installing database utilities • Installing webserver and security utilities • Backup and restore all the data • Hardening server security features Receiving Multimedia Studio equipment for preparation of	90%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			Online and distance learning programme through renovating Multimedia studio room located at Dr. Samia Suluhu Hassan Teaching Complex by: <ul style="list-style-type: none"> • Installing sound proof material • Ceiling of window and door • Installation studio equipment • Testing of Multimedia Studio Equipment • Inside Door and Window locked by bricks and introducing correct outlet Door. 	
	Number of undergraduate students	Number of undergraduate students	The university has successfully enrolled first year undergraduate students for the new academic year 2024/25 for all three campuses with a total number of undergraduate students 5,505 (3,328 male and 2,177 female), Diploma students 98 (53 male and 45 female), Certificate students 69 (44 male and 25 female) which makes a total number of undergraduate students (Degrees, Diploma and Certificates) to be 15,282 students (9,232 male and 6,050 female).	90%
	Number of postgraduate students	Number of postgraduate students	The university has successfully enrolled first year postgraduate students for the new academic year 2024/25 with a total of 252 students (150 male and 102 female) makes a total number of postgraduate students to be 1,081 students (691 male and 390 female).	98%
	Life-long learning framework	Life-long learning framework	Not yet done	0%
	Percentage of programmes run	Percentage of programmes run	Study programs for the Bachelor's and Master's degrees were held as scheduled and essential teaching materials for teaching and practical were procured	95%
Sub -Total				71%
4. Increase the volume and quality of research,	Reviewed research policy, regulations and guidelines	Reviewed research policy, regulations and guidelines	The research policy has been developed, presented and approved by Senate committee. Also, reviewed ethical clearance	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
publications and innovation			for students and research; Coordinating Research associate application and activities; To make all SUA based journal available online; Fixing and maintaining RPDS System often and Development of research agenda in progress.	
	Number of newly funded research programmes	Number of newly funded research programmes	Not yet done	0%
	Number of newly funded research projects	Number of newly funded research projects	The University received new forty-one (41) research projects. These projects are funded by the Tanzania Science and Technology Commission (COSTECH), LED Corporation, International Development Research Center (IDRC) in Canada, International Animal Health Organization in France (CEVA SANTE Animale), University of Rakuno Gakuen of Japan, International Center for Insect Physics and Ecology (ICIPE) Headquartered in Nairobi, Kenya. Also, University assisted 2 young junior researchers to request scholarships to pursue MSc studies in China where they will be conducting MSc Research as a requirement for MSc award and one Assistant Research Fellow has been assisted to apply for doctoral scholarship to pursue PhD in Zoology at Comenius University of Bratislava and Slovak Academy of Science (SAV) under the Slovak Government.	103%
	Operationalization of on-going funded research projects	Operationalization of on-going funded research projects	The University has 155 ongoing projects. These projects are funded by the Tanzania Science and Technology Commission (COSTECH), LED Corporation, International Development Research Center (IDRC) in Canada, International Animal Health Organization in France (CEVA SANTE Animale), University of Rakuno Gakuen of Japan,	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			International Center for Insect Physics and Ecology (ICIPE) Headquartered in Nairobi, Kenya.	
	Number of Professorial Research Chairs	Number of Professorial Research Chairs	The University has successfully launched the JICA (JICA Research Chair), the launch took place on 18 February 2025. In addition, the launch of this Kigoda is a special Japanese government's plan to share Japanese economic development experiences with partner countries like Tanzania. This mandate will provide an opportunity for policy makers, researchers, and academics to learn from the history of Japan's development, especially in the irrigation sector.	100%
	Guidelines for operationalization of Research and Innovations Hub	Guidelines for operationalization of Research and Innovations Hub	The taskforce has been formed, inception report developed and now are in data collection to add input on the draft. Also, three (3) students and one (1) staff participated in innovation boot camp at Serena Hotel Dar es salaam from 2 to 6 December 2024.	40%
	Number of papers presented	Number of papers presented	Twenty-seven (27) papers have been presented in National and International scientific conferences and thirty-three (33) researchers attended and the university supported students to participate annual organized scientific conference.	27%
	Number of journal papers	Number of journal papers	Three hundred and forty-three (343) papers have been published in national and international journals and on hundred and fifteen (115) manuscripts have been prepared by academic staff and submitted to peer reviewed journals for publication. consideration; Payment of Editors and staff involved in the production of TAJAS and TAJAS subscription fees done.	76%
	University ranking	University ranking	According to the results released in January 2025, Sokoine University of Agriculture is ranked 2,796 in	0%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			<p>worldwide.</p> <p>Sokoine University of Agriculture has maintained Excellence in research where for the period ending in January 2025, SUA ranked first in citations on Webometrics website, among Tanzanian Universities with a total of 194,051 citations.</p> <p>Sensitization for newly employed members of academic staff at SUA to Join Google Scholar and Research Gate were done. as follows</p> <p>i. A total of 563 SUA Staff joined Google Scholar. Four (4) staff Joined Google Scholar in this quarter making a total of 567 joined in the Google Scholar Citation Index.</p> <p>ii. A total of 1219 of SUA staff joined the Research Gate whereby 16 new staff have joined this quarter making a total 1235 SUA staff joined the Research Gate.</p> <p>Sokoine University of Agriculture (SUA) aims to enhance its global academic visibility and competitiveness. It was recommended that SUA's formal participation in the Times Higher Education (THE) World University Rankings (WUR), a globally respected framework for evaluating institutions across teaching, research and consultancy. SUA has initiated several preparatory steps, including formation of a transition team to map data needed and stakeholder engagements.</p> <p>Expected Financial Gains</p> <p>I. Attract international research grants, donor funding and revenue-generating partnerships</p>	

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			ii. Increase international student enrolment, generating additional tuition revenue. iii. Strengthen SUA's position for competitive funding and government support.	
	Number of upgraded laboratories	Number of upgraded laboratories	Three labs recognized for accreditation and gap analysis conducted; Chemicals and modern lab equipment procured in all 77 SUA laboratories.	20%
	Procured research and training assets in place	Procured research and training assets in place	The university succeeded to procure various materials and assets for research activities and in use.	100%
	Number of books published	Number of books published	On 13 December 2024 the university held launch of two books written by academicians from the College of Social Sciences and Humanities collaborating with other researchers from outside the country funded by RECODA project. The books are Rural initiative for participatory agricultural transformation and development and writing effectively: a guide to academic writing for colleges and universities. Also, one book chapter have been published in peer reviewed journals.	100%
	Number of best practices	Number of best practices	The collaboration with various industries and other organization has imparted practical oriented skills to students through internship program and other programs. The organizations include:- 1. START HUB Africa and Innovative Ventures to support students Innovation and Creativity (Conducted idea thorn workshop to students and about 17 students participated); 2. BAKHERSA group of company for Technology development and Innovation and 3. Sugar Board for Technology. 4. Collaboration with UNDP and Westwelle to conduct University	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			Roadshow Event in order to inspire creativity and Innovation	
Sub -Total				67%
5. Enhance Outreach, Publicity, Linkages and Partnerships	University-wide Outreach Committee (UWOC) operational	University-wide Outreach Committee (UWOC) operational	University wide Outreach Meetings for 1st, 2nd,3rd and 4th quarters conducted as planned	100%
	Number of training/brainstorming sessions conducted among the UWOC members	Number of training/brainstorming sessions conducted among the UWOC members	Innovative mechanism of coordinating outreach activities identified by the University-wide Outreach Committee members through a one-day workshop	
	Database	Database		
	Number of Outreach service beneficiaries	Number of Outreach service beneficiaries	The university through various units (Colleges, Directorates, Schools, Institutes, and Departments), continued to offer outreach services including capacity building through training, advisory services, and knowledge dissemination. During this period, a total of 1,584,136 stakeholders have been reached by various extension services, the stakeholders are farmers, breeders, extension officers, researchers and workers from the government and private organizations. In addition, 475,381 stakeholders were reached directly by extension services. Also, preparation of the ICE-SUA Newsletter is at final stage. The collection of content has been completed. The Institute is currently reviewing the collected content.	79%
	Guidelines for documentation, validation and packaging of SUA research output	Guidelines for documentation, validation and packaging of SUA research output	Guidelines for documentation, validation and packaging of SUA research output developed and operational	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Marketing and publicity improved and level	Marketing and publicity improved and level	Marketing and publicity level improved by continuing airing different SUA activities through SUA Radio, social media and Online Television, live broadcast at Nanenane exhibition through YouTube channel and reached 37,453 viewers. Also, about 2,736 digital and printed information sent on SUA social media and 750 sent on other social media. During the reporting period SUA social media followers has been increased by 3,258 which makes a total of 48,407 followers. Also, a total of 455, 526 beneficiaries (6639 face to face, 439 998 online, 16,889 through Nanenane exhibitions), 33% being female accessed SUA services (trainings and other community services). The beneficiaries were farmers, Agricultural Extension Officers, Researchers, Secondary school students, SUA staff and students, Government and NGO staff; Preparation of ICE-SUA Newsletter has been completed. Also, under department level continue to update their website. High quality materials and photos have been posted in various social media.	100%
	Number of Policy engagement and dialogues accomplished	Number of Policy engagement and dialogues accomplished	Not yet done	0%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	CSR policy and guidelines in place and operational	CSR policy and guidelines in place and operational	<p>i. The taskforce is still working on the policy. However, the university continues to service the - societies around the university.</p> <p>ii. In this reporting period the university has successfully donated 12,400 fruit seedlings to the Rombo, Morogoro, Dar es Salaam, Dodoma and Sengerema- Mwanza.</p> <p>iii. The university made a small renovation by painting the roof to SUA Primary School. In addition, the university provided soil testing services to three farmers in Morogoro, Dodoma and Dar es Salaam areas.</p> <p>iv. The university through the Directorate of Human Resources and Administration commemorate the public service week on 22 June 2025 by visiting the children's ward at the Morogoro Regional Referral Hospital and providing some requirements including clothing, soap, pampers, basins, nets, socks, kanga, oil, baby milk, baby shawl, wipes etc.</p>	60%
	Number of new strategic partners	Number of new strategic partners	The University has built new partnership with four institutions (German Institute of Development Studies - IDOS, AKM Glitters, Sebastian Kolowa Training Institute and Equity Bank) and prepared a partnership agreement (MOUS). IDOS is an institution that specializes in research and policy advice at the international level; and AKM Glitters is an institution that specializes in the sale of Kroila chicken chicks and chicken feed. In addition, among those MOUS, three MOUS ("IDOS", Equity Bank and Sebastian Kolowa Institute) have been signed.	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Number of attachments, internships, exchange programmes	Number of attachments, internships, exchange programmes	The university has succeeded to build new international attachments with four German Institute of Development Studies - Idos, AKM Glitters, Sebastian Kolowa Training Institute and Equity Bank) and prepare a partnership agreement (MOUS). Idos is an institution that specializes in research and policy advice at the international level; and AKM Glitters is an institution that specializes in the sale of chicken chicks type Kuroiler and poultry food. In addition, among those MOUs, three MOUs ("Idos", Equity Bank and Sebastian Kolowa) have been signed.	100%
	Alumni engagement framework	Alumni engagement framework	Alumni engagement framework not yet prepared. However, a template for registration was prepared and shared for members to register and also, a total number of 55 CEO alumni attended the CEO Home coming week of the Sokoine University of Agriculture in 2024; The convocation annual general meeting conducted; Election of the all five office bearers conducted; Newsletter produced and distributed in soft and hardcopies; Coordination of class prize giving to best students (Class of 1992).	0%
	Number of students' professionals' associations strengthened	Number of students' professionals' associations strengthened	Universal format to all SUASO Affiliations was approved to all students' professional associations in order to register the stronger ones.	0%
Sub -Total				70%
6. Enhance financial mobilization, management and sustainability	Financial resource mobilization strategy developed	Financial resource mobilization strategy developed	The university has prepared a Resource Mobilization Strategy. The strategy has already started to be implemented where some of the things implemented include, review of Investment Policy.	100%
	Number of Public-Private-Partnership developed	Number of Public-Private-Partnership developed	Not yet done. However, procurement process to engage private investors on construction	0%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			of business kiosks at Solomon Mahlangu campus.	
	IPED facility established and made operational	IPED facility established and made operational	Not yet done	0%
	Number of bankable projects funded	Number of bankable projects funded	Not yet done	0%
	Percentage of internally generated funds to SUA annual budget increased	Percentage of internally generated funds to SUA annual budget increased	University through its internal revenue has contributed twenty five percent of its total budget for the financial year 2024/25	25%
	Number of new innovative income generation ideas	Number of new innovative income generation ideas	University has identified 9 business ideas of which the business proposals for 4 ideas has been developed in the areas of commercial farm expansion, livestock feed manufacturing, brick laying and fruit processing project.	90%
	Percentage of electronic transactions	Percentage of electronic transactions	New procurement system (NeST) is in operation and all payments are being made online through MUSE; NHIF system and SR2 linked with ESB system. Also, Update SR2 system -Activity to be Done; Aging analysis Report; Student Finance Report; Non student Finance Report; Overall Collection Report; Update in Probation Module; Integration of SR2 with GOTHOMIS to enable viewing of student health contributions collected; Plan to implement updates for probation billing to ensure all subjects billed to students under probation are accurately recorded.	100%
Sub -Total				50%
7. Improve teaching and learning environment	Reviewed and operationalized Master Plan	Reviewed and operationalized Master Plan	Process to Change category of Land use of Mafiga Farm No 5 from Pasture and Agriculture to Institutional Purposes is on Progress; Procedure for obtaining title deed for SMC are on progress; follow up title deed for XNBC to Assistant Land Commissioner office is on progress; Building wall 343M on Plot no 99 and Plot no 132 Boundary at Bunju and Mbweni is	25%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			on progress. Also, university through Mizengo Pinda Campus has prepared a land use plan awaiting for disbursement of funds for the preparation of the Master plan.	
	Number of new seats in teaching venues	Number of new seats in teaching venues	No new seats increased so far. However, the university through HEET project signed a Contract on 29 November 2024 with TIL Construction Co. LTD at Mizengo Pinda campus for the construction of one academic block and one student hostel. Also, the university signed contracts with China Jiangxi Corporation for International economic and Technical Cooperation and WCEC LIMITED. on November 14, 2024 for Morogoro Campus for construction of two academic buildings, one student hostel and rehabilitation of existing infrastructure. So far all contractors are in the construction area and implementation is at various stages.	30%
	Additional space	Additional space	The university through HEET project signed a Contract with Shandong Hi-speed Dejian Group Co. Ltd. on November 14, 2024 for Morogoro Campus for construction of two laboratories and also the construction of One Health SACIDS Biomedical Laboratory Building at EMC-Phase 1 So far all contractors are in the construction area and implementation is at various stages.	30%
	Km of internal roads upgraded to tarmac level, km of rough road maintained	Km of internal roads upgraded to tarmac level, km of rough road maintained	The university has allocated fund for the rehabilitation of the internal road around staff houses and by now the plan for implementation is underway. Also, the university has maintained 2.5 km of forest road by filling corrugation/pits, slashing grasses and unblocking drainage system.	25%
	Number of staff houses constructed	Number of staff houses constructed	New Staff house not yet constructed, However, the design	0%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Percentage of serviceable buildings	Percentage of serviceable buildings	<p>of houses for Principal and Deputies Principals at MPCC and rest house at MPCC (Contractor and Suppliers DEBT) is in the stage of preparation of design and bill of quantities.</p> <p>Rehabilitation of existing infrastructure at EMC under HEET project (Lot III) at Forestry Building & Multipurpose Lecture Theatres 1-8, Administration Block, School of Engineering and Technology, Department of Animal Science and Aquaculture, EXT Classrooms 02 & 03, Soil water building and Horticulture Classrooms 1 are on progress.</p> <p>Major rehabilitation for 10 staff houses including Kanisa Road Building where Tiles works, Roofing work, kitchen cabinet at the kitchen Electrical Installation, painting works, windows repair, fixing gypsum board and Building Chain link Fence completed; rehabilitation of House No. KDDD-19 and IL 6 A&B are underway.</p> <p>Minor rehabilitation of 26 staff houses at Solomon Mahlangu Campus and Edward Moringe Campus and regular maintenance and repair of various Students Hostel. Rehabilitation of Hostel number one at Edward Moringe Campus where the fixing wall tiles, building wall of laundry, terrazzo works at washing sinks, repair cabinets, remove old mosquito goes and fix new one, fixing New Mortice lock, demolish old wc, fixing new one and remove old rover flame and glass completed.</p> <p>Improvement of infrastructures at SUA's premises at Mwalimu. Nyerere grounds: fence, pathway paving, water well, drip irrigation</p>	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			<p>system, food parlour (Procurement processes for phase one (fence and pavement construction) underway. Tender evaluation for material supply has been completed, Tender evaluation for engagement of local fundi has been completed).</p> <p>Rehabilitation of CSSH building at Kihonda area materials for variation works received;</p> <p>Rehabilitation ICE building all remaining building materials procured, hired labour corticate are on progress for payment;</p> <p>Rehabilitation of Piggery House - Painting works and Electrical works Done, Floor Repair, Nipple Maintenance, Fixing galvanized wire is on progress; Servicing Network problem where by RAT cut the fibre at Crop department;</p> <p>Rehabilitation of Lecture Halls, Office and other teaching facilities; SUA Model Training Farm (incl. construction of irrigation structures, packhouse, storage room, green/screen houses improved; Purchase of 40 rotating fans at Horticulture and Farm classrooms;</p> <p>Purchase and fixing of 16 grills in four classrooms at SMC and maintenance of 10 staff tables at EMC.</p>	

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Percentage of maintained plants and equipment	Percentage of maintained plants and equipment	The university continue to rehabilitate and maintain plants and equipment by Serviced laimet sawmill, two tractors (SU 21997 and SU 11953). Also, farm equipment were rehabilitated and maintained including: water pump, pick up bailer, tractors, chaff cutter, lawn mower, hay mower and tipping trailer.	85%
	Number of power backups	Number of power backups	The university has continued to improve and increase access to electricity in the Animal Medicine and Health Sciences in the campus by buying a 200 kVA generator, equivalent to 160 kilowatts.	25%
	Percentage of water supply	Percentage of water supply	University continues to maintain existing water sources. However, the installation of water pump and establishing water distribution system is done. University through Mizengo Pinda campus has installed water and electricity reading meters in all staff houses and currently are paying for their electricity bills.	100%
	Number of security systems	Number of security systems	Firearms Rental Charges was paid and Firearm cleaning kit procured.	100%
	Number of new initiatives	Number of new initiatives	Various office materials and equipment purchased like ream paper, cartridge, cameras e.t.c University through Mizengo Pinda Campus facilitated servicing of Fifty-One (51) fire extinguishers (38 Carbon Dioxide Gas -CO ₂ and 13 Portable Fire extinguishers) and they have been installed in Campus buildings (Administration, Classrooms, Hostels and Staff Houses.	100%
	Percentage of ICT enabled administration, teaching, research and learning infrastructure	Percentage of ICT enabled administration, teaching, research and learning infrastructure	Network Infrastructure improvement consultant (UCC) conducted feasibility study to identify places to install Power Backup. University makes payments for Internet bandwidth 1,000Mbps.	100%

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Number of management information systems harmonized and integrated	Number of management information systems harmonized and integrated	Management information systems harmonized and integrated	100%
	Percentage increase in tree planted	Percentage increase in tree planted	The university has successfully prepared a total of 211,895 tree seedlings, of which 59,444 seedlings were planted in SUATF Olmotonyi nursery (31,666 pinus patula, 12,770 Cupressus lusitanica, 8,390 Grevillea robusta and 6,624 Eucalyptus, maidenii), 150,000 seedlings were planted in Ifinga-Madaba nursery (100,000 Pinus tecunumanii and 50,000 Pinus caribea) and 2,451 seedlings were planted in the Bondwa area on National Tree Day which took place on 21 March 2025.	36%
	Percentage acquired relevant library materials.	Percentage acquired relevant library materials.	The library collected and uploaded a total of 160 publications written by academics and made the number of publications in the publication gallery reach 5,765. In addition, there are 27 publications were uploaded in the Farmer's publication gallery, making the number of publications in that gallery reach 875, 79 publications were uploaded in the gallery about climate change and making the number of publications in that gallery reach 506.	100%
	Diagnostics and treatment facility	Diagnostics and treatment facility	Preventive and curative maintenance of medical equipment was conducted; Drugs and other medical consumables procured and also MPC Dispensary Laboratory has been installed with several machines namely; Urine analyser, Full blood picture Machine, Microscope, Semi-Automated Chemistry Machine, and Sterilizer Autoclave Machine.	100%
Sub -Total				71%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
8. Improve Management and Institutional Governance	Formalization of documents and operationalization of the Units	Formalization of documents and operationalization of the Units	Leadership Scheme of Service has been submitted to UTUMISHI for approval. Prospective Leaders' names for Administrative Directorates has been submitted to Authorities for Vetting.	100%
	Approved human resource policy	Approved human resource policy	University through Directorate of Human Resource and Administration has fulfilled the following activities; - i. Human resource policy is in place and operational. In strengthening management system, the university among other things introduced online leave application system (Leave Employees' details in HCMIS updating is in progress) ii. A total of 99 staff (40 female and 59 male) has been employed in the 2024/2025 financial year. iii. A task force for the development of the University Succession Plan was formed. The work is in progress in collaboration with Officials from PO-PSM and GG. iv. Permit for employees Promotion and recategorization for 2024-2025 has been handled. A total of 406 employees have been promoted. v. The e-office execution began on April 2025. Training on the usage has been conducted to employees as appropriate. vi. The Public Service Commission conducted HR Audit for the financial year 2023/2024 and the progress report for HR Functions submitted to the Public Service Commission (PSC). vii. Leave allowances paid to eligible employees.	100%
	Number of Staff/trainings conducted	Number of Staff/trainings conducted	i. A total of 245 employees has gone to school (long-term training) in various Universities in and outside the country and also the	99%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			university has continued to cover the costs of the participation of 161 employees in short-term training organized in various parts of the country. ii. Induction Training and vetting conducted to new employees from 21 to 26 July, 2025. iii. The Training Need Assessment Activity is on Progress.	
	Statutory decision-making meetings	Statutory decision-making meetings	Decision making meeting conducted accordingly	100%
	Number of staff assessed	Number of staff assessed	i. A total of 1437 staff assessed through PEPMIS for financial year 2024/25. ii. The PO-PSM conducted an assessment to improve the PEPMIS within the university context. The Workshop was attended by all Public Universities. iii. Employee's performance appraisal or financial year 2024/2025 was completed and submitted through PEPMIS. The University level performance scored 98.6.	97%
	Client Service Charter and standard operating procedures operationalized Staff remunerated	Client Service Charter and standard operating procedures operationalized Staff remunerated	Administrative services including paying all cross cuttings issues and departments operations delivered	100%
	Number of staff motivated and incentivized	Number of staff motivated and incentivized	The university continues to provide incentives to its employees accordingly. Eg. Purchase of staff uniform, payment of on call allowance, payment of extra-duty, provide protective gears and creating a friendly environment for working.	100%
	Archive Policy and Guidelines	Archive Policy and Guidelines	The draft of Archive Policy developed and submitted to the Management. Currently the task force is collecting comments from various stallholders on the draft as requested by the Management.	80%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Sport committee in place and functional	Sport committee in place and functional	The university through the Sports Department continues to raise the participation and motivation of community members in sports and encourage community members to participate in sports to build health. In addition, it organized a Bonanza for sportsmen aged 35 and up (SUA veterans). The bonanza was held in Kilombero District from August 30 to September 1, 2024, SUA Staff members participated in VC'S Cup by October 2024, three Games tutors' participation in SHIMMUTA meeting held in Tanga City, seventeen SUA staff participated in 2024 SHIMMUTA Games, nine SUA Students and two staff members participated in 13th East Africa University Games held at Maseno University Kisumu Kenya. Also, SUA staff members' including staff from Mizengo Pinda Campus participated in closing ceremony of VC'S Cup competitions for the year of 2024; SUA Students participated in TUSA Championship held in Morogoro; two Games tutors participated in SHIMMUTA meeting held in Tanga Region. Also, the activities of maintenance and cleanliness of sports grounds continued.	100%
	Number of internal audit engagement	Number of internal audit engagement	The university through the Internal Audit unit under this period has performed the following tasks: i. Auditing on Human Resource, Internal Generated Funds, High Education for Economic Transformation (HEET) Project, Financial Statements; Procurement process; University Risk Management; REFOREST Programme; Audit of Teaching and examination process; Audit of Governance process; Expenditure (fuel management); Rehabilitation process; Research Project (One Health Approaches to the Trans-	42%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
			boundary Disease Surveillance and Molecular Epidemiology analysis of Brucellosis in Tanzania and Rwanda(BRUSTAR) ii. Compile and coordinate the documents to enhance the process of External Audit; iii. Prepared evaluation of the Implementation of the Annual internal Audit Plan for the Financial year 2023/24; iv. Reviewed staff salary arrears; assisted management in the process of stock verification and stack taking exercise. v. Performing of follow up audit for the previous internal and external audit recommendations; vi. Prepared the first, second and third quarter Audit reports for 2024/25.	
	CSP progress reports	CSP progress reports	The University CSP is operationalized as the university annual budget is prepared based on the CSP. The reports on implementation of CSP and the budget was prepared quarterly and submitted to the Management, university decision making committees, MoEST and to the TR.	100%
	M and E Framework in Place, CSPICC	M and E Framework in Place, CSPICC	Preparation of Monitoring and Evaluation Framework is on progress, CSPICC is operational and supervision of ongoing development projects is conducted regularly	100%
	Risk Register	Risk Register	Risk register developed and is regularly updated and mitigation measures worked out.	100%
Sub -Total				126%
9. Mainstream gender issues	Gender Unit in place	Gender Unit in place	Gender unit is yet to be established; however, SUA has established Gender Desk as per government directives and it is in operational.	0%
	Number of genders mainstreamed programmes	Number of genders mainstreamed programmes	Gender issues mainstreamed in various university activities	100%

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Purpose and Targeted Area	Definition	Calculation Method	Implementation Status	Achievement in %
	Percentage of female students	Percentage of female students	The percentage of female students enrolled reached 38% (the total number of students is 17,897 of which 6,825 are female students and 10,193 are male students) for the 2024/25 academic year as compared to planned percentage (40).	95%
	Strategy of supporting people with special needs in place	Strategy of supporting people with special needs in place	The university through the Higher Education Project for Economic Transform (HEET) continues to review and develop various guidelines including the policy of people with special needs. However, the university continues to improve inclusive learning environment to students. In this reporting period, the university created better environment for students with special needs (visible and invisible disabilities) to get the same education as other students and to ensure that they achieve their educational goals without obstacles. About 16 students received learning devices (Tablets) for academic year 2024/25. Also, through the HEET project four students were taken to CCBRT Hospital for Prosthetic legs tests and they were provided and currently are using it. Also, sixteen (16) students received learning devices (tablets) for academic year 2024/25.	100%
Sub -Total				74%
GRAND TOTAL				78%

Source: SUA CSP Progress Report June 2025

2.8. CORPORATE GOVERNANCE MATTERS

2.8.1. 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

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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 and allied sciences, environmental economics and technology, law, business and economics, human resource and public administration, education, and science and technology, 79% of which are male and 21% 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 11:

Table 11: The areas of expertise and gender of members to the Council for the year 2024/25

SN	Discipline	Gender		Total	Percentage (%)
		Male	Female		
1	Agriculture and Allied Sciences	3	1	4	29
2	Environmental Economics/Technology	2	0	2	14
3	Law	0	1	1	7
4	Business and Economics	0	1	1	7
5	Human Resource & Public Administration	2	0	2	14
6	Education	1	0	1	7
7	Science and technology	3	0	3	21
Total Members		11	3	14	100
Proportion-Male to Female		79%	21%		

Source: Council Members' profiles 2024/25

2.8.2. 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.

2.8.3. 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 2024/25.
- ii. Approving the Annual Procurement Plan for 2024/25.
- iii. Review of the University Master Plan covering a period of 10 years from 2024 to 2034.

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- iv. Review and approval of the Mid Review in Implementation of the 5th Corporate Strategic Plan for 2021/22 to 2025/26;
- v. Review and approval of progress reports for the SUA Community Health Fund.
- vi. Review and approval of Audited Financial Statements for the year 2023/24
- vii. Review and approval of the quarterly CSP progress reports
- viii. Review and approval of students result for the academic year 2023/24.
- ix. Review and approval of the University Risk Register
- x. Review and guidance on tabled integrity and ethical issues
- xi. Discussions of Human Resource matters including assessment of the manning level and recommendations. This also includes approval on recommendations for hiring, firing and promotions.
- xii. Assessment of the current and emerging needs for future development of the University; and
- xiii. 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 12 & 13:

Table 12: List of members of the University Council who served the University for the year 2024/25

S/N	Name	Position	Nationality	Sex	Age	Appointment & Re-appointment date ²	Date for expiry of tenure	Period Served in years	Qualification/Discipline	Appointee's Authority
1.	Mr. Andrew W. Massawe	Chairperson	Tanzanian	M	62	8 May 2025	7 May 2029	1 month	MSc. Information Systems	Appointee of the President of the United Republic of Tanzania
2.	Hon. Justice Mohamed C. Othman	Outgoing-Chairperson	Tanzanian	M	73	9 May 2021	08 May 2025	4	MA. International Relations	Appointee of the President of the United Republic of Tanzania

²The 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	Sex	Age	Appointment & Re-appointment date ²	Date for expiry of tenure	Period Served in years	Qualification/Discipline	Appointee's Authority
3.	Mrs. Dorothy Mwanyika	Vice Chairperson	Tanzanian	F	65	01 July 2022	30 June 2025	3	MSc. Agricultural Economics	Appointee of the Chancellor
4.	Prof. Raphael T. Chibunda	Member	Tanzanian	M	59	24 April 2022	23 April 2027	7	PhD. Environmental Technology	Vice-Chancellor (Ex-Officio)
5.	Prof. Maulid W. Mwatawala	Member	Tanzanian	M	55	29 July 2024	28 July 2028	5	PhD. Applied Entomology	Deputy Vice-Chancellor - Academic (Ex-Officio)
6.	Prof. Amandus P. Muhairwa	Member	Tanzanian	M	59	29 July 2024	28 July 2028	5	PhD Veterinary Medicine	Deputy Vice-Chancellor - Administration & Finance (Ex-Officio)
7.	Dr. Aboud Suleiman Jumbe	Member	Tanzanian	M	51	01 July 2022	30 June 2025	3	PhD Environmental Science	Appointee of the Revolutionary Government of Zanzibar
8.	Prof. James E. Mdoe	Member	Tanzanian	M	61	01 July 2023	30 June 2025	2	PhD Chemistry	Appointees of the Minister responsible for Education, Science & Technology
9.	Mrs. Bahati S. Mgongolwa	Member	Tanzanian	F	54	01 July 2022	30 June 2025	3	Master of Development Economics	Appointees of the Minister responsible for Finance
10.	Mr. Xavier M. Daudi	Member	Tanzanian	M	59	01 July 2022	30 June 2025	3	Masters in Public Administration	Appointed by Minister of President Office Public Service Management & Good Governance
11.	Prof. William A.L. Anangisy	Member	Tanzanian	M	61	01 July 2022	30 June 2025	3	PhD. Education	Elective of the SUA Senate
12.	Mr. Hatibu	Member	Tanzanian	M	24	Ma 2024		1		

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S/N	Name	Position	Nationality	Sex	Age	Appointment & Re-appointment date ²	Date for expiry of tenure	Period Served in years	Qualification/Discipline	Appointee's Authority
	Hamis Kilenga						30, June 2025		Student (Bsc. Applied Agricultural Extension)	Elective of SUA Students Organization (SUASO)
13.	Dr. Kassim R. Mussa	Member	Tanzanian	M	48	July 2023	30 June 2025	2	PhD Hydrology and Water Resource Engineering	Elective of SUA Academician Staff association (SUASA)
14.	Mr. Faraja E. Kamendu	Member	Tanzanian	M	38	27 April 2022	30 June 2025	3	Bachelor of Human Resources Management	Elective of the Researchers, Academician & Alliance Workers Union (RAAWU) - SUA
15.	Mrs. Lunyamadzo M. Gillah	Corporate Counsel & Secretary to Council	Tanzanian	F	55	17 December 2010		13	Master of Laws (LLM)	University Council

Source: Council Members' profiles 2024/25

Table 13: Register of attendance of Council Members in the University Council meetings for the year 2024/25

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		Date 27/9/2024	Date 19/12/2024	Date 28/03/2025	Date 27/06/2025	
1.	Hon. Justice Mohamed C. Othman	P	P	P	P	4
2.	Mrs. Dorothy Mwanyika	P	P	P	P	4
3.	Prof. Raphael T. Chibunda	P	P	P	P	4
4.	Prof. Maulid W. Mwatawala	P	P	P	P	4
5.	Prof Amandus P. Muhairwa	P	P	P	P	4

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S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		Date 27/9/2024	Date 19/12/2024	Date 28/03/2025	Date 27/06/2025	
6.	Mr. Xavier M. Daudi	P	P	P	AP	3
7.	Mrs. Bahati S. Mgongolwa	P	P	APR	P	3
8.	Dr. Aboud S. Jumbe	AP	AP	AP	AP	0
9.	Dr. Kassim R. Mussa	APR	AP	P	P	3
10.	Prof James E. Mdoe	P	P	AP	P	3
11.	Mr. Abdul-fatah A. Ibrahim	P	P	P	NA	3
12.	Mr. Hatibu Hamis Kilenga	NA	NA	NA	P	1
13.	Prof. William A.L. Anangisyie	P	AP	P	AP	2
14.	Mr. Faraja E. Kamendu	P	P	P	P	4
15.	Mrs. Lunyamadzo M. Gillah	P	P	P	P	4

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

2.8.4. 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 on a quarterly basis and as and when necessary, there are significant matters requiring the attention of the Council.

2.8.5. Council Remunerations


The Council expenses which also include statutory payment to key management personnel during the year are as disclosed under Note 33 to the Financial Statements.

2.8.6. 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.

2.8.7. 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



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principles of good Corporate Governance. This is attained through an emphasis of highest standards of corporate governance.

2.8.8. Flexibility towards Change

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

2.8.9. 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.

2.8.10. 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.

2.8.11. 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.

2.8.12. University Council Members' Interests

The University is a public body under the supervision and control of the University Council. During the year 2024/25, none of the members of the University Council had interest or transactions with the University except those reported under note 33 of these financial statements.

2.8.13. Related Party Transactions

All related party transactions and balances are disclosed in note 33 of the financial statements.

2.9. Details of Particular Matters

2.9.1. Progress in Implementation 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 financial year 2022/23.

This notable five-year initiative, 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.

During the year under review, the project had an approved work plan and budget of TZS 23.36 billion and managed to spend a sum of TZS 7.44 billion which is 31.87 percent of the budget. The low usage of funds was attributable to delayed procurement processes.

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;

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- 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.

2.9.2. Entities with Contractual or Other Arrangements

The University has several entities with both contractual and other arrangements. 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.

2.9.3. 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 major support from the Government in retaining 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 have been offering support in terms of finances, equipment and technical expertise where applicable.

2.9.4. 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 submitting the reports to Government and other stakeholders; Development Partners inclusive.

2.10. IFRS S1 - General Sustainability-Related Financial Disclosures

2.10.1. Governance

The objective of IFRS S1 is for the University to disclose information about its sustainability-related risks and opportunities that is useful to users of general-purpose financial reports in making resource allocation decisions.

The University Council has overall responsibility for governance of sustainability-related matters. SUA is a public institution operating under the directives of the Government of the United Republic of Tanzania, reporting primarily to the Ministry of Education, Science and Technology, and, as required, to other relevant ministries and government organs. SUA 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.

During the year under review SUA was hosting a National Carbon Monitoring Centre which has a mandate to build technical capacity to measure, verify and report adequately and transparently on greenhouse gas emissions at national, regional and international level. This project has embarked on registering and monitoring various stakeholders who are key participants in the carbon trading in Tanzania. One of the objectives of this project is to have a low carbon footprint by embarking on use of clean energy countrywide. During the year under review the NCMC conducted several workshops amongst which including creating activity data and emission factors by the NCMC experts as shown in figure 11 below.



Figure 11: Workshop at creating activity data and emission factors by the NCMC experts from SUA

Additionally, SUA is subject to regular external and internal audits, including the annual external audit by the Controller and Auditor General of the United Republic of Tanzania, Treasury Registrar, Internal Auditor General, and the Public Procurement Regulatory Authority (PPRA).

2.10.2. Strategy

SUA's Corporate Strategic Plan (CSP) sets out strategic objectives aligned with Tanzania's national development vision (Vision 2025, now extended to 2050) and the UN Sustainable Development Goals. Strategic targets are cascaded to all operational units, with quarterly monitoring against Key Performance Indicators.

The University's sustainability strategy includes:

- i. Advancing climate-smart agriculture, food security, and biodiversity conservation through research, teaching, and outreach.
- ii. Reducing environmental impacts of operations through efficient energy, water, and waste management.
- iii. Strengthening community engagement via participatory approaches, such as the Taungya agroforestry system at Olmotonyi Forest Plantation, which fosters local ownership and environmental protection.

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Risks include fluctuations in donor funding, external economic shocks (e.g., the Ukraine war's effect on input prices and project budgets), and global health emergencies (e.g., COVID-19 pandemic disruptions to training and research). Opportunities include increased adoption of renewable energy, growth in sustainability-focused programmes, and expansion of climate change and natural resource management research.

2.10.3. Risk Management

SUA manages sustainability-related risks through a Risk Management Committee, supported by trained Risk Champions across key departments. Risks are identified, assessed, prioritised, and recorded in a formal Risk Register in line with the University Risk Policy and Framework.

Risks are reviewed quarterly and categorised as high, medium, or low, with high-priority risks requiring immediate action. Reviews focus on the University's core mandates—training, research, outreach, and consultancy while considering both internal and external operating environments.

2.10.4. Challenges to Sustainable Development

SUA faces a range of challenges that impact sustainable development goals:

- i) **Global instability:** The Ukraine war triggered input price spikes (fuel, fertilisers, seeds) and donor budget reductions, affecting projects such as the REFOREST programme. SUA reallocated internal funds (TZS 1 billion in FY 2023/24) to sustain research.
- ii) **Pandemics:** COVID-19 and Ebola disrupted operations, delayed research, and reduced external funding. SUA contributed nationally by offering laboratory capacity, expert personnel, and its hospital facilities for pandemic response.
- iii) **National capacity:** SUA contributes to initiatives such as REDD+, building Tanzania's expertise and infrastructure for climate change mitigation and sustainable forestry.
- iv) **Poverty and unemployment:** SUA addresses employability through curriculum review, hands-on training, agribusiness incubation via Sokoine University Graduate Entrepreneurs Cooperative (SUGECO) in partnership with other external collaborators.

2.10.5. Metrics and Targets

SUA has a role to monitor:

- i) Energy and water consumption.
- ii) Percentage of research projects with sustainability objectives.
- iii) Campus waste recycling and composting rates.
- iv) Community outreach programmes with measurable sustainability impacts.



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Targets include:

- i) **To contribute to the country's target on reduction of the Green-House Gas (GHG) emissions of between 30 to 35% by 2030 and to reach net-zero carbon emissions by 2050 as per 2023 baseline**

The University has continued with various initiatives including but not limited to establishment and preservation of forest plantations.

- ii) **Ensure 50% of funded research projects incorporate sustainability objectives by 2030 as per country's 2023 baseline**

- a) The University has updated the Research Funding Guidelines as well as the Investment Policy to accommodate these changes.
- b) SUA has a research database tagging all projects with sustainability categories (environmental, social, economic).

- iii) **Align to the national government's renewable energy goal which aims for 75 % of electricity generation from renewable sources by 2030**

SUA is actively advancing its renewable energy agenda through partnerships. Also, the University engaged in a study on energy-saving behaviour among students living in university hostels which highly underscores the importance of behavioural interventions for energy efficiency not merely infrastructure upgrades. Encouraging mindful consumption among students is highlighted as a crucial measure to reduce energy use and associated costs. Additionally, SUA's Bachelor of Science in Agricultural Engineering equips students with the skills to design renewable energy systems—such as solar installations and rainwater harvesting—for agricultural and domestic use. Students training at the School of Engineering Sciences and Technology focuses on the design and construction of simple renewable energy sources as part of its core training.

2.11. IFRS S2 - Climate-Related Financial Disclosures

2.11.1. Governance

The University Council has ultimate responsibility for climate-related governance, supported by the Sustainability and Climate Action Committee and the College of Forestry, Wildlife and Tourism. Oversight covers climate risk integration into teaching, research, infrastructure, and community outreach. SUA reports to relevant ministries and regulatory bodies, including the National Environmental Management Council (NEMC), and complies with national environmental safety standards through Environmental Impact Assessments and clearance for all major infrastructure projects.

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Climate-related governance is reinforced through SUA's role as host of the National Carbon Monitoring Centre (NCCM), a national technical institution mandated to build capacity to measure, verify, and report on greenhouse gas (GHG) emissions at the national, regional, and international levels.

2.11.2.Strategy

As a leading agricultural university, SUA is directly affected by and actively responds to climate change challenges. The University's climate strategy is embedded in its Corporate Strategic Plan (2021/22-2025/26) and includes:

i. Afforestation & Reforestation

Often, one of the first things that come to mind in terms of sustainable development are some of the environmental aspects of its goals, such as the planting of trees to replace those that have been cut down for wood and timber production. During the year under review, SUA continued with tree planting campaigns in various places in Tanzania where a total of 312 hectares (equivalent to 343,200 trees) has been planted in the Ifinga Forest Plantation. Also, a total of 4,840 were planted in Mafiga, Solomon Mahlangu Campus and the Edward Moringe Campus; and 15,221 planted at the Olmotonyi Forestry Training Plantation. Further an additional 31,000 trees were supplied to refill the gaps in the areas where the earlier planted trees were weak.

The University has the Olmotonyi Forestry Training Centre in Arusha with 800 hectares. This forest was established to cater for training and research and while doing that also generate income for the University. To ensure sustainability, the Forest is managed using the Five-Year Forest Management Plan which details all activities from planting, harvesting to replenishment of stock. Also, this training forest has 159.20 ha hedged as a protective forest (with natural forests or hardwood species). This is the catchment area which supplies fresh water to the area and the surrounding community in Arusha region. Figure 12 below shows silvicultural and sawmilling activities at Olmotonyi Forestry Training Centre in Arusha.



Figure 12: Entrance to the Olmotonyi Training Forest in Arusha, Tanzania

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Also, the University acquired a total of 10,000 hectares of land in Ifinga-Madaba where more than 1,800 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.

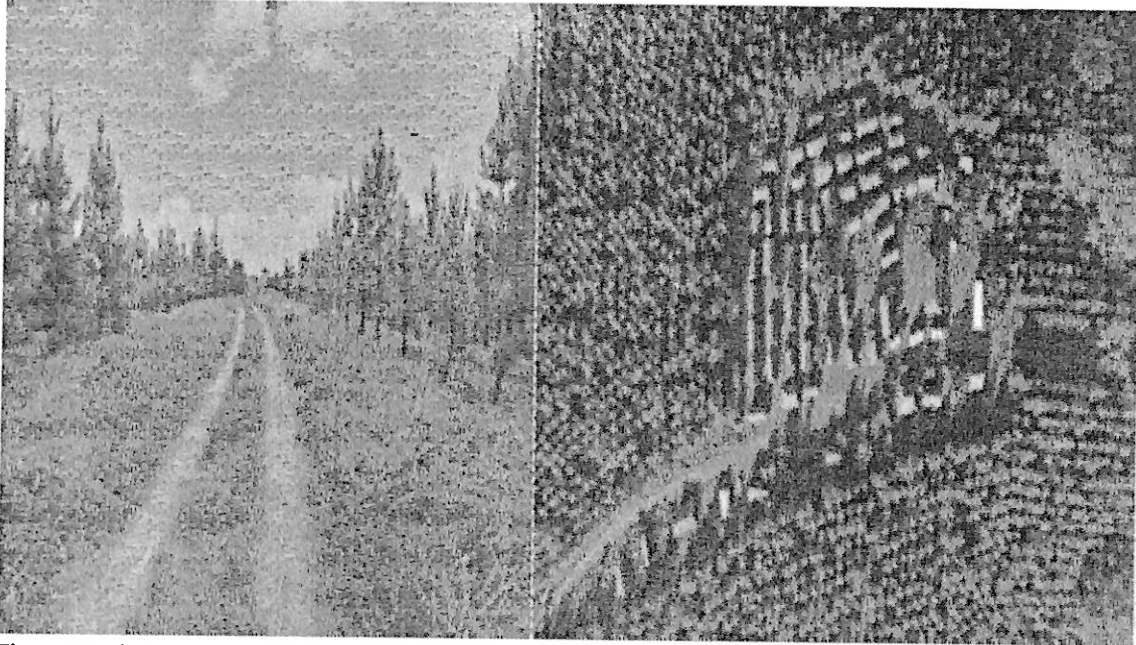


Figure 13: The Ifinga training forest

Additionally, the University has the Mazumbai 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 Kitulanghalo forest plantation with 500 hectares of miombo woodlands solely used for research in forestry studies.



Figure 14: The Mazumbai natural Forest Plantation in Lushoto

ii. Adoption of International Climate Policies & Projects

SUA was instrumental in establishing Tanzania's REDD+ initiative through the Climate Change Impact Adaptation and Mitigation (CCIAM) programme, later sustained under the NCMC. These initiatives strengthen national capacity to address climate change and participate in global carbon markets.

iii. Operational Sustainability

Integrating renewable energy adoption, energy efficiency upgrades, and sustainable water use in research and campus operations. All new construction is subject to NEMC-approved Environmental Impact Assessments.

iv. Community Engagement

Distributed over 20,000 seedlings to local communities to combat deforestation. Implemented the Taungya agroforestry system at Olmotonyi, allowing local communities to grow crops in young forest stands before canopy closure, fostering local stewardship and forest protection.

2.11.3. Risk Management

Climate-related risks are identified, assessed, and prioritised under SUA's Risk Policy and Risk Framework, coordinated by the Risk Management Committee. Key risk categories include:

i. Physical Risks

- a) Flooding, droughts, and shifts in rainfall patterns affecting agricultural trials, forestry plantations, and livestock health.
- b) Increased incidence of pests and diseases linked to climate variability.

ii. Transition Risks

- a) Changes in environmental and agricultural policy, including carbon regulations, potentially impacting research funding and operational compliance.
- b) Donor funding shifts toward low-carbon, climate-resilient projects, requiring realignment of research portfolios.

Mitigation measures include scaling up afforestation, diversifying funding sources, investing in renewable energy, and expanding community-led climate resilience projects.

2.11.4. Metrics and Targets

i. SUA measures

a) Scope 1 and Scope 2 GHG emissions from campus and field operations

The University has pioneered several low carbon footprints projects where low carbon footprint is a way of living that produces fewer greenhouse gas emissions which can be achieved by changing how you travel, eat, and use energy. The University has continued to install solar panels in various premises including but not limited to the NCMC building. Further, SUA has installed the electric vehicle charging station as shown in Figure 15 with the aim of introduction of electrically powered vehicles in the subsequent year.

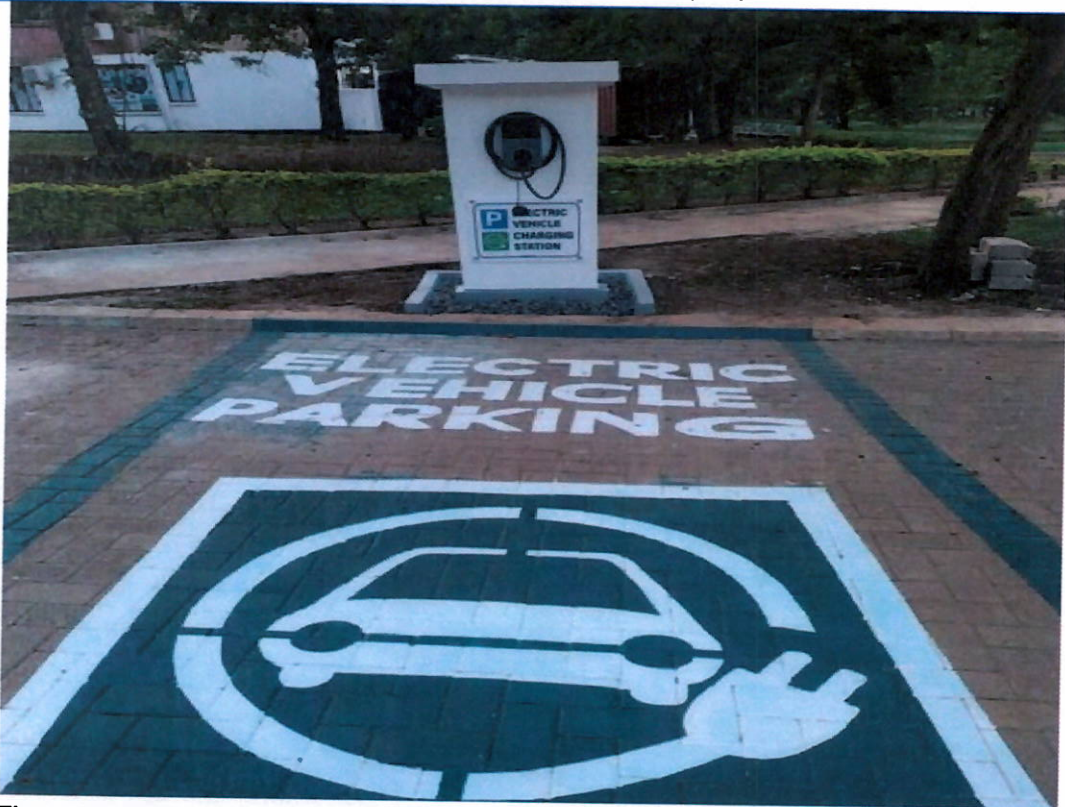


Figure 15: Electric vehicle charging station at SUA

b) **Annual area afforested/reforested (hectares planted)**

Renewable energy share in total energy consumption where has established collaboration with Hydro watt Abruzzo from Italy in production of renewable energy.

- c) Continued to attract capacity building projects and programs in forestry and environmental matters including but not limited to the Establishing of the National Carbon Monitoring Centre, the REFOREST Africa program etc.
- d) Continued to increase the volume of seedlings distributed to communities from 1,000 per annum in 2003 to 20,000 in 2024/25.

ii. **Targets**

- a) Achieve carbon neutrality for direct emissions by 2040.
- b) Ensure all research stations adopt climate-resilient practices by 2035.
- c) Generate 30 to 35 percent of total campus energy from renewable sources by 2030 as per country's baseline of 2023.
- d) Expand annual afforestation to 200 acres per year at Ifinga-Madaba until full plantation coverage is achieved.
- e) Increase climate-related research outputs by 75% by 2028 as per country's baseline 2023.

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2.12. Research Initiatives and Collaborations for Sustainability and Climate-Related Projects

During the year under review SUA had multiple research initiatives and collaborations for sustainability and climate related projects. This includes research and collaborations performed countrywide, spanning from university campuses to the community especially rural areas. These projects support the United Nations Sustainability Development Goals (UN SDGs) through applied research, capacity building, and farmer-focused innovations. The respective projects and initiatives are as shown below.

S/N	Initiative and/or Research	Duration	Cost of Action and/or Budget
1.	Agroecology Hub in Tanzania (AEHT): Promotes agroecological intensification for livelihoods and environmental sustainability. Ongoing with field research and extensions. The project is funded by the McKnight Foundation as part of broader agroecology hub support in East Africa).	2018-27	USD 450,000
2.	Towards Sustainable Carbon Markets in Tanzania (SUSTCARB): Five-year project on equitable carbon markets and climate mitigation.	2025-30	DKK 2,3456,436
3.	Ecologically Based Rodent Pest Management for Sustainable Agriculture (EcoRodMan): Supports eco-friendly pest control via the African Centre of Excellence. Ongoing.	Fixed Operations in ACE	Infused within the ACE activities
4.	FoodLAND Project: Develops innovative food systems, including nutrient-enhanced crops. The project is funded by the EU and is shared across 28 partners, including SUA	2020-25	EUR 450,000
5.	ECOFODD Project ("Creating Inclusive and Sustainable Food Systems in Refugee Hosting Contexts. Focuses on vulnerable food systems.	2025-29	NOK 549,920.23
6.	AGROVEG Project: Belgian collaboration on agroecological methods for vegetable pest mitigation. Active field testing. Funding from Belgian Directorate-General	2021-25	EUR 146,580
7.	Climate-Smart and Resilience Initiatives: Includes AFRICAP/iFEED contributions and agroforestry research.	2020-25	DKK 3,859,223
8.	Renewable Energy and Water Management: Partnerships (e.g., Hydrowatt Abruzzo) with trainings in 2024/25.	2023-26	USD 20,620
9.	SUA participates in the Renewable Energy Project, offering hands-on training in renewable energy and sustainable agriculture,	Longterm MoU	Infused within the University budgets

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S/N	Initiative and/or Research	Duration	Cost of Action and/or Budget
	in collaboration with institutions from Italy, Uganda, and Rwanda.		
10.	Mobility in Innovative Green Technologies for Climate Change Mitigation and Sustainable Bioeconomy (INTERACT-Africa / MUTKKMTUHE). It involves partnerships with universities in Kenya, Uganda, Ethiopia, DRC, and Czech Republic.	2024-27	TZS 998,391,707
11.	Stakeholder-Driven Transformative Adaptation (iFEED / AFRICAP Contributions): Modeling and policy research for climate-smart nutrition security and agricultural resilience in Sub-Saharan Africa; recent outputs include high-impact publications (e.g., in Nature Food).	Longterm MoU	Infused within the University budgets
12.	Multi-University Climate Change Research MoUs: Collaborations with Aga Khan University, University of Dar es Salaam, Nelson Mandela African Institution of Science and Technology, and Simon Fraser University (Canada) for joint environmental research on climate impacts.	Longterm MoU	Infused within the University budgets

2.12.1.Ownership

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

2.12.2.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:

- i) Finance, Planning and Development Committee (FP&DC);
- ii) The University Senate;
- iii) Human Resource Committees (Administrative and Academic Staff);
- iv) Student’s Affairs Committee; and
- v) Audit Committee.

1) Finance, Planning and Development Committee (FP&DC)

The Finance, Planning and Development Committee monitors the financial performance of the University and its associated legal entities if any. It considers financial policies and issues and

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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 14 & 15.

Table 14: List of members in attendance of the FP & DC in the FP & DC meetings for the year 2024/25

S/N	Name	Position	Sex	Age	Qualification/Discipline	Period Served in years	Appointees Authority
1	Mrs. Dorothy Mwanyika	Chairperson	F	65	MSc. Agricultural Economics	5	Appointee of Chancellor
2.	Dr. Aboud S. Jumbe	Member	M	51	PhD Environmental Science	2	University Council
3.	Ms. Bahati Mgongolwa	Member	F	54	Master of Development Economics	4	Appointee of Minister responsible for Finance
4.	Prof. Raphael T. Chibunda	Member	M	59	PhD. Environmental Technology	7	Vice Chancellor (Ex-official)
5.	Mr. Xavier M. Daudi	Member	M	59	Master's in Public Administration	8	University Council
6.	Mr. A. Mwambene	Member	M	51	MA. Human Resource	5	University Council
7.	Prof. Amandus P. Muhairwa	Member	M	59	PhD. Veterinary Medicine	5	Deputy Vice Chancellor (Administration & Finance)
8.	Prof. Maulid W. Mwatawala	Member	M	55	PhD. Applied Entomology	5	Deputy Vice Chancellor Academic
9.	Mr. Faraja E. Kamendu	Member	M	38	Bachelor of Human Resources Management	4	Elective of the Researchers & Alliance Workers union (RAAWU) SUA

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S/ N	Name	Position	Sex	Age	Qualification/Discipline	Period Served in years	Appointees Authority
10.	Dr. Kassim R. Mussa	Member	M	48	PhD. Hydrology and Water Resources Engineering	9	Elective of the SUA Academician Staff Association (SUAS)
11	Dr. Devotha Masha	Member	F	51	PhD. Development studies	12	Ex-official Director-ICE
12	Prof. E.C. Phiri	Member	M	65	PhD. Nutritional Physiology	4	Principal College of Veterinary Medicine and Biomedical Sciences
13	Prof. Eron D. Karimuribo	Member	M	59	PhD. Epidemiology	12	Principal College of Veterinary Medicine and Biomedical Sciences
14	Prof. B. Chove	Member	M	67	PhD. Food Engineering	4	<i>Ex Officio</i> Principal - Agric.
15	Dr. Nyambilila Amuri	Member	F	50	PhD Crop Soil and Envir. Science	4	<i>Ex Officio</i> Principal - Agric.
16	Prof. Camilius Sanga	Member	M	50	PhD Computer Science	5	<i>Ex Officio</i> Director CICT
17	Prof. Abdul A.S. Katakweba	Member	M	65	PhD. Pest Biology & Ecology	1	<i>Ex Officio</i> Director - Pest Management
18	Prof. A. L. Malisa	Member	M	58	PhD. Molecular Biology	1	<i>Ex Officio</i> Director - Pest Management
19	Dr. Agnes A. Sirima	Member	F	43	PhD Tourism	3	<i>Ex Officio</i> Principal, College of Wildlife and Tourism
20	Dr. Geoffrey K. Karugila	Member	M	59	PhD. Mathematical Physics	4	Principal College of Natural and Applied Sciences
21	Dr. Damas Phillip Lukoa	Member	M	54	PhD. Agricultural Economics.	4	Dean of School of Agribusiness & Business Studies
22	Mr A.A Ibrahim	Member	M	24	Student (BSc. Education)	2	Appointee of SUASO
23	Dr. H.J. Tindwa	Member	M	45	PhD (Soil Science)	1	Director DUS
24	Prof. J. Kashaigili	Member	M	57	PhD. Forestry	1	Director-DPRTC
25	Prof. Samwel J. Kabote	Member	M	51	PhD. Development Studies	4	Principal College of Social Sciences
26	Mr. Peter W Lubuwah	Secretary to	M	57	CPA(T) MBA	6	Chief Financial Officer

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S/N	Name	Position	Sex	Age	Qualification/Discipline	Period Served in years	Appointees Authority
		Committee					
27	Prof. Ibrahim C. Mjemah	Member	M	54	PhD. Environmental Engineering	5	Director of Planning and Development
28	Mr. Daniel R. Makore	Member	M	52	CPA(T) MBA	2	Chief Internal Auditor
29	Mrs. Lunyamadzo M. Gillah	Member	F	55	Master of Laws. LLM	14	Corporate Counsel
30	Prof. Boniface Mbilinyi	Member	M	62	Ph.D. Natural Resource Assessment	3	Dean School of Engineering
31	Dr. B.W. Msangya	Member	M	46	Phd. Education	3	Dean School of Education
32	Dr. J.A. Athumani	Member	M	49	Phd. Education	2	Dean School of Education
33	Prof. J.Z. Katani	Member	M	57	PhD.Forest Resource Assessment	4	Principal Mizengo Pinda Campus College, Katavi

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

Table 15: Register of attendance of the Members of the FP & DC for the year 2024/25

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		14/09/2024	14/11/2024	11/03/2025	11/06/2025	
1	Mrs. Dorothy Mwanyika	P	P	P	P	4
2	Mrs. 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	AP	AP	AP-R	0
6	Prof. R.T. Chibunda	P	AP	P	AP	2
7	Prof. M. Mwatawala	P	P	P	P	4
8	Prof. A.P. Muhairwa	P	P	P	P	4
9	Mr. F.E. Kamendu	P	P	AP-R	P	3
10	Dr. A.S. Hoza	P	AP-R	AP-R	AP-R	1
11	Prof. B. Chove	P	AP-R	N/A	N/A	1
12	Dr. Geoffrey K. Karugila	P	AP-R	AP-R	P	2
13	Dr. Damas Phillip	P	P	AP	AP	2
14	Prof C.J. Phiri	AP-R	P	N/A	N/A	1
15	Prof. J.S. Kabote	P	P	P	AP-R	3
16	Mr. P.L. Wilson	P	P	P	AP-R	3
17	Mrs. K.A. Ndope	P	P	P	P	4
18	Dr. I.C. Mjemah	P	P	P	P	4
19	Prof. A.A. Sirima	P	P	P	AP-R	3

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S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		14/09/2024	14/11/2024	11/03/2025	11/06/2025	
20	Prof. C.A. Sanga	AP-R	AP-R	P	AP-R	1
21	Prof. A. Katakweba	AP	P	N/A	N/A	1
22	Prof. E.D. Karimuribo	P	P	P	AP-R	3
23	Prof. A. L. Malisa	N/A	N/A	P	P	2
24	Dr. Nyambilita Amuri	P	AP-R	AP-R	AP-R	1
25	Mr A.A Ibrahim	AP-R	AP-R	AP-R	P	1
26	Lunyamadzo M. Gillah	P	P	P	AP-R	3
27	Mr. Daniel R. Makorere	P	P	P	P	4
28	Prof. Boniface Mbilinyi	AP-R	P	AP-R	P	2
29	Dr. B.W. Msangya.	P	P	N/A	N/A	2
30	Dr. J.A. Athumani	N/A	N/A	P	P	2
31	Prof. J. Z. Katani	P	P	AP-R	AP-R	2
32	Prof. J. Kashaigili	N/A	N/A	P	P	2
33	Dr. H.J. Tindwa	N/A	N/A	P	P	2
34	Dr. Devotha Masha	N/A	N/A	P	P	2

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

2) 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

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- 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 16 and 17: -

Table 16: The Senate Committee Members who served during the year 2024/25

S/N	Name	Position	Sex	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	M	59	PhD (Environmental Technology)	7	Vice-Chancellor
2	Prof. Maulid Mwatawala	Member	M	55	PhD. Applied Entomology	5	Deputy Vice Chancellor-Academic)
3	Prof. Amandus Muhairwa	Member	M	59	PhD (Vet Medicine)	5	Deputy Vice-Chancellor Administration & Finance
4	Prof. E.C. Phiri	Member	M	65	PhD. Nutritional Physiology	3	Principal College of Veterinary Medicine and Biomedical Sciences
5	Dr. G.K. Karugila	Member	M	59	PhD Mathematics Physics	3	Principal College of Natural and Applied Sciences
6	Prof. Karimuribo E.	Member	M	59	PhD. Epidemiology	4	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy
7	Prof. Gratian Rwegasira	Member	M	53	PhD Molecular Plant virus epidemiology	3	Coordinator, Quality Assurance & Promotion Bureau
8	Dr. Nyambilila Amuri	Member	F	50	PhD Crop, Soil Environmental Science)	3	Principal, College of Agriculture
9	Prof. C.A. Sanga	Member	M	50	PhD Computer Science	2	Acting Director, Directorate of Information and

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S/N	Name	Position	Sex	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
							Communication Technology
10	Dr. Hamis J. Tindwa	Member	M	45	PhD (Soil Science).	2	Director, Directorate of Undergraduate Studies
11	Prof. Allen L. Malisa	Member	M	58	PhD. Molecular Biology	2	Director, SUA Pest Management Centre
12	Dr. Devotha B. Moshia	Member	F	51	PhD. Development studies	2	Director-ICE
13	Dr. Damas Phillip Lukoa	Member	M	54	PhD. Agricultural Economics	2	Dean of School of Agribusiness & Business Studies
14	Prof. A. Sirima	Member	F	43	PhD Tourism	2	Principal, College of Wildlife and Tourism
15	Ms. Hilda Gamuya	Member	F	52	MA (Social Work)	3	Dean of Student
16	Prof. Juma S. Kabote	Member	M	51	PhD (Development Studies)	3	Principal Prospective College of Social Sciences and Humanities
17	Dr. Offoro N. Kimambo	Member	M	44	PhD. Environmental Science	3	SUASA representative
18	Mr. Abdulfatah A. Ibrahim	Member	M	24	Student	1	SUASO Representative
19	Ms. Naishiye S. Molel	Member	F	23	Student	1	SUASO Representative
20	Mr. Mtumila M. Juma	Member	M	24	Student	1	SUASO Representative
21	Mr. Rafiq H. Abdilah	Member	M	24	Student	1	SUASO Representative
22	Mr. Ahmadi A. Kitwanga	Member	M	23	Student	1	SUASO Representative

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S/N	Name	Position	Sex	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
23	Prof. Ibrahim Mjemah	Member	M	54	PhD Environmental Engineering	4	Director of Planning and Investment
24	Mrs. Lunyamadzo M. Gillah	Member	F	55	Master of Laws (LLM)	12	Corporate Counsel
25	Mr. Francis Chambo	Member	M	50	Ms. Agricultural Engineering	2	Representative of Researchers & Alliance Workers union (RAAWU) SUA
26	Dr. Raymond J. Salanga	Member	M	53	PhD. Rural Development	3	President of the SUA Convocation
27	Dr. Aboud S. Jumbe	Member	M	51	PhD. PhD Environmental Science	2	External Member
28	Prof. Razack B. Lokina	Member	M	56	PhD	2	External Member
29	Dr. Hawa S. Mbawala	Member	F	69	PhD	2	External Member
30	Prof. Eliakimu Zahabu	Member	M	54	PhD Forestry and Climate Change	4	Ag Director National Carbon Monitoring Centre
31	Prof. Josiah Z. Katani	Member	M	57	PhD. Forest Resource assessment	3	Principal Mizengo Pinda Campus College
32	Prof. Boniface Mbilinyi	Member	M	62	PhD. Natural Resource Assessment	1	Acting Dean, School of Engineering and Technology
33	Dr. Benedicto W. Msangya	Member	M	46	PhD. Education	1	Acting Dena, School of Education
34	Dr. Wullystan P. Mtega	Member	M	54	PhD. Information Studies	1	Director, National Agriculture Library

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Table 17: The Attendance of members of the senate during the year 2024/25

S/N	Member's Name	Attendance for the meetings during the year				Total Number of Meetings attended
		13.09.2024	5.12.2024	14.03.2025	13.06.2025	
1	Prof. Raphael T. Chibunda	P	P	AP-R	P	3
2	Prof. Maulid Mwatawala	P	P	P	P	4
3	Prof. Amandus Muhairwa	P	P	P	P	4
4	Prof. E.C. Phiri	P	AP-R	AP-R	AP-R	1
5	Dr. G.K. Karugila	P	P	P	P	4
6	Prof. E. Karimuribo	P	AP-R	P	P	3
7	Prof. Gratian Rwegasira	AP-R	P	P	AP-R	2
8	Dr. Nyambilila Amuri	AP-R	P	P	P	3
9	Prof. C.A. Sanga	P	P	AP-R	P	3
10	Dr. Hamis J. Tindwa	P	AP-R	P	P	3
11	Prof. Allen L. Malisa	AP-R	P	P	P	3
12	Dr. Devotha B. Masha	P	P	P	P	4
13	Dr. D.P. Lukoa	AP	P	P	P	3
14	Prof. A. Sirima	P	P	AP-R	P	3
15	Ms. Hilda Gamuya	p	P	P	P	4
16	Prof. Juma S. Kabote	P	P	AP-R	P	3
17	Dr. Offoro N. Kimambo	AP-R	P	P	AP-R	2
18	Mr. Abdulfatah A. Ibrahim	P	P	P	AP-R	3
19	Ms. Naishiye S. Molel	AP-R	P	AP-R	AP-R	1
20	Mr. Mussa Mtumila	P	P	P	AP	3
21	Mr. Rafiq H. Abdilah	P	P	P	AP	3
22	Mr. Ahmadi A. Kitwanga	AP-R	P	AP-R	AP-R	1
23	Prof. Ibrahim Mjemah	P	P	P	P	4
24	Mrs. Lunyamadzo M. Gillah	AP-R	AP-R	P	p	2
25	Mr. Francis Chambo	P	P	P	P	4
26	Dr. Raymond J. Salanga	P	P	P	P	4
27	Dr. Aboud S. Jumbe	AP	AP	AP	AP	0
28	Prof. Razack B. Lokina	P	P	AP	P	3
29	Dr. Hawa S. Mbawala	P	P	P	P	4
30	Prof. Eliakimu Zahabu	P	AP-R	AP-R	AP-R	1
31	Prof. Josiah Z. Katani	P	AP-R	P	AP-R	2
32	Prof. Boniface Mbilinyi	P	P	AP-R	P	3
33	Dr. Benedicto W. Msangya	P	AP-R	AP-R	AP-R	1
34	Dr. Wullystan P. Mtega	P	P	P	P	4

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

3) 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.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

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 include but are not limited to gender mainstreaming.

The list of members of the committee and their attendance is as shown in Table 18 & 19.

Table 18: The Students Affairs Committee Members who served during the year 2024/25

S/N	Name	Position	Sex	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
1.	Prof. James E. Mdoe	Chairperson/ Member	M	61	Deputy Permanent Secretary MoEST	2	University Council
2.	Prof. Muhairwa A.P.	Member	M	59	DVC (PFA)/ Member	2	University Council
3.	Dr. Hamis J. Tindwa	Member	M	45	PhD (Soil Science)	2	University Council
4.	Ms. Hilda H. Gamuya	Secretary	F	52	MA (Social Work)	2	Ag. DoS
5.	Dr. Jamal Jumanne	Member	M	48	HoD Edu (Psych. & Counselling)	2	University Council
6.	Mr. Abdul-fatah A. Ibrahim	Member	M	24	Student	2	University Council
7.	Ms. Naishoye S. Mollel	Member	F	23	Student	2	University Council
8.	Ms. Veneranda F. Malima	Member	F	21	Manager IEC (HESLB)	2	University Council
9.	Mr. Kimola I. Maduhu	Member	M	22	Student	2	University Council
10.	Mr. Nyabasoba S. Julius	Member	M	23	Student	2	University Council
11.	Mr. Mtumila M. Juma	Member	M	24	Student	2	University Council

Source: Students Affairs Committee Records 2024/25

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Table 19: The Attendance of members of the Students Affairs Committee during the year 2024/25

S/ N	Members' Name	Attendance For the Meetings During the Year 2024/25				Total Number of Meetings Attended
		1	2	3	4	
		12/09/20 24	13/11/20 24	13/03/20 25	10/06/202 5	
1.	Prof. James E. Mdoe	AP	P	AP	P	2
2.	Prof. Amandus P. Muhairwa	P	P	P	P	4
3.	Dr. Hamis J. Tindwa	AP-R	AP-R	P	P	2
4.	Ms. Hilda H. Gamuya	P	AP-R	P	P	3
5.	Dr. Jamal Jumanne	P	AP-R	AP	AP	3
6.	Mr. Abdul-fatah A. Ibrahim	P	P	P	AP-R	3
7.	Ms. Naishiye S. Mollel	P	AP-R	AP	AP-R	1
8.	Ms. Veneranda F. Malima	P	P	P	P	4
9.	Mr. Kimola I. Maduhu	P	N/A*	P	N/A*	2
10.	Mr. Nyabasoba S. Julius	P	N/A*	N/A*	N/A*	1
11.	Mr. Mtumila M. Juma	P	N/A*	N/A*	N/A*	1

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

4) 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 a 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 2023/24; and
- vi. Review and recommendations on Audited Financial Statements and Management letter for the year 2023/24.

The list of members of the committee and their attendance is as shown in Table 20 & 21.

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Table 20: Audit Committee Members serve the period 2024/25

S/N	Name	Position	Sex	Age	Qualification Discipline	Period Served in years	Appointee's Authority
1	Mrs. Bahati S. Mgongolwa	Chairperson	F	54	Master of Development Economics	3	University Council
2	Prof Alfred S. Sife	Member	M	53	PhD in Information Studies	3	University Council
3	Mr. Amani R. Ngonyani	Member	M	52	MBA. Finance & Banking	3	University Council
4	Mr. Abdu-Razaq I. Badru	Member	M	57	MBA. International Business Management	3	University Council
5	CPA Magai M. Maregesi	Member	M	42	MBA. CPA(T), ACPA	3	University Council
6	Mrs. Lunyamadzo M. Gillah	Secretary to Committee	F	55	Master of Laws (LLM)	13	University Council

Source: Audit Committee records 2024/25

Table 21: Register of attendance for members of the Audit Committee for the Audit Committee Meetings for the year 2024/25

S/N	Member's Name	Attendance of Members in meetings						Total Number of Meetings attended
		29/08/2024	17/09/2024	21/11/2024	13/12/2024	11/03/2025	11/06/2025	
1	Mrs. Bahati S. Mgongolwa	P	P	AP	P	P	P	5
2	Mr. Amani R. Ngonyani	P	P	P	AP	P	P	5
3	CPA Magai M. Maregesi	P	P	P	P	P	P	6
4	Mr. Abdu-Razaq I. Badru	AP	AP	P	P	AP	AP	2
5	Prof Alfred S. Sife	P	AP	P	P	AP	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

5) Human Resource Committee

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

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During the year under review, the committee in quarterly progress reviewed and recommended 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 22 & 23.

Table 22: Members of Human Resource Committee who served the committee for the year 2024/25

S/N	Name	Position	Nationality	Sex	Age	Qualification/Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	Tanzanian	M	59	PhD. Environmental Technology	2 years	Chancellor
2	Prof. Maulid W. Mwatawala	Member	Tanzanian	M	55	PhD. Applied Entomology	2 years	Chancellor
3	Prof. Amandus P. Muhairwa	Member	Tanzanian	M	59	PhD (Veterinary Medicine)	2 years	Chancellor
4	Prof. William A.L. Anangisye	Member	Tanzanian	M	61	PhD (Education)	2 years	Appointee of the University Senate
5	Faraja E. Kamendu	Member	Tanzanian	M	38	BA. (Human Resource Management)	2 years	Elective of the Researchers, Academicians & Allied Workers Union (RAAWU) - SUA
6	Mr. P. Mwakiluma	Member	Tanzanian	M	53	MSc (HR Planning & Development)	2 years	University Council
7	Mrs. Lunyamadzo M. Gillah	Member	Tanzanian	F	55	Master of Law	2 years	University Council
8	Mr. Ibrahim Mahumi	Member	Tanzanian	M	52	MA. Public Administration	2 years	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)
9	Mr. Moshi Kabengwe	Member	Tanzanian	M	46	MA. Human Resource Management	2 years	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)

Source: The Human Resource Committee records 2024/25

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Table 23: Register of Attendance for Members of Human Resource Committee for Committee Meetings for the year 2024/25

S/ N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attende d
		19/09/2024	17/11/20 24	15/03/20 25	14/06/20 25	
1	Prof. Raphael T. Chibunda	AP-R	AP-R	AP-R	P	1
2	Prof. Maulid W. Mwatawala	P	AP-R	AP-R	P	2
3	Prof. Amandus P. Muhairwa	P	P	P	P	4
4	Prof. William A.L. Anangisye	AP	AP	AP	P	1
5	Faraja E. Kamendu	P	P	P	P	4
6	Mr. P. Mwakiluma	P	AP	P	P	3
7	Mrs. Lunyamadzo M. Gillah	P	AP-R	P	P	3
8	Mr. Ibrahim Mahumi	P	P	P	AP	3
9	Mr. Moshi Kabengwe	AP	AP	P	P	2

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

2.13. POLITICAL AND CHARITABLE DONATIONS

SUA subscribed and contributed to various organizations 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 296 million (2024: TZS 205 million). There were no donations made to any political parties.

2.14. EMPLOYEES WELFARE

2.14.1. Management - employees' relationship

The number of employees during the year was 1,539 (2024: 1,505). 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).

2.14.2. 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.

2.14.3. 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:

- i) Continuously assess the risk posed by HIV/AIDS on the operations of the University;
- ii) Limit the number of new infections among the employees and students;
- iii) Ensure employees and students living with HIV/AIDS are aware of their rights, respected and protected;
- iv) Provide care and support to employees and students living with HIV/AIDS; and
- v) Provide continuous mass education on HIV/ AIDS.

2.14.4. 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.

2.14.5. 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

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sons/daughters/spouses of SUA staff members when admitted as privately or third party at the University. The University has also entered a contract as a guarantor with some financial institutions and hire purchase companies where members of staff are granted loans and house appliances on credit.

2.15. DISABLED PERSONS AND GENDER BALANCE

2.15.1. People with Physical Disabilities

The recruitment and training policies of the University do 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 for. Further, the University has incorporated requirements of special needs to all of its activities which also includes construction of ramps to ease the mobility of disabled students and staff.

Furthermore, the University adheres to the under the Workers Compensation Act, 2015 whereby deductions and contributions are affected 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.

2.15.2. 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 1,539 employees (2024: 1,505) with the proportion of 64% male; and 36% female as shown in Table 24: 1,539 members of staff (992 male and 547 female)

Table 24: The proportion of SUA employees in consideration of gender for the year 2024/25

Gender	2024/25		2023/24	
	Units	Percentage	Units	Percentage
Male	992	64	965	65
Female	547	36	540	35
Total	1,539	100	1,505	100

Source: Human Resource Department records 2024/25

Further it is worth commenting that the number of staff has increased from 1,212 in the financial year 2020/21 to 1,539 in the financial year 2024/25. The need for increase is attributable to the increase in the number of students. The trend in increment of the number of staff is as shown in Figure 16 below.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

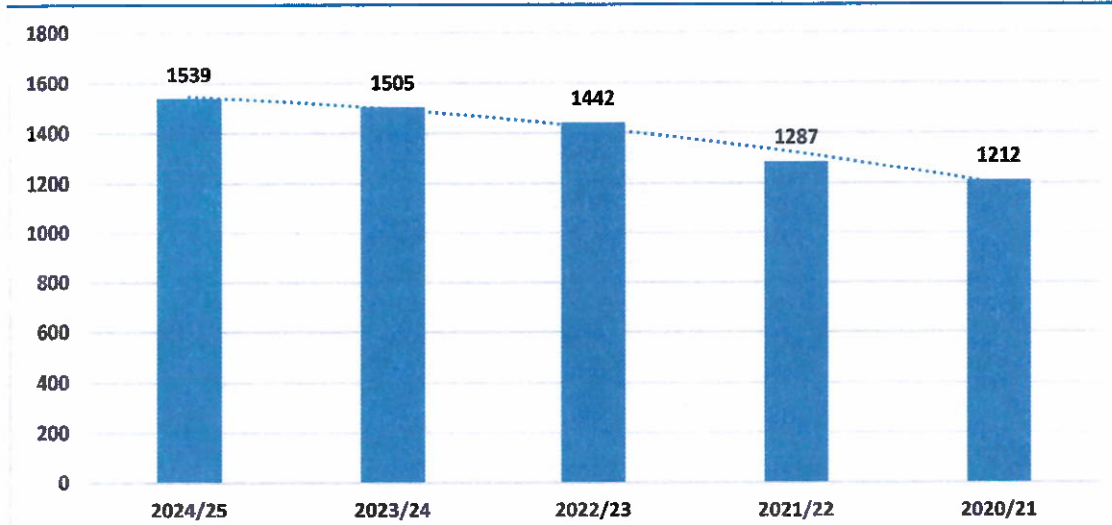


Figure 16: The trend in increment of staff at SUA as at 30 June 2025

2.16. PREJUDICIAL ISSUES

During the year ended 30 June 2025, there were no serious prejudicial matters to report as required by the Tanzania Financial Reporting Standards No. 1.

2.17. 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.

2.18. STATEMENT OF COMPLIANCE WITH IFRS S1 and IFRS S2

The sustainability-related financial disclosures in this report have been prepared in accordance with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, issued by the International Sustainability Standards Board (ISSB).

2.19. COMPLIANCE WITH LAWS AND REGULATIONS

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

2.20. 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



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Financial Statements for financial year 2024/25 are found in the University website;
<https://www.sua.ac.tz/audited-financial-statements>.

2.21. 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.

2.21.1. 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 2024 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 2025, and the Statements of Financial Performance for the year ended 30 June 2025, A statement of changes in net assets for the year ended t 30 June 2025, The Statement of Cash Flows for the year ended 30 June 2025, the Statement of Comparison of Budget and Actual amount as at 30 June 2025, 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), IFRS S1 and IFRS S2, 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 2025

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: -



Mr. Andrew W. Massawe
Chairperson

Date: 18-03-2026



Prof. Raphael T. Chibunda
Vice Chancellor

Date: 18.03.2026

4.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING

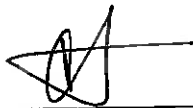
The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible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

I, **Peter Wilson** being the Director of Finance for Sokoine University of Agriculture hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 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.



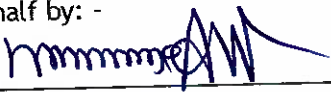
Mr. Peter Wilson
Position: Director of Finance
NBAA Membership No: ACPA 2081
Date: 18/03/2026


5.0 SUA FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2024/25 TZS "000"	Restated 2023/24 TZS "000"
ASSETS			
Current Asset			
Cash and Cash Equivalents	18	26,152,577	38,157,326
Inventories	19	169,346	227,658
Prepayments and advances	20	12,599,897	1,553,794
Receivables	21	<u>14,830,788</u>	<u>16,575,694</u>
Total Current Asset		<u>53,752,608</u>	<u>56,514,472</u>
Non-Current Asset			
Biological Assets	22	29,816,375	28,667,816
Intangible assets	23	731,772	500,579
Property, Plant and Equipment	24	52,053,337	52,242,705
Work In Progress	27	<u>5,630,072</u>	<u>4,199,748</u>
Total Non-Current Asset		<u>88,231,556</u>	<u>85,610,848</u>
TOTAL ASSETS		<u>141,984,164</u>	<u>142,125,320</u>
LIABILITIES			
Current Liabilities			
Deferred Income Capital	29	33,616,809	21,034,501
Deposits	30	2,295,038	12,886,686
Payables and Accruals	28	15,875,170	13,949,116
Total Current Liabilities		<u>51,787,017</u>	<u>47,870,303</u>
TOTAL LIABILITIES		<u>51,787,017</u>	<u>47,870,303</u>
Net Assets		<u>90,197,147</u>	<u>94,255,017</u>
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		60,461	60,461
Accumulated Surpluses / Deficits		<u>90,136,686</u>	<u>94,194,556</u>
TOTAL NET ASSETS/EQUITY		<u>90,197,147</u>	<u>94,255,017</u>

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


 CHAIRPERSON
 Mr. Andrew W. Massawe


 VICE CHANCELLOR
 Prof. Raphael T. Chibunda

Date: 18-03-2026

Date: 18.03.2026

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024/25 TZS "000"	Restated 2023/24 TZS "000"
REVENUE			
Fair value Gains on Assets and Liabilities	9	972,210	5,333,220
Fees, Fines, Penalties and Forfeits	12	38,640	146,110
Gain on disposal of assets	26	16,239	-
Debt Forgiveness	28	-	994,854
Other Revenue	11	1,400,931	2,735,356
Revenue from Exchange Transactions	10	28,245,387	26,045,203
Subvention from Government and other entities	7	<u>60,498,822</u>	<u>60,162,700</u>
TOTAL REVENUE		<u>91,172,229</u>	<u>95,417,443</u>
EXPENSES AND TRANSFERS			
Expenses			
Depreciation of Property, Plant and Equipment	24	2,803,865	1,015,936
Expected Credit Loss	25	1,209,073	22,811
Loss on Biological assets	8	150,850	-
Maintenance Expenses	15	1,265,208	1,123,317
Other Expenses	16	3,970,474	1,117,962
Social Benefits		-	146,627
Use of Goods and Service	14	25,236,359	29,691,008
Wages, Salaries and Employee Benefits	13	<u>60,154,270</u>	<u>50,539,817</u>
Total Expenses		<u>94,790,099</u>	<u>83,657,478</u>
Transfer			
Other Transfers	17	<u>440,000</u>	<u>410,000</u>
Total Transfer		<u>440,000</u>	<u>410,000</u>
TOTAL EXPENSES AND TRANSFERS		<u>95,229,254</u>	<u>84,067,478</u>
Loss/Surplus for the year		<u>(4,057,870)</u>	<u>11,349,965</u>

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



CHAIRPERSON

Mr. Andrew W. Massawe

Date: 18-03-2026



VICE CHANCELLOR

Prof. Raphael T. Chibunda


Date: 18-03-2026


SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

DETAILS	TZS"000"	TZS"000"	TZS"000"
	Tax Payer's Fund	Accumulate d Surplus/ (Deficit)	Total
Opening Balance as at 01 July 2024	60,461	94,194,556	94,255,017
Addition Capital Injected	-	-	-
Other Reserve	-	-	-
Other Appropriations	-	-	-
Minority Interest	-	-	-
Surplus for the Year	-	(4,057,870)	(4,057,870)
Closing Balance as at 30 June 2025	60,461	90,136,686	90,197,147
Opening Balance as at 01 July 2023	60,461	82,844,591	82,905,052
Addition Capital Injected	-	-	-
Other Reserve	-	-	-
Other Appropriations	-	-	-
Minority Interest	-	-	-
Surplus for the Year	-	11,349,965	11,349,965
Closing Balance as at 30 June 2024	60,461	94,194,556	94,255,017

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


 CHAIRPERSON
 Mr. Andrew W. Massawe


 VICE CHANCELLOR
 Prof. Raphael T. Chibunda

Date: 18-03-2026


Date: 18-03-2026

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 TZS "000"	Restated 2023/24 TZS "000"
RECEIPTS			
Subvention from Government and other entities	34.1	41,469,562	38,201,430
Development Partners Fund	34.1	30,181,263	35,198,188
Revenue from Exchange Transactions	34.2	27,494,824	25,190,422
Other Revenue	34.5	1,619,153	1,978,728
Increase in Deposit**	34.12	-	5,970,669
Fees, Fines, Penalties and Forfeits	34.3	<u>38,640</u>	<u>146,110</u>
Total Receipts		<u>100,803,442</u>	<u>106,685,547</u>
PAYMENTS			
Wages, Salaries and Employee Benefits	34.6	57,680,920	48,548,126
Use of Goods and Service	34.7	24,579,517	30,191,726
Social Benefits		-	146,627
Other Transfers	34.11	440,000	410,000
Other Expenses	34.10	4,205,958	2,215,813
Maintenance Expenses	34.8	1,265,208	1,123,317
Decrease in Deposit	34.12	<u>10,591,647</u>	-
Total Payments		<u>98,763,250</u>	<u>82,635,609</u>
NET CASH FLOW FROM OPERATING ACTIVITIES		<u>2,040,192</u>	<u>24,049,939</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Proceeds from sale of PPE	34.17	37,445	-
Payment for Work in Progress	34.15	(1,349,649)	(995,084)
Advance Payment for Acquisition of Property Plant and Equipment	34.14	(10,825,062)	238,975
Acquisition of Property, Plant and Equipment	34.13	(1,436,079)	(3,952,680)
Acquisition of Intangibles	34.16	<u>(231,193)</u>	<u>(295,820)</u>
Total Investing Activities		<u>(13,804,538)</u>	<u>(5,004,609)</u>
NET CASH FLOW FROM INVESTING ACTIVITIES		<u>(13,804,538)</u>	<u>(5,004,609)</u>
Net change in cash and cash equivalent		(11,764,346)	19,045,330
Effect of Foreign Currency Changes	9	(285,408)	1,235,092
Cash and cash equivalent at beginning of period	20	<u>38,368,497</u>	<u>18,088,075</u>
Cash and cash equivalent at end of period		<u>26,318,743</u>	<u>38,368,497</u>

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



 CHAIRPERSON
 Mr. Andrew W. Massawe

Date: 18-03-2026



 VICE CHANCELLOR
 Prof. Raphael T. Chibunda


Date: 18-03-2026

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Details	Original Budget	Final Budget	Actual amount on Comparison Basis	Different Final Budget Vs Actual	
	TZS "000"	TZS "000"	TZS "000"	TZS "000"	Percentage
RECEIPTS					
Government Subvention and other entities	42,935,340	42,935,340	41,469,562	1,465,778	3
Development Partners	53,600,966	53,600,966	30,181,263	23,419,703	44
Own Source	38,527,105	38,527,105	29,152,617	9,374,488	24
Total Receipts	135,063,411	135,063,411	100,803,442	34,259,969	25
PAYMENTS					
Maintenance Expenses	3,432,896	3,432,896	1,265,208	2,167,688	63
Other Expenses	8,108,464	8,108,464	4,205,958	3,902,506	48
Other Transfers	440,000	440,000	440,000	-	100
Retirement, Death and Survivor Expenses	-	-	24,246	(24,246)	100
Use of Goods and Service	34,531,919	34,531,919	24,579,517	9,952,402	29
Wages, Salaries and Employee Benefits	63,842,251	63,842,251	57,680,920	6,161,331	10
Acquisition of Intangibles	-	-	231,193	(231,193)	100
Acquisition of Property, Plant and Equipment	24,707,881	24,707,881	13,610,790	11,097,091	45
Total Payments	135,063,411	135,063,411	102,037,832	33,025,579	24
Net Receipts/Payments	-	-	(1,234,390)	1,234,390	

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


CHAIRPERSON
Mr. Andrew W. Massawe

Date: 18-03-2026


VICE CHANCELLOR
Prof. Raphael T. Chibunda

Date: 18.03.2026

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 2024 to 30 June 2025. The explanation for variances is as explained under **Note 35** to the Financial Statements.

STATEMENT OF RECONCILIATION BETWEEN OPERATING CASHFLOW AND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2024/25

	2024/25 TZS "000"	2023/24 TZS "000"
Surplus/ Deficit for the Period	<u>(4,057,870)</u>	<u>11,349,965</u>
Add/ (Less) Non-Cash Item		
Debt Forgiveness	-	(994,854)
Depreciation of Property, Plant and Equipment	2,803,865	1,015,936
Non-Monetary Revenue - Current	(1,430,304)	(506,526)
Expected Credit Loss Impairment	1,209,073	22,811
Fair value Gains on Assets and Liabilities	(972,210)	(5,333,220)
Gains on Disposal Assets	(16,239)	-
Loss on Biological Assets	150,850	-
Add/ (Less) Change in Working Capital		
Deferred Income	12,582,307	13,743,444
Inventories	58,312	(52,517)
Deposits	(10,591,647)	5,970,669
Payables and Accruals	1,926,054	16,474
Prepayments	(221,041)	(182,610)
Receivables	599,042	(999,635)
Net Cash Flow from Operating Activities	<u>2,040,192</u>	<u>24,049,939</u>

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURE

1.1. 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.

1.2. University's Information

Principal Place of Business:	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
Parent Ministry:	Ministry of Education, Science, and Technology Mtaa wa Afya - Mtumba, P.O. Box 10, DODOMA, TANZANIA.
Auditors:	Controller and Auditor General, National Audit Office, Audit House, 4 Ukaguzi Road, P. O. Box 950, 41104 Tambukareli, DODOMA.

1.3. List of Bank Accounts in operation

During the year under review, the University had 38 operational bank accounts held at the Central Bank of Tanzania and commercial banks as shown in Table 25 below:

Table 25: The list of university bank accounts as at 30 June 2025

SN	Accounts name	Currency	Accounts no	Banker	Currency
1	SUA BOT EURO Revenue Collection Account	Euro	9932445571	Central Bank of Tanzania	Euro
2	SUA CRDB EUR Expenditure Account	Euro	1950589482700	CRDB Bank Plc	Euro
3	SUA AFRIQUE 1 ASPIRE EURO	Euro	1950076769800	CRDB Bank Plc	Euro
4	SUA CRDB GBP Revenue Collection Account	GBP	0350379806700	CRDB Bank Plc	GBP
5	SUA CRDB EURO Revenue Collection Account	GBP	1950379806700	CRDB Bank Plc	GBP
6	SUA BOT GBP Revenue Collection Account	GBP	9932445581	Central Bank of Tanzania	GBP
7	SUA CRDB GBP Expenditure Account	GBP	0350589482700	CRDB Bank Plc	GBP
8	SUA - HESLB Account	TZS	0150076769857	CRDB Bank Plc	TZS
9	SUA CRDB TZS Revenue Collection Account	TZS	0150379806700	CRDB Bank Plc	TZS
10	SUA CRDB TZS Expenditure Account	TZS	0150589482700	CRDB Bank Plc	TZS
11	SUA Consult Account	TZS	01J1076769845	CRDB Bank Plc	TZS
12	SUA DEPOSIT GENERAL ACCOUNT	TZS	01J1076769848	CRDB Bank Plc	TZS
13	SUA COLLECTION ACCOUNT NMB	TZS	25310005160	NMB Bank Plc	TZS
14	SUA NMB TZS Revenue Collection Account	TZS	40801100059	NMB Bank Plc	TZS
15	SUA BOT TZS Revenue Collection Account	TZS	9925261361	Central Bank of Tanzania	TZS
16	SUA Olmotonyi Local BoT Account	TZS	9925261371	Central Bank of Tanzania	TZS
17	SUA BOT TZS Donor Fund Revenue Collection Account	TZS	9925262551	Central Bank of Tanzania	TZS
18	SUA REFOREST Programme CRDB TZS Account	TZS	0150076769864	CRDB Bank Plc	TZS
19	Sokoine University of Agriculture (HEET PROJECT)	TZS	25310001826	NMB Bank Plc	TZS
20	SUA HEET PROJECT IMPREST	TZS	25310001827	NMB Bank Plc	TZS
21	Sokoine University of Agriculture (HEET PROJECT)	TZS	9931232031	Central Bank of Tanzania	TZS
22	SUA NCMC CRDB TZS Account	TZS	0150076769875	CRDB Bank Plc	TZS
23	SUA ACE II IRPM CRDB TZS Account	TZS	0150076769810	CRDB Bank Plc	TZS
24	SUA Various Research Projects CRDB TZS Account	TZS	01J1076769801	CRDB Bank Plc	TZS
25	SUA ACE II SACIDS CRDB TZS Account	TZS	0150076769809	CRDB Bank Plc	TZS
26	BSU III CRDB TZS Account	TZS	0150076769868	CRDB Bank Plc	TZS
27	ASPIRE CRDB TZS Account	TZS	0150076769800	CRDB Bank Plc	TZS
28	SUA CYSTINET CRDB EURO Account	TZS	1950076769801	CRDB Bank Plc	TZS
29	SUA CRDB USD Revenue Collection Account	USD	0250379806700	CRDB Bank Plc	USD
30	SUA NBC USD Revenue Collection Account	USD	026105002248	CRDB Bank Plc	USD
31	SUA NBC TZS Revenue Collection Account	USD	026139000029	CRDB Bank Plc	USD

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

SN	Accounts name	Currency	Accounts no	Banker	Currency
32	SUA BOT USD Revenue Collection Account	USD	9932445561	Central Bank of Tanzania	USD
33	SUA BOT USD Donor Fund Revenue Collection Account	USD	9932446300	Central Bank of Tanzania	USD
34	SUA ACE II IRPM CRDB USD Account	USD	0250076769801	CRDB Bank Plc	USD
35	SUA Various Research Projects CRDB USD Account	USD	02J1076769801	CRDB Bank Plc	USD
36	SUA ACE II SACIDS CRDB USD Account	USD	0250076769800	CRDB Bank Plc	USD
37	SUA FOH (SACIDS) CRDB USD Account	USD	0250076769869	CRDB Bank Plc	USD
38	SUA FOH (SACIDS) CRDB USD Account	USD	02J1076769839	CRDB Bank Plc	USD

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 2024/25 was approved by the National Assembly on in the month of June 2024. 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 2024.

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.

f) Rounding off for the figures presented in the financial statements

The figures presented in these financial statements (including the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows, and the related notes) have been rounded to the nearest thousands, except when otherwise indicated.

This rounding convention is applied to enhance readability and comparability of the financial information, particularly for larger amounts. As a result, minor discrepancies may arise between the sums of individual rounded figures and the totals presented. Such differences are immaterial and do not affect the overall fair presentation of the financial statements.

This disclosure is included in accordance with best practices for presentation under applicable accounting frameworks, where rounding is permitted provided it does not distort the financial position or performance of the entity.

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 2024

There were no new and amended standards issued in the financial year.

b) New and amended standards and interpretations in issue effective in the year ended 30 June 2025

During the year under review the University noticed and implemented new and amended standards and interpretation as shown in Table 26 below

Table 26: New and amended standards and interpretations in issue effective in the year ended 30 June 2025

Standard	Effective date and Impact
IPSAS 43	<p>Applicable 1 January 2025</p> <p>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.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Standard	Effective date and Impact
	The standard has no effect on the University Financial Statements as the University do not maintain assets for leasing.
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1 January 2025</p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p> <p>The standard has enhanced more disclosure for the non-current assets held for sale as there are assets issued for sale or auction from time to time.</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1 January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The standard has impact on the financial statements as it provides for a room in valuation and disclosure of the Mazumbai Natural Forest which is a heritage asset owned by the University as well as an additional disclosure for infrastructure assets such as the SUA Independent water source. However, no valuation has been done for the Mazumbai Natural Forest Plantation due to the requirement of involving multiple skilled valuers including but not limited to plants, animals, minerals and ecological value.</p>
IPSAS 46 Measurement	<p>Applicable 1 January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The standard has a significant impact in updating of the parameters in measurement of assets.</p>
IPSAS 47- Revenue	<p>Applicable 1 January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The standard will add value to the financial statements by summarising only the key aspects of revenue which is useful information to users of financial statements.</p>

Standard	Effective date and Impact
IPSAS 48- Transfer Expenses	Applicable 1 January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. The standard will improve on the reporting of transfers of the University.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1 January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. This will have no impact as the University is not into exploration for and evaluation of mineral resources.

3. Early Adoption of the Standards

The Entity did not early - adopt any new or amended standards in the financial year.

4. Summary of Material Accounting Policies

4.1. Revenue Recognition

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

4.1.1. 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 programs, 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 neighboring 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 neighboring community. Also, there is a development of the Ifinga Forest which is expected to commence in production in few years to come.

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 unit's 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.

4.1.2. 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.

4.2. 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.

4.3. 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 the Public Finance (Management of Public Property) Regulations, 2024 issued in Financial Year 2023/2024. 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 shown in Table 27 below:

Table 27: The applicable depreciation rates as at 30 June 2025

Asset category	Rate p.a.
Land	0.0%
Buildings	2.0%
Computer and Desktop and laptops	12.5%
Server	10.0%
Equipment	10.0%
Video Conference Equipment	10.0%
Document processing equipment (photocopy)	10.0%
Television studio, Camera	10.0%
Furniture	6.7%
Plant and Machinery	6.7%
Tractor	5.0%
Motor vehicle heavy duty (5 and above tones)	14.3%
Motorcycle	10.0%
Motor vehicle light duty (below 5 tones)	14.3%
Motorcycles	14.3%

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Asset category	Rate p.a.
Water Systems	4.0%
Network/Telecom Equipment	10.0%
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, labor 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.

4.4. 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.

4.5. 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.

4.6. 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.

4.7. Financial Instruments

4.7.1. Financial Assets

i. Initial recognition and measurement

Financial assets within the scope of IPSAS 41 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 University assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

4.7.2. The Expected Credit Loss (ECL)

Purpose

This accounting policy outlines the principles and practices for recognizing and measuring Expected Credit Losses (ECL) in accordance with IPSAS 41, Financial Instruments.

4.7.2.1. Scope

This policy applies to all financial assets measured at amortized cost and financial assets measured at fair value through other comprehensive income.

4.7.2.2. Recognition of Expected Credit Losses

The University recognizes an allowance for ECLs at each reporting date. The ECLs are recognized as an expense in the statement of financial performance, and the corresponding allowance is reflected as a reduction in the carrying amount of the financial assets in the statement of financial position.

4.7.2.3. Measurement of ECLs

ECLs are measured based on the following approaches:

12-Month ECLs: For financial assets that have not experienced a significant increase in credit risk since initial recognition, the allowance for ECL is based on the expected credit losses that result from default events within the next 12 months.

Lifetime ECLs: For financial assets that have experienced a significant increase in credit risk since initial recognition, or that are credit-impaired, the allowance is based on the expected credit losses over the lifetime of the asset.

4.7.2.4. Criteria for Significant Increase in Credit Risk

The University assesses whether there has been a significant increase in credit risk based on both qualitative and quantitative factors, including:

- Changes in payment status (e.g., overdue payments); and
- Significant adverse changes in business, financial, or economic conditions.

4.7.2.5. Determination of ECLs

ECLs are determined using a probability-weighted approach that considers:

- **Historical Loss Experience:** Historical data related to credit losses is analyzed and used as a baseline for future expectations.
- **Current Conditions:** Adjustments are made based on current economic conditions that may affect credit risk.
- **Forward-Looking Information:** The entity incorporates macroeconomic forecasts and other relevant information to assess future credit risk.

4.7.2.6. Staging of Financial Assets

The University categorizes financial assets into three stages:

- **Stage 1:** Financial assets with low credit risk; measured using 12-month ECLs.
- **Stage 2:** Financial assets with a significant increase in credit risk; measured using lifetime ECLs.
- **Stage 3:** Financial assets that are credit-impaired; also measured using lifetime ECLs.

4.7.2.7. ECL Allowance and Write-Offs

The allowance for ECLs is recognized as a contra asset account. Financial assets are written off when there is no reasonable expectation of recovery, and the amount is recorded against the ECL allowance.

4.7.3. 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.

4.8. 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.

4.9. Provisions, Contingent Liabilities, and Contingent Assets

4.9.1. Basis of Preparation

The financial statements are prepared in accordance with International Public Sector Accounting Standards (IPSAS), specifically IPSAS 19, Provisions, Contingent Liabilities, and Contingent Assets. This policy outlines the recognition, measurement, and disclosure of provisions and contingent items.

4.9.2. Definition of Provisions

Provisions are liabilities of uncertain timing or amount. The University recognizes a provision when:

- It 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 will be required to settle the obligation.
- The amount can be estimated reliably.

4.9.3. Measurement of Provisions

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. This estimate takes into account the risks and uncertainties surrounding the obligation.

Discounting: Where the effect of the time value of money is material, provisions are discounted to their present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

4.9.4. Recognition of Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events. The University discloses contingent liabilities when:

- It is not probable that an outflow of resources will be required to settle the obligation.
- The amount of the obligation cannot be measured reliably.

4.9.5. Recognition of Contingent Assets

Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events. The University does not recognize contingent assets but discloses them when it is probable that inflows of economic benefits will occur.

4.9.6. Review of Provisions

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it becomes probable that an outflow of resources will not be required to settle the obligation, the provision is reversed.

4.9.7. Disclosure Requirements

The University provides the following disclosures in accordance with IPSAS 19:

- A brief description of each type of provision recognized.
- The carrying amount of provisions at the beginning and end of the reporting period, with changes during the period disclosed.
- The nature of any contingent liabilities and contingent assets, including a brief description and the expected financial effect, if possible.
- The uncertainties relating to the amount and timing of outflows, if applicable.

4.10. 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.

4.11. 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.

4.12. 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.

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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. Employees 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.

4.13. 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.

4.14. 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.

4.15. 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.

4.16. Comparative figures

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

4.17. Subsequent events

The after the financial year end with a significant impact on the financial statements for the year ended June 30 2025 are disclosed in the notes to the Financial Statements.

4.18. 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.

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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 2025, 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	2024/25 TZS "000"			2023/24 TZS "000"		
	Actual	+5%	-5%	Actual	+5%	-5%
United States Dollars (USD)	18,969,330	19,917,797	18,020,864	27,493,552	28,868,230	26,118,874
Great Britain Pound (GBP)	9,264	9,727	8,801	979,921	1,028,917	930,925
Euro	51,180	53,739	48,621	1,149,490	1,206,964	1,092,015
Total	19,029,774	19,981,263	18,078,285	29,622,963	31,104,111	28,141,814

(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"
30 June 2025				
Accounts Payable	4,074,218	8,011,242	3,789,709	15,875,170
30 June 2024				
Accounts Payable	3,579,914	7,039,279	3,329,923	13,949,116

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	2024/25	2023/24
	TZS "000"	TZS "000"
Accounts receivables (excluding prepayments)	14,830,788	16,575,694
Cash at bank and bank deposits	26,152,577	38,157,326
	40,983,365	54,733,020

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 receivable are considered to be past due. The aging of the student fees receivable is as shown in the Table below:

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	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Past due but not impaired:		
0-90 days	23,772	48,307
91-180 days	1,605,491	296,713
181-270 days	2,492	3,194,280
271-365 days	1,428,812	3,921,303
365+ days	5,297,466	13,748
Total past due but not impaired	8,358,034	7,474,351
	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Impaired receivable	153,250	133,121

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 an accumulated surplus not available for distribution and funds received from the government.

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Principal Sum Plus Interest on Loan	-	-
Less: Unrestricted cash and cash equivalents	6,024,249	5,737,670
Net cash in excess of borrowings	(6,024,249)	(5,737,670)
Total reserves available	90,197,147	92,505,358
Gearing ratio	7%	6%

(e) Financial instruments by category-IPSAS

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: -

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Financial assets at amortized cost		
Accounts receivables (excluding prepayments)	14,830,788	16,575,694

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	<u>2024/25</u>	<u>2023/24</u>
	TZS	TZS
	“000”	“000”
Cash and bank balances	<u>26,152,577</u>	<u>38,157,326</u>
	<u>40,983,365</u>	<u>54,733,020</u>
Financial liabilities at amortized cost		
Accounts payables (excluding statutory liabilities)	<u>15,875,170</u>	<u>13,949,116</u>
	<u>15,152,361</u>	<u>13,949,116</u>

4.19. Non-Current Assets Held for Sale

Non-current assets (or disposal groups) are classified as held for sale when their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This classification is made only when the following conditions are met:

- The asset is available for immediate sale in its present condition and subject only to terms that are usual and customary for such sales.
- The sale is highly probable, meaning SUA management is committed to a plan to sell the asset, an active program to locate a buyer has been initiated, and the asset is actively marketed for sale at a price reasonable in relation to its current fair value.
- The sale is expected to be completed within 12 months from the date of classification, except under circumstances beyond the entity’s control.

Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Depreciation or amortization ceases upon classification as held for sale. Any impairment loss on initial classification or subsequent measurement is recognized in surplus or deficit. Reversals of impairment are permitted, but not in excess of the cumulative impairment previously recognized.

Upon disposal, any difference between the net disposal proceeds and the carrying amount of the asset is recognized in surplus or deficit. If the asset no longer meets the criteria to be classified as held for sale, it is reclassified to its original category and measured at the lower of its carrying amount before classification, adjusted for depreciation or revaluation that would have been recognized had the asset not been classified as held for sale, and its recoverable amount at the date of reclassification.

5. Events after the Reporting Date

After the year had ended, the Management experienced the occurrence of major events of which have a direct impact in operations of the University. However, these are non-adjusting events not affecting financial statements under review.

5.1. Authorization of Issue of Financial Statements

These financial statements for the year ended 30 June 2025 were authorised for issue on or before 31 March 2026 by the University Council following the tabling of the Controller and Auditor General’s annual audit report to the National Assembly of the United Republic of Tanzania.

5.2. Establishment of the National Carbon Monitoring Centre as an Independent Entity from SUA

The National Carbon Monitoring Centre (NCCM) was established and began to be hosted by SUA in Financial Year 2015/16. However, changes have been made where in the subsequent year the NCCM is operating as an independent entity as per Environmental Management (Amendment) Act, 2025. Therefore, the NCCM is no longer part and parcel of SUA operations.

5.3. Ended Programs and Projects

5.3.1. Ended Advancing Centers of Excellency Projects

The Advancing Centers of Excellency including the ACE IRPM & BTM and the SACIDS ACE projects which were funded by the World Bank-IDA for a period of 5 years; with a sum of USD 12,000,000 came to an end in May 2025. According to the Financing Agreements, SUA is required to continue maintaining the Centers and any other sub-projects attached.

5.3.2. Ended REFOREST Program

The Reforest Africa Program which was hosted under the College of Forest, Wildlife and Tourism came to an end with immediate effect in March 2025. However, the new REFOREST Africa II program has been obtained in the subsequent financial year with the support from SIDA.

5.4. Acquisition of land at Mizengo Pinda Campus Katavi

During the subsequent year SUA concluded the land valuation for the expansion of the Mizengo Pinda Campus in Katavi, conducted in May 2023 where a total compensation value of TZS 1.62 billion for the 178 residents in the five wards of Lalanayo, Ndemanilwa and Kakuni have been done. Only a sum of TZS 72.63 million is pending for settlement to 18 residents of the same wards who are to submit relevant supporting documentation.

5.5. Valuation of University Land

The University has subsequently engaged the Ministry of land in valuation of its land in Morogoro where the current value is estimated at TZS 180 billion. The exercise is expected to be concluded in March 2026 and the same recorded in financial statements for the year 2025/26.

5.6. Received and Paid Long Outstanding Staff Claims

During the subsequent year, the Government disbursed a total of TZS 6.26 billion to SUA to settle for long outstanding staff claims (house and clinical allowances) the effect of which will be seen in financial year 2025/26.

5.7. Recovery of Advance Payments from HEET Project Activities

The University has managed to recover a sum of TZS 2.1 billion out of the recorded amount of prepayment of TZS 11 billion used in procurement of goods, works and services in financial year 2024/25.

6. Prior Year Adjustments and Reclassifications

6.1. Prior Year Adjustments

During the year under review, there were prior year adjustments which were done to accommodate various changes in the financial statements. The details of the adjustments are as shown in Table 28 below.

Table 28: Prior year adjustments for the year ended 30 June 2025

Details	TZS	Remarks
	"000"	
Adjustment in the PPE in extension of the Useful life of assets which were fully depreciated but still in use. The asset categories involved includes Office furniture, Computer and Accessories, Air condition and Printers and Scanners.	1,322,640	Debited Accumulated Depreciation and Credited Depreciation
Adjustment in recognition of land in the books of Accounts. The land is located in Mbweni Mpiji and Bunju, Kinondoni Municipality in Dar es Salaam.	93,857	Debited land and credited non-monetary revenue.
Recognition of bearer biological assets in the Fixed Asset register as part and parcel of Property, Plant and Equipment. This where crop plantations at SUA were recognised as PPE contrary to previous years treatment where they were included as part of stock. The treatment is in accordance to IPSAS 27.	156,406	Debited bearer plants and credited crop plantation.
	51,806	Debited depreciation and credited accumulated depreciation.
Adjustment of Deposit General and Work in Progress which includes changes made to rectify an error recognising WIP as monetary instead of WIP non-monetary. This understated Deposit General.	384,974	Debit buildings other than dwellings WIP-non monetary, Debit Deposit General and Credit buildings other than dwellings WIP-monetary and non-monetary revenue-current

6.2. Reclassification of Figures in Financial Statements

During the year under review the University performed reclassification of total sum of TZS 388.14 million as indicated in the Table below.

Table 29: Reclassification of figures in financial statements

Details	TZS	Remarks
	"000"	
Reclassification of the stated sum from monetary WIP to non-monetary WIP and Deposit General	384,974	Debit buildings other than dwellings WIP-non monetary, Debit Deposit General and Credit buildings other than dwellings WIP-monetary and non-monetary revenue-current
Reclassification of the stated sum from Other Revenue to Revenue from Exchange Transaction	3,170	Debited other revenue and credited Revenue from Exchange Transaction in recognition of tuition fees.
Reclassification of retirement, death and survivor expenses to use of goods and services	16,499	Reclassified from retirement, death and survivor expenses to use of goods and services. After reclassification the amount for this code remains zero.
An increase of the Use of Goods and Services after reclassification.	30,191,726	An increase of TZS 16,499 added to the prior year amount of TZS 30,175,227

7. Government Subvention and Other Entities

The University recognized 60.50 billion (2024: TZS 60.16 billion) as income from Government and other entities. This includes a sum of TZS 41.47 billion (2024: TZS 38.20 billion) for personnel emoluments approved in settlement of staff dues, a sum of TZS 17.60 billion (2024: TZS 21.45 billion) realized as grant in implementation of development projects (research and development projects which receives funds from Development Partners); and a sum of TZS 1.43 billion (2024: TZS 506.53 million) as non-monetary assets received as and valued as donation (Tunduru Campus etc).

	2024/25 TZS "000"	2023/24 TZS "000"
Subvention for Personal Emolument	41,469,561	38,201,430
Government Grant Development Foreign	17,598,957	21,454,744
Revenue Grants - non-Monetary	<u>1,430,304</u>	<u>506,526</u>
Total	<u>60,498,822</u>	<u>60,162,700</u>

8. Loss on Biological Assets

During the year under review the University had a loss on biological asset (theft) amounting to TZS 150.85 million for fish and two calves. The matter has been reported to the relevant authorities of which its conclusion will enable recognition of accounts receivable of the same amount in the subsequent financial year

9. Fair value Gains on Assets and Liabilities

This refers to the fair value gain of TZS 972.21 million (2024: TZS 5.33 billion) as fair value gain in valuation of biological assets and foreign exchange currencies. The decrease from TZS 5.33 billion in 2023/24 to TZS 972.21 billion in 2024/25 is directly attributable to the gain in valuation of biological assets; where the University did valuation of the Ifinga Forest Plantation and the Olmotonyi Forest Plantation, decrease of gain in foreign exchange is a result of fluctuation in forex; loss in valuation of crop plantations and also loss in valuation of dairy cattle and gain in valuation of goat, sheep and pigs. The summary of categories is as shown in the table below.

	2024/25 TZS "000"	2023/24 TZS "000"
*Fair value gains on biological assets	1,394,631	4,229,361
Fair Value losses on biological assets	(245,227)	(288,144)
**Reversal of provision for impairment Receivables (ECL)	108,214	156,912
***Foreign exchange differences (Loss)	(824,152)	-
Foreign exchange differences (Gain)	<u>538,744</u>	<u>1,235,091</u>
	<u>972,210</u>	<u>5,333,220</u>

*The substantial increase of fair value gain in financial year 2023/24 was mainly caused by commencing of the valuation exercise of the Ifinga Forest Plantation.

**The University recognized the reversal of provision for impairment under SUA HQ bank balances where a sum of TZS 108.21million (2024: TZS 156.91 million) was recorded. The reversal is a net

change indicating a decrease of ECL on bank balances from the previous TZS 207 million to TZS 98.98 million as per computation in Table...below.

Table 30: Computation of provision in impairment of ECL for 2024/25

S/N	Items	2024/25	2023/24	Net Change
		TZS	TZS	TZS
		"000"	"000"	"000"
1	Cash and bank-HQ	98,982	207,196	(108,214)
	ECL Revenue for 2024/25			(108,214)

*** The University recognized loss on foreign exchange of TZS 824.15 million as a result of currency fluctuations for the funds at Central Bank of Tanzania in favor of the HEET project where the USD Bank Account is maintained. In April 2025, the University received a sum of USD 5.48 million at the exchange rate of TZS 2,663.37. Later on in June 2025, the closing rate was 2,615.04. Further, at 1 July 2024, the project had an opening balance of USD 8.13 million at the exchange rate of TZS 2,613.84 but payments were done at an average rate of TZS 2,457.10 per USD.

10. Revenue From Exchange Transactions

The University recognized TZS 28.24 billion (2024: TZS 26.04 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:

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Agriculture and Farm produce	818,931	653,218
APPEAL FEES- Exchange	1,751	1,685
Application fee- Exchange	133,355	-
Exemption Fee- Exchange	2,569	-
Extended Accommodation Fees- Exchange	90	1,008
Fines, Penalties and Forfeitures- Exchange	182,947	-
Laboratory Charges	180,434	163,289
Meals- Exchange	230,055	-
Medical Examination Fee- Exchange	11,270	-
Miscellaneous Revenue - Exchange	4,484	-
Printing and Publications	7	-
Probates Fees- Exchange	48,387	30,399
Project Consultancy Fees- Exchange	1,667,793	-
Registration Fees- Exchange	1,968,168	2,701,597
Revenue from Horticulture	9,491	12,601
Revenue from Certificate of Competence- Exchange	8,497	-
Revenue from Conference Facilities	3,540	287,958
Revenue from Consultancy Fees- Exchange	21,688	-
Revenue from Entrance Fees- Exchange	2,382	-
Revenue from Examination Fees- Exchange	60	-
Revenue from Game viewing Tourism Fees- Exchange	3,027	-

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Revenue from Institutional Overhead- Exchange	202,220	514,672
Revenue from Meals	-	43,771
Revenue from Medical and Dental Charges	353,827	230,046
Revenue from Research Fees - Exchange	9,293	-
Revenue from Sale of Stores	6	56
Revenue from sales of Livestock	6,710	5,190
Revenue from Surgical Services	31,053	39,185
Revenue from TV and Radio advertisement- Exchange	3,777	4,151
Student Accommodation Fee- Exchange	758,142	-
Student ID- Exchange	40	-
Transcript Fees- Exchange	98,591	107,940
Tuition Fees for University/College Students- Exchange	<u>21,482,802</u>	<u>21,248,437</u>
**Total	<u>28,245,387</u>	<u>26,045,203</u>

**The variations across revenue whereby some codes seem to have zero value in financial year 2023/24 for instance consultancy fees of TZS 1.67 billion (2024: TZS 0), students accommodation fees of TZS 758.14 million (2024: TZS 0) were because of change in treatment of donor funds from deposit to specific donor funded budget. Additionally, registration fees reduced from TZS 2.70 billion to TZS 1.97 billion which is a decrease of TZS 733.43 million caused by the delays in collection of carbon trading fees for the National Carbon Monitoring Centre accounted for in the subsequent year.

11. Other Revenue

The University recognized TZS 1.40 billion (2024: TZS 2.73 billion) as other revenue after charging of fees other than tuition and other direct University fees as per breakdown below: -

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Academic transcript fees	-	141
Application fee	227,142	272,534
Exemption Fee	-	3,560
Interest from Revenue from Research Fees	-	5,063
Medical Examination Fee	41	10,240
Miscellaneous Revenue	22,388	237,274
Project Consultancy Fees	4,647	105,207
Receipts from Examination Fees	-	604
Rent - Other Parastatal houses	409,191	774,417
Rent from Telecommunication Towers	-	40,454
Revenue from Certificate of Competence	408	6,591
Revenue from Consultancy Fees	1,137	34,045
Revenue from Entrance Fees	-	1,347
Revenue from Land	123,760	5,737
Revenue from Rent of Government Quarters	612,217	564,052
Student Accommodation Fee	-	674,018
Student ID	-	72
**Total	<u>1,400,931</u>	<u>2,735,356</u>

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**The variations across revenue whereby some codes seem to have zero value in financial year 2023/24 and at same time have value in financial year 2024/25 is mainly caused by changes in GFS codes for instance some codes have a contra entry in revenue from exchange transaction. Also, revenue from land TZS 123 million (TZS 5 million) is mainly due to merging with income from telecommunication towers which used to be separate, revenue from rentals of parastatal houses reduced to the tune of TZS 409 million 774 million due to the decision of temporary staff relocation as a result of management measures in rehabilitation of staff houses.

12. Fees, Fines, Penalties and Forfeits

The University recognized TZS 38.64 million (2024: TZS 146.11 million) as revenue from fees, fines, penalties and forfeits other than tuition and other direct University fees as per breakdown below: -

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Bail	38,472	143,020
Forfeits - non market	-	45
Gas Royalties -non market	-	<u>3,045</u>
Registration Fees	<u>168</u>	-
Total	<u>38,640</u>	<u>146,110</u>

13. Wages, Salaries and Employee Benefits

The University managed to pay a sum of TZS 60.15 billion (2024: TZS 50.54 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: -

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Casual Labour Expenses	266,649	98,899
Casual Labourers	554,676	600,410
Civil Servants	41,469,562	38,201,430
Civil Servants Contracts	1,421,473	1,617,658
Electricity	-	420
Extra-Duty	3,782,968	2,107,629
Facilitation Allowance Expenses -employee	2,306,770	1,391,289
Field (Practical Allowance)	1,762,594	1,195,531
Food and Refreshment	13,996	27,925
Furniture Expenses	30,500	64,000
Gratuities	80,000	-
Heavy Teaching Load Allowance	107	-

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	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Honoraria	1,285,815	997,483
Housing allowance Expenses	2,232,000	2,205,462
Leave Travel	185,606	174,327
Local Staff Salaries	99,798	125,981
On Call Allowance	301,170	237,590
Outfit Allowance	-	1,200
Passages Allowances	163,142	-
Responsibility Allowance	505,721	486,893
Sitting Allowance	891,322	715,316
**Special Allowance	2,477,073	2,400
Subsistence Allowance	276,748	241,684
Telephone	32,790	19,820
Transport Allowance	13,790	18,750
Uniform Allowance	-	7,720
Total	<u>60,154,270</u>	<u>50,539,817</u>

**The variation in special allowance from 2.4 million in 2023/24 to 2.5 billion in 2024/25 is mainly attributable to changes where in previous year the payments of supervision honoraria to research project leaders was done in the deposit account contrary to this year where the budgets of the same research projects have been incorporated in the subvention from Government and other entities code. Further the trend in increase and decrease is part and parcel of the Statement of those Charged with Governance.

14. Use of Goods and Services

During the year under review, the University paid a sum of TZS 25.23 billion (2024: TZS 29.69 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: -

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Advertising and publication	101,467	23,395
Advertising and Publication - Communication & Information	66,972	58,348
Agricultural Chemicals	18,076	15,129
Agricultural Implements	86,828	7,340
Air Travel Tickets Training - Domestic	113,494	-
Air Travel Tickets Training - Foreign	28,104	9,880
Air Travel Tickets Travel - In - Country	12,242	-
Air Travel Tickets Travel Out Of Country	79,855	130,146
Animal Feeds	127,459	68,787
Arms and Ammunitions	1,600	5,850
Bed and Mattresses	24,838	-
Catering Services	182,080	166,160
Classroom Teaching Supplies	177,751	194,836
Cleaning Supplies - Use of goods and Services	118,324	56,138

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Advertising and publication	101,467	23,395
Communication Network Services	7,200	3,707
Computer Software - Use of goods and Services	-	3,580
Computer Supplies and Accessories	46,793	3,980
Conference Facilities	271,598	269,187
Contract based training services	5,130	-
Diesel	925,276	778,380
Drugs and Medicines	70,542	223,878
Educational Radio and TV broadcasting programming	6,116	2,480
Electricity - Utilities Supplies and Services	877,504	940,007
Entertainment - Hospitality Supplies And Services	53,415	71,231
Examination Expenses	1,367,825	1,210,511
Exhibition, Festivals and Celebrations	969,020	611,931
Fertilizers	59,389	6,417
Food and Refreshments	428,313	328,919
Fumigation Expenses	8,000	1,990
Gifts and Prizes	48,800	69,200
Ground Transport (Bus, Train, Water)	69,098	5,205
Ground travel (bus, railway taxi, etc) Travel - In - Country	15,360	11,591
Ground travel (bus, railway taxi, etc) Travel Out Of Country	10,565	-
Health Insurance Training - Foreign	4,038	3,102
Hospital Supplies	729	687
Internet and Email connections	528,242	516,642
Laboratory Supplies	467,576	65,742
Land Rent Expenses - Other operating Expenses	189,115	7,380
Library Books Educational Materials, Services and Supplies	-	4,518
Lodging/Accommodation Travel - In - Country	44,895	37,048
Medical Gases and Chemicals	25,993	5,432
Mobile Charges	1,767	1,313
Newspapers and Magazines	2,800	614
Office Consumables (papers, pencils, pens and stationaries)	315,914	176,918
Outsourcing Costs (includes cleaning and security services)	1,701,918	1,242,149
Per Diem - Domestic	6,567,519	3,018,046
Per Diem - Foreign	451,997	134,789
Perdiem	13,440	-
Petrol	744	-
Posts and Telegraphs	400	600
Printing and Photocopy paper	31,206	7,863
Printing and Photocopying Costs	193,803	24,397
Printing Material	60,797	4,076
Protective Clothing, footwear and gears	72	1,337
Remuneration of Instructors	843,945	622,404
Rent of Private vehicles	169,592	14,155
Rent of Vehicles and Crafts	105	-
**Research and Dissertation Training - Domestic	3,115,135	14,751,614
Research and Dissertation Training - Foreign	195,722	296,533
Sample analysis	-	1,000
Schools Laboratory Supplies	465	69,230
Seedlings Expenses	251,780	5,245
Seeds	4,500	12,358

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	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Advertising and publication	101,467	23,395
Small engineering tools and equipment	153,538	-
Software License Fees	8,500	-
Special Uniforms and Clothing	5,250	3,256
Specialised Medical Supplies	-	-
Sporting Supplies	6,600	-
Subscription Fees	117,854	74,824
Technical Materials	-	5,879
Telephone Charges (Land Lines)	1,939	3,675
Testing Facilities	9,990	-
Training Aids	-	10,433
Training Allowances	1,126,157	758,093
Training Materials	13,445	31,323
Tuition Fees Training - Domestic	897,438	996,447
Uniforms and Ceremonial Dresses	-	7,500
Uniforms -Clothing, Bedding, Footwear and Services	16,764	2,000
Upkeep Allowances	20,000	-
Upkeep/ Stipend Allowance	-	655,076
Veterinary Drugs and Medicine	390,955	6,909
Visa Application Fees	11,245	9,039
Water Charges	6,561	817,253
Wire, Wireless, Telephone, Telex Services and Facsimile	<u>886,880</u>	<u>5,906</u>
Total	<u>25,236,359</u>	<u>29,691,008</u>

***The variation in research and dissertation from 14.75 billion in 2023/24 to 3.11 billion in 2024/25 is mainly attributable to changes where in previous year where the payments of research and dissertation was done in the deposit account contrary to this year where the budgets of the same research projects have been incorporated in the subvention from Government and other entities code. Further the trend in increase and decrease is part and parcel of the Statement of those Charged with Governance.

15. Maintenance Expenses

During the year under review, the University paid a sum of TZS 1.26 billion (2023: TZS 1.12 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: -

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Cement, Bricks and Building Materials	201,674	518,412
Computers, printers, scanners, and other computer related equipment	4,540	-
Direct labour (contracted or casual hire) - Buildings	247,134	4,806
Direct labour (contracted or casual hire) - Roads and Bridges	-	71,246
Direct labour (contracted or casual hire) - Water and Electricity	-	9,925

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Electrical and Other Cabling Materials - Buildings	10,073	44,101
Mechanical, electrical, and electronic spare parts	10802	2,940
Medical and Laboratory equipment	34,910	-
Metal Fence and Posts - Buildings	4,000	2,130
Motor Vehicles and Water Craft	39,132	45,508
Outsource maintenance contract services - Buildings	152,965	115,724
Outsource maintenance contract services - Machinery, Equipment and Plant	1,006	-
Outsource maintenance contract services - Vehicles and Transportation Equipment	399,172	223,800
Outsource maintenance contract services - Water and Electricity Installations	-	1,870
Paint and Weather Protection Coatings	5,686	2,314
Panel and body shop repair materials and services	3,000	14,902
Plumbing Supplies and Fixtures	6,639	19,288
Repair and Maintenance of Furniture	-	4,765
Repair and Maintenance of Sewerage System	20,066	10,127
Roofing Materials	4,000	7,198
Small tools and equipment	31,910	11,895
Small tools and implements - Buildings	4,381	5,000
Small tools and implements - Water and Electricity Installations	-	5,018
Spare Parts - Vehicles and Transportation Equipment	849	876
Tyres and Batteries	68,702	772
Wood and Timber Supplies	14,567	-
X-Ray Equipment	-	700
Total	<u>1,265,208</u>	<u>1,123,317</u>

16. Other Expenses

During the year under review, the University paid a sum of TZS 3.97 billion (2024: TZS 1.12 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: -

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
****Audit fees Expenses	310,166	315,000
Audit supervision expenses	62,976	77,450
Bank Charges and Commissions	10,824	11,063
Burial Expenses	110,448	103,601
consultancy fees	892,434	-
Contingencies Item	300,566	246,959
Contingencies Item - Other operating Expenses	9,246	-
Director's Fee	114,000	117,975
education supervision expenses	703,293	90,171
education supervision expenses - Professional fees	3,142	-
Honorariums (expert opinion)	97,843	3,000

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Insurance Expenses	256,055	95,088
Legal fees Expenses	9,465	7,732
**Other research expenses	1,060,726	-
Special Operation Service	-	1,975
Specialized Equipment and Supplies	20,478	-
Sundry Expenses	4,470	45,348
Upkeep of Grounds and Amenities Expenses	2,796	2,600
Withholding Tax	1,546	-
Total	<u>3,970,474</u>	<u>1,117,962</u>

**The variation in other research expenses from zero in 2023/24 to 1.06 billion in 2024/25 is mainly attributable to changes where in previous year where the payments of other research expenses were done in the deposit account contrary to this year where the budgets of the same research projects have been incorporated in the subvention from Government and other entities code.

17. Transfers

During the year under review the University transferred a sum of TZS 440.00 million (2024: TZS 410.00 million) as a contribution to the Government.

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Contribution	<u>440,000</u>	<u>410,000</u>
Total	<u>440,000</u>	<u>410,000</u>

18. Cash and Cash Equivalents

During the year under review, the University had cash and cash equivalent of TZS 26.15 billion (2024: TZS 38.16 billion). During the year the Management implemented IPSAS 41 in determination of the Expected Credit Loss on Cash for the bank balances maintained at commercial banks and therefore the cash and cash equivalents in this note are net of the Expected Credit Loss of TZS 166.17 million (2024: TZS 211.17 million).

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
BoT Own source Collection Account	1,764,864	3,728,703
Bunge Motor Vehicle Electronic Advance Account	3,150	3,150
Cash in hand	249	249
Deposit Account USD	53	2,645,538
Deposit Cash Account	282,521	5,228,910
Development Expenditure Cash Account	4,240,319	60,747
EFT Pension Cash Account	1,347,699	1,569,423
EFT Special Allowance Account	2,754	924,038

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	2024/25	2023/24
	TZS	TZS
	"000"	"000"
HESLB Funds Account	10,563	34,848
Own source Development Expenditure	-	68,589
Own source Recurrent Expenditure GF	6,921	315,097
Provision for ECL (Cash)	(166,166)	(211,170)
PSAF Collection Account NMB	556,932	997,964
Unapplied Cash Account	741,591	1,532,412
USD BOT Collection Account	17,359,804	21,258,680
USD Commercial Collection Account	1,323	148
Total	<u>26,152,577</u>	<u>38,157,326</u>

19. Inventories

During the year under review, the University had inventories of TZS 169.35 million (2024: TZS 227.66 million).

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Building material and equipment Opening	462	462
Building Materials	12,942	-
Consumables	154,553	161,568
Fuel	1,068	65,091
Spare parts and tyres	659	875
Provision for obsolete stock	<u>(338)</u>	<u>(338)</u>
Total	<u>169,346</u>	<u>227,658</u>

19.1. 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

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deployed for utilization or consumption in the ordinary course of operations of the University.

19.2. 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 169.35 million (2024: TZS 227.66 million).

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

According to stock taking done on 30 June 2025, 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 169.35 million (2024: TZS 227.66 million).

19.4. 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 58.31 million (2024: TZS 107.96 million).

19.5. The amount of any written down inventories recognized as an expense in the period;

During the year under review, the University had obsolete stock of TZS 338 million (2024: TZS 338 million).

19.6. The amount of any reversal of any written down that is recognized in the statement of financial performance in the period;

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

19.7. The carrying amount of inventories pledged as security for liabilities

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

20. Prepayments and Advance Payments

During the year under review, the University had trade prepayments and advance payments of TZS 12.60 billion (2024: TZS 1.55 billion). This includes the prepayment assets of TZS 11.98 billion (2024: TZS 1.17 billion) for the capital items and a sum of TZS 602.83 million (2024: TZS 381.78 million) for prepaid consumables.

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Prepayment Consumables	602,826	381,785
Prepayments Assets - Monetary**	<u>11,997,071</u>	<u>1,172,009</u>

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Total	<u>12,599,897</u>	<u>1,553,794</u>

**The substantial increase in prepayment assets from 1.17 billion in 2023/24 to TZS 11.98 billion is mainly attributable to advance payments made in favor of the infrastructural development done by the HEET project at Edward Moringe Campus, Solomon Mahlangu Campus and Mizengo Pinda Campus, Katavi. The projects include but not limited to the following: -

- i. Signed a contract with M/S TIL CONSTRUCTION LIMITED on 29 November, 2024 for the construction of two buildings at Mizengo Pinda Campus in Katavi. Additionally, on 14 November 2024, the University awarded three contracts (divided into three lots) for the construction of seven (7) buildings and the rehabilitation of various facilities at its Morogoro campuses. The contractors for the Morogoro projects are M/S China Jiangxi Corporation for International Economic & Technical Cooperation (Lot 1), M/S Shandong Hi-Speed Dejian Group Co. Ltd (Lot 2), and M/S WCEC Limited (Lot 3).
- ii. All contractors are on site, and the construction works are progressing at different stages. Lot 1 (students’ hostel and Academic Building) has reached 33%, while Lot 2 (2 Academic Buildings and 3 Laboratories) is at 28% while Lot 3 (Rehabilitation of 17 Buildings) stands at 20%. At Mizengo Pinda Campus, the construction of the student’s hostel and academic building has progressed to 37%; and
- iii. Multimedia equipment paid for and received in the subsequent financial year.
- iv. Equipment for the Civil Engineering Workshop including a Water Drilling Machine that has been tested and is fully operational sourced during the financial year but received and cleared in the subsequent year. This machine will enable the University to drill deep wells across its campuses to alleviate water shortages for students and staff. Additionally, it presents an opportunity to generate revenue by renting the equipment to community members.

21. Receivables

During the year under review, the University had trade receivables of TZS 14.83.00 billion (2024: TZS 16.57 billion) net of the Expected Credit Loss of TZS 2.63 billion (2024: TZS 1.48 billion).

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Imprest Receivable	1,698,047	2,829,430
Other revenue addition	7,234,932	7,453,154
Receivables from Exchange Transactions	<u>8,527,030</u>	<u>7,776,468</u>
Subtotal	17,460,009	18,059,052
Less: Expected Credit Loss	<u>2,629,221</u>	<u>1,483,358</u>
Net Receivables	<u>14,830,788</u>	<u>16,575,694</u>

22. Biological Assets

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During the year under review, the University had the biological assets worth TZS 29.82 billion (2024: TZS 28.67 billion). The overall increase is attributable to gain in fair valuation of the assets.

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Dairy cattle non-monetary	319,210	347,970
Forestry	29,169,586	27,785,961
Fruits Trees non-monetary	136,205	321,215
Goat non-monetary	9,020	9,020
Pigs non-monetary	13,200	7,180
Seedlings non-monetary	163,384	191,755
Sheep non-monetary	5,770	4,715
Total	<u>29,816,375</u>	<u>28,667,816</u>

22.1. 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 gain on biological assets to the tune of TZS 1.39 billion (2024: gain of TZS 4.23 million). The gain is a result of net increase in value of biological assets including plantations and animals. The movement of value is shown further under Note 9.

22.2. 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 663 bearer animals comprising of 305 dairy cattle, 241 dairy goats, 77 sheep and 40 pigs as shown below.

Category	Units as at 1.7.2024	Birth/Increase in category	Death/Decrease in category	Trans-In	Research	Units as at 30 June 2025
Dairy Cattle	434	48	(127)	-	(50)	305
Dairy Goats	239	44	(43)	30	(29)	241
Sheep	78	38	(2)	2	(39)	77
Pigs	24	19	(3)	-	0	40
Total	775	149	(175)	32	(118)	663

These are bearer biological assets.

b) Crop Plantation

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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 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 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 for research and training are as shown in the table below:

Type of Crop	Life span (Years)
Lychee	100
Star fruits	25
Flacourtia	30
Loquat	100
Coconut	60
Cocoa	30
Macadamia	100
Oil palm	25
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 have 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.

During the year under review, the Management harvested a total volume of 5,547.75 cubic metres of logs (2024: 3,820 cubic metres) as per Forest Management Plan which guides the sustainability of the Forest. The same volume was an input to the sawmill for processing of

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timber and other products. The respective trend of harvest and input to the sawmill for the Olmotonyi Forest Plantation is shown in the Table 30 below.

Table 31: The harvested volume and input to the sawmill for the Olmotonyi Forest Plantation

Month	FY 2023/24	FY 2024/25
	Volume in Cubic metres	Volume in Cubic metres
July	669.94	443.00
August	746.09	389.42
September	776.4	399.35
October	-	127.34
November	149.44	285.56
December	312.65	506.72
January	74.35	693.66
February	319.3	676.69
March	25.99	808.80
April	152.88	371.66
May	231.16	551.15
June	361.74	294.40
Total Volume harvested per annum	3,819.94	5,547.75

Further the Management engaged in counting and valuation of the Ifinga Forest Plantation where to date a total of 1,011 hectares distributed into 57 compartments comprising of a variety of tree species including *Pinus tecunumanii* and *Pinus caribaea* was valued at TZS 4.24 billion. The profile of the valued farm is as shown in Table 31 below.

Table 32: The profile in valuation of the Ifinga Forest Plantation for 2024/25

COMP. +A1:M59	AREA (Ha)	SPECIES	AGE (YEARS AS IN 2025)	SITE CLASS	DOMINANT DBH (cm)	DOMINANT HT(m)	STANDARD STEMS PER Ha	YT CAI (m3/ha)	ADJUSTED CAI (m3/ha)	STEMS PER Ha	TOTAL CAI(m3)	VOLUME m3/Ha
IF01	12.4	<i>Pinus tecunumanii</i>	7	I	15	11	1,147	27	22	930	271	57
IF02	1.89	<i>Pinus tecunumanii</i>	4							667		
IF03	15.6	<i>Pinus tecunumanii</i>	7	I	16	11	1,147	27	24	1,005	369	74
IF04	7.9	<i>Pinus tecunumanii</i>	7	I	14	10	1,147	27	22	920	171	61
IF05	9.8	<i>Pinus caribaea</i>	7	I	13	10	1,147	27	21	873	201	36
IF5B	1	<i>Pinus tecunumanii</i>	1							575		
IF06	5.4	<i>Pinus caribaea</i>	6	II	8	6				850		
IF6B	1.4	<i>Pinus tecunumanii</i>	1							920		
IF07	33.3	<i>Pinus caribaea</i>	6	II	11	7				669		

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COMP. +A1:M59	AREA (Ha)	SPECIES	AGE (YEARS AS IN 2025)	SITE CLASS	DOMINANT DBH (cm)	DOMINANT HT(m)	STANDARD STEMS PER Ha	YT CAI (m3/ha)	ADJUSTED CAI (m3/ha)	STEMS PER Ha	TOTAL CAI(m3)	VOLUME m3/Ha
IF08A	3.6	<i>Pinus caribaea</i>	6	II	11	7				929		
IF08B	2.8	<i>Pinus caribaea</i>	6	I	13	8				750		
IF09	10.2	<i>Pinus caribaea</i>	6	II	8	6				472		
IF10	23.1	<i>Pinus caribaea</i>	6	II	11	7				573		
IF11	1	<i>Pinus tecunumanii</i>	6	II	10	7				889		
IF12	13.8	<i>Pinus caribaea</i>	6	II	10	7				588		
IF12B	5	<i>Pinus tecunumanii</i>	2							770		
IF13	26	<i>Pinus caribaea</i>	2							833		
IF15	30.8	<i>Pinus caribaea</i>	2							500		
IF16	17	<i>Pinus caribaea</i>	1							938		
IF17	29	<i>Pinus tecunumanii</i>	1							1,025		
IF18	18	<i>Pinus caribaea</i>	1							880		
IF19	30.1	<i>Pinus caribaea</i>	2							793		
IF20	30.9	<i>Pinus caribaea</i>	2							778		
IF21	14.3	<i>Pinus caribaea</i>	2							820		
IF22	16.5	<i>Pinus caribaea</i>	2							663		
IF23	17	<i>Pinus caribaea</i>	2							713		
IF23C	11	<i>Pinus caribaea</i>	1							767		
IF24	15	<i>Pinus caribaea</i>	1							667		
IF25A	2.4	<i>Pinus caribaea</i>	2							438		
IF25B	5.7	<i>Pinus caribaea</i>	2							717		
IF26	12.7	<i>Pinus caribaea</i>	2							586		

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COMP. +A1:M59	AREA (Ha)	SPECIES	AGE (YEAR S AS IN 2025)	SITE CLASS	DOMINANT DBH (cm)	DOMINANT HT(m)	STANDARD STEMS PER Ha	YT CAI (m3/ha)	ADJUSTED CAI (m3/ha)	STEMS PER Ha	TOTAL CAI(m3)	VOLUME m3/Ha
IF27	10	<i>Pinus caribaea</i>	2							784		
IF28	12.9	<i>Pinus caribaea</i>	2							820		
IF29	13.1	<i>Pinus caribaea</i>	2							580		
IF30	22.8	<i>Pinus caribaea</i>	2							800		
IF31	25.5	<i>Pinus caribaea</i>	2							775		
IF32	30.2	<i>Pinus tecunumanii</i>	3							875		
IF33	10.1	<i>Pinus tecunumanii</i>	3							829		
IF34	30.3	<i>Pinus tecunumanii</i>	3							728		
IF35	28.7	<i>Pinus caribaea</i>	3							873		
IF36	21.2	<i>Pinus caribaea</i>	3							638		
IF37	21.8	<i>Pinus caribaea</i>	3							672		
IF38	7	<i>Pinus caribaea</i>	3							750		
IF39A	21.3	<i>Pinus tecunumanii</i>	7	I	14	10	1,147	27	22	917	460	55
IF39B	6.1	<i>Pinus caribaea</i>	2							715		
IF40	17	<i>Pinus tecunumanii</i>	7	I	16	10	1,147	27	21	896	359	65
IF41	16.5	<i>Pinus tecunumanii</i>	7	I	14	11	1,147	27	21	896	348	54
IF42	20.1	<i>Pinus tecunumanii</i>	7	I	15	10	1,147	27	24	1,034	489	80
IF43	22.7	<i>Pinus tecunumanii</i>	4							650		
IF44	43	<i>Pinus tecunumanii</i>	1							778		
IF45	10	<i>Pinus caribaea</i>	3							750		
IF46	32.8	<i>Pinus caribaea</i>	3							756		
IF47	9.5	<i>Pinus tecunumanii</i>	1							600		

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COMP. +A1:M59	AREA (Ha)	SPECIES	AGE (YEARS AS IN 2025)	SITE CLASS	DOMINANT DBH (cm)	DOMINANT HT(m)	STANDARD STEMS PER Ha	YT CAI (m3/ha)	ADJUSTED CAI (m3/ha)	STEMS PER Ha	TOTAL CAI (m3)	VOLUME m3/Ha
IF48	12	<i>Pinus tecunumanii</i>	1							783		
IF49	55	<i>Pinus caribaea</i>	1							913		
IF50	32	<i>Pinus tecunumanii</i>	1							880		
IF51	55	<i>Pinus caribaea</i>	1							909		
TOTAL AREA PLANTED TODAY	1,01 1.19											

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 vegetables 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.

22.3. 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. 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, 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 undertake measurement of volume per specie in each compartment to determine volume in consideration of the Diameter at Breast Height (DBH). 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.
- 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.

22.4. 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 12% 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 9% and the commercial lending rate of 16%.

DETAILS	FINANCIAL YEAR 2024/25	COMMENT
Treasury Bills Rate	9%	Sourced from BoT

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Commercial Lending rate	16%	Sourced from BoT
Risk Element	3%	Sourced from BoT
Discount factor	12%	

- 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: -

- i. The presence of the crop plantation registers which are reconciled to stock sheets,
- ii. land preparation costs, plants (seedlings) costs, planting, pruning costs, harvesting costs, maintenance costs, crops species,
- iii. life span and yield of the plant,
- iv. prices, plantation year and maturity date to production, yield per plant (fruits);
- v. value of a single stem as per Government valuation rate; and
- vi. The discount rate. The 12% 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 9% and the commercial lending rate of 16%. These data are in accordance with the Central Bank's statistics for the year 2024/25.

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.

22.5. 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.

22.6. 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.

22.7. The number 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.

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22.8. 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.

22.9. The reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period

The reconciliation between the beginning and the end balance of biological assets is normally being done at the end of the year.

22.10. 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.

22.11. 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.

22.12. 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.

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

Description	Opening Balance	Fair Values	Regeneration Increase	Monetary Increase	Non-Monetary Increase	Sales Decrease	Harvest Decrease	Distribution Decrease	Degeneration Decrease	Reconciled Amount
	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"	TZS "000"
Forest and Crop Plantations	27,785,961	-	1,383,626	-	-	-	-	-	-	29,169,587
Fish	150,000	-	-	-	150,000	-	-	-	(150,000)	-
Dairy cattle	347,970	-	-	-	850	(28,760)	-	-	(850)	319,210
Goat	9,020	-	-	-	-	-	-	-	-	9,020
Fruit Trees	321,215	-	3930	-	-	(188,095)	-	-	(845)	136,205
Pigs	7,180	-	6,020	-	-	-	-	-	-	13,200
Sheep	4,715	-	1,055	-	-	-	-	-	-	5,770
Seedlings	191,755	-	-	-	-	(28,372)	-	-	-	163,383
Total	28,667,816	-	1,394,631	-	150,850	(245,227)	-	-	(151,695)	29,816,375

23. INTANGIBLE ASSET

	Cost/Revaluation						Accumulated Depreciation and Impairment						Carrying Value	
	At 01 July-2024	Additions (monetary)	Additions (non-monetary)	Capitalized Borrowing Costs	Transfers	Revaluation adjustments	Disposal	At 30 June 2025	At 01 July-2024	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation adjustments		Disposal
	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"
30-Jun-24														
Accounting Software	36,010	-	-	-	-	-	-	36,010	-	-	-	-	-	36,010
Students Records Software	58,679	-	-	-	-	-	-	58,679	-	-	-	-	-	58,679
ESB software	405,890	231,193	-	-	-	-	-	637,083	-	-	-	-	-	637,083
	500,579	231,193	-	-	-	-	-	731,772	-	-	-	-	-	731,772

23.1. Distinction between internally generated intangible assets and other intangible assets

a) The gross carrying amount and any accumulated amortization;

The respective intangible Assets had the carrying amount of TZS 731.77 million (2024: TZS 500.58 million) and they are not liable for accumulated amortization.

b) 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;

c) 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.

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At 01 July-2024	Cost/Revaluation			Accumulated Depreciation and Impairment					Carrying Value		
	TZS "000"	Additions (monetary) TZS "000"	Additions (non- monetary) TZS "000"	Capitalized Borrowing Costs TZS "000"	Transfers TZS "000"	Revaluation adjustments TZS "000"	Disposal TZS "000"	At 30 June 2025 TZS "000"	Charge during the year - Depreciation Impairment TZS "000"	Revaluation adjustments TZS "000"	At 30- June 2025 TZS "000"
	36,010	-	-	-	-	-	-	36,010	-	-	36,010
	58,679	-	-	-	-	-	-	58,679	-	-	58,679
	405,890	231,193	-	-	-	-	-	637,083	-	-	637,083
	500,579	231,193	-	-	-	-	-	731,772	-	-	731,772

**The SUA ESB software is still under construction whereby the plan is to construct it in phases.

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

During the year under review SUA had intangible assets worth TZS 731.77 million including the SUA ESB with TZS 637.08 million, Students Records Software of TZS 58.68 and the Accounting Software worth 36.01 million. All of these are internally generated.

(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 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;

23.2. 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;

23.3. 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.

23.4. Additional Disclosure

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 731.77 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.

23.5. 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.

23.6. 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.

23.7: Aggrégation of the classes of revalued assets into larger classes for disclosure purposes

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

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24. PROPERTY, PLANT AND EQUIPMENT (PPE)

Details	Cost/Revaluation				Accumulated Depreciation and Impairment				Carrying Value	
	At 01-Jul-2024	Addition	Addition non-monetary	Disposal	30-Jun-25	01-Jul-24	Charge during the Year - Depreciation	Disposal		30-Jun-25
	"000"	Monetary "000"	"000"		"000"	"000"	"000"	"000"		"000"
Acquisition of Land	554,723	30,414	36,345		621,481	-	-	-	-	621,481
Air Conditioner	689,201	1,887	-		691,088	523,550	30,858	-	554,408	136,680
Bearer Plants	156,406	-	-		156,406	51,806	5,116	-	56,922	99,484
Boreholes	53,472	-	-		53,472	6,625	7,808	-	14,433	39,039
Buses, minibuses and vans	2,121,871	-	-		2,121,871	525,684	86,300	-	611,984	1,509,887
Computers and Photocopiers	823,384	-	-		823,384	685,907	32,726	-	718,633	104,751
Hardware: servers and equipment (incl. desktops, laptops etc.)	4,722,180	304,652	5,200		5,032,032	3,807,975	219,290	-	4,027,266	1,004,766
Motor vehicles	10,167,327	-	-	(259,569)	9,907,758	7,622,961	322,027	(240,001)	7,704,987	2,202,771
Motorbikes and bicycles	149,952	-	-	(4,414)	145,538	70,500	19,836	(2,777)	87,559	57,979
Office buildings and structures	60,434,266	-	740,829		61,175,095	21,599,100	921,090	-	22,520,190	38,654,905
Office Furniture	4,281,289	37,883	-		4,319,172	3,102,615	307,610	-	3,410,225	908,947
Other equipment and installations	10,968,996	773,951	342,113		12,085,061	7,933,455	562,637	-	8,496,091	3,588,969
Other structure Monetary	-	71,045	-		71,045	-	-	-	-	71,045
Plant and Machinery	1,959,832	185,300	-		2,145,132	945,873	98,335	-	1,044,208	1,100,924
Printers and Scanners	766,418	30,946	-		797,364	682,017	19,993	-	702,011	95,354
Roads	1,637,985	-	35,946		1,673,931	775,914	114,783	-	890,697	783,234
Telecommunications infrastructure, networks and equipment	1,577,934	-	-		1,577,934	766,290	36,802	-	805,092	772,843
Water Supplies and Sewerage Systems	-	-	26,271		26,271	-	3	-	3	26,268
Water System, Wells, Ponds and Water Schemes	900,317	-	12,920		913,237	620,576	18,651	-	639,227	274,010
TOTAL	101,965,553	1,436,079	1,199,624	(263,984)	104,337,273	49,722,848	2,803,865	(242,778)	52,283,936	52,053,337

24.1. 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 land worth TZS 621.48 million which includes the opening balance of TZS 554.72 million and additional monetary of TZS 30.41 million and non-monetary of TZS 36.34 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 nutshell, 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.

b. Office Buildings and Structures

During the year, the University had building with cost of TZS 61.17 billion including the opening balance of TZS 60.43 billion and additional non-monetary of TZS 740.83 million as shown in the PPE table above. These buildings are located in various University campuses, premises and research centers across the country. The buildings include office spaces, laboratories, hostels, classrooms and lecture theatres, hospitals and animal and human clinics, libraries, cafeteria and residential houses.

c. Motor vehicles

During the year, the University had Motor vehicles with historical cost of TZS 9.90 billion which includes an opening balance of TZS 10.17 billion and disposal of TZS 259.57 million as shown in the PPE table above. The disposal related to sold motor vehicles after having obtained the approval from the Government. 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.

d. Motorbikes and bicycles

During the year, the University had Motorbikes and bicycles with historical cost of TZS 145.54 million which includes an opening balance of TZS 149.95 million and disposal of TZS 4.41 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.

e. Buses, mini buses and vans

During the year, the University had buses and minibuses with historical cost of TZS 2.12 billion 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.

f. Plants and Machineries

During the year, the University had plants and machineries with historical cost of TZS 2.14 billion including an opening balance of TZS 1.96 billion and additional of monetary assets worth TZS 185.30 million. These plants and machineries are located in various University campuses, premises and research centers across the country.

g. 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.

h. 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 neighboring community with clean drinking water. Plans are underway to construct a similar project at the Mizengo Pinda Campus, Katavi.

i. Road networks

During the year, the University had road networks with historical cost of TZS 1.67 billion including an opening balance of TZS 1.64 billion and addition non-monetary of TZS 35.95 million 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 kilometers.

j. Furniture

During the year, the University had furniture with historical cost of TZS 4.32 billion including an opening balance of 4.28 billion and additional monetary of TZS 37.88 million 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.

k. Computer and Photocopiers

During the year, the University had computer and photocopiers with historical cost of TZS 823.48 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.

l. Air conditioners

During the year, the University had air conditioners with historical cost of TZS 691.09 million including an opening balance of TZS 689.20 million and additional monetary of TZS 1.89 million as shown in the PPE table above.

m. Hardware: servers and equipment (incl. desktops, laptops etc.)

During the year, the University had hardware, servers and equipment with historical cost of TZS 5.03 billion which includes an opening balance of TZS 4.72 billion and an additional monetary asset of TZS 304.65 million and additional non-monetary of TZS 5.2 million 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.

n. Printers and scanners

During the year, the University had printers and scanners with historical cost of TZS 797.36 million including an opening balance of TZS 766.42 million and an additional acquisition of TZS 30.95 million as shown in the PPE table above. These 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.

o. Other equipment and installations

During the year, the University had other equipment and installations with historical cost of TZS 12.08 billion including an opening balance of TZS 10.97 billion, an additional monetary of TZS 773.95 million and non-monetary of TZS 342.11 million 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.

p. Bearer Plants

During the year under review, the University had bearer plants with a total cost of 156.41 million as shown in the PPE table above. The crop plantations are located at the Edward Moringe Campus and Solomon Mahlangu Campus for mango, citrus, banana orchards etc.

q. Borehole

During the year under review, the University had a borehole with a total cost of 53.47 million as shown in the PPE table above. The borehole is located at Mizengo Pinda Campus, Katavi.

r. Sewage System

During the year under review, the University had a sewage system with a total cost of 26.27 million as shown in the PPE table above. The system is located at Tunduru Campus, Katavi. However, other sewage systems are embedded within the SUA infrastructure.

s. Other Structures

During the year under review, the University had other structures with a total cost of 71.04 million as shown in the PPE table above. The structures include but not limited to fires towers in Ifinga Forest Plantation, Madaba.

t. Depreciation charge

During the year under review management charged depreciation amounting to TZS 2.81 billion to all categories of the PPE.

u. Accumulated Depreciation

During the year under review the Management recorded an accumulated depreciation of TZS 52.29 billion which includes an opening accumulated depreciation of TZS 49.72 billion, depreciation charge for the year of TZS 2.81 billion.

v. Carrying Value

During the year under review the University had a carrying value of assets worth TZS 52.05 billion.

24.2. 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.

24.3. 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 Regulations of 2024. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life.

24.4. 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:

Asset category	Estimated Useful Life (Years)
Land	-

Asset category	Estimated Useful Life (Years)
Buildings	50
Computer and Desktop and laptops	8
Server	10
Equipment	10
Video Conference Equipment	10
Document processing equipment (photocopy)	10
Television studio, Camera	10
Furniture	10
Plant and Machinery	15
Tractor	15
Motor vehicle heavy duty (5 and above tones)	20
Motorcycle	7
Motor vehicle light duty (below 5 tones)	10
Motorcycles	7
Water Systems	25
Network/Telecom Equipment	10
Tarmac Roads-Surface dressing	7

24.5. The Net 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 52.05 billion after netting off the accumulated depreciation of TZS 52.29 billion out of the historical cost of TZS 104.34 billion. There was neither impairment loss nor reinstated impairment gain during the particular year.

24.6. 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.

24.7. The number 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 number of expenditures recognized in the carrying amount of an item of PPE in the course of its construction.

24.8. 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 47.24 billion as shown below.

SN	Project name	Source of fund.	Project cost	Total cost incurred up to June 2025	Commitment	% of completion
		TZS	TZS	TZS	TZS	
		“000”	“000”	“000”	“000”	“000”
1	Construction of SACIDS building for African	World Bank	1,600,000	881,740	718,260	55

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SN	Project name	Source of fund.	Project cost	Total cost incurred up to June 2025	Commitment	% of completion
		TZS	TZS	TZS	TZS	
		“000”	“000”	“000”	“000”	“000”
	Centre of Excellence for Infectious Diseases of Humans and Animals in Eastern and Southern Africa (SACIDS ACE)					
2	LOTI 1- Construction of Academic Building and Student Hostel at Solomon Mahlangu Campus Morogoro	World Bank (HEET)	58,481,777	11,963,295	46,518,482	15
3	Lot No. 2 - Construction of Academic Building - COEBs, Laboratory of Biotechnical, Laboratory of Gross Anatomy & Tissue Culture at Edward Moringe Campus Morogoro					
4	Lot No. 3 - Rehabilitation of 17 building including Classrooms, laboratories, lecture theatres, Staff offices and construction of lift at Administration block at Edward Moringe campus Morogoro					
5	Construction of Academic Building and Student Hostel at Mizengo Pinda - Katavi					
	Total					

24.9. 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.

24.10. Idle Property, Plant and Equipment

24.11. The Management wishes to inform that 13 that Steam Boiler and Milk Pasteurization System worth TZS 57,680,000 in the Department of Food Technology, Nutrition, and Consumer Science have remained idle since its procurement in 2013. After procurement

it was realised that the equipment cannot be used under the locality due to human safety issues. Later on the University established the Agro-Processing Area at the Edward Moringe Campus. This relocation will allow the equipment to be used for academic, research, and production purposes, contributing to student training and income generation. The activity is expected to be completed in financial year 2026/27. **Land Not Formalized Through the Issuance of Title Deeds**

The University owns several parcels of land that have not yet been formalized through the issuance of title deeds. These pieces of lands remained with no value based on two scenarios including:-

- i. Initially, SUA was part of the University of Dar es Salaam and assets (by then recognised as land and buildings attached together were transferred to SUA. Later on the accounting treatment of changed were lands where buildings were separated from land and lands remained with no value.
- ii. Some of the University lands were acquired through donations and village acquisition plans which involved no transaction and therefore remained with no value.

However, in the subsequent financial year, SUA has undertaken measures of ensuring that its lands are fully measured, titled and documented where has engaged professional valuers in measuring of its lands in Morogoro and other places. So far, the activity is at least 90% completed where payment to both the valuer and Ministry of lands has been settled. The title deeds are being prepared with an expectation of completion by June, 2026.

The whole activity involved conducting a comprehensive audit of all university land to confirm ownership, size, and location and value details; engaging licensed surveyors to carry out surveying, beaconing, and preparation of cadastral maps; and communicating with the office of the commissioner of lands to facilitate and speed up the titling process. Further in connection to these subsequent activities there are other titles which required transfer (transfer in progress) as they were received from other parties as either donations or contributions. The Management hereby submits the documents for verification. Further, the Management also wishes to inform that the list of lands and locations with 24 parcels including 4 parcels worth TZS 461.18 million and 20 parcels with zero value are as shown in Table 33 below.

Table 33: University Land Not Formalized Through Title Deeds for the year 2024/25

S/No.	Asset Number	Location	Acquisition Date	Status	Acquisition Cost
1	526ALD00016	SMC	25/06/2025	Un-Surveyed	17,790,000
2	526ALD00024	MPANDA KATAVI	21/06/2021	Un-Surveyed	320,923,286
3	526ALD00025	MADABA-RUVUMA	23/06/2023	Un-Surveyed	86,123,929
4	526ALD00029	TUNDURU-RUVUMA	25/06/2025	Un-Surveyed	36,344,952
5	526ALD00003	Morogoro municipal	17/07/2017	Un-Surveyed	-
6	526ALD00004	Morogoro municipal	17/07/2017	Un-Surveyed	-
7	526ALD00005	Morogoro municipal	17/07/2017	Un-Surveyed	-
8	526ALD00006	Morogoro municipal	17/07/2017	Un-Surveyed	-
9	526ALD00007	Morogoro municipal	17/07/2017	Un-Surveyed	-
10	526ALD00008	Morogoro municipal	17/07/2017	Un-Surveyed	-
11	526ALD00009	Morogoro municipal	17/07/2017	Un-Surveyed	-
12	526ALD00010	Morogoro municipal	17/07/2017	Un-Surveyed	-
13	526ALD00011	Morogoro municipal	17/07/2017	Un-Surveyed	-
14	526ALD00012	Morogoro municipal	17/07/2017	Un-Surveyed	-
15	526ALD00013	Olmotonyi Arusha	17/07/2017	Un-Surveyed	-

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S/No.	Asset Number	Location	Acquisition Date	Status	Acquisition Cost
16	526ALD00014	Morogoro municipal	17/07/2017	Un-Surveyed	-
17	526ALD00015	Morogoro municipal	17/07/2017	Un-Surveyed	-
18	526ALD00017	Mgeta Morogoro	17/07/2017	Un-Surveyed	-
19	526ALD00018	Malolo Iringa	17/07/2017	Un-Surveyed	-
20	526ALD00019	Mbiga Ruvuma	17/07/2017	Un-Surveyed	-
21	526ALD00020	Lushoto	17/07/2017	Un-Surveyed	-
22	526ALD00021	NaneNane Morogoro	17/07/2017	Un-Surveyed	-
23	526ALD00022	Olmotonyi Arusha	17/07/2017	Un-Surveyed	-
24	526ALD00023	Morogoro municipal	17/07/2017	Un-Surveyed	-
Total					461,182,167

24.12. 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%
Buildings	2%
Computer and Desktop and laptops	12.50%
Server	10%
Equipment	10%
Video Conference Equipment	10%
Document processing equipment (photocopy)	10%
Television studio, Camera	10%
Furniture	10%
Plant and Machinery	6.70%
Tractor	6.70%
Motor vehicle heavy duty (5 and above tones)	5%
Motorcycle	14.30%
Motor vehicle light duty (below 5 tones)	10%
Motorcycles	14.30%
Water Systems	4%
Network/Telecom Equipment	10%
Tarmac Roads-Surface dressing	14.30%

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 2.81 billion.

b) Accumulated depreciation

During the year under review, the University recorded accumulated depreciation to the tune of TZS 52.29 billion.

24.13. 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 implemented the new Asset Regulation Guideline 2024 as an 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) as directed under the issued Regulations 2024 and review the useful life of all zero valued public assets and assign more Economic Useful Life.

24.14. Property, plant and equipment stated at revalued amounts

No PPE was stated at revalued amounts.

24.15. Non-Current Assets Held for Sale

During the year under review, the University classified items of the Property, Plant and Equipment (PPE) with a carrying value of TZS 67.27 million as held for sale in accordance with IPSAS 17 and IPSAS 44. These assets are no longer in active use and are expected to be disposed of within 12 months. The process of disposal is in progress. Further, the Management did not include them in the category of held for sale in the financial statements due to the Government requirement of obtaining an approval from the Permanent Secretary before any inclusion is done. Therefore, the treatment in financial statements will be done in financial year 2025/26. The respective assets per category are as shown below.

Description	Opening Balance	Accumulated Depreciation	Carrying Value
	TZS	TZS	TZS
	"000"	"000"	"000"
Motor Vehicles	583,898	527,277	56,620
Motorcycles and Bikes	8,206	6,177	2,029
Furniture and Equipment including air condition, office furniture, printers and scanners, computer and accessories etc	430,337	421,720	8,617
Total	1,022,441	955,174	67,266

24.15.1. Measurement Basis

These assets are measured at the lower of their carrying amount and fair value less costs to sell. No depreciation has been charged since the classification date.

24.15.2. Impairment

The University engaged the Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA) in determination of the usability by the institution and the final value.

24.15.3. Restrictions

There are no legal or contractual restrictions on the sale of these assets. Management expects the sale to be completed within the financial year 2025/2026.

24.15.4. Subsequent Events

After the reporting date, no sale had been completed. Prospective buyers have been found and necessary official procedures are in progress for payments and handing over.

24.16. 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;

- i. Silos and its related components which were temporarily idle. These assets altogether have 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 2025; and
- ii. 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.

24.17. A reconciliation of the carrying amount at the beginning and end of the period

As at 1 July 2024, the University had PPE with carrying amount of TZS 52.24 billion. Later on, during the year, the University had acquired monetary assets of TZS 1.44 billion and additional non-monetary assets of 1.20 million, charged the depreciation of TZS 2.81 billion and resulted into a reconciled carrying amount of TZS 52.05 billion at 30 June 2025.

The reconciled carrying amount at the beginning and the end of the year as shown in the table below.

24.18. The Intellectual Property Right (IPR)

The University has Intellectual Property Rights emanating from its training and research activities. There is a unit that has been established under the Directorate Postgraduate Studies, Research, Technology Transfer and Consultancy (DPRTC) with the aim of ensuring efficiency in management and yield over the same. The IPR Audit has been done and the respective register established. Subsequently the University is working on ensuring that the IPR are valued and documented in full as they should. The details of the recorded University IPR is as shown under Table 7 under the Statement of those Charged with governance.

25. Expected Credit Loss (ECL) on Financial Performance

During the year under review the University computed the ECL whereby the figure of ECL on bank and receivables balances amounted to TZS 1.21 billion (2024: TZS 22.11 million). The computation of ECL is based on the data presented where by during the year under review there was an ECL on accounts receivable amounting to TZS 2.63 billion (2024: TZS 1.48 billion), and bank balance for the HEET Project amounting to TZS 67.18 million (2024: TZS 3.97 million). The net change between the current and prior year figures resulted into the ECL expense of TZS 1.21 billion as shown here under Table 34.

Table 34: The computation of ECL expense for 2024/25

S/N	Items	2024/25	2023/24	Net Change
		TZS	TZS	TZS
		"000"	"000"	"000"
1	ECL on Accounts Receivable	2,629,221	1,483,358	1,145,863
2	ECL on Bank balances for the HEET Project (NMB Bank Plc)	67,184	3,974	63,210
	ECL Expense for 2024/25			1,209,073

Furthermore, the Management did computations for ECL on bank balance for the SUA Main (SUA HQ) financial data where there was a reversal of TZS 108.21 which principally is accounted as fair value gain also shown under Note 9.

The substantial increase of ECL from the previous year was caused by improvement of the formular in computation of the ECL where by previously transaction with threshold less than TZS 7.5 million was excluded. The new parameter includes all transactions regardless of the amount.

In summary the same amount is reconciled as shown in the table 34 below.

Table 35: Statement of Reconciliation of the ECL amount for the year 2024/25

S/N	Items	Note	2024/25	2023/24	Net Change
			TZS	TZS	TZS
			"000"	"000"	"000"
1.	Net Change for Accounts Receivable	21	2,629,221	1,483,358	1,145,863
2.	Net Change for Cash and bank (SUA HQ and HEET Project)	18	166,166	211,170	(45,004)

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S/N	Items	Note	2024/25	2023/24	Net Change
3.	Net Change in Reversal of ECL for SUA HQ	9	98,982	207,196	108,214
	ECL Expense for 2024/25				1,209,073

26. Gain and Losses on Disposal of Assets

During the year under review the University received a permit to disposal non-current assets whereby a gain of TZS 19.12 million was realized after completion of the disposal cycle. Further there was a loss on disposal amounting to TZS 2.90 million after disposal of assets whose monies were paid direct to the Permanent Secretary Ministry of Finance.

27. Work in Progress (WIP)

Asset category	At 01-July-2024	Addition Monetary	Addition non-monetary	Transfers		At 30-June-2025	Carrying amount as at 30-June 2025
				Non-Monetary	Monetary		
	TZS	TZS	TZS	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Work in Progress	4,199,748	1,349,649	80,675	-	-	5,630,072	5,630,072
Total	4,199,748	1,349,649	80,675	-	-	5,630,072	5,630,072

During the year under review, the University had an opening capital work in progress of TZS 4.20 billion. Later on, there was an additional monetary WIP of TZS 1.35 billion and an additional WIP-non monetary of TZS 80.67 million. At the year end, the WIP had a carrying value of TZS 5.63 billion.

28. Payables and Accruals

During the year under review, the University had payables and accruals of TZS 15.87 billion (2024: TZS 13.95 billion).

	2024/25	2023/24
	TZS	TZS
	"000"	"000"
Advance Utility	6,844	6,844
Debt Forgiveness Other Expenses	(994,854)	(994,854)
Other Payable	3,522,603	3,046,962
Settlement of Other Payables	(1,245,565)	(534,441)
Meals, Accommodation and Stationaries Addition	31,396	31,396
Mirathi and Pension Payable Addition	16,502	16,502
Provision	270,000	270,000
Research Project	1,168,390	1,999,056
Retention Payable Addition	7,076	-
Settlement of Staff Debts	(601,024)	(493,447)
Settlement of Supplier Debts	(1,286,149)	(824,105)
Social security contributions and NHIF contributions Addition	680	837

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	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Advance Utility	6,844	6,844
Debt Forgiveness Other Expenses	(994,854)	(994,854)
Other Payable	3,522,603	3,046,962
Settlement of Other Payables	(1,245,565)	(534,441)
Meals, Accommodation and Stationaries Addition	31,396	31,396
Special Faculty Addition	3,195	3,235
Staff Claim Addition	12,385,893	9,804,967
Supplies of goods and services Addition	2,530,954	1,565,876
Tuition fee	(24,245)	
Withholding Tax Payable Addition	<u>83,474</u>	<u>50,288</u>
Total	<u>15,875,170</u>	<u>13,949,116</u>

**The amount of debt forgiveness reflected in financial year 2024/25 is separately disclosed from other payable due separation of codes in the MUSE system. It is seen in both years to effect changes in both years due to coding challenge in the MUSE system using different codes for recording debt and debt forgiveness. The Management wishes to report that the debt was reduced in the 2023/24 financial year but continues to appear as an opening balance in the Financial Year 2024/25.

29. Differed Income

During the year under review, the University had deferred income of TZS 33.61 billion (2024: TZS 21.03 billion). This comprises of deferred subvention capital of 33.41 billion (2024: TZS 20.92 billion) for research projects and differed subvention current of TZS 204.00 million (2024: TZS 116.30 million). 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 the increase of differed subvention capital for nearly TZS 10 billion from previous year is mainly attributable to the change in the system where MUSE system has been enabled to handle even funds from development partners contrary to the previous year where the funds from donors were treated as deposit.

	2024/25	2023/24
	TZS	TZS
	“000”	“000”
Deferred Subvention Capital-Donor**	33,412,808	20,918,210
Deferred Subvention Current	<u>204,001</u>	<u>116,291</u>
Total	<u>33,616,809</u>	<u>21,034,501</u>

**During the year under review SUA had an opening balance of TZS 20.92 billion, later on received a sum of TZS 26.40 billion. However, after implementation of the budget module in MUSE system donor funds were transferred from deposit to deferred account where a sum of TZS 3.70 was transferred and made a total sum of deferred balance to TZS 51.01 billion. After meeting conditions, a sum of TZS 17.59 billion was amortized (Note 7) and resulted into a recorded deferred income balance of TZS 33.41 billion.

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	2024/25 Amount (TZS) "000"	2023/24 Amount (TZS) "000"
Deferred Subvention Capital-Donor		
Balance at beginning of the year	20,918,210	7,204,634
Add: Donor Fund Received during the year	26,391,685	20,747,080
Add: Transfer from Deposit Account	<u>3,701,872</u>	<u>-</u>
	51,011,766	27,951,714
Less: Transfer to Income (Amortised)	<u>17,598,959</u>	<u>7,033,504</u>
Subtotal	<u>33,412,808</u>	<u>20,918,210</u>
Deferred Subvention Current		
Balance at beginning of the year	116,291	86,424
Add: New Receipts	<u>1,018,755</u>	<u>283,842</u>
	1,135,046	370,266
Less: Payments to Third Party**	<u>931,045</u>	<u>253,974</u>
Subtotal	<u>204,001</u>	<u>116,291</u>
Total	<u>33,616,809</u>	<u>21,034,501</u>

**Normally SUA enters into MoUs with other institutions for collaboration in research and therefore third parties relates to the allies in research who benefits from research funds, also known as research collaborative institutions.

30. Deposits

This refers to the sum of TZS 2.29 billion (2024: TZS 12.89 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.

	2024/25 TZS "000"	2023/24 TZS "000"
Deposit General	1,310,594	10,956,421
Retention Deposits	247,738	402,738
Students Undergraduate	(4,885)	(4,885)
Unapplied Deposit Account Addition	<u>741,591</u>	<u>1,532,412</u>
Total**	<u>2,295,038</u>	<u>12,886,686</u>

**The substantial decrease of deposit from TZS 10.96 billion to TZS 1.31 billion is directly attributable to changes done by the Government where initially the accounting of donor funded projects through MUSE was done through deposits. Later on, the system was constructed to handle even the research project funds. Subsequently the system amortizes the funds by matching revenue against actual expenses (differed income approach).

31. 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 appealed against the amount to be settled whereby the court decision is still pending.

32. 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 36: Related party transactions with the Government entities for the year 2024/25

Details	2024/25	2023/24
	TZS "000"	TZS "000"
Treasury: Government grant received during the year		
-Personnel emoluments	41,469,561	38,201,430
Total Government grant received	41,469,561	38,201,430
Higher Education Students' Loans Board (HESLB)		
-Students' fees**	6,011,689	8,974,338
-Stipend and other allowances paid to students		45,167
Total amount received from HESLB	6,011,689	9,019,505

**During the year under review the University received a sum of TZS 6.01 billion (2024: TZS 9.02 billion) from HESLB. The amount received is lower compared to the prior year due to the fact that the remaining amount of TZS 3.6 billion has been received in the subsequent financial year.

- 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 Lory 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 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.

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 9.55 billion (2024: TZS 8.46 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 37: Remuneration of the key management personnel for the year 2024/25

Details	2024/25	2023/24
	TZS "000"	TZS "000"
Salaries and allowances	8,380,000	7,450,000
Pension	1,020,000	910,812

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Council Members fees	150,000	97,900
Total	9,550,000	8,458,712

- 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.

33. Subscriptions to International Bodies

This refers to fees amounting to TZS 296 million paid to various international collaborators such as IUCEA where the University has subscribed and is required to settle them in annual basis.

34. 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.

	2024/25 TZS "000"	2023/24 TZS "000"
34.1 - Subvention from Government and other entities		
Government Grant Personal Emolument	41,469,562	38,201,430
Non-Monetary Revenue - Current	1,430,304	506,526
Subvention Development Foreign Receipt	17,598,956	21,454,744
Add/Less (Change in Working Capital)	60,498,822	60,162,700
Deferred Subvention Capital	12,494,597	13,713,576
Deferred Subvention Current	87,710	29,868
Non-Monetary Revenue - Current	(1,430,304)	(506,526)
Subtotal	<u>11,152,003</u>	<u>13,236,918</u>
Total	<u>71,650,825</u>	<u>73,399,618</u>

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	2024/25 TZS "000"	2023/24 TZS "000"
34.2 - Revenue from Exchange Transactions	818,931	653,218
Agriculture and Farm produce	1,751	1,685
APPEAL FEES- Exchange	133,355	-
Application fee- Exchange	2,569	-
Exemption Fee- Exchange		
Extended Accommodation Fees- Exchange	90	1,008
Fines, Penalties and Forfeitures- Exchange	182,947	-
Laboratory Charges	180,434	163,289
Meals- Exchange	230,055	-
Medical Examination Fee- Exchange	11,270	-
Miscellaneous Revenue - Exchange	4,484	-
Printing and Publications	7	-
Probates Fees- Exchange	48,387	30,399
Project Consultancy Fees- Exchange	1,667,793	-
Registration Fees- Exchange	1,968,168	2,701,597
Revenue from Horticulture	9,491	12,601
Revenue from Certificate of Competence- Exchange	8,497	-
Revenue from Conference Facilities	3,540	287,958
Revenue from Consultancy Fees- Exchange	21,688	-
Revenue from Entrance Fees- Exchange	2,382	-
Revenue from Examination Fees- Exchange	60	-
Revenue from Game viewing	3,027	-
Tourism Fees- Exchange		
Revenue from Institutional Overhead- Exchange	202,220	514,672
Revenue from Meals	-	43,771
Revenue from Medical and Dental Charges	353,827	230,046
Revenue from Research Fees - Exchange	9,293	-
Revenue from Sale of Stores	6	56
Revenue from sales of Livestock	6,710	5,190
Revenue from Surgical Services	31,053	39,185
Revenue from TV and Radio advertisement- Exchange	3,777	4,151
Student Accommodation Fee- Exchange	758,142	-
Student ID- Exchange	40	-



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	2024/25 TZS "000"	2023/24 TZS "000"
Transcript Fees- Exchange	98,591	107,940
Tuition Fees For University/College Students- Exchange	<u>21,482,802</u>	<u>21,248,437</u>
Total	<u>28,245,387</u>	<u>26,045,203</u>
Add/Less (Change in Working Capital)	<u>(750,562)</u>	<u>(854,781)</u>
Receivable (GEPG)	<u>27,494,824</u>	<u>25,190,422</u>
Receipt		
34.3 - Fees, Fines, Penalties and Forfeits		
Bail	38,472	143,020
Forfeits - non market	-	45
Gas Royalties -non market	-	3,045
Registration Fees	<u>168</u>	-
Receipts	<u>38,640</u>	<u>146,110</u>
34.5 - Other Revenue		
Academic transcript fees	-	141
Application fee	227,142	272,534
Exemption Fee	-	3,560
Interest from Revenue from Research Fees	-	5,063
Medical Examination Fee	41	10,240
Miscellaneous Revenue	22,388	237,274
Project Consultancy Fees	4,647	105,207
Receipts from Examination Fees	-	604
Rent - Other Parastatal houses	409,191	774,417
Rent from Telecommunication Towers	-	40,454
Revenue from Certificate of Competence	408	6,591
Revenue from Consultancy Fees	1,137	34,045
Revenue from Entrance Fees	-	1,347
Revenue from Land	123,760	5,737
Revenue from Rent of Government Quarters	612,217	564,052
Revenue from Tuition Fees	-	-
Student Accommodation Fee	-	674,018
Student ID	<u>-</u>	<u>72</u>
Receipt	<u>1,400,931</u>	<u>2,735,356</u>
Add/Less (Change in Working Capital)	<u>218,222</u>	<u>(756,628)</u>
Other Revenue Addition	<u>1,619,153</u>	<u>1,978,728</u>
Receipt		
34.6 - Wages, Salaries and Employee Benefits		

Controller and Auditor General

AR/PA/SUA/2024/25

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	2024/25 TZS "000"	2023/24 TZS "000"
Casual Labour Expenses	266,649	98,899
Casual Labourers	554,676	600,410
Civil Servants	41,469,562	38,201,430
Civil Servants Contracts	1,421,473	1,617,658
Electricity	-	420
Extra-Duty	3,782,968	2,107,629
Facilitation Allowance	2,306,770	1,391,289
Expenses -employee	1,762,594	1,195,531
Field (Practical Allowance)	13,996	27,925
Food and Refreshment	30,500	64,000
Furniture Expenses	80,000	-
Gratuities	-	-
Heavy Teaching Load Allowance	107	-
Honoraria	1,285,815	997,483
Housing allowance Expenses	2,232,000	2,205,462
Leave Travel	185,606	174,327
Local Staff Salaries	99,798	125,981
On Call Allowance	301,170	237,590
Outfit Allowance	-	1,200
Passages Allowances	163,142	-
Responsibility Allowance	505,721	486,893
Sitting Allowance	891,322	715,316
Special Allowance	2,477,073	2,400
Subsistence Allowance	276,748	241,684
Telephone	32,790	19,820
Transport Allowance	13,790	18,750
Uniform Allowance	-	7,720
Payment	<u>60,154,270</u>	<u>50,539,817</u>
Add/Less (Change in Working Capital)	(2,580,927)	(2,485,139)
Staff Claim Addition	107,577	493,448
Settlement of Staff Debts	-	-
Total change in working capital	<u>(2,473,350)</u>	<u>(1,991,691)</u>
Payment	<u>57,680,920</u>	<u>48,548,126</u>
34.7 - Use of Goods and Service		
Advertising and publication	101,467	23,395
Advertising and Publication - Communication & Information	66,972	58,348
Agricultural Chemicals	18,076	15,129
Agricultural Implements	86,828	7,340
Air Travel Tickets Training - Domestic	113,494	-
Air Travel Tickets Training - Foreign	28,104	9,880
Air Travel Tickets Travel - In - Country	12,242	-

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	2024/25 TZS "000"	2023/24 TZS "000"
Air Travel Tickets Travel Out Of Country	79,855	130,146
Animal Feeds	127,459	68,787
Arms and Ammunitions	1,600	5,850
Bed and Mattresses	24,838	-
Catering Services	182,080	166,160
Classroom Teaching Supplies	177,751	194,836
Cleaning Supplies - Use of goods and Services	118,324	56,138
Communication Network Services	7,200	3,707
Computer Software - Use of goods and Services	-	3,580
Computer Supplies and Accessories	46,793	3,980
Conference Facilities	271,598	269,187
Contract based training services	5,130	-
Diesel	925,276	778,380
Drugs and Medicines	70,542	223,878
Educational Radio and TV broadcasting programming	6,116	2,480
Electricity - Utilities Supplies and Services	877,504	940,007
Entertainment - Hospitality Supplies And Services	53,415	71,231
Examination Expenses	1,367,825	1,210,511
Exhibition, Festivals and Celebrations	969,020	611,931
Fertilizers	59,389	6,417
Food and Refreshments	428,313	328,919
Fumigation Expenses	8,000	1,990
Gifts and Prizes	48,800	69,200
Ground Transport (Bus, Train, Water)	69,098	5,205
Ground travel (bus, railway taxi, etc) Travel - In - Country	15,360	11,591
Ground travel (bus, railway taxi, etc) Travel Out of Country	10,565	-
Health Insurance Training - Foreign	4,038	3,102
Hospital Supplies	729	687
Internet and Email connections	528,242	516,642
Laboratory Supplies	467,576	65,742
Land Rent Expenses - Other operating Expenses	189,115	7,380
Library Books Educational Materials, Services and Supplies	-	4,518
Lodging/Accommodation Travel - In - Country	44,895	37,048
Medical Gases and Chemicals	25,993	5,432

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	2024/25 TZS "000"	2023/24 TZS "000"
Mobile Charges	1,767	1,313
Newspapers and Magazines	2,800	614
Office Consumables (papers, pencils, pens and stationaries)	315,914	176,918
Outsourcing Costs (includes cleaning and security services)	1,701,918	1,242,149
Per Diem - Domestic	6,567,519	3,018,046
Per Diem - Foreign	451,997	134,789
Perdiem	13,440	-
Petrol	744	-
Posts and Telegraphs	400	600
Printing and Photocopy paper	31,206	7,863
Printing and Photocopying Costs	193,803	24,397
Printing Material	60,797	4,076
Protective Clothing, footwear and gears	72	1,337
Remuneration of Instructors	843,945	622,404
Rent of Private vehicles	105	14,155
Rent of Vehicles and Crafts	169,592	-
Research and Dissertation Training - Domestic	3,115,135	14,751,614
Research and Dissertation Training - Foreign	195,722	296,533
Sample analysis	-	1,000
Schools Laboratory Supplies	251,780	69,230
Seedlings Expenses	4,500	5,245
Seeds	153,538	12,358
Small engineering tools and equipment	8,500	-
Software License Fees	465	-
Special Uniforms and Clothing	-	3,256
Specialised Medical Supplies	5,250	-
Sporting Supplies	6,600	-
Subscription Fees	117,854	74,824
Technical Materials	-	5,879
Telephone Charges (Land Lines)	1,939	3,675
Testing Facilities	9,990	-
Training Aids	-	10,433
Training Allowances	1,126,157	758,093
Training Materials	13,445	31,323
Tuition Fees Training - Domestic	897,438	996,447
Uniforms and Ceremonial Dresses	-	7,500
Uniforms -Clothing, Bedding, Footwear and Services	16,764	2,000
Upkeep Allowances	20,000	-
Upkeep/ Stipend Allowance	390,955	655,076



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	2024/25 TZS "000"	2023/24 TZS "000"
Veterinary Drugs and Medicine	11,245	6,909
Visa Application Fees	6,561	9,039
Water Charges	886,880	817,253
Wire, Wireless, Telephone, Telex Services and Facsimile Payment	<u>-</u>	<u>5,906</u>
	<u>25,236,359</u>	<u>29,691,008</u>
Add/Less (Change in Working Capital)	-	(6,844)
Advance Utility	-	463
Building material and equipment Opening	12,943	-
Building Materials	-	(91)
Cleaning supplies Opening	(7,015)	-
Consumables	-	(11,794)
Consumables Opening	(64,023)	63,435
Fuel	(1,131,383)	(611,775)
Imprest Receivable - Staff Meals, Accommodation and Stationaries Addition	-	(30,836)
Prepayment Consumables	221,041	182,610
Research Project	830,665	449,806
Retention Payable Addition	(7,076)	-
Social security contributions and NHIF contributions Addition	157	(837)
Spare parts and tyres	(217)	504
Special Faculty Addition	40	3,724
Supplies of goods and services Addition	(965,078)	(395,465)
Settlement of Supplier Debts	462,044	824,105
Withholding Tax Payable Addition	(33,185)	16,868
Total change in working capital Payment	<u>(656,842)</u>	<u>500,719</u>
	<u>24,579,517</u>	<u>30,191,776</u>
34.8 - Maintenance Expenses		
Cement, Bricks and Building Materials	201,674	518,412
Computers, printers, scanners, and other computer related equipment	4,540	-
Direct labour (contracted or casual hire) - Buildings	247,134	4,806
Direct labour (contracted or casual hire) - Roads and Bridges	-	71,246
Direct labour (contracted or casual hire) - Water and Electricity	-	9,925
Electrical and Other Cabling Materials - Buildings	10,073	44,101

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	2024/25 TZS "000"	2023/24 TZS "000"
Mechanical, electrical, and electronic spare parts	10,802	2,940
Medical and Laboratory equipment	34,910	-
Metal Fence and Posts - Buildings	4,000	2,130
Motor Vehicles and Water Craft	39,132	45,508
Outsource maintenance contract services - Buildings	152,965	115,724
Outsource maintenance contract services - Machinery, Equipment and Plant	1,006	-
Outsource maintenance contract services - Vehicles and Transportation Equipment	399,172	223,800
Outsource maintenance contract services - Water and Electricity Installations	-	1,870
Paint and Weather Protection Coatings	5,686	2,314
Panel and body shop repair materials and services	3,000	14,902
Plumbing Supplies and Fixtures	6,639	19,288
Repair and Maintenance of Furniture	-	4,765
Repair and Maintenance of Sewerage System	20,066	10,127
Roofing Materials	4,000	7,198
Small tools and equipment	31,910	11,895
Small tools and implements - Buildings	4,381	5,000
Small tools and implements - Water and Electricity Installations	-	5,018
Spare Parts - Vehicles and Transportation Equipment	849	876
Tyres and Batteries	68,702	772
Wood and Timber Supplies	14,567	-
X-Ray Equipment	-	700
Payment	<u>1,265,208</u>	<u>1,123,317</u>
34.9 - Social Benefits	-	106,484
Retirement benefits -Social	-	40,144
Retirement home -Employment related social benefits in cash Expenses	-	<u>146,627</u>
34.10 - Other Expenses	310,166	315,000
Audit fees Expenses	62,976	77,450
Audit supervision expenses	10,824	11,063
Bank Charges and Commissions	-	-

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	2024/25 TZS "000"	2023/24 TZS "000"
Burial Expenses	110,448	103,601
consultancy fees	892,434	-
Contingencies Item	300,566	246,959
Contingencies Item - Other	9,246	-
operating Expenses	114,000	117,975
Director's Fee	703,293	90,172
education supervision expenses		
education supervision expenses	3,142	-
- Professional fees	97,843	3,000
Honorariums (expert opinion)	256,055	95,088
Insurance Expenses	9,465	7,732
Legal fees Expenses	1,060,726	-
Negotiated Compensation	-	1,975
Special Operation Service		
Specialized Equipment and	20,478	-
Supplies	4,470	45,349
Sundry Expenses		
Upkeep of Grounds and	2,796	2,600
Amenities Expenses	1,546	-
Withholding Tax	<u>3,970,474</u>	<u>1,117,963</u>
Payment		
Add/Less (Change in Working		
Capital)	235,484	1,097,850
Other Payable	<u>235,484</u>	<u>1,097,850</u>
Change in working capital	<u>4,205,958</u>	<u>2,215,813</u>
Payment		
34.11 - Other Transfers		
Contribution to the	<u>440,000</u>	<u>410,000</u>
Government	<u>440,000</u>	<u>410,000</u>
Expenses		
34.12 - Deposit		
Deposit General	9,645,826	(5,513,489)
Retention Deposits	155,000	(285,713)
Students Undergraduate	-	110,607
Unapplied Deposit Account	<u>790,822</u>	<u>(282,074)</u>
Addition	<u>10,591,647</u>	<u>(5,970,669)</u>
Payments		
34.13 - Acquisition of		
Property, Plant and		
Equipment		
Acquisition of land Monetary	(30,414)	(18,887)
Air Conditioner Monetary	(1,887)	(6,844)
Buses, minibuses and vans	-	(1,308,660)
Monetary	-	(15,976)
Computers and Photocopiers	-	-
Monetary		

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	2024/25 TZS "000"	2023/24 TZS "000"
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	(304,652)	(59,742)
Motor vehicles, Monetary	-	(1,286,759)
Motorbikes and bicycles Monetary	-	(5,300)
Office buildings and structures Monetary	-	(498,784)
Office Furniture Monetary	(37,883)	(129,539)
Other equipment and installations Monetary	(773,951)	(455,012)
Other structure Monetary	(71,045)	-
Plant and Machinery	(185,300)	(107,993)
Printers and Scanners Monetary	(30,946)	(19,218)
Roads Monetary	-	(39,967)
Payment	<u>(1,436,079)</u>	<u>(3,952,680)</u>
34.14 - Advance Payment for Acquisition of Property Plant and Equipment		
Prepayments Assets - Monetary	<u>(10,825,062)</u>	<u>238,975</u>
Payments	<u>(10,825,062)</u>	<u>238,975</u>
34.15 - Payment for Work in Progress		
Buildings other than dwellings - WIP Monetary	(1,349,649)	(3,087,536)
Other Structure - WIP Monetary	-	<u>2,092,452</u>
Payment	<u>(1,349,649)</u>	<u>(995,084)</u>
34.16 - Acquisition of Intangibles		
Computer Software Monetary	<u>(231,193)</u>	<u>(295,820)</u>
Payment	<u>(231,193)</u>	<u>(295,820)</u>
34.17 - Proceeds from Sale of PPE		
Motor vehicles, Depreciation Disposal	<u>(240,001)</u>	
Motor vehicles, Disposal	<u>259,569</u>	
Motorbikes and bicycles Depreciation Disposal	<u>(2,777)</u>	
Motorbikes and bicycles Disposal	<u>4,414</u>	
Gain/Loss on Disposal of Assets	<u>16,239</u>	
	<u>37,445</u>	

35. Explanation for Variances in the Statement of Budget Vs Actual

During the year under review the University had a total budget of TZS 135.06 billion and managed to receive a sum of TZS 100.80 billion which is 75 percent of the target. Likewise,

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the Management spent a sum of TZS 102.01 billion which is 76 percent of the budget. The detailed explanation in variance of budget against actuals is as detailed below.

i. **Variance in budget against receipts**

a) **Receipt of Subvention from Government and other entities**

The University had a budget of TZS 42.93 billion to cater for personnel emoluments, development fund and research activities as per funding received from Development Partners and managed to receive a sum of TZS 41.47 billion which is 96.6 percent of the budget. The under collection of 3.4 percent is directly attributable to several factors including but not limited to the fact that other funds were received in the subsequent year.

b) **Receipt of Development Partners**

The University had a budget of TZS 53.60 billion to cater research activities and development projects as per funding received from Development Partners and managed to receive a sum of TZS 30.18 billion which is 56 percent of the budget. The under collection of 44 percent is directly attributable to several factors including but not limited to the fact that some funds from development partners were received in the subsequent year.

c) **Collection of funds from Internal Generating Projects**

The University had a budget of TZS 38.53 billion to generated from internal sources and managed to collect a sum of TZS 29.15 billion equivalent to 76 percent of the budget. The under collection of 24 percent is due several factors some of which includes change of start date of earlier initiated internally generated projects which were rescheduled to commence in financial year 2025/26. Further the University received tuition fees for academic year 2024/25 in the subsequent year.

ii. **Variance in budget against expenditure**

a) **Variance in Spending for Use of Goods**

The University had a plan to spend a sum of TZS 34.53 billion in procurement of various goods, services and consultancies but ended up spending a sum of TZS 24.55 billion which is 71 percent of the budget. The underspending of 29 percent is attributable to pending procurement of goods, services and consultancies. These activities were pending at the year-end waiting for certification and conclusion of the procurement processes which proceeded in the subsequent financial year.

b) **Maintenance Expenses**

The University had a budget of TZS 3.43 billion and managed to spend a sum of TZS 1.27 billion which is 37 percent of the budget. The underspending of 63 percent is attributable to the pending works which were still at certification stage before further processes.

c) Wages, Salaries and Employee Benefits

The University had budgeted a sum of TZS 63.84 billion and managed to spend a sum of TZS 57.68 billion which is 90 percent. The underspending of 10 percent relates to accrued statutory deductions at the year-end which have been settled in the subsequent year.

d) Acquisition of Property, Plant and Equipment (PPE)

The University had budgeted a sum of TZS 24.71 billion and managed to spend a sum of TZS 13.61 billion which is 55 percent. The underspending of 45 percent relates to the procurement processes in progress.

e) Other Transfers

The University had a budget of TZS 440 million in contribution to Government Development but ended up transferring a sum of TZS 440 million which is 100 percent.

36. Statement of Reconciliation of Actual Amount on Comparable Basis and Actual Amount in the Financial Statements for the Year Ended 30 June 2025

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 basic differences.

Description	Operating	Financing	Investing	Total
	TZS	TZS	TZS	TZS
	"000"	"000"	"000"	"000"
Actual amount on Comparable Basis as presented in the Budget and Actual Comparative Statement	12,631,839	-	(13,804,538)	(1,172,699)
Basis Differences*				
Timing Differences**				(10,591,647)
Entity Differences***	(10,591,647)			
Net Increase in the Statement of Cashflows	2,040,192		(13,804,538)	(11,764,346)

The net balance of TZS (11,764,346) includes Deposit of TZS 10,591,647 thousand and proceeds in sale of assets of TZS 37,445 thousand.

37. Tax Payment and Compliance

The University is a registered tax payer with Tax Identification Number 101-930-777 where during the year under review managed to pay a sum of TZS 387.58 million (2024: TZS 336.12 million) both Value Added Tax and Withholding Taxes for goods and services received from various vendors.

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DATE	VAT PAID	WITHHOLDING TAX PAID	TOTAL
	TZS	TZS	TZS
	"000"	"000"	"000"
July 2024	8,899	1,203	10,102
August 2024	8,880	13,668	22,548
September 2024	8,933	19,318	28,251
October 2024	9,806	16,489	26,294
November 2024	9,394	12,177	21,571
December 2024	-	28,643	28,643
January 2025	45,773	20,998	66,771
February 2025	9,516	14,729	24,246
March 2025	10,160	19,944	30,104
April 2025	10,321	29,973	40,294
May 2025	10,836	30,594	41,430
June 2025	18,990	28,335	47,325
	151,509	236,070	387,579

The taxes disclosed do not include the Pay as You Earn (PAYE) directly paid by the Government to the Tanzania Revenue Authority (TRA). Also, it does not include the tax for staff registered as civil servants, working in various research projects and programs within the University. SUA has severally been recognized as a compliant tax payer by the TRA.

38. Government Entities

During the year under review, the University followed the Government directives in disclosure of Intra Government entities transactions where by MUSE system has been enabled to automate the process of disclosure and elimination. Further annex 1 represents intra-government entities income of TZS 6.83 billion, annex 2 represents intra-government expenditure of TZS 3.18 billion, annex 3 represents intra-government accounts receivable of TZS 1.44 billion, and annex 4 represents intra-government accounts payable of TZS 885.40 million.

39. Ultimate Controlling Party

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

Annex 1: Intra-government entities transactions for the services provided by SUA for the year ended 30 June 2025

S/N	CUSTOMER NAME	TZS
		"000"
1	Agriculture and Fisheries Development Project	1,200
2	Ardhi University	11,100
3	Arusha Urban Water Supply and Sanitation Authority	1,322
4	Baraza la Sanaa la Taifa	236
5	Business Registrations and Licensing Agency	3,068
6	College of Business Education	1,000
7	Dar Es Salaam Maritime Institute	11,257
8	Dar Es Salaam University College of Education	1,180
9	Drug Control Enforcement Authority	2,596

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S/N	CUSTOMER NAME	TZS "000"
		1,652
10	Eastern Africa Statistical Training Centre	31,136
11	Government Procurement Services Agency	700
12	Halmashauri ya Wilaya ya Mvomero	6,011,689
13	Higher Education Students Loans Board	354
14	Institute of Professional Development Studies	17,700
15	Medical Council of Tanganyika	1,250
16	Medical Store Department	2,360
17	Ministry of Land, Housing and Human Settlement	1,672
18	Ministry of Health	55,162
19	Ministry of Communication and Information Technology	2,360
20	Ministry of Constitutional and Legal Affairs	4,343
21	Ministry of Defence and National Service	25,766
22	Ministry of Education Science and Technology	16,494
23	Ministry of Finance	66,134
24	Ministry of Health	3,776
25	Ministry of Industry and Trade	1,180
26	Ministry of Information, Communication and Information Technology	1,130
27	Ministry of Land, Housing and Human Settlement	590
28	Ministry of Livestock and Fisheries	1,652
29	Ministry of Natural Resource and Tourism	1,770
30	Ministry of Transport	1,770
31	Ministry of Water	3,540
32	Ministry of Works	15,565
33	Mkemia Mkuu Wa Serikali	7,169
34	Mkulazi Holding Company Limited	6,100
35	Morogoro Municipal Council	2,832
36	Morogoro Urban Water Supply and Sanitation Authority	800
37	Mzumbe University	10,601
38	National Council for Technical and Vocational Education and Training	235,939
39	National Health Insurance Fund	11,976
40	National Institute of Transport	250
41	Ngorongoro Conservation Area Authority	1,695
42	Ofisi ya Taifa ya Takwimu	1,300
43	Ofisi ya Waziri Mkuu	6,500
44	Parliament Of Tanzania	472
45	Personal Data Protection Commission	
46	President Office President's Office Public Service Management and Good Governance	1,236
47	Prime Minister's Office Regional Administration and Local Government	3,078
48	Procurement and Supplies Professional and Technicians Board	2,290
49	Public Service Commission	1,108
50	Public Service Recruitment Secretariat	9,400
51	Pwani Regional Secretariat	1,062
52	Registration Insolvency and Trusteeship Agency	28,054

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S/N	CUSTOMER NAME	TZS
		"000"
		7,316
53	Roads Fund Board	5,966
54	Tanzania Agricultural Research Institute-Hombolo	26,054
55	Tanzania Agricultural Research Institute-Ilonga	2,631
56	Tanzania Agricultural Research Institute-Kibaha	159
57	Tanzania Agricultural Research Institute-Pwani	354
58	Tanzania Atomic Energy Commission	4,012
59	Tanzania Building Agency	2,360
60	Tanzania Bureau of Standards	12,587
61	Tanzania Commission for Science and Technology	10,186
62	Tanzania Education Authority	944
63	Tanzania Fisheries Corporation	1,548
64	Tanzania Forest Service Agency	8,440
65	Tanzania Forest Services	800
66	Tanzania Higher Learning Institution Trade Union	1,416
67	Tanzania Livestock Research Institute	150
68	Tanzania Official Seed Certification Institute	708
69	Tanzania Official Seeds Certification Institute	236
70	Tanzania Plant Health and Pesticide Authority	1,770
71	Tanzania Ports Authority	67,711
72	Tanzania Revenue Authority	6,247
73	Tanzania Social Action Fund	2,360
74	Tanzania Wildlife Management Authority	2,000
75	Teachers Service Commission	2,832
76	The Law Reform Commission of Tanzania	1,888
77	The Permanent Secretary Vice Presidents Office	6,569
78	Trade Research Policy and Planning	1,770
79	Treasury Registrar	708
80	University of Dar es Salaam	2,443
81	University of Dodoma	4,287
82	Vocational Education Training Authority	5,777
83	Zanzibar Agricultural Research Institute	1,263
84	Zanzibar Higher Education Loans Board	6,828,057
	Grand Total	

Annex 2: Intra- government entities transactions for the services received by SUA for the year ended 30 June 2025

S/N	SUPLLIER'S NAME	TZS
		"000"
		600
1	Architects and Quantity Surveyors Registration Board	100
2	Arusha District Council	3,010
3	Chombo Cha Watoa Huduma Ya Maji Ngazi Ya Jamii	33,937
4	E Government Agency	656,000
5	Government Procurement Services Agency	12,000
6	Higher Education Students Loans Board	

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S/N	SUPPLIER'S NAME	TZS
		"000"
7	Mbinga Urban Water Supply And Sanitation Authority	145
8	Medical Stores Department	39,620
9	Ministry of Education, Science And Technology	15,000
10	Ministry of Lands, Housing and Human Settlement	13,835
11	Ministry of Water	336
12	Morogoro Municipal Council	2,000
13	Morogoro Urban Water and Sewerage Authority	819,749
14	Mzinga Corporation	16,940
15	National Board of Accountants and Auditors	2,805
16	National Examination Council of Tanzania	46,250
17	Nelson Mandela Institute of Science and Technology	9,300
18	Tanzania Police Force-Arusha	150
19	Public Procurement Regulatory Authority	5,500
20	Zanzibar Broadcasting Corporation	354
21	Suma JKT Security Guard	173,272
22	Tanzania Commission for Universities	5,000
23	Tanzania Communication Regulation Authority	8,546
24	Tanzania Electricity Supply Company Ltd	834,324
25	Tanzania Meteorological Agency	3,256
26	Tanzania Police Force Corporation Sole	7,144
27	Tanzania Posts Corporation	2,889
28	Tanzania Public Service College	14,360
29	Tanzania Standard Newspapers Limited	7,505
30	Tanzania Telecommunications Corporations	70,255
31	Tanzania Broadcasting Corporation	43,770
32	Tanzania Electrical, Mechanical and Electronics Services Agency- Morogoro Region	201,838
33	University of Dar es Salaam	29,490
34	Vote 031 Vice President's Office	100,572
	Grand Total	3,179,853

Annex 3: Intra-government entities receivables for the services provided by SUA for the year ended 30 June 2025

S/N	Customer Name	TZS
		"000"
1	Air Tanzania Company Limited	7,992
2	Architect and Quantity Surveyors Registration Board	708
3	Ardhi University	43,682
4	Arusha Urban Water Supply and Sanitation Authority	1
5	Tanzania Sugar Board	500
6	Business Registration and Licensing Agency	18,042
7	College of Business Education	2,000
8	University of Dar es Salaam	750
9	Commission for Mediation and Arbitration	3,500
10	Dar es Salaam Water And Sewage E Authority	600
11	Dar es Salaam Institute of Technology	8,979
12	Dar Es Salaam Maritime Institute	3,267
13	Dar es Salaam Rapid Transit Agency	13,510

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S/N	Customer Name	TZS "000"
		38,291
14	Moshi District Council	5,855
15	E- Government Authority	841
16	Eastern Africa Statistical Training Centre	570
17	Engineers Registration Board	14,270
18	Fair Competition Commission	300
19	Government Chemist Laboratory Authority	19,500
20	Kondoa District Council	3,397
21	Higher Education Student's Loans Board	708
22	Institute of Adult Education	1,400
23	Institute Of Social Work	8,114
24	Institute of Tax Administration	7,634
25	National Service	12,377
26	Law Reform Commission of Tanzania	400
27	Land Transport Regulatory Authority	2,100
28	Medical Stores Department	908
29	Ministry of Agriculture	9,522
30	Ministry of Communication and Information Technology	46,211
31	Ministry of Education, Science and Technology	11,281
32	Ministry of Energy	51,013
33	Ministry of Finance	1,872
34	Ministry of Foreign Affairs and East African Cooperation	142,178
35	Ministry of Health	8,604
36	Ministry of Industry and Trade	3,702
37	Ministry Of Lands, Housing and Human Settlements	1,646
38	Ministry of Livestock and Fisheries	1,516
39	Ministry of Natural Resources and Tourism	48,866
40	Ministry of Water	5,841
41	Ministry of Works	997
42	Mkulazi Holding Company Limited	400
43	Morogoro District Council	3,500
44	Morogoro Municipal Council	300
45	Morogoro Water Supply and Sanitation Authority	7,909
46	Ministry of Health	155
47	National Council for Technical and Vocational Education and Training	200
48	National Development Corporation	2,500
49	National Environment Management Council	7,510
50	National Examination Council Of Tanzania	4,265
51	National Institute of Medical Research	72,594
52	National Institute of Transport	8,929
53	National Public Health Laboratory	1,888
54	National Ranching Company Ltd	277
55	Nelson Mandela African Institute of Science and Technology	6,331
56	Ngorongoro Conservation Area Authority	9,101
57	Occupational Safety and Health Administration	213

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S/N	Customer Name	TZS "000"
		300
58	Morogoro Regional Commissioner	75
59	National Bureau of Statistics	750
60	Office of the Solicitor General	1,000
61	Parliament of Tanzania	9,657
62	Ministry Of Constitutional and Legal Affairs	3,872
63	Pharmacy Council of Tanzania	694
64	Public Service Social Security Fund	11,547
65	President Office Planning and Investment	37,575
66	Prime Minister's Office Regional Administration Local Government	1,296
67	Prime Minister's Office Regional Administration Local Government	3,610
68	Procurement and Supplies Professionals and Technicians Board	55,705
69	Public Procurement Regulatory Authority	3,755
70	Public Service Social Security Fund	10,339
71	Registration Insolvency and Trustsheep Agency	13,614
72	Tanzania National Parks Authority	5,221
73	Tanzania National Electrical Company Ltd-Morogoro	14,318
74	Tanzania Commission Science and Technology	2,660
75	Tanzania Atomic Energy Commission	6,183
76	Tanzania Agriculture Research Institute	590
77	Tanzania Building Agency	7,656
78	Tanzania Bureau of Standards	1,500
79	Tanzania Civil Aviation Authority	27,529
80	Tanzania Commission for AIDS	8,022
81	Tanzania Commission for University	4,194
82	Tanzania Communications Regulatory Authority	4,346
83	Tanzania Education Authority	5,686
84	Tanzania Fertilizer Regulatory Authority	1,391
85	Tanzania Fisheries Research Institute	2,000
86	Tanzania Food and Drugs Authority	1,135
87	Tanzania Food and Nutrition Centre	17,912
88	Tanzania Forest Services Agency	2,481
89	Tanzania Forestry Research Institute	706
90	Tanzania Industrial Research and Development	74,418
91	Tanzania Institute of Accountancy	2,832
92	Tanzania Institute of Education	1,180
93	Tanzania Insurance Regulatory Authority	6,910
94	Tanzania Investment Centre	24
95	Tanzania Livestock Research Institute	3,270
96	Tanzania Medicines and Medical Devices Authority	1,760
97	Tanzania Military Academy	1,180
98	Tanzania Official Seed Certification Institute	9,874
99	Tanzania Petroleum Development Authority	

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S/N	Customer Name	TZS
		"000"
		13,347
100	Tanzania Ports Authority	4,205
101	Tanzania Postal Corporation	2,950
102	Tanzania Public Health Authority	1,180
103	Tanzania Public Service College	1,500
104	Tanzania Railways Corporation	266,090
105	Tanzania Revenue Authority	6,810
106	Tanzania Rural and Urban Roads Agency	7,601
107	Tanzania Social Action Fund	8,451
108	Tanzania Wildlife Management Authority	1,600
109	Judiciary of Tanzania	300
110	The Mining Commission	1,292
111	The National Malaria Control Program	3,304
112	Treasury Registrar	252
113	Open University of Tanzania	18,026
114	The Permanent Secretary Vice President Office	2,658
115	The University of Dar es Salaam	18,025
116	University of Dodoma	10,968
117	National Bureau of Statistics	5,600
118	Independent National Electoral Committee	3,375
119	Teachers Service Commission	400
120	Uongozi Institute	551
121	Vocational Education Training Authority	9,264
122	Prime Minister's Office Regional Administration and Local Government	590
123	Zanzibar Fisheries Company	1,436,409
	Grand Total	

Annex 4: Intra- government entities account payables for the services received by SUA for the year ended 30 June 2025

S/N	SUPPLIER NAME	TZS
		"000"
1	Chombo Cha Watoa Huduma Ya Maji Ngazi Ya Jamii	224
2	Controller And Auditor General	300,360
3	Tanzania Commission for Science and Technology	117,180
4	Tanzania Electrical, Mechanical and Electronics Services Agency	3,496
5	Medical Stores Department	69,714
6	Morogoro Water Supply and Sanitation Authority	63,640
7	National Health Insurance Fund	2,423
8	SUMA JKT Guard Limited	275,790
9	Tanzania Electric Supply Co. Ltd	44,670
10	Tanzania Standard Newspapers Ltd	1,062
11	Tanzania Telecommunication Corporation	6,844
	Grand Total	885,403