



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE
REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF SOKOINE UNIVERSITY OF AGRICULTURE
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019**

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AR/SUA/2018/2019

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Abbreviations

CAG	Controller and Auditor General
CSP	Corporate Strategic Plan
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MDAs	Ministries, Departments and Agencies
NAO	National Audit Office
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulation, 2009
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act No.7 of 2011 (Amended 2016)
PPR	Public Procurement(Amendment) Regulations, 2016
SNAL	Sokoine National Agricultural Library
SUA	Sokoine University of Agriculture
ToT	Training of Trainers
URT	United Republic of Tanzania
VC	Vice Chancellor

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1.0 GENERAL INFORMATION

Mandate

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 (revised 2005) and in Sect.10 (1) of the Public Audit Act No.11 of 2008. The Controller and Auditor General is the statutory auditor of all Government revenues and expenditures including the revenues and expenditures of Sokoine University of Agriculture.

Vision

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

Mission

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

Core Values

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

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

We do this by:-

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

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REPORT OF THE UNIVERSITY COUNCIL FOR THE YEAR ENDED 30 JUNE 2019**

© This audit report is intended to be used by Sokoine University of Agriculture. However, upon receipt of the report by the Speaker and once tabled in Parliament, it becomes a public record and its distribution may not be limited.

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2.0 REPORT OF THE UNIVERSITY COUNCIL FOR THE YEAR ENDED 30 JUNE, 2019

2.1 Introduction

The Council of Sokoine University of Agriculture is pleased to present herewith its report together with the audited financial statements for the year ended 30 June, 2019, which disclose the state of affairs of the University. The Council report has been prepared in accordance with the requirements of the Tanzania Financial Reporting Standards No. 1 (TFRS 1) issued by the National Board of Accountants and Auditors (NBAA).

2.2 Establishment

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

2.3 Principal Activities

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

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

2.4 Resources and Strength

Resources and strengths that facilitate the University's endeavour in achieving its strategic objectives include human, financial and technological resources. In terms of human capital, SUA has well-qualified academic and supporting staff. Likewise, management adheres to good governance and promotes good labour relations. On technological side, SUA has made significant efforts of adopting modern technology and become the think tank in agricultural and allied sciences. Further, SUA has managed to extend its services country wide through training, research and dissemination of research results.

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

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

Table 1: SUA academic and administrative departments as at 30th June, 2019.

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

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S/N	Unit	Functions in accomplishment of principal activities
		learning environment.
3.	College of Social Sciences and Humanities	Has vision to become a leading College in Social Sciences and Humanities with emphasis in rural socio-economic transformation and sustainable development. This is attained through provision of quality education, research, consultancy and advisory services on responsible development practices; spearheaded by the following departments and centres;- <ol style="list-style-type: none"> 1. Department of Policy Planning and Management. 2. Department of Development Studies. 3. Department of Language Studies. 4. Bureau of Development-Oriented Research. 5. Centre for Gender Studies. 6. Language Resource Centre (LRC)
4.	College of Veterinary Medicine and Biomedical Sciences	Has a threefold Mission; training, research and provision of consultancy, advisory services and patient care to a broad range of clients in public and private sectors. This is achieved through the following; <ol style="list-style-type: none"> 1. Department of Veterinary Anatomy and Pathology. 2. Department of Microbiology, Parasitology and Biotechnology. 3. Department of Veterinary Medicine and Public Health. 4. Department of Veterinary Surgery and Theriogenology. 5. Department of Physiology, Biochemistry and Pharmacology.
5.	Solomon Mahlangu College of Science and Education	Has one basic task in providing the quality of education and scientific leadership that are necessary to achieve the highest level of academic excellence with the core function in producing science based instructors. The mission of the college is attained through the following units; <ol style="list-style-type: none"> 1. Department of Geography and Environmental Studies. 2. Department of Biosciences. 3. Department of Chemistry and Physics. 4. Department of Mathematics, Informatics & Computational Sciences. 5. Department of Education.
6.	School of Agricultural Economics and Business Studies.	Has a vision to be a research-led centre of excellence in producing quality skilled and competent professionals responsive to ever changing business environment. This is achieved through provision of quality training, conducting of research for development, and offer advisory services to a wide range of public and private sector stakeholders. The school has the following

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S/N	Unit	Functions in accomplishment of principal activities
		<p>departments;</p> <ol style="list-style-type: none"> 1. School of Agricultural Economics and Business Studies (SAEBS). 2. Department of Food and Resource Economics. 3. Department of Agricultural Economics and Agribusiness. 4. Department of Business Management
7.	Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy (DPRTC).	DPRTC serves as university arm responsible for overall coordination of postgraduate studies as well as research activities conducted by members of academic staff and postgraduate students at SUA. DPRTC is also responsible for supporting and guiding protection, management and transfer of technologies and innovations developed by SUA researchers. An additional mandate of the DPRTC is coordination and support of consultancy services offered by SUA members in close collaboration with college-based consultancy units which have long-term reputation in offering high quality consultancy services under the College of Agriculture (i.e. BACAS), College of Forestry, Wildlife and Tourism (FORCONSULT) and the College of Veterinary Medicine and Biomedical Sciences (VETCONSULT).
8.	Directorate of Undergraduate Studies (DUS).	DUS is responsible for management of all academic issues related to Undergraduate Studies in the University.
9.	Department of Students Welfare and Administration.	The Office is responsible for taking care of all forms of students' welfare matters (personal, social and spiritual etc) as part of university resolve to provide a conducive university learning environment in support of institutional vision, missions and objectives. Also is responsible for disciplinary matters pertaining to guiding students' lives in pursuit of their transformation into lifelong learners.
10.	Directorate of Planning and Development (DPD).	<p>DPD is charged to ensure that aspirations, goals and values are reflected in the day to day operations of the University. That include but not limited to;</p> <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

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S/N	Unit	Functions in accomplishment of principal activities
		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.
11.	Centre for Information and Communication Technology (CICT).	CICT serves as the University's arm for Services, Research, Teaching, and Consultancy in Information and Communication Technologies (ICT) Matters.
12.	The African Centre of Excellency for Innovative Rodent Pest Management and Biosensor Technology Development	Aims at building capacity in rodent research and biosensor technology development across the region. Going forward, have started growing research capacity towards other priority pests notably armyworms, quelea quelea, termites, cockroaches, mosquitoes, fleas, tsetse flies ticks and blackflies. The Centre houses researchers with the relevant expertise.
13.	Institute of Continuing Education (ICE)	Established to facilitate the University outreach through coordination and carrying out of research activities across the country. It hosts, coordinates and carry out activities that fall around three sections namely; 1. Outreach, Continuing and Community Education. 2. Education Communication Media (SUA Radio and Television). 3. Conference Services.
14.	The Sokoine National Agricultural Library (SNAL)	SNAL is a Sokoine University of Agriculture library as well as a National library for agriculture and allied subjects in Tanzania. It is the largest and most comprehensive agricultural library in the country, and is open to all. Being a national library, we strive to serve not only members of the university community but also any other person in need of information in the country and scholars from all over the world.
15.	Department of Human Resources and Administration.	The Department offers a range of services aimed at supporting Management, Academic and Administrative staff with both operational and academic matters towards attainment of University Strategic Plans.
16.	Department of Finance	Established to assist the University in management of all financial affairs through various sections such as revenue, pre-audit, payroll management, expenditure section, final accounts and research grants management.
17.	Estates and Works Department.	Responsible for maintenance of all University Infrastructures including building, roads, plumbing and sewerage systems and landscaping.
18.	Department of	Established to offer health services to SUA and the

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S/N	Unit	Functions in accomplishment of principal activities
	health Services.	surrounding community. SUA owns hospitals at the Main Campus and the Mazimbu Hospital at Solomon Mahlangu Campus.
19.	Procurement Management Unit.	Established to manage the University procurement services.
20.	Legal Services Unit	The main functions of the Legal Services Unit as provided under rule 70 of the 1st schedule to SUA Charter, 2007 which basically provides for responsibilities of Corporate Counsel as the head of the Legal unit. These functions include; 1. Handling legal affairs of the University. 2. Serving as Secretariat to Senate and Council.
21.	Internal Audit Unit	Established to provide independent assurance and consulting activities designed to add value and improve University's operations. It helps the Sokoine University of Agriculture to accomplish its objective by bringing a systematic, discipline approach to evaluate and improve the effectiveness of risk management, controls, and governance process. The Unit is under the Vice Chancellor administratively while functionally reports to the Audit Committee.
22.	Quality Assurance and Promotion Bureau	The Bureau is a university-wide quality coordination unit operating directly under the office of the Vice Chancellor (VC) serving as secretariat to the VC on quality assurance matters across the university.
23.	SUA Housing and Accommodation Bureau	Established to oversee housing and accommodation for students and staff.
24.	Department of Sports and Games.	Established to coordinate sports and games activities for students and staff.
25.	Department of Auxiliary Police.	Established to ensure safety and security of staff and properties.
26.	The University farm	Established to enhance practical training and research for researchers, students and the community.

2.5. Vision

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

2.6 Mission

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

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

2.7. Corporate Governance

2.7.1. Code of Corporate Practice and Conduct

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

2.7.2. Flexibility towards Change

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

2.7.3. Business ethics and organizational integrity

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

2.7.4. Performance evaluation and reward

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

2.7.5. Anti-Corruption

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

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2.7.6. University Council

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

The Council is chaired by a member who has no executive function. The Council includes members from diverse disciplines and skills such as finance, human resource, strategic management, science and education, 78 percent of which are male and 22 percent are 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 expertise and gender of the members to the Council is as shown in the table 2 below.

Table 2: The areas of expertise and gender of members to the Council for the year ended 30th June, 2019

S/N	Skill	Gender		Total	Percentage (%)
		Male	Female		
1	Finance	1	-	1	5.56
2	Human Resource	1	-	1	5.56
3	Security and Strategic decisions	1	-	1	5.56
4	International Development	1	-	1	5.56
5	Agriculture Education and Extension	1	-	1	5.56
6	Soil and Water Management	1	-	1	5.56
7	Environmental Technology	1	-	1	5.56
8	Forestry	1	-	1	5.56
9	Law	1	1	2	11.11
10	Education	2	-	2	11.11
11	Economics	2	-	2	11.11
12	Human Medicine & Nutrition	-	2	2	11.11
13	Molecular Biology & Biotechnology	1	1	2	11.11
Total members¹		14	4	18	100
Percentage in Gender (%)		78	22		

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

¹ The Council had 16 members only, the additional 2 that makes 18 emanates from the members of the executive whose tenures were to end by June 2019 and they exchanged their positions to the newly appointed executives.

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Ordinary meetings of the University Council are held quarterly in a year in accordance with the University charter and oversee the management activities. In this year 2018/2019, four meetings were held whereby various decisions were made including but not limited to approving the budget for the financial year 2019/2020, Annual Procurement Plan 2019/2020, audited financial statements, examination results, and new courses of study, promotion and terminations.

All matters deliberated in the Council meetings are brought up by the University Management led by the Vice Chancellor. The Vice Chancellor of the University reports to the Council and enjoys all executive powers. He is assisted by two Deputy Vice Chancellors (One for Academic matters and the other for Administration and Finance); and senior management officers in the day to day operations of the University. The Vice Chancellor, his deputies and other Senior Management staff are invited to attend Council meetings and facilitate the effective control of all the University's operational activities, acting as a medium of communication and coordination between the various business units. The members of the University Council, their attendance is as shown in Tables 3 & 4 below.

Table 3: List of members of the University Council who served the University throughout the financial year 2018/19

S/N	Name	Position	Nationality	Age	Appointm ent & Re- appointm ent date ²	Date for expiry of tenure	Period Serve d in years ³	Qualification /Discipline	Appointee's Authority
1	Hon. Justice M. C. Othman	Chairman	Tanzanian	66	14 th May, 2017	30 th June, 2021	2	M.A (International Relations)	Appointee of the President of the United Republic of Tanzania
2	Prof. Esther D. Mwaikambo	Vice-Chair person	Tanzanian	77	1 st February, 2013	30 th June, 2019	3	PhD (Paediatrics and Child Health)	Appointee of the Chancellor
3	Prof. Raphael T. Chibunda	Member	Tanzanian	53	24 th April, 2017	30 th June, 2019	3	PhD (Environmental Technology)	Vice-Chancellor (Ex-Official)
4	Prof. Peter R. Gillah	Member	Tanzanian	60	2 nd May, 2016	30 th June, 2019	7	PhD (Wood Science and Technology)	Deputy Vice-Chancellor-Academic (Ex-Official)
5	Prof. Yonika M. Ngaga	Member	Tanzanian	60	22 nd December, 2014	31 st December, 2019	4	PhD (Resource Economics)	Deputy Vice-Chancellor - Administration & Finance (Ex-Official)
5	Prof. Fredrick C. Kahimba	Member	Tanzanian	50	22 nd December, 2018	30 th June, 2019	Six months	PhD (Soil and water Management)	Deputy Vice-Chancellor - Administration & Finance (Ex-Official)

² The Chairman has a tenure of 4 years while other members of the Council have a tenure of 3 years. The 3 years tenure for members ended on 30th June, 2019.

³ The period represents the number of years of which the member served the Council since first appointment; and as earlier pointed out, the tenure ends after every 3 years.

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S/N	Name	Position	Nationality	Age	Appointm ent & Re- appointm ent date ²	Date for expiry of tenure	Period Serve d in years ³	Qualification /Discipline	Appointee's Authority
6	Mrs. Maryam J. Saadalla	Member	Tanzanian	48	5 th October, 2016	30 th June, 2019	3	M. Phil in Biotechnology	Appointee of the Revolutionary Government of Zanzibar
7	Mr. Beatus. A. Malema	Member	Tanzanian	56	3 rd November, 2016	30 th June, 2019	3	MSc. Agricultural Education and Extension	Appointee of the Minister responsible for Agriculture, Livestock and Fisheries
8	Mej. Jen. G. S. Milanzi	Member	Tanzanian	61	31 st May, 2016	31 st December, 2018	2 and half	Master of Security and Strategic Studies	Appointees of the Minister responsible for Natural Resources and Tourism
8	Prof. Aldof F. Mkenda	Member	Tanzanian	56	20 th December, 2018	30 th June, 2019	Six months	PhD (Environmental Economics)	Appointees of the Minister responsible for Natural Resources and Tourism
9	Dr. Charles A. Mwamwaja	Member	Tanzanian	52	8 th June, 2016	30 th June, 2019	3	PhD (Finance)	Appointee of the Minister responsible for Planning and Finance
10	Mr. Winston M. Makere	Member	Tanzanian	57	24 th June, 2016	30 th June, 2019	6	Diploma in Management Human Resources	Elective of Trade Union Congress of Tanzania (TUCTA)
11	Prof. William A. Anangisye	Member	Tanzanian	57	31 st December, 2018	30 th June, 2019	6 months	(PhD) Education	Elective of the SUA Senate
12	Prof. Emmanuel M. Nyankweli	Member	Tanzanian	46	5 th June, 2017	30 th June, 2018	1	PhD (International Development Studies)	Elective of the SUA Senate
13	Mr. Tito A. Siwale	Member	Tanzanian	25	8 th June, 2018	30 th June, 2019	1	B.Sc. (Education), Student	Elective of SUA Students Organization (SUASO)
14	Dr. Shabi A. Hoza	Member	Tanzanian	44	1 st July, 2018	30 th June, 2019	3	PhD. (Molecular Biology)	Elective of SUA Academician Staff association (SUASA)
15	Ms. Gaudencia L. Donati	Member	Tanzanian	57	3 rd August, 2016	30 th June, 2019	3	MSc. Human Nutrition	Elective of the Researchers, Academician & Alliance Workers Union (RAAWU) -SUA
16	Mrs. Lunyamadzo M.	Corporate Counsel &	Tanzanian	49	1 st July, 2014	30 th June, 2019	9	Master of Laws (LLM)	University Council

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S/N	Name	Position	Nationality	Age	Appointment & Re-appointment date ²	Date for expiry of tenure	Period Served in years ³	Qualification /Discipline	Appointee's Authority
	Gillah	Secretary to Council							

Table 4: Register of attendance of Council Members in the University Council meetings for the year 2018/2019.

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		27/09/2018	13/12/2018	28/03/2019	27/06/2019	
1	Hon. Justice Mohamed C. Othman	P	AP	P	P	3
2	Prof. Esther D. Mwaikambo	P	P	P	P	4
3	Prof. Raphael T. Chibunda	P	P	P	P	4
4	Prof. Peter R. Gillah	P	P	P	PR	4
5	Prof. Yonika M. Ngaga	P	P	N/A	N/A	2
6	Prof Fredrick C. Kahimba	N/A	N/A	AP-R	P	2
7	Mej.Jen. Gaudence S. Milanzi	AP	N/A	N/A	N/A	-
8	Prof. Adolf F. Mkenda	N/A	N/A	AP-R	AP-R	2
9	Mr. Winston M. Makere	P	AP-R	P	P	4
10	Mr. Beatus A. Malema	P	P	P	P	4
11	Mrs.Maryam J. Saadalla	P	AP	AP	P	2
12	Dr. Abubakar S. Hoza	P	P	P	P	4
13	Mr Tito A. Siwale	p	P	P	P	4
14	Prof. Emmanuel M. Nyankweli	P	P	N/A	N/A	2
15	Prof. William A. Anangisye	AP-R	P	P	P	4
16	Dr. Charles A. Mwamwaja	P	P	P	AP-R	4
17	Ms.Gaudencia L. Donati	P	P	P	P	4
18	Lunyamadzo M. Gillah	P	P	P	P	4

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = The post/position was vacant

2.7.6.1. Committees of the University Council

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

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

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

The Finance, Planning and Development Committee monitors the financial performance of the University and its associated legal entities if any. It considers financial policies and issues and makes recommendations to the Council on these matters having regard to the importance of financial sustainability. The FP & DC which has 22 members and chaired by The Deputy Chairperson of the Council, is required to meet at least four times a year; whereby during the financial reporting period the FP & DC planned to meet four times managed to hold four meetings. Among the matters discussed were evaluating quarterly financial progress reports, financial statements and budgets of the University and other related financial issues and making recommendations to the Council thereon.

Table 5: Members of FP & DC who served during the year 2018/2019

S/No	Name	Position	Nationality	Age	Qualification /Discipline	Period Served in years	Appointees Authority
1	Prof. Esther D. Mwaikambo	Chairperson	Tanzanian	77	PhD (Medicine, Paediatrics and Child Health)	4	Appointee of Chancellor
2	Prof. Raphael T. Chibunda	Member	Tanzanian		PhD (Environmental Technology)	2	Vice Chancellor (Ex-official)
3	Prof. Peter R. Gillah	Member	Tanzanian	60	PhD (Wood Science & Technology)	8	Deputy Vice Chancellor Academic (Ex-official)
4	Prof. Yonika M. Ngaga	Member	Tanzanian	60	PhD (Resources Economics)	5	Deputy Vice Chancellor (Administration & Finance)
5	Prof. Fredrick C. Kahimba	Member	Tanzanian	50	PhD (Soil and water Management)	Six moths	Deputy Vice Chancellor (Administration & Finance)
6	Dr. Charles A. Mwamwaja	Member	Tanzanian	52	PhD (Finance)	3	University Council
6	Mr. Beatus A Malema	Member	Tanzanian	56	Msc. Agricultural Education and Extension)	3	University Council
7	Ms. Gaudencia. L. Donati	Member	Tanzanian	57	Msc. Human Nutrition	4	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
8	Prof. Dismas L. Mwaseba	Member	Tanzanian	61	PhD (Development studies)	1	Ex-official Director-ICE
9	Prof. Esron D. Karimuribo	Member	Tanzanian	53	PhD (Agric. Animal Science)	6	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy
10	Prof. Maulid W. Mwatawala	Member	Tanzanian	47	(PhD)	six moths	Ex-official Principal - Agric.
11	Prof.	Member	Tanzanian	61	PhD (Information)	4	Ex-Official

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S/No	Name	Position	Nationality	Age	Qualification /Discipline	Period Served in years	Appointees Authority
	Mugyabuso J. Lwehabura						Director SNAL
12	Dr. Ayubu J. Churi	Member	Tanzanian	46	PhD(Computer Science)	4	Ex-Official Director CICT
13	Prof. John F. Kessy	Member	Tanzanian	55	PhD(Forest)	4	Ex-Official Principal - Forestry
14	Prof. Ladislaus L. Mnyone	Member	Tanzanian	43	PhD (Pest Biology & Ecology)	4	Ex-Official Director - Pest Management
15	Prof. Allen L. Malisa	Member	Tanzanian	50	PhD (Veterinary Medicine)	4	Principal SM-COSE
16	Dr. Adam M. Akyoo	Member	Tanzanian	57	PhD (Agribusines)	3	Dean of School of Agribusiness & Business Studies
17	Dr. Abubakar S. Hoza	Member	Tanzanian	44	PhD (Molecular Biology)	3	SUASA representative
18	Mr Tito A.Siwale	Member	Tanzanian	25	Student (BSc. Education)	1	SUASO Representative
19	Prof. Donald G. Mpandunji	Member	Tanzanian	52	PhD (Veterinary Surgery)	2	Principal College of Veterinary Medicine and Biomedical Sciences
20	Prof. Kenneth B. Kitundu	Member	Tanzanian	52	PhD (Agriculture, Education & Extension)	2	Principal College of Social Sciences
21	Mr. Peter Raphael	Secretary to Committee	Tanzanian	60	CPA(T) MBA	21	Chief Financial Officer
21	Mr. Peter. L. Wilson	Secretary to Committee	Tanzanian	50	CPA(T) MBA	4 months	Ag. Chief Financial Officer
22	Mr. Richard L. Massawe	Member	Tanzanian	60	MA Economics	22	Director of Planning and Development

2.7.6.1.2. The University Senate

This is one among committees of the University and is responsible for all academic affairs of the University. The senate comprises of 41 members including the Vice Chancellor who is the Chairman; and is required to meet at least four (4) times in a year. During the year under review, the senate managed to Five (5) times in a year out of which Four (4) were ordinary; and one (1) was extra ordinary. Among the matters discussed during the meetings held includes deliberations of new curricula, approval of new degree programs, review of policies and regulations for improvement of academic matters; and review and approval of examination results.

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Table 6: The Senate Committee Members who served during the year 2018/2019

S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	Tanzanian	53	PhD (Environmental Technology)	2	Vice-Chancellor
2	Prof. Peter R. Gillah	Secretary to Committee	Tanzanian	60	PhD (Wood Science and Technology)	7	Deputy Vice Chancellor-Academic)
3	Prof. Yonika M. Ngaga	Member	Tanzanian	60	PhD (Resource Economics)	4	Deputy Vice-Chancellor - Administration & Finance
3	Prof. Fredrick Kahimba C.	Member	Tanzanian	49	PhD (Soil and water Management)	Six months	Deputy Vice-Chancellor - Administration & Finance
4	Prof. Donald G. Mpanduji	Member	Tanzanian	52	PhD (Veterinary Surgery)	2	Principal College of Veterinary Medicine and Biomedical Sciences
5	Prof. Allen L. Malisa	Member	Tanzanian	51	PhD (Vet Medicine)	6	Principal Solomon Mahlangu College of Social Science & Education
7	Prof. Esron D. Karimuribo	Member	Tanzanian	53	PhD (Agric. Animal Science)	2	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy
8	Dr. Kisa B. Kulwa	Member	Tanzanian	48	M. Sc (food Science)	2	Head, Department of Food Technology, Nutrition & Consumer Sciences
9	Dr. Telemu J Kassile	Member	Tanzanian	49	PhD (Economics)	2	Coordinator, Quality Assurance & Promotion Bureau
10	Dr. Innocent M. Busindeli	Member	Tanzanian		PhD (Agricultural Education and Extension)	2	Head, Department of Agricultural Extension and Community Development
11	Prof. Maulid W. Mwatawala	Member	Tanzanian	50	PhD (Crop Science & Production)	2	Head, Department of Crop Science & Production
12	Prof. Mugyabuso J. Lwehabura	Member	Tanzanian	61	PhD (Information Sciences)	1	Ag. Director, Sokoine National Agriculture Library
16	Dr. Nyambilila A. Amuri	Member	Tanzanian	45	PhD (Soil Science)	3	Head, Department of Soil and Geological Sciences
17	Dr. Ladislaus L.	Member	Tanzanian	43	PhD (Pest	2	Director, SUA Pest

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S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
	Mnyone				Biology & Ecology)		Management Centre
18	Prof. Dismas L.Mwaseba	Member	Tanzanian	61	PhD (Development studies)	2	Ex-official Director-ICE
19	Prof. Fredrick C. Kahimba	Member	Tanzanian	50	PhD (Soil and water Management)	2	Principal, College of Agriculture
20	Dr. Ayubu J. Churi	Member	Tanzanian	46	PhD (Computer Sciences)	2	Director, Centre for Information and Communication Technology
21	Dr. Adam M. Akyoo	Member	Tanzanian	57	PhD(Agribusiness)	2	Dean of Prospective School of Agricultural Economics and Business Studies
22	Dr. Suzana Augustino	Member	Tanzanian	46	PhD (Forestry)	3	Director, Directorate of Undergraduate Studies
23	Prof. John F. Kessy	Member	Tanzanian	56	PhD(Forest)	3	Principal, Prospective College of Social Sciences and Humanities
24	Mr. Pule J. Motshabi	Member	Tanzanian	44	MBA (Marketing)	6	Dean of Student
25	Prof. Kenneth. B. Kitundu	Member	Tanzanian	53	PhD (Development Studies)	2	Principal Prospective College of Social Sciences and Humanities
26	Dr. Juma S. Kabote	Member	Tanzanian	46	PhD (Development Studies)	1 month	Principal Prospective College of Social Sciences and Humanities
27	Prof. Wahab H. Kimaro	Member	Tanzanian	47	PhD (Anatomy and Physiology)	2	Representative of the College of Veterinary Medicine and Biomedical Sciences
28	Dr. Abubakar S. Hoza	Member	Tanzanian	44	PhD (Molecular Biology)	2	SUASA representative
29	Dr. Nazael A. Madalla	Member	Tanzanian	46	PhD (Aquaculture Nutrition)	4	Head, Department of Animal, Aquaculture & Range Sciences
30	Mr. Tito A. Siwale	Member	Tanzanian	25	Student BSc (Education)	1	SUASO Representative
31	Mr. Yanga. A. Salum	Member	Tanzanian	26	Student BSc (Irrigation & water Resources Eng.)	1	SUASO Representative
32	Ms. Saleh A. Ahmed	Member	Tanzanian	34	Student BSc(Bioprocessing & Post Harvesting	1	SUASO Representative

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S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
					Engineering)		
33	Prof. Caroline I. Nombo	Member	Tanzanian	52	PhD (Social Sciences)	6 months	Director of Planning and development
34	Dr. Ibrahim C. Mjemah	Member	Tanzanian	49	PhD (Physical Sciences)	3 months	Director of Planning and development
35	Dr. Baanda A. Salim	Member	Tanzanian	60	PhD (Information Technology)	3	Head, Department of Engineering Sciences and Technology
36	Dr. Agness A. Sirima	Member	Tanzanian	37	PhD (Tourism)	3	Head, Department of Tourism and Recreation
37	Dr. Nsajigwa E. Mbije	Member	Tanzanian	49	PhD (Marine Biology)	3	Head, Department of Wildlife Management
38	Mrs. Lunyamadzo M. Gillah	Member	Tanzanian	49	Master of Laws (LLM)	8	Corporate Counsel
39	Ms. Gaudencia L. Donati	Member	Tanzanian	57	Msc. Human Nutrition	3	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
40	Ms. Grace Ramsey	Member	Tanzanian	25	Student BA (Rural Development)	1	Representative SUASO
41	Ms. Angelique F. Kangodo	Member	Tanzanian	34	Student (PhD Agriculture Economics)	1	SUASO Representative

2.7.6.1.3. Audit Committee

The Audit Committee provides oversight of the financial reporting process, the audit process, the system of internal controls and compliances with laws and regulations. The Committee is chaired by member of the University Council and is required to meet at least four (4) times in a year. During the year under review, the committee held five (5) meetings out of which four (4) of were ordinary and one (1) was extra ordinary. The committee managed to review the internal audit reports (recommendations in improvement and installations of sound internal controls through review of management operations); review of research projects management; review of University Financial Statements and make recommendations to the University Council.

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Table 7: Audit Committee Members serve the period 2018/2019

S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointee's Authority
1	Dr. Charles A. Mwamwaja	Chairman	Tanzanian	52	PhD (Finance)	3	University Council
2	Mr. Beatus A. Malema	Member	Tanzanian	56	MSc. Agricultural Education and Extension	3	University Council
3	Mr. Robert D. Lugundu	Member	Tanzanian	56	MBA (Corporate Management), CPA (T)	3	University Council
4	Mr. Paul R. Bilabaye	Member	Tanzanian	47	MBA (Corporate Management), CSPC (T)	3	University Council
5	Mrs. Hannah Mwakalinga	Member	Tanzanian	52	MBA (Finance & IT)	3	University Council
6	Mrs. Lunyamadzo M. Gillah	Secretary to Committee	Tanzanian	49	Master of Laws (LLM)	9	University Council

2.7.6.1.4. Human Resource Committees (Administrative and Academic Staff)

The Human Resource Committees provide oversight of all human resource matters including employee's benefits and oversee compliances with laws and regulations and evaluate good governance. The Committees are chaired by the Vice Chancellor and normally meet four times in a year. During the year under review, the committee met three (3) times. The fourth quarter meetings were not held as a result of end of triennium for the members. The committee were able to review the quarterly Human Resource Management Reports including staff progress, and review of Management's recommendations with regard to rewards, promotions, demotions and make recommendations to the Council for efficient and effective decisions in management of human resource.

Table 8: Members of Human Resource Committees who served during the year for Administrative Staff for the year 2018/2019.

S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairman	Tanzanian	53	PhD(Environmental Technology)	2	Vice Chancellor
2	Prof. Peter R. Gillah	Member	Tanzanian	60	PhD (Wood Science and Technology)	6	Deputy Vice-Chancellor-Academic
3	Prof. Yonika M. Ngaga	Member	Tanzanian	60	(PhD) Resource Economics)	3	Deputy Vice-Chancellor - Administration & Finance)
4	Mr. Winston M. Makere	Member	Tanzanian	57	MSc Home Economics & Human Nutrition	7	University Council
5	Ms. Gaudencia L. Donati	Member	Tanzanian	57	MSc Home Economics & Human Nutrition	5	Elective of the Researchers, Academicians & Allied Workers Union (RAAWU) -SUA
7	Dr. Charles A. Mwamwaja	Member	Tanzanian	52	PhD (Finance)	2	Appointee of the University Council
8	Mr. Peter J. Mwakiluma	Member	Tanzanian	47	MSc (HR Planning & Development)	2	Chief Administrative Officer-Secretary

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Table 9: Members of Human Resources Committees who served during the year for Academic Staff for 2018/2019.

S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairman	Tanzanian	53	PhD(Environmental Technology)	2 Year	Vice-Chancellor
2	Prof. Peter R. Gillah	Member	Tanzanian	60	PhD (Wood Science and Technology)	7	Deputy Vice-Chancellor-Academic
3	Prof. Yonika M. Ngaga	Member	Tanzanian	60	(PhD) Resource Economics)	4	Deputy Vice-Chancellor - Administration & Finance
4	Prof. Fredrick C. Kahimba	Member	Tanzanian	50	PhD (Soil and water Management)	Six months	Deputy Vice Chancellor (Administration & Finance)
5	Prof. Sylvia. S Temu	Member	Tanzanian	60	PhD (Accounting)	2	Director, Directorate of Higher Education, Ministry of Education & Vocational Training/Appointee of chairman of the Vice Chancellor
6	Prof. William A. Anangisye	Member	Tanzanian	57	PhD (Education)	1	Appointee of chairman of the Council
7	Dr. Abubakar S. Hoza	Member	Tanzanian	44	PhD (Molecular Biology)	2	Elective of SUA Academician Staff association (SUASA)
8	ACP. Ibrahim Mahumi	Member	Tanzanian	44		3	Appointee of the SUA Vice- Chancellor
9	Mrs. Lunyamadzo M. Gillah	Member	Tanzanian	49	Master of Laws LLM	8	Corporate Council
10	Ms. Gaudencia L. Donati	Member	Tanzanian	57	MSc. Human Nutrition	3	Chairperson of the Trade Union (RAAWU)
11	Ms. Josephine D. Lwiza	Member/ Secretary	Tanzanian	48	MPA (Human resource Management)	8	Senior Administrative officer dealing with academic matters Secretary

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2.8. Management

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

2.9. Council Remunerations

The Council expenses which also includes statutory payment to key management personnel during the year are as disclosed under Note 24 to the Financial Statements.

2.10. Fiduciary Responsibility

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

2.11. Relationship with Stakeholders

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

2.12. Cash flow Projection

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

2.13. Capital Structure

The University capital structure is shown in the Statement of Financial Position. The source of funding has been through Government; development partners; and internally generated funding in in the proportion of 54; 18; and 28 percent respectively. The statement of Financial Position has current assets of TZS 46.04 billion against the current liabilities of TZS 36.63 billion indicating the quick asset ratio of 1.26:1.

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2.14. Results for the Year

During the financial year 2018/2019, total revenue for the University was TZS 96.09 billion (2018: TZS 93.19 billion); Government subvention was TZS 51.78 billion (2018: TZS 49.65 billion). Total operating expenses was TZS 81.06 billion (2018: TZS 89.93 billion); and thus recorded a surplus TZS 15.03 billion (2018: TZS 3.26 billion). The summary of revenue and expenditure is as shown in Table 10 below.

Table 10: Summary of revenue and expenditure for the year 2018/2019 (Figures in TZS billion).

Revenue	2018/19	2017/18
	TZS	TZS
Revenue from non-exchange transactions	68.72	71.24
Revenue from exchange transactions	22.68	20.46
Amortization of deferred asset grant	1.10	0.83
Gains on foreign exchange and fair value of biological assets	3.58	0.66
Total Revenue	96.09	93.19
Expenses		
Expenses from non-exchange transactions	60.61	70.23
Expenses from exchange transactions	18.20	17.10
Depreciation of fixed assets	2.25	2.60
Total Operating Expenses	81.06	89.93
Surplus/(deficit) for the year	15.03	3.26

The surplus for the year was mainly attributed by gains on foreign exchange and fair value of biological assets, unspent fund balance of the amount received for development projects financed by the government and the net of revenue and actual expenses for the year. The explanation of surpluses and related breakdown is also shown and explained under the Statement of Changes in Net Assets for the year, presented under page 65 of the Financial Statements.

During the year under review, SUA had also adopted the new rates of depreciation that resulted into changes in application of Accounting Estimate whereby the changes in rates resulted into a decrease of depreciation to the tune of TZS 670 million (also explained under the statement of changes in Net Assets for the year) which also had a positive impact in the accumulated surplus for the year. The surplus of the University is not available for distribution. Such surpluses, whenever available are exclusively and wholly used for financing future development of the University.

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2.15. Performance Review for the Year Ended 30th June 2019

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

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

The Implementation of the CSP is evaluated in quarterly basis basing on key performance indicators and its report compiled in semi-annual and annual basis. The assessment of performance includes both financial and non-financial aspects. During the financial year, the CSP was implemented by an average of 80 percent. The respective objectives and targets against performance is as shown in Table 11.

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Table 11: CSP Performance Matrix for the year ended 30th June, 2019

PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
STRATEGIC OBJECTIVE 01 : Increasing Student Enrolments and Improving Quality of Graduates;		
1.1.1 At least 20% of undergraduate and postgraduate degree programs involved in tracer studies by June 2019	2 Degree programme were traced under Sasakawa Africa Fund for Extension Education (SAFE) supported a tracer study and internal review of the impact of mid-career B.Sc. Applied Agricultural Extension/B.Sc. Agricultural Extension and Education programme	50
1.1.2 SUA programmes curricula reviewed at least once by June, 2020	Total of 28 Postgraduate and 4 undergraduate Curricula were reviewed	100
1.2.1.2 To support development and use of SUASIS Module for postgraduate students by June, 2019	SUASIS users at DRTPC were supported through training to improve usability of the system	100
	A team of programmers (academic staff) from Department of Mathematics, Informatics and Computational Studies has been formed to analyse the challenges of SUASIS and proposed a design that will eliminate the challenges. The plan is to redesign SUASIS to improve its performance, efficiency and usability.	
	EEIS-HEA Project hosted training on; e-Learning, Students centred learning, entrepreneurship and innovation, sustainability in higher education in May 2019 (QAB).	
	All names for Instructors and Students have been added to e-Learning Management System (Moodle)	
	Diagnosis and Fix SUASIS slowness Problem, activities done are:- i. To diagnose SUASIS database dead-lock problem; ii. Document and propose solutions; iii. Implementation of the proposed solutions and testing updated SUASIS; iv. Documentations of all changes made; and v. Report Writing.	
1.1.3 All SUA degree programs aligned to UQF aligned by June 2019	□ UQF Curriculum for BSc Agronomy was approved by Senate, and uploaded to TCU website; Incorporated comments from TCU	70
	□ MSc Forest Resource Assessment and MSc Agroforestry aligned and approved by Senate	
	□ MSc ENAREC, MSc MNRSA and MSc Ecosystem and Management aligned and approved by Senate Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy.	
	□ Made progress on aligning MSc Pathology as per TCU guidelines	
	□ Review of MSc Anatomy curriculum completed and submitted to Senate, awaiting uploading to TCU	
	□ Followed up restructuring of MSc. across the college, some MSc. are on final stages of uploading some still require revision	
	□ Made progress on aligning MPFHS curriculum as Per TCU guidelines. Also worked on MPVM curriculum	
□ Reviewing & Aligning MSc Animal Physiology as per TCU guidelines with input from the		

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	directorate of post graduate studies □ Curriculum for Master of Live Stock Enterprise Management completed □ Review of CIT and DIT curriculum to follow UQF	
1.1.4 Course Calendars for both undergraduate and postgraduate programmes developed and published by June, 2019	Course calendars for academic year 2018/2019 were effectively prepared	100
1.1.5 To publicize programmes and their respective fees to attract students by June, 2019	81 Programme were publicized using different media such as SUA Media and social media	100
1.2.1.1 Conduct sensitization workshops on reviewed Quality Assurance Policy and its implementation guideline.	Reviewed QA Policy is already uploaded onto SUA website and 150 copies printed out.	80
1.2.2.1 Conduct sensitization workshops on Quality Assurance Good Practices Handbook	Quality assurance framework and guidelines established and sensitization on-going	80
1.2.3.1 Framework towards and guideline attaining ISO 9001:2008 developed by June, 2019	Framework and guidelines towards attaining ISO 9001:2015 developed	100
1.3.1.1 Staff capacity needs assessment done annually by June, 2019.	Assessment on academic staff's capacity needs done Questionnaire for collecting data on ICT training needs for Office management Secretary has been prepared and data are being collected.	30
1.3.2.1 Conduct Retooling programs based on feedback from staff capacity needs assessment done on quarterly effective from July, 2019	Postgraduate module was improved based on feedback from staff capacity needs assessment exercise	50
1.3.3.1 Two UTLIP organized annually by June, 2019	4 staff attended UTLIP courses by December. 2018 as follows; One staff attended Pedagogical Training conducted by GEO-ICT financed by Government of Finland, attended. One staff attended the Annual Conference conducted by NBAA Organization of One UTLIP is underway and Participants list already prepared subject to release of funds	50
1.3.4.1 To Execute field practical training and excursion by June, 2019	Some Unit conducted field Practical as scheduled e.g CVMBS, BSc Forestry and BSc WLM students practical were imparted through experiential learning (October to December, 2018), BSc. FST students (103) conducted practical training in Dar-es-Salaam and Morogoro (8½ days);	40

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	and BSc. FCS students (154) conducted training at VETA-Dakawa (7 days) and A total of 47 students went for field excursion-AGRIC EXTENSION	
	Prepared reports on FPT and marked (COA)	
	Surveys have been done in various regions and stations have been identified	
1.3.4.2 To Procure essential teaching materials /facilities by June, 2019.	During reporting period essential teaching materials/facilities were procured as planned such as teaching Lab chemicals, reagents, specimen, two (2) skeletons, parts for milking machine at Magadu Dairy Unit & learning aids	90
1.4.1.1 To Develop 3 new demand driven under graduate degree programmes annually	15 new undergraduate programs were developed and are at various level of approval,- 1 new undergraduate programme (BSc Bee Resources Management) aligned and presented to SUGSC comments provided, and are being incorporated Four BSc degree programmes (e.g. BSc Forest Economics and Business Development and BSc Community Forestry) are being developed by departments A Task force formed by the VC to develop BSc Wood Technology And Value Addition One BA in Development Planning and Management was developed following new TCU framework for curriculum development and was approved by senate BA in development planning and Management was developed and currently the programme curriculum is being uploaded on the TCU portal. BSc. (Beekeeping) developed and approved by the CFWT Board Four BSc. degree programmes (e.g. BSc. Community Forestry) are being developed by the Departments. Development of Bachelor of Accounting and Finance is in progress Prepare and submit document for BSc. Leather Technology as per TCU guidelines “ Prepare and submit document for BSc. Zoology as per TCU guidelines. 5 new undergraduate programs in the process of being approved Draft BA Human Resources, Management and Labour relations degree program uploaded to TCU Portal for approval	100
1.4.1.2 Undergraduates enrolment increased from 3,250 to 4,456 while Postgraduates number increased from 171 to 400 by June, 2019	A total number of 4824 undergraduate,190 Postgraduate students and five (5) Research Associates were registering into different Programmes for 2018/2019 academic year SUASIS application module upgraded and integrated with Government Electronic Payment Gateway “GePG”, TCU and NACTE and allow applications and selection of undergraduate students be more accurate.	103
1.4.1.2 To develop 1 new demand driven postgraduate degree programmes by	Seven new MSc Programmes (e.g. MSc Climate Change and Sustainable Development and MSc Petroleum and Natural Gas Economics) plus two in the Department of Forest Engineering and	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
June, 2019	Wood Sciences) under various stages of development 3 new postgraduate programs were developed and are at various level of approval,- Prepare and submit document for MSc Cell Biology as per TCU guidelines “ The contents for MSc Cell Biology combined with MSC Anatomy following PG Senate recommendations MA in Development Planning and Policy Analysis was uploaded to the TCU portal for approval. Development of Master of translation and interpretation is underway The draft proposal of master of Education management developed waiting for presentation in SMCoSE College board A PhD (Agribusiness Curriculum has been submitted to TCU	
1.4.1. 6 Establish research scholarship fund for postgraduate programmes to support the research component of privately sponsored students	Total of 295 Postgraduate students were admitted in various programmes; and 70% are supported by research projects (ACE IIs, Danida and ICIPE funded projects). AGRA-Soil Health Project extended and continue to support 4 MSc students and 1 PhD student; ICIPE funded project also supported 2 MSc students at MSc Soil Science & Land Management (SSLM) Revised SUSTAIN programme and re-submitted to the Royal Norwegian Embassy for approval ‘ACE IRPM & RatTech and SACIDS ACE sponsored a total of 15 and 30 postgraduate students from different countries around Africa, respectively’ SPMC through the African Centre of Excellence has provided scholarships to 15 new PhD students; who will soon start their studies at SUA	80
1.4.2.1 To develop 3 innovative non degree programme annually	Curriculum for Certificate in Tour Guiding and Hunting Operations has been developed and submitted for approval to various university organs	30
1.4.3.1 To engage part time lecturers and external examiners by June, 2019	Part time lecturers and external examiners were engaged in different Academic Departments such as; CFWT, COA,CSHH Dept. Agricultural Extension and community Development) Solomon Mahlangu College of Science and Education (SMCoSE) Dept. of Vet. Anatomy & Pathology) Dept. of Vet. Med. & Public Health Dept. of Vet. Physiology, Pharm. and Biochemistry	50
1.4.3.2 To remunerate lecturers for extra workload	Lecturers in the following Departments were Remunerated for extra work load ; Dept. Vet. Physiology, Pharm. and Biochemistry Lecturers who taught CIT and DIT courses in semester 2 and 4 2018/2018 were	50

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	remunerated(CICT) Lecturers who taught CIT and DIT courses in semester 2 and 4 of academic year 2018/2019 were remunerated	
1.4.4.1 To set 6 semester exams and examine annually	All examination were successfully conducted as per plan	100
STRATEGIC OBJECTIVE 02: Increase the volume and quality of Research, publications and Innovations;		
2.1.1.1 To formulate and operationalize 10 research teams covering a wide field from different units	Twenty one (21) research teams formed in some units and the process of establishing 2 research teams is underway example of research team is on monitoring and evaluation established	100
2.1.2.1 facilitate research teams to develop 40 research proposal annually	33 Research proposals were developed from various units and submitted to various stakeholders for funding	100
	A total of 5 grant proposals were developed and submitted to COSTECH for funding consideration	
	Ten research proposals developed and submitted to DANIDA (1), COSTECH (5) and Tanzania Forest Fund (4)	
	Five research proposals are under preparation for submission to IDRC (4) and TPP (1) in April, 2018	
	Academic members of staff at COA submitted proposals to various funding agencies	
	One project proposal was developed (CSHH)	
	Three (3) research proposal has been developed in areas (i) Improving extension service using ICT; (ii) Improving water management using ICT; (iii) Conflict resolution using ICT.	
2.1.2.2 Establish at-least 6 new partnerships with research Organizations/High Learning Institutions/Industries	The database has been developed in is being updates as soon as we identify new relevant stakeholders	50
2.1.3.1 To identify Programme funders and facilitate the research teams to Implement at least 5 research projects annually	Seven (7) new research projects won funding and were registered in RPDS	100
2.1.4.1 To establish and operationalize electronic research register system by June, 2019	A total of 163 research projects were registered in the RPDS; and 130 researches' progress reports were reported through RPDS.	100
	All 515 academic staff has joined Google scholar citation& Research gate	
	CICT assisted 127 academic staff to update their profile at Google scholar and research gate from the previous domain.@suanet.ac.tz to.@sua.ac.tz	

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	CICT sensitized staff to register their @sua.ac.tz email address in Google Scholar Citation Index for improved ranking of the university. Currently, 290 staff got registered and made their profile public	
	Improvement of System was done for funding management: received expenditure; management of research association ship.	
	Improvement of System was done for funding management: received expenditure; management of research associates hip	
2.1.5.1 Review professorial research chair guidelines to make them more operational by March, 2019	The guideline for research chair is in place 'The VC issued a call for Research Chair at SUA'	100
2. 2.1.1. Review research agenda, policy, guidelines and regulations by June, 2019	Revised the Guidelines and Regulations for conducting research at SUA "The SUA Research policy approved by Council in September, 2018"	75
2.3.1.1 .To develop guideline for rewarding researchers and innovators by June, 2019	The guidelines for assessing research effectiveness of academic staff is in place and started to be used	100
2.4.1.1 To conduct inventory and procure equipment required in the existing computer laboratories by June, 2019	Inventory and procurement of equipment required for the Meteorological labs at SMCose was conducted Procurement of ICT equipment (13 LCD projectors and 5PA systems)	85
2.4.2.1 Conduct feasibility study and establish the innovation park effective from December, 2019	Three proposal for innovation hubs were prepared and submitted to COSTECH for funding example; Proposal to establish SUA innovation hub on Food processing was developed and submitted to COSTECH for funding	50
2.6.1 At least 50% of conducted researches have impact to the community by June, 2019	Research projects use on-farm trials and/or participatory approaches had impact to various communities livelihood, knowledge and attitudes	65
2.6.2.1 Conduct inventory of commercializable innovations and best practices developed by SUA Researchers and update by June, 2019	Work in progress to add to RPDS to enable capturing information on commercializable innovation	90
2.6.2.2 .Create database of patentable commercialized innovations established by June, 2019	PASS was invited to develop Agribusiness Incubator at SUA and incubator system is in place	50
2.6.2.3 Carryout University wide Intellectual Assets Audit effectively from	PR policy draft was prepared and completed. The IPR policy is ready for sharing with stakeholders	60

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
July, 2017 and update annually	Audit is in progress and identified 14 patents/breeder's rights since establishment of SUA Stock count of assets under intellectual property rights exercise is in progress 1 Internal procurement audit carried out Research Grants Administration. Audit of Research Projects funded by World Bank & COSTECH	
2.6.1.1 Government and Development Partners continue to support research by June, 2019	Seven (7) MoU agreements were vetted and approved 6 MoU and various research agreements were signed and procurements contracts were vetted. 2 MoU approved and signed. Others are on the approval process SUA Signed a contract with Spinger to publish a Book in which SUA staff attended Malawi Conference will publish and other invited authors on Climate Impacts on Agricultural and Natural Resource Sustainability in Africa one MoU between SUA and Tanzania Association of Women Leaders in Agriculture and Environment (TAWLAE) signed Two potential partners have been identified	100
2.6.3.1 Identify and process patentable innovation and technology regularly effective July, 2018	Task in progress in collaboration with researchers	40
2.7.1.1 At least 200 publications appear in peer reviewed journals annually by June, 2019	A total of 125 papers and 10 book chapters published in peer reviewed journal. 11 Publications have appeared in peer review 7 manuscripts prepared and submitted for publications in peer reviewed journals 14 papers published in peer reviewed journals 6 book chapters under review One book (<i>Forestry and Climate: Practices for Technical Level Foresters</i>) published. One book entitled <i>Forestry for Practitioners</i> under review (CWFT) One book (<i>Forestry and Climate: Practices for Technical Level Foresters</i>) 6 peer review publications (journal & book chapters) appeared in peer review journals	82
2.7.3.1 At least 8 of researchers participate in scientific conferences and present at least 2 research papers by June, 2019	44 staff participated scientific conferences- 5 Staff participated in a scientific conference 10 Researchers attended and presented papers in local and International scientific conferences	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	20 Academic staff and two non-academic staff attended the Tanzania Veterinary Association Annual Scientific Meeting.	
	Academic staff/Researchers Attended 3 workshops/conferences on Monitoring National Research and Innovation, UDOM; Validation of National Research Ethics Framework; Validation of National Research Priorities; Army weevil management; pitching for funds for SUA innovation hub; All organized by COSTECH AND/OR NBS	
	4 SUA researchers participated in Co-organized the CABMACC conference with LUANAR Malawi and UMB Norway; in October, 2018;	
	1 researcher attended FLARE conference in Denmark; 1 attended AFRICITY workshop in Malawi; 1 attended Aquaculture conference, France;	
	Expressed interest to have a Scientific Conference along with Sokoine Memorial Day and was approved by Senate.	
	Three staff participated in a scientific conferences	
STRATEGIC OBJECTIVE 03: Enhancing outreach, publicity, linkages and partnerships;		
3.1.1 effective outreach coordination mechanisms established and operationalized by 2021	Outreach policy and strategic plan had been approved	80
	Draft template has been developed for collecting information from staff regarding their participation in various outreach activities	
	Framework for documentation of outreach activities is in use	
	Review of JCEE Volume 7 issue 1 on going	
	Three (3) SUA outreach committee meetings have been conducted so far this financial year	100
	Draft template has been developed for collecting information from staff regarding their participation in various outreach activities	
3.2.1.1 To develop and operationalize marketing and publicity strategy 2019/2020	Various researchers & principals were connected to media staff to prepare programmes & print stories to publicize University activities undertaken in their respective units.	70
	16 stories were published in print media while	
	3 stories were aired with ATV,ITV,CH10 &TBC	
	Outreach policy and strategic plan for implementation of the policy had been approved	
	50 fliers distributed in some secondary schools	
	BDRC has collected marketing materials including brochures, fliers and banners from CSSH departments and centres - the process to print the package is on going	
3.2.1.1 Facilitate SUA participation in national and international meeting and	SUA participated in TCU, Nane nane exhibitions and World Food day and the following were achieved;	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
exhibitions annually	Around 3000 stakeholders were reached on average of 1000 people visited SUA displays per day during TCU exhibition for three days 26 th -27 th July, 2018 Between 4000-5000 people were reached on average of 500-625 people visited SUA displays per day during Nane Nane exhibition	
3.2.1.4. To Improve SUA TV and Radio Transmission systems by June, 2019	SUA has installed radio transmitter at TTCL tower located at Bondwa in September 2018 and is being used for transmitting signal to various areas including Morogoro, some areas in Dar es Salaam, coast region, Tanga and some areas in Dodoma SUAMEDIA continued to use social networks for communicating information to audience SUA FM Radio continued to improve the quality and coverage to all areas of Morogoro plus Chalinze, Dar, Kibaha, Bagamoyo, Tanga, & Dodoma regions 3 research based documentaries have been prepared SUAMEDIA staff prepared 9 TV documentaries up until this quarter SUA FM Radio continued to air educational and entertainment programmes SUA FM continued to broadcast four news sessions; two fulltime news and two summary news SUA FM Radio continued to air educational and , entertainment programmes SUAMEDIA continued to use social networks for communicating information to audience Radio programme aired by SUA FM 101.1 SUAMEDIA staff prepared 3 TV documentaries in this financial year SUA FM Radio continued to air educational and entertainments programmes SUA TV continuous sending programmes to TING SUA FM Radio initiated 1 live broadcasting session on agricultural technology- mchakamchaka. 3 News sessions introduced in 2018/2019 year	80
3.2.1.5 To Conduct Public Lectures - annually effective from July, 2016	The University conducted public lectures in chicken value chain where 51 farmers benefited ‘ The university has reached about 1350 farmers (80F), 150 students (60 F) during 88 During the TCU exhibition Different outreach activities were conducted as follows and around 12,000 beneficiaries were reached including farmers and livestock keepers, extension officers, private sector, government officers and leaders at various levels. Other stakeholders were 150 secondary school students. Beneficiaries of SUA outreach activities were from Morogoro, Kilimanjaro, Iringa, Katavi, Pwani, and Dar es Salaam. SUA Mkulima Library) registered around 11,000 visitors who accessed the library services; Sokoine University National Library (SNAL) offered Mkulima Library services;	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	<p>SUA pest management Centre (SPMC) conducted training on post-harvest losses and control;</p> <p>Solomon Mahlangu College of Science and Education (SM-CoSE) conducted training on climate change, plastic pollution and high performance liquid chromatography (HPLC) techniques for identifying, separating and analysing organic contaminants;</p> <p>Communication and Marketing Unit (CMU) hosted various visitors;</p> <p>College of Social Science and Humanities (CSSH) conducted training on planting, pollination and pruning of vanilla in Morogoro.</p> <p>Survey report produced for survey on youth incubation training on agriculture conducted at training Friends of Korea, Morogoro; FDC Ilonga Kilosa; Ilonga Youth Training Center TARI-Dakawa-Mvomero; Mkindo Farmers Training Center, Bihawana Farmers Training Center, Dodoma; Kibakwe Farmers Training Center Mpwapwa; and FDC Kibaha (Kibaha Education Centre)</p>	
3.2.1.1 To facilitate departments to participate in SUA open day biannually.	Not yet done	
3.2.1.2 Facilitate staff to appear in the media at least once per quarter	Visited by a journalist, Regina Mziwanda, from BBC. In that occasion three of the SPMC staff aired the overview on the on-going development of complementary pest control technologies	30
3.2.2.1 .Staff informed through various means of the criteria used in ranking Universities regularly by June, 2019	<p>22 staffs from various units were informed on criteria used in ranking universities where by 10 websites including ICE, CFWT and SAEBS have been updated first by updating Joomla version from Joomla 3.3 to latest version Joomla 3.8.12</p> <p>CICT sensitized staff to register their @sua.ac.tz email address in Google Scholar Citation Index for improved ranking of the university. Currently, 500 staff got registered and made their profile public</p> <p>CICT sensitized Principals, Dean, Directors and Heads of Department to encourage staff to join Research Gate and up to this quarter a total of 745 members already joined the Research Gate and 676 publications have been uploaded.</p> <p>Four (4) referring domains pointing to SUA website were added to Tanzania Journal of Agricultural Sciences (TAJAS) website, The Enhancing Entrepreneurship, Innovation and Sustainability in Higher Education in Africa (EEIS-HEA) project website, BINAPO and Development Corridor Partnership Programme. This makes a total of 1047 referring domains pointing to SUA website.</p> <p>College of Forestry, Wildlife and Tourism;</p> <p>1. Institute of Continuing Education</p> <p>2. Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy</p>	60

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	3. Sokoine National Agriculture Library	
	4. College of Forestry, Wildlife and Tourism	
	5. College of Veterinary Medicine and Public Health	
	Webpage of three university units were updated in terms of content and appearance. The units are Department of Crop Science and Horticulture, Institute of Continuing Education and Sokoine National Agricultural Library	
3.2.4.1 To deposit at least 200 publications in SUAIR by July, 2019	Two hundred and eleven (211) documents were collected and uploaded in repositories to make a total of 2527	143
3. 3.1.1 Coordinate the development and delivery of tailor made short courses and workshops on station and on farm to 2500 beneficiaries by June, 2019	Outreach activities at SUA during the period reached around 12,000 beneficiaries including farmers and livestock keepers, extension officers, private sector, government officers and leaders at various levels. Other stakeholders were 150 secondary school students. Beneficiaries of SUA outreach activities were from Morogoro, Kilimanjaro, Iringa, Katavi, Pwani, and Dar es Salaam. SUA Mkulima Library) registered around 11,000 visitors who accessed the library services.	
3.4.1 Strengthen Documentation, validation and packaging of technologies and innovations emanating from research	Framework for documentation of outreach activities is in use and Review of JCEE Volume 7 issue 1 on going	80
3.5.1.1 .To Develop guidelines for undertaking social responsibilities and operationalization by June, 2019	Not yet done	
3.5.1.2 Social services continued to be offered to various stakeholders annually	During the reporting period Social services were offered to various stakeholders such as Health services	80
3.6.1.1 To develop data base of current and potential strategic partners by June, 2019	Not yet done	
3.6.1 Strategic partners increased by 50% by June, 2018	Eight(8) MOUs between SUA and other Institutions have been signed between July- September, 2018) example MoU between SUA and Kyoto University Japan	100
STRATEGIC OBJECTIVE 04: Enhancing University financial capacity and sustainability;		
4.1.1.1 Conduct and assess area of improvement of the computerized financial management information system by June, 2019	Integration of SUASIS with VOTEBOOK financial information system was successfully done: Student information system was set to exchange information with VOTEBOOK Data cleaning was conducted to the VOTE BOOK system to remove students who are no longer enrolled at SUA. Tracing of multiple control numbers and removing them.	89

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	<p>SUA Hospital system Hospital Information System (INAYA) has been improved to accommodate inpatient services (patient admission, bed registration, exemption of beds, payments of bills and patient discharge), assigning colors to steps taken during prescriptions, printing of reports, sound based alarm and notifications, chatting services and data cleaning. Configuration of Inventory, Charts and Reports to the inpatient module has been done. Also, SUA Health Information System is now configured to group all doctors based on their specialties and allowing them to access the system from both stations (Main Campus and SMC Campus)</p> <p>INAYA was officially in use by December 2018. Further training was conducted to users in February 2019. Technical challenges observed in INAYA (missing some functions/services) have been submitted to contractor for implementation</p>	100
4.1.1.2. Link Financial Management system to all University by June, 2019	<p>Link GEPG, SUASIS and Vote book financial management system</p> <p>VOTEBOOK were linked to VOTE holders for College of Agriculture, Forest wildlife and Tourisms, Social Science and Humanity, SMCOSE, School of Agriculture and Business Studies, All departments of College of Veterinary medicine and Biosciences, ICE, DSI</p> <p>EDMS was officially in use since 15th April 2019. Training was conducted to the:-</p> <ul style="list-style-type: none"> i) College of Agriculture Departments; ii) Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy; iii) College of Forestry, Wildlife and Tourism Departments; iv) School of Agriculture, Economics and Business Studies; and v) Hospital Services Department. CICT 	50
4.1.1.3 Introduce electronic internal revenue receipt system by June, 2019	Not yet done	
4.2.2.1 Mechanism and facilitation for continuous engagement in national policy dialogue Instituted annually effective by June, 2019	Not yet done	
4.3.1.1 To establish and operationalize innovations and enterprise development section of DIPML	Not yet done	
4.3.1.2. To refurbish and allocate space for commercialization of agricultural enterprises by June, 2019	Not yet done	
4.3.1.3 At least 20,000 trees of valuable species planted in the University land annually	40,000 seedlings are being raised at the Botanical Guarded for planting in March February/2019	
	200 ha of land planted with trees in Ruvuma	

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	Seedlings are being raised at nursery in Ifinga for planting in March/February/2019	
4.3.1.4 SUA land divided into zones/areas as stipulated in the SUA Master Plan effective from June, 2016	Not yet done	
4.3.2.5 Rental fees for various business premises reviewed regularly by June, 2019	Not yet done	
4.4.1.1 Each School/ College /Faculty/ Institute/Center develop and submit at least 1 project proposal to Development Partners annually effective from July, 2017	30 Proposal developed	75
	165 on-going research projects (including two research programmes (ACE IRPM, SACIDS ACE and BSU III)”)	
	2 concept notes submitted to COSTECH have been accepted to develop full research proposals. The proposals have been developed and submitted to COSTECH waiting for final review	
4.5.1.1 Develops at least one bankable project proposal by June, 2019	Department of Animal Aquaculture& Range Science develop 1 bankable proposal	50
4.6.1.1 Income generation policy, Investment Policy and Guidelines reviewed by June, 2019	Development of income generation Policy and Investment Policy is underway	40
	Guideline for rental fee for various categories of SUA landed assets was developed	
4.6.1.2 Departmental Production and Services Units work plans and targets prepared and incorporated in the University budget annually by June, 2019	Works plans prepared as per plan and incorporated in University Budget	100
4.6.1.4 To conduct an audit on consultancy and advisory work by SUA CONSULT	Not yet done	
4.6.1.5 Review the Consultancy Policy/Guidelines and make them operational effective from July 2018t least once a year by June, 2019	Not yet done	
4.6.1.3. 2 Build capacity of the Production Units financially and technically effective from July, 2018	Directorate of Planning and Development developed a tools for data collection and data collection exercise was conducted	75
	Auditing of ICE report compiled and submitted to the Audit Committee	
	The Audit report for Olmotonyi was prepared and submitted to the Audit Committee	
4.6.2.2 Valuation of assets to be	Not yet done	

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
transferred to the SUA Income Generation and Service Company Limited conducted by June, 2019		
4.6.3.1. Conduct feasibility studies effective by June, 2019	Not yet done	
4.7.1. Electricity and water bills reduced by 70% by June, 2018	23 Meter were installed in various staff houses at Solomon Mahlangu Campus	100
4.7.2.1 Fuel card system for all SUAs vehicles introduced by June, 2019	Alternative system of fuel procurement introduced through GPSA and the system is quick and timely	100
4.7.2.2 All SUA vehicles registered in existing Vote Book financial management by June, 2019	Most of the vehicle which are in use they are registered	90
	CICT Conducted training with purpose of creating user awareness to the system	
4.7.2.3 Policy and Guidelines for bulk purchases developed by September, 2019	Not yet done	
4.7.2.5 Introduce paperless meetings and communications by June, 2019	Electrical projection Screen for Council Chamber was fixed. Training the usage of Projection screen and conduct paperless meeting;	75
	Two wireless access devices were acquired and installed at the Computer laboratory (SGLB1) and Video Conferencing room SGLB2 at Solomon Mahlangu college of science and Education (SMCoSE) for the purpose of allowing more students to access internet;	
	4 Wireless access point were fixed in Council Chamber, Conference room second floor of Administration building, video conference room (SMCoSE) and Freedom square; and	
	Two wireless access devices were acquired and installed at the COUNCIL Chamber and Conference Room, in the Administration Block, SUA Main campus for the purpose of allowing conducting meeting electronically. University Senate and Committee of Principals, Directors and Dean have already started conducting meetings electronically	
4.7.2.4 To conduct audit on adequate teaching space, office space, use of ICT in teaching and learning	Not yet done	
4.7.2.5 To acquire and repair computer hardware	Minor repair of computer were done	
STRATEGIC OBJECTIVE 05: Improving teaching and learning environment;		
5.3.1.1. To acquire and install power backup facility	Regular Inspection of solar power backup operation at SUA main Campus and Solomon Mahlangu College of Education (SMCOSE)	50
5.4.1.1 Establish University -wide	Practical software and Languages requirements were established for the computer labs such as	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
software and hardware requirement by June, 2019	QGIS, GNUSSPP, QT4 DSIGNER, GIMP IMAGE EDITOR and STATA, Code Block, C++. Python, Tally, Packet traces. G+ and JAVA	
5.1.10.2 Acquire and install Video Conference system by June, 2019	Process OF Acquiring One Video conference system is underway	25
5.2.1.1 One Multipurpose Laboratory with six Laboratories with capacity of accommodating at least 100 students each constructed and equipped by June, 2019	The construction is on progress and the following works are in progress : - first floor completed	80
	Construction of second is on progress (fixing of reinforcement bar to slab, completion of formwork to soffit of second floor slab and formwork to staircase e.tc)	
5.2.1.2 Construction of student hostel at SMS with capacity of accommodating 700 students	The consultancy (Mbeya Institute of Science and Technology) and Contractor (Mzinga Holding Company) were procured awaiting for fund	10
5.2.1.3 Construction of Cafeteria at Nicholas Kuhanga hostels	Construction of Cafeteria at Nicholas Kuhanga hostels completed	100
5.2.1.4 To rehabilitate 5 existing buildings and maintain other University infrastructure by June, 2019	Major maintenance at Nicholas A Kuhanga and Unit 01 at SMC;	100
	Rehabilitation of ICE hostel 1 was done	
	Rehabilitation of dental unit;	
	Rehabilitation of Animal referral Hospital is on progress and the hospital will be Equipped with essential teaching equipment's;	
	Renovation of the room for ICT Incubator is on progress;	
	Hardware computer laboratory has been established for CIT & DIT as well as Bachelor of Informatics students;	
	ICE conference facilities upgraded by Dec 2018;	
	Minor maintenance of replacing broken louvers of the DFTNCS old building were done;	
	Routine repair/ maintenance of all hostels were done;	
	Regular Repair and Service of lighting system, toilet, and water supply system were done at CVBMS college;	
Service and Maintenance of 24 Air conditions and Fixing of 3 Air condition at SMCose Block G computer laboratories and staff offices and SUA main Campus computer laboratory and server room;		
Renovation of the ICT Incubator room was done by 60 %;		

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
	Hardware computer laboratory has been established and renovated for CIT & DIT and BSc (Informatics) students for practical sessions. Air Condition was fixed and electrical lamps were replaced; CICT in collaboration with College of Forestry Wildlife and Tourism (Department of Tourism and Recreation) has established and completed a new computer laboratory that is having the capacity of 56 students at a time; Routine maintenance/repair of students hostel were done; Routine repair /maintenance of staff houses; Construction of laundry at ICE hostels completed and is in use since June 2019; and Rehabilitation of PhD ARI classroom and DAECD building.	
5.2.1.5 Rehabilitation of Multipurpose hall by June, 2019	Minor maintenance was done at Multipurpose hall	
5.3.1.6 SUA Model farm at - Main Campus strengthened by June, 2019	Drip irrigation systems in grapes fields installed by SUA's Agricultural Engineering graduates; 1000L water reserve tank for drip irrigation have been procured and installed; Continued preparation of the model farm by preparing new paddocks; Complete roofing, walling and partitioning; Continued planting and crops and farm maintenance; Fixing sprinklers and irrigation system; Completing construction of a 3rd greenhouse at the Crop Museum; and Horticulture Nursery expenses, repair and maintenance of buildings, purchase of seedlings and payment of casual labourers.	80
5.3.1.1 Acquire and install power back up (solar) facility in strategic locations such as server rooms and laboratories by June, 2019	Not yet done	
5.3.2.1 Determine University-wide security requirements by June, 2019	The security layer (HTTPS) was implemented in all thirty three (33) virtual hosts of the website server; and Improve internal linking of 62 website components	60
5.3.2.2 Acquire and install security systems effective July, 2018	Car park CCTV system installed at the administration block car parking; and CCTV system were Installed at School of Agriculture and Business Studies (SAEBS) and handover to SUA auxiliary police	100
5.4.1.1 Establish university-wide software	Not yet done	

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
REPORT OF THE UNIVERSITY COUNCIL FOR THE YEAR ENDED 30 JUNE 2019**

PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
and hardware requirements by June, 2018		
5.4.1.2 Acquire and install required software and hardware effectively June,2019	Software were acquired and installed	80
	Service and Maintenance of 21 Air conditions and Fixing of 3 Air condition at SMCoSE Block G computer laboratories and staff offices and SUA main Campus computer laboratory and server room.	
5.4.2.1 Acquire spare parts (Switches, router, UTP cable) for maintenance and repair by December, 2018	Spare parts were procured and maintenance was done	70
5.4.2.2 Acquire spare parts (RJ45,Network troubleshooting tools, etc) for maintenance and repair by January, 2019	RJ45 parts for maintenance were procured	100
5.4.3.1 Establish University-wide information management systems requirements by June, 2019	University-wide information management systems requirements established;	90
	The system is currently in use by the piloting Directorates/Departments. User manual has been developed. The linking of EDMS and Vote book has been completed;	
	The documents creation for remaining departments is in progress;	
	EDMS was officially in use by 15thJanuary 2019 by the College of Agriculture and Centre for Information and Communication Technology; and A database of key stakeholders developed	
5.4.3.2 Acquire and install integrated information management system to cater for student records, examinations, finance, human resource, e-learning, library, asset management, health etc. effective by June, 2019	Integrated SUASIS with VOTEBOOK financial information system	100
	Integrated on-line application system to GePG	
	Integrated all students' fee payments to GePG	
	SUASIS was improved to allow students to print examination tickets before entering in the examination rooms. The purpose of examination tickets was to control students not paying university fees sitting for end of semester university examinations	
5.4.3.4 Establish data recovery Centre effective December, 2019	Not yet done	
5.5.1.1 Acquire at least 700 books	Process of acquire 195 books is in progress. A contract with the supplier has been signed;	100
	351 books and 236 dissertations were catalogued	
	570 books have been bound	

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
5.5.1.1 To improve the visibility of library materials through Online Public Access (OPAC) and other channels	159 titles (456 copies) were processed and catalogued	85
5.5.2.1 Prepare collaboration plans and hold joint meetings with zonal ARIs by June, 2020	The preparations of minutes and letters is on-going	50
STRATEGIC OBJECTIVE 06 : Improving management and institutional governance;		
6.1.2.1 Sharing the client Charter Document with other Stakeholders for their inputs by June, 2019	The SOPs document was presented in 153rd AHRMC (Administrative) in March. Those who did not submit were requested to submit. Currently the taskforce is incorporating the recommendations from the Committee	70
6.1.2.2 Review SUA Charter	The draft review of SUA Charter was approved by Council and submitted to TCU and comments from TCU worked upon (LEGAL UNIT)	60
6.1.3.1 Provide accurate and timely information about the Institution and relevant government policies and directives regularly effective from December, 2016	Chancellor visit and Council tour were successful conducted	30
6.1.5.1 Review and operationalize human resource management policies and programmes by June, 2019	Human resource management policies document was discussed in Management committees in Dec. It awaits Management approver	75
6.1.5.2 Review training policy and guidelines by December, 2018	The document was approved by University Council in March, 2019 to be submitted to Permanent Secretary- PO-PSM &GG for approval	80
6.1.5.2 To develop and retain quality academic staff by June, 2019	5 out of 32 new recruits uploaded in the HCMIS pending for approval. The extension permit for remaining 13 posts was received in December, the recruiting process is in progress	80
	5 out of 32 new recruits uploaded in the HCMIS pending for approval. The extension permit for remaining 13 posts was received in December, the recruiting process is in progress	100
	Contractual employment process for various positions(Architecture, Senior Cook, Technician, Lab. Technician is in progress(shortlisting stage)	
	Feed the Future Genomics to Improve Poultry Research Project recruitment process for Laboratory Technologist post is in progress(Receiving Applications)	20
	CYSTINET Project and Employed staff reported	100
6.1.6.1 Decision making committees well strengthened and utilized June, 2019	All decision making committees scheduled for financial year 2019/2020 from departmental level, various committees and to the University Council were well conducted	100
6.2.1.1 Facilitate Induction and Vetting	The DHRA is collaborating with QAB to prepare the induction course to new recruits. The	20

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
and swearing exercises to new leaders and employees by June, 2019	progress to be reported in next quarter	
6.2.3.1 Conduct leadership self-reflection retreats by June, 2019	Preparation of leadership self-reflection retreats is in progress	20
6.2.4.1 University leaders attend at least one course on corporate governance and related trainings by June, 2019	26 University leaders attended a two days' workshop on Leading Strategic Academic Change. 27 University heads of departments and units attended one day training on Electronic Data Management System and INAYA	100
6.2.5.1 Guidelines and regulations for implementing corruption combating and prevention strategies prepared by January, 2019	Action Plan for implementing corruption combating and prevention guidelines and regulations prepared and submitted to the Government in October 2018. The KCU has started to execute their duties. The committee was formerly introduced to Management during 153rd AHRMC (Administrative) and Liaison officers from Departments have been nominated.	100
6.3.1.1 Conduct staff appraisal training annually	All Head of Departments attended training on OPRAS assessment and training on the role of Auditing to achieve CSP, held at National Carbon Monitoring Centre OPRAS training for middle supervisors and lower carder was conducted	20
6.3.1.3 Develop succession plan by June, 2019	Draft document submitted to the University Management for a preliminary Scrutiny The seniority list prepared and submitted to PO-PSM & GG in February, 2019	71
6.3.2.2 Provide awards to best workers by June, 2019	Best workers Awards were awarded in 1 st May, 2019	100
6.3.2.1 To Review and implement performance based motivation/incentive package by June, 2019	Winners of website ranking were identified and motivated. The winners were: 1. College of Forestry, Wildlife and Tourism; 2. College of Agriculture; 3. Institute of Continuing Education; 4. Sokoine National Agriculture Library; and 5. Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy. CICT	100
6.3.3.1 To meet University administrative overheads by June, 2019	Administrative issues for financial year were handled accordingly such as settling water bill, electricity, official travelling to staff, audit fees, personal emoluments, fuel expenses and the likes	100
6.3.3.2 Facilitate staff and students to participate various and sports within and outside SUA campus by June, 2018	Staff members participated in SHIMMUTA Games(20 members participated) Student's participation in East African University Games(36 members participated) About 1200 Staff members participated in 26 sport codes (Dept. Sports Games & Recreation) Students participated in Intramural games from 30/03/2019 to 12/05/2019	100
6.4.1.2 Prepare and Report quarterly	Progress for financial year 2019/2020 were prepared and submitted to Management and	100

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PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
progress report on implementation of CSP in January and July each year by June, 2019	various decision making meeting	
6.4.1.1 Develop Annual CSP work-plans and budget by June, 2019	Annual work plan and budget developed and approved by Council	100
6.4.2.1 University Archive established and operational by December, 2017	Not yet done	
STRATEGIC OBJECTIVE 07: Mainstreaming gender issues in all SUA activities and reducing the impact of HIV/AIDS and other cross-cutting issues		
7.1.1.1 Review SUA gender policy and guideline in accordance to the emerging needs by June, 2019	Not yet done	
7.1.1.3 Develop a framework for gendered networking effective from July, 2017	Not yet done	
7.2.1.1 Carry out at least one sensitization session for staff, students and services provider annually on gender issues by June, 2019	Centre organizing and host a guest lecture & TOT (Integrating Gender in Monitoring	100
	Preparations for open gender seminar underway	
	One research on women and poultry production on progress	
	Conducted Training Workshop on (i) General knowledge on Gender issues, (ii) How to achieve gender equity in SUA community, (iii) How to deals with sexual harassment/ sex-torsion issues, (iv) promoting Student Gender Club through Social Media (attached) and (v) Recruiting new members in Student Gender Club	100
	SUA gender Committee Created awareness about SUA gender policy and conducting sensitization session during orientation week	100
	SUA gender Committee Conducted 3 meetings with SUA Gender Club members and Gender Club leaders	
	Conducted GPIC Meeting and lay down work plan for preparing seminar and strategies regarding sexual harassment issues at SUA community, Mapping prone areas in sexual harassment at SUA and surrounding, surveying the on-going construction work, and restructuring of GPIC.	100
7.3.1.2 Identify and link teachers from each visited school to ensure continuous sharing of information with SUA effective from July, 2016	Educational materials and protective gears were distributed around SUA campuses by SUA AIDS club	
	awareness campaign in HIV/AIDS	

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REPORT OF THE UNIVERSITY COUNCIL FOR THE YEAR ENDED 30 JUNE 2019**

PLANNED ANNUAL TARGET(S)	ACHIEVEMENT	PERCENTAGE ACHIEVED
7.3.2.1 Job advertisements to encourage women to apply by June, 2019	Not yet done	
7.4.1.1 Conduct awareness campaigns to SUA community annually effective from July, 2018	Students counselled effectively on social, academic and other issues as required from time to time;	100
	To conduct awareness to female students;	
	Educating students on gender inequality bias, stereo type and gender specific issues;	
	Sensitization of gender issues among secondary school students and promotion of SUA offered courses to secondary school students;	
	Seminar to students on various issue were conducted on :- Cyber Crime, Gender Sensitization, Dressing code, Family planning, Internal Student (Immigration and Resident Permit issues)	
	Awareness about HIV/AIDS was provided during orientation week	100%

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2.15.1. Financial Performance

During the year under Review, SUA had the budget on revenue to the tune of TZS 102.47 billion as compared to the actual received revenue of TZS 88.51 which is 86 percent of the budgeted amount. Similarly, SUA had an expenditure budget of TZS 102.47 billion as compared to the actual expenses of TZS 80.30 billion which is 75 percent of total budgeted expenditure. The comparison between the actual total revenue of TZS 88.51 billion against the actual total expenditure of TZS 80.30 billion shows the performance of spending of 91 percent. The Net Receipt over payment of TZS 8.21 billion emanates from the balance of funds at the yearend in settlement of continued activities such as the construction of the multipurpose laboratory at SUA Main campus funded by the Government. The summary of the budget and expenditure is as shown in Table 12 below.

Table 12: Summary of budget and actual amounts for the year ended 30th June, 2019 (Figures in billion)

Description	Budget Amounts		Actual Amounts on Comparable Basis	Variance:	Performance
	Original	Final		Final Budget and Actual	Final Budget Vs Actual Budget
	TZS	TZS	TZS	TZS	%
	A	B	D	E=C-D	F=D/C*100
Total Revenue (A)	102.47	102.47	88.51	13.96	86
Total Expenses (B)	102.47	102.47	80.28	22.19	78
Net Receipt/Payment (A-B)	-	-	8.23	(8.23)	
Performance: Revenue Vs Expenditure (%)			91		

2.15.2. Academic Performance

1. Undergraduate Degree Programs

In the financial year 2018/2019, SUA had 10,230 (6,621 male and 3,609 female) students compared to 8,962 students in 2017/2018. During this financial Year under review 2,587 students graduated from various undergraduate academic programs.

2. Postgraduate Degree Programs

During the year 2018/2019 a total of 470 (306 male and 164 female) students were registered for studies to different postgraduate degree programs in comparison to 332 students registered in year 2017/2018. Out of these 6 (2 male and 4 female) registered for the Postgraduate Diploma in Education, 324 (188 male and 136 female) registered to the various Master degree programs, while a total of 140 students (114 male and 26 female) registered for PhD studies.

During the period under review the University managed to offer 11 PhD degree Programs (in comparison to 10 PhD Programs in year 2017/2018) and

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28 Postgraduate Diploma and Master Degree programs in comparison to 33 programs in the previous year. In the year 2018/2019, a total of 180 (116 males and 64 female) students graduated in comparison to 209 students who graduated in the previous year. Among them, 10 (2 male and 8 female) were conferred with Postgraduate diploma in education, 123 (77 male and 46 female) conferred with Master Degrees in various fields and 50 (36 male and 14 female) were conferred with Doctor of Philosophy (PhD).

3. Research Associate ship

SUA invites researchers and other scholars from foreign and local institutions to conduct research in various fields of agriculture, natural resources and allied fields in collaboration with SUA researchers as associate supervisors. During the period, during the year 2018/2019 SUA registered a total of 52 research associates (24 male and 28 female) from various Institutions across the world compared to 33 registered in 2017/2018.

4. Research and outreach

The University has more than 94 research projects funded by various donors carried out across the Country. Research projects undertaken for the year under review, comprise both basic and applied research. Outreach activities were also carried out in different villages within the Country. Technological inventions were disseminated to stakeholders aiming at improving output in both quantity and quality.

5. Institutional Capacity Building

i. Infrastructural Development

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

a. The completed constructions

- The cafeteria for students and staff at Nicholas Kuhanga hostels funded by the Government of the United Republic of Tanzania,
- The extension of the building for the African Centre for Health of Aquatic Resource done by the CYSTNET project; and
- Repair and maintenance of classrooms at Solomon Mahlangu Campus done using the internally generated funds.

b. The completed rehabilitation

- The Auxiliary Police station.
- Building for Department of Animal Aquaculture and Range Sciences.
- Dental clinic at Mazimbu hospital.
- X-ray room (including installation of new X -ray machine) at Mazimbu hospital.

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- The National Animal Referral Hospital at SUA Main Campus; and
- Students' hostel and the Institute of Continuing Education (ICE).

c. Work in Progress

- The construction of a multipurpose laboratory at SUA Main Campus (the first phase completed by 90%).
- The construction of Animal House funded under the ACE II IRPM & BTM project (Government loan from the World Bank (completed by 95%)
- The construction of a PhD students' building funded by the BSU project (completed by 75%).
- The construction of business kiosk at SUA Main Campus funded under a joint venture arrangement between SUA and vendors (completed by 95%).
- The rehabilitation of a residential house No.30 (completed by 45%).
- The construction of a basketball court at SUA Main Campus (completed by 95%).
- The rehabilitation/conversion of the Hay building to a classroom at SUA Main Campus (completed by 40%).
- The rehabilitation of a laundry at Nicholas Kuhanga hostels (completed by 70%).
- The installation of electrical meters at SMC (completed by 95%);and
- The rehabilitation/conversion of soil testing laboratory to a physics laboratory (completed by 85%).

ii. Staff development

During the year under review, 32 members of staff were undergoing training as compared to 51 in the year 2017/2018 as analysed in table 8.

Table 13: The number of staff on training for the year 2018/2019

Training Level	Administrative staff		Academic staff	
	2019	2018	2019	2018
PhD	3	2	11	26
Second Degree	2	8	3	3
First Degree	4	7	0	0
Diploma	5	2	0	0
Certificate	4	3	0	0
Total	18	22	14	29

During the year under review, 16 academic staff and 28 administrative staff completed their studies. Also, the University continued to support staff in attendance of short courses, seminars and workshops in and outside the country.

2.15.3. Challenges

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

- i. Deterioration of existing infrastructure of teaching, learning and accommodation facilities for students and staff.
- ii. Insignificant Government funding in research activities.
- iii. Decline of Development Partners' support in training academic staff at Masters and PhD levels as well as infrastructural development.
- iv. Low pace in expansion of infrastructure for teaching, learning, accommodation and other facilities which results into low rate of students' enrolment.
- v. Low acquisition of funds for procurement of teaching and learning materials and other equipment; and
- vi. Low mobilization of funds for staff training and implementation of various development projects.

2.15.4. The University future strategies

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

2.15.5. Current and future plans

The University has a five year corporate strategic plan covering the period from year 2016 to year 2021. Its plans for development, therefore, are directed towards achieving its core objectives, which are training, research, extension and consultancy. The University had plans to expand student enrolment from the current 8,962 students to 20,000 students by end of year 2021 with emphasis on improving infrastructure and gender balance. It intends to increase the female students from the existing rate of 35 to 50 percent by end of year 2021 and also enhance internal income generation capacity with the purpose of complementing the Government subvention.

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2.16. The University Land's Title Deeds

During the year 2018/2019, the University continued to own various pieces of land across the country. These properties were used to enhance training, research and outreach.

Table 14: The lands owned by the University for the year 2018/2019.

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

At close of business on 30 June 2019, the University had not yet obtained title deed/right of occupancy certificates for eight properties: Solomoni Mahlangu Campus (SMC)-Mazimbu Morogoro Municipality, Mgeta Project Centre -Morogoro, Malolo Project Centre -Kilosa, Mbinga Project Centre, Mbinga Ruvuma, Mazumbai/Sagara - Lushoto Tanga, Masigila Songea urban - Ruvuma, Ifinga, Madaba/Ruvuma farm and; Nana Nane Pavilion -Morogoro Municipality. However, the Management continues to follow-up to ensure that title deeds and the concession for the same are obtained.

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2.17. Ownership

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

2.18. Financial Reporting and Auditing

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

- a. The financial position of the University.
- b. The financial results of operations.
- c. Statement of Changes in net assets.
- d. The Statement of cash flows; and
- e. Statement of comparison of 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 or not the annual financial statements are fairly presented. The Members of the council are satisfied that during the year under review the following issues were undertaken effectively:-

- 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; and
- 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.

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.

2.19. Internal Control and Risk Management

2.19.1. Council's Responsibility

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

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

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

2.19.2. Key elements of the system of internal control

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

i. Budgets

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

ii. Competence

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

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2.19.3. Risk Assessment

The Council understands the specific sources of risk and analysis of their impact on its operations at SUA. In the financial year 2018/2019 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 15 below:

Table 15: Types of risks and mitigation measures

Type of risk	Cause	Management
Strategic	Arises from business environment - emergence of new strong competitor	Increase number of enrolments and Improving quality of graduates.
Commercial	Loosing customer	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

2.19.4. Function of Internal Audit Unit

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

2.19.5. Function of the Audit Committee

The Audit Committee's role in this area is confined to a high level review of the arrangement for internal control.

The University's Internal Auditors monitor the system of internal control, risk management control and governance processes in accordance with an agreed plan, and report their findings to management and the Audit Committee. Management is

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responsible for the implementation of agreed audit recommendations and the Internal Auditors undertake prevailing follow up reviews to ensure that such recommendations have been implemented. The Audit Committee considers summarized reports together with recommendations for the improvement of the University systems of internal control and management's responses and implementation plans.

Whilst senior executives attend meeting of the Audit Committee as necessary, they are not members of the committee. The committee meets the internal and external auditors separately for independent discussion.

2.19.6. 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, 2019 up to the date of approval of the annual reports and financial statements and is of the opinion that met accepted criteria.

2.20. Solvency and Going Concern Evaluation

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

During the year under review, the University's cash reserve was TZS 22.40 billion out of which donor funds for various research activities was TZS 6.86 billion. The Government of the United Republic of Tanzania will continue to provide grants to the University for Meeting Operational Expenses especially Personnel Emoluments and development activities. In view of this assessment, the University Council is of the opinion that the University has a sound financial position and will continue to operate for the unforeseeable future.

2.21. University Council Members' Interests

The University is a public body under the supervision and control of the University Council. During the year 2018/2019, none of the members of the University Council had interest or transactions with the University except those reported under note 23 of these financial statements.

2.22. Related Party Transactions

All related party transactions and balances are disclosed in note 30 of the financial statements.

2.23. Employees' Welfare

2.23.1. Management - employees' relationship

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

The average number of employees during the year was 1,268 (2018: 1,340). 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.

2.23.2. HIV/AIDS Policy

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

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

2.23.3. Human Medical Facilities

The University like other public organizations, all of its staff are members of the National Health Insurance Fund (NHIF) whereby each, the employer and employee contributes 3 percent of basic salaries. In addition, the University has established the SUA Community Health Fund which is a voluntary scheme covering medical costs over and above of what is covered by the NHIF. In terms of health facilities, the University has the SUA hospital at the Main Campus, Mazimbu Hospital located at Solomon Mahlangu Campus and dispensaries in other campuses like Olmotonyi Forestry Training Centre in Arusha offering medical services to employees, students and the surrounding community.

2.23.4. Employees' Financial Support

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

2.23.5. People with Physical Disabilities

The recruitment policy of the University does not discriminate against persons with physical disabilities. There are persons with disabilities among the members of staff as well as among students. Similarly, under the Workman Compensation Act, the

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

University has workman compensation fund for employees who become disabled while in service.

2.24. Gender Parity

The University gives equal opportunity to all Tanzanians during recruitment and filling in of management positions provided they have the necessary qualifications, qualities and abilities regardless of their gender. The University also gives equal opportunity to all Tanzanians at the time of admitting students to various programmes. At the end of the year, the University had 1268 employees with the proportion of 67 percent male; and 33 percent female as shown in Table 16 below. Gender issues are managed through the University gender policy, 2002.

Table 16: The proportion of SUA employees in consideration of gender

Gender	2018/2019		2017/2018	
	Units	Percentage	Units	Percentage
Male	846	67	909	68
Female	422	33	431	32
Total	1,268	100	1,340	100

2.25. Corporate Social Responsibility

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

2.26. Contributions and Subscriptions

The University made various subscriptions and contributions to various organisations which included the Inter-University Council for East Africa (IUCEA), the Association of African Universities (AAU); and other professional associations and charities. During the year ended 30th June, 2019, such contributions and subscriptions amounted to TZS 103.54 million. There were no donations made to any political party.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

2.27. Environmental Protection Program

Sokoine University of Agriculture implements Government's policies and directives on environmental conservation. The University preserves the environment through tree planting; an activity which is being carried out throughout the year including distributing free seedlings to neighbouring communities. Moreover, the University has a College of Forestry, wildlife and Tourism which deals with preservation, transmission, dissemination and enhancement of knowledge in the field of forestry and environment issues.

2.28. Secretary to the Council

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

2.29. Compliance with Laws and Regulations

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

2.30. Serious Prejudicial Matters

During the year ended 30th June, 2019, there were no serious prejudicial matters to report as required by the Tanzania Financial Reporting Standards No. 1-Directors' Report.

2.31. Events after Reporting Period

There were no material events, adjusting or no adjusting, which have occurred between the reporting date and the date when financial statements are authorised for issue.

2.32. Accounting Policies

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

2.33. Statement of Compliance

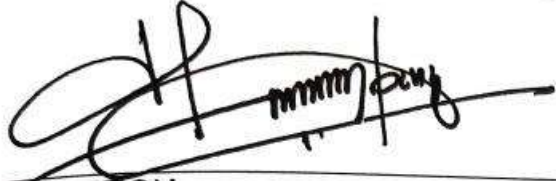
The Council Report has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No.1-Directors' Report.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

2.34. Auditors

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

BY ORDER OF THE COUNCIL



CHAIRPERSON

Hon. Justice Mohamed Chande Othman

Date: 8/3/2020



COUNCIL MEMBER

GAUDENSIA DONATI LEO

Date: 07/03/2020

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF UNIVERSITY COUNCIL RESPONSIBILITIES FOR THE YEAR
ENDED 30 JUNE 2019

The University Council is responsible for the preparation of the annual financial statements that give a true and fair view of Sokoine University of Agriculture (the University), comprising the Statement of Financial Position as at 30th June, 2019, and the Statements of Financial Performance, Statement of Changes in Equity, Cash Flows Statement, Statement of Comparison of Budget and Actual amount for the year then ended, and the Notes to the Financial Statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with Accrual International Public Sector Accounting Standards (IPSASs), National Board of Accountants and Auditors (NBAA) and in the manner required by the SUA Charter, 2007.

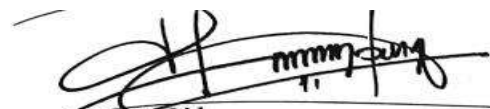
The University Council is also responsible for such internal control as members determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of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

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

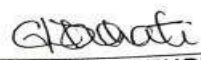
The auditors are responsible for reporting on whether the annual Financial Statements give a true and fair view in accordance with IPSAS Accrual requirements.

Approval of annual Financial Statements

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



CHAIRPERSON
Hon. Justice Mohamed C. Othman
Date: 8/3/2020



COUNCIL MEMBER
GAUDENSIA DONATI LEO
Date: 07/03/2020

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2019

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 Accrual-International Public Sector Accounting Standards (IPSASs) and statutory financial reporting requirements.

Full legal responsibility for the preparation of financial statements rests with the University Council as under University Council Responsibility statement on page 51.

I **Peter Wilson** being the Head of Finance/Accounting of Sokoine University of Agriculture hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2019 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.

Signed by: 

Position: Ag. Chief Financial Officer

NBAA Membership No.: ACPA 2081

Date: 07/03/2020

3.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Hon. Justice Mohamed C. Othman
Chairman of the University Council,
Sokoine University of Agriculture,
P.O Box 3000,
MOROGORO.

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF SOKOINE UNIVERSITY OF AGRICULTURE FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2019

Unqualified Opinion

I have audited the financial statements of Sokoine University of Agriculture, which comprise the statement of financial position as at 30th June, 2019 and the statement of financial performance, the statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Sokoine University of Agriculture as at 30th June, 2019, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of Sokoine University of Agriculture in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Other information

The University Council is responsible for the other information. The other information comprises of the Director's Report and the Declaration by the Head of Finance but does not include the financial statements and our auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.

Responsibility 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 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.

Auditor's Responsibilities 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.

In addition, Sect. 10 (2) of the PAA No.11 of 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Sect. 48(3) of the Public Procurement Act No.7 of 2011 (as amended in 2016) requires me to state in my annual audit report whether or not the audited entity has complied with the provisions of the Law and its Regulations.

Report on Other Legal and Regulatory Requirements

Compliance with the Public Procurement Act, 2011 (as amended in 2016)

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



Charles E. Kichere

CONTROLLER AND AUDITOR GENERAL

National Audit Office

Dodoma, Tanzania

11 March, 2020

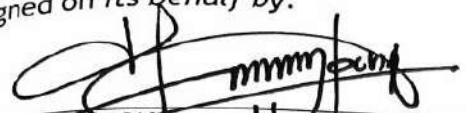


SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	2019 TZS	2018 TZS
Assets			
Non-current assets			
Property, plant and equipment	12	42,286,621,726	38,197,889,892
Biological assets	13	16,640,907,895	13,072,259,090
Intangible assets	14	94,688,634	81,674,862
		<u>59,022,218,255</u>	<u>51,351,823,844</u>
Current assets			
Cash and bank balances	15	22,399,804,677	14,118,867,138
Receivables from exchange transactions	16	8,883,719,616	4,297,582,155
Recoverable from non-exchange transactions	17	13,903,830,173	8,152,073,947
Inventories	18	196,778,288	236,524,907
Prepayments	19	652,338,564	748,361,393
		<u>46,036,471,318</u>	<u>27,553,409,540</u>
Total assets		<u>105,058,689,574</u>	<u>78,905,233,384</u>
LIABILITIES			
Non-current liabilities			
Deferred asset grant	20	16,590,500,215	16,765,750,376
Tanzania Education Authority loan	21	356,503,000	356,502,999
		<u>16,947,003,215</u>	<u>17,122,253,375</u>
Current Liabilities			
Deferred income on donor grants	22	12,027,264,560	11,512,418,571
Accounts payable	23	24,606,654,284	13,824,114,997
		<u>36,633,918,844</u>	<u>25,336,533,568</u>
Total Liabilities		<u>53,580,922,059</u>	<u>42,458,786,943</u>
Net Assets		<u>51,477,767,515</u>	<u>36,446,446,441</u>
NET ASSETS/EQUITY			
Contributed Capital	28	60,460,994	60,460,994
Accumulated Surplus		51,417,306,521	36,385,985,447
Total Net Assets/Equity		<u>51,477,767,515</u>	<u>36,446,446,441</u>

The financial statements were authorised for use by the University Council and signed on its behalf by:


CHAIRPERSON

Hon. Justice Mohamed C. Othman

Date:

8/3/2020


COUNCIL MEMBER
GAUDENSIA DONATI LEO

Date:

07/03/2020

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2019

Revenue	Note	2018/2019 TZS	2017/2018 TZS
Revenue from non-exchange transactions			
Government grants	5	51,776,563,313	49,653,455,730
Donor's research grant	6	16,948,060,273	20,600,994,576
Donor's donation		-	987,300,605
Amortization of deferred asset grant	20	<u>1,099,035,697</u>	<u>834,248,577</u>
Total Revenue from non-exchange transactions		<u>69,823,659,28</u>	<u>72,075,999,488</u>
Revenue from exchange transactions			
Foreign currency exchange gain/(loss)	11	17,516,052	36,725,247
Inventory write back of timber, poles and logs		-	11,274,883
(Loss)/gain arising from changes in fair value of biological assets	13	<u>3,565,348,805</u>	<u>609,894,061</u>
Total Revenue		<u>96,091,258,661</u>	<u>93,189,655,964</u>
Expenses			
Government grant expenses	8	43,358,558,983	49,253,811,882
Internal revenue expenses	9	18,199,973,437	17,103,350,360
Research grant expenses	10	16,948,060,273	20,600,994,576
Audit fees		300,000,000	375,000,000
Depreciation of fixed assets	12	<u>2,253,344,894</u>	<u>2,595,858,242</u>
Total Expenses		<u>81,059,937,587</u>	<u>89,929,015,060</u>
Surplus/(deficit) for the year		<u>15,031,321,074</u>	<u>3,260,640,904</u>

The financial statements were authorised for use by the University Council and signed on its behalf by:


CHAIRPERSON

Hon. Justice Mohamed C. Othman

Date: 8/3/2020


COUNCIL MEMBER
GAUDENSIA DONATI LEO

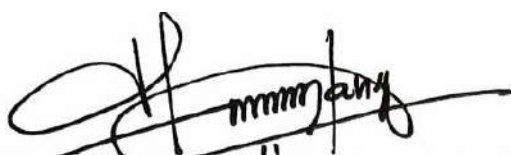
Date: 07/03/2020

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2019

	Note	Contributed Capital	Accumulated Surplus	Total
		TZS	TZS	TZS
Balance as at 1st July 2017		60,460,994	33,125,344,543	33,185,805,537
Surplus for the year ended 30 th June 2018		-	3,260,640,904	3,260,640,904
Balance as at 30th June, 2018		60,460,994	36,385,985,447	36,446,446,441
Surplus for the year ended June 2019 ⁴		-	15,031,321,074	15,031,321,074
Balance as at 30th June, 2019	28	60,460,994	51,417,306,521	51,477,767,515

The financial statements were authorised for use by the University Council and signed on *its behalf* by:



CHAIRPERSON

Hon. Justice Mohamed C. Othman

Date: 8/3/2020



COUNCIL MEMBER
GAUDENSIA DONATI LEO

Date: 07/03/2020

⁴ The Accumulated surplus of TZS 15,031,321,074 for the year shown in the statement of changes in net assets for the year ended 30th June 2019 is constituted by the gain on exchange rate fluctuation amounting to TZS 17,516,052, gain in valuation of biological assets amounting to TZS 3,565,348,805, the amount received for development funds from the government TZS 8,418,004,329 (Some of it already spent in construction of institutional infrastructure), the net of revenue and actual expenses for the year amounting to TZS 3,030,451,887. Also, during the year, SUA adopted the new rates of depreciation which had a positive impact of TZS 669,711,625 on accumulated surplus. The depreciation computed before application of new rates was TZS 2,674,357,343 while after application of the new rates amounted to TZS 2,004,645,718. Additionally, the depreciation for Local Area and Road Networks amounting to TZS 248,699,175 were added to accumulated depreciation, hence affecting the accumulated surplus negatively. Such surpluses, whenever available are exclusively and wholly used for financing future development of the University.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)


CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

		2018/2019	2017/2018
	Notes	TZS	TZS
Receipts			
Receipts from non-exchange transactions (Government)	5	51,776,563,313	49,585,404,731
Receipts from non-exchange transactions (Donor)	6	17,129,342,607	16,540,317,707
Receipts from exchange transactions		19,599,811,225	19,580,927,273
Gain on Exchange Fluctuation	11	17,524,361	112,707,229
Other Inflows		<u>-</u>	<u>90,477,389</u>
Total Receipts⁵	27	<u>88,523,241,506</u>	<u>85,909,834,329</u>
Payments			
Government grant expenses	26	(44,702,585,700)	(48,687,656,435)
Internal revenue expenses	26	(13,407,133,040)	(16,708,156,156)
Research grant expenses	26	<u>(16,600,292,516)</u>	<u>(19,173,427,786)</u>
Total Payment		<u>(74,710,011,257)</u>	<u>(84,569,240,377)</u>
NET CHANGE IN OPERATING ACTIVITIES⁶	27	<u>13,813,230,249</u>	<u>1,340,593,952</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Government grant expenses	25	(3,539,958,145)	-
Internal revenue expenses	25	(1,916,424,279)	(1,077,397,607)
Research grant expenses	25	<u>(75,910,286)</u>	<u>(1,741,186,287)</u>
NET CHANGE IN INVESTING ACTIVITIES		<u>(5,532,292,710)</u>	<u>(2,818,583,894)</u>
NET INCREASE/DECREASE IN CASH		8,280,937,539	(1,477,989,942)
Cash at the Beginning of the Period		<u>14,118,867,138</u>	<u>15,596,857,080</u>
Cash at the End of the Period	24	<u>22,399,804,677</u>	<u>14,118,867,138</u>

The financial statements were authorised for use by the University Council and signed on its behalf by:


CHAIRPERSON

Hon. Justice Mohamed C. Othman


COUNCIL MEMBER

GAUDENSIA DONATI LEO

⁵ Forms part of the receipts presented in the Statement of Financial Performance also reconciled with Net Operating Cash flows presented under Note 27.

⁶ As required by IPSAS 2-A statement of Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/ (Deficit) from Operating Activities has been presented in Note 27.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE, 2019**

Description	Appendix	Budget Amounts		Actual Amounts	Variance:	Performance
		Original TZS	Final TZS	on Comparable Basis TZS	Final Budget and Actual TZS	Percentage TZS
Revenue						
Revenue from non-Exchange Transactions (Government)	1	54,184,935,000	54,184,935,000	51,776,563,313	2,408,371,687	96
Revenue from non-exchange transactions (Donor)	2	26,561,104,894	26,561,104,894	17,129,342,607	9,431,762,287	64
Revenue from exchange transaction (Internal revenue)	3	<u>21,728,553,125</u>	<u>21,728,553,125</u>	<u>19,599,811,225</u>	<u>2,128,741,900</u>	<u>90</u>
Total Revenue		<u>102,474,593,019</u>	<u>102,474,593,019</u>	<u>88,505,717,145</u>	<u>13,968,875,874</u>	<u>86</u>
Expenses						
Non exchange transaction Expenditure (Government)	4	54,184,935,000	54,184,935,000	46,898,186,128	7,286,748,872	87
Non-Exchange Transaction Expenditure (Donor)	5	26,561,104,894	26,561,104,894	16,676,202,803	9,884,902,091	63
Exchange Transaction Expenditure (Internal revenue)	6	<u>21,728,553,125</u>	<u>21,728,553,125</u>	<u>16,706,946,588</u>	<u>5,021,606,537</u>	<u>77</u>
Total Expenditure	7	<u>102,474,593,019</u>	<u>102,474,593,019</u>	<u>80,281,335,519</u>	<u>22,193,257,500</u>	<u>78</u>
Net Receipt/Payment		<u>-</u>	<u>-</u>	<u>8,224,381,626</u>	<u>(8,224,381,626)</u>	

In the above statement, the amounts in the financial statements were recast from the International Public Sector Accounting standards (IPSA'S) accrual basis to the cash basis, to be on the same basis as the final university approved budget as the university budget is prepared on a cash basis. The approved budget covers the period from July 1st 2018 to June 30th 2019. The explanations on material variances above are found in Note No. 29 of this financial statements.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

**STATEMENT OF RECONCILIATION OF ACTUAL AMOUNT ON A COMPARABLE BASIS
AND ACTUAL AMOUNT IN FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH
JUNE, 2019**

DETAILS	ACTUAL AMOUNTS ON COMPARABLE BASIS	CASH FLOWS	DIFFERENCES
REVENUE			
Receipts from non-exchange transactions (Government)	51,776,563,313	51,776,563,313	-
Receipts from non-exchange transactions (Donor)	17,129,342,607	17,129,342,607	-
Receipts from Exchange transactions (Internal)	19,599,811,225	19,599,811,225	-
Gain/Loss on Exchange Fluctuation	-	17,524,361	(17,524,361)
Total Revenue (A)	88,505,717,145	88,523,241,506	(17,524,361)
EXPENDITURE			
Non exchange transaction Expenditure (Government)	46,898,186,128	48,242,543,845	(1,344,357,717)
Non-Exchange Transaction Expenditure (Donor)	16,676,202,803	16,676,202,803	-
Exchange Transaction Expenditure (Internal revenue)	16,706,946,588	15,323,557,179	1,383,389,409
Total Expenditure (B)	80,281,335,519	80,242,303,827	39,031,692
Excess of Receipt Over Payment (C)	8,224,381,626	8,280,937,679	(56,556,053)
Basic Differences in Operating Cash flows (+/-)			
Add: Gain on Exchange rate fluctuation	17,524,361	-	17,524,361
Add: Cash receipts from Receivable	1,383,389,409	-	1,383,389,409
Less: Payment to Supplier and other receivable	(1,344,357,717)	-	(1,344,357,717)
Total Basic Differences (D)	56,556,053	-	56,556,053
Net Increase/Decrease in Cash and Cash Equivalent (E)=(C+D)	8,280,937,679	8,280,937,679	-
Add: Cash at the Beginning of the Period (F)	14,118,866,997	14,118,866,997	-
Cash and Cash Equivalent at the end of the Period (G)=E+F)	22,399,804,676	22,399,804,676	-
REPRESENTED BY:			
Cash and Cash Equivalent at the Beginning of the period	14,118,866,997	14,118,866,997	-
Net Change in Operating Activity	13,813,230,390	13,813,230,390	-
Net Change in Investing Activity	(5,532,292,710)	(5,532,292,710)	-
Cash and Cash Equivalent at the end of the period⁷	22,399,804,677	22,399,804,677	-

⁷ According to IPSAS 24 (Budget and Actual Amounts), it is entailed that If a basis other than the accrual basis is adopted for the budget, the major totals presented in the statement of budget and actual comparison will be reconciled to net operating, investing and financing cash flows in the financial statements. Since the University prepares the Statement of financial performance in Accrual basis and the Budget being prepared in cash basis, this statement has been prepared to reconcile the cash flows from the statement of cash flows against the actual receipt and payments in the financial performance.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1. Reporting Entity

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

Currently SUA has four campuses: The Main Campus and Solomon Mahlangu Campus (SMC) which are located within Morogoro Municipality, the Olmotonyi Campus in Arusha and the Mazumbai Campus in Lushoto, Tanga region.

The address of the University is:
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.

2 Significant Accounting Policies

2.1 Statement of Compliance and Basis of preparation

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

The accompanying financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS - Accrual) and its interpretations as issued by International Public Sector Accounting Standards Board (IPSASB). One of the four independent standard setting Board supported by International Federation of Accountants. (IFAC). In addition guidance provided in the appropriate International Financial Reporting Standard (IFRS) is referred where a particular matter is not addressed under IPSAS. The University adopted IPSAS as of 1st July, 2014

The cash flow statements is prepared by use of direct method and presented on a comparative basis in accordance with “IPSAS 2”Cash Flow Statements.

The University annual budget covers a period of 1st July 2018 to 30th June 2019 and was prepared on the Cash Basis IPSAS as stipulated by the Public Finance Act, 2001(Revised 2004). The University presented a reconciliation statement to comply with IPSAS 24 which requires that if a basis other than the accrual basis is adopted for the budget, net cash flows from operating activities, investing activities and financing activities. The reconciliation shall be disclosed on the face of the statement of comparison of budget and actual amounts or in the notes to the financial statements.

2 Significant Accounting Policies (Continued)

b) 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. There was no adjustments made for inflationary factors affecting the accompanying financial Statements.

c) Functional and presentation currency

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

The transactions in foreign currencies during the year are translated into Tanzanian Shillings using the rates prevailing at the dates of transaction. Balances at the year-end denominated in foreign currencies are translated using the exchange rates as at the reporting date. The Foreign exchange gains or losses resulting from the settlement of transactions in foreign currency and from the translation of foreign currency balances at year-end are recognized in the statement of financial performance in accordance with IPSAS 4.

d) 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 recognised prospectively.

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

e) Relevant new standards and amendments to published standards effective for the year ended 30 June 2019

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.

f) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

Standard	Effective date and impact:
IPSAS 42: Social Benefits	<p>Applicable: 1st January 2022</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and b) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.

g) Impacts on standards not applied by the University

During the reporting period, the university has not applied 10 International Public Sector Accounting Standards (IPSAS's) as they were not applicable to university due to the nature of university activities and operational environment. The University expects no significant impact on these financial statements. The list of standards are:-

IPSAS 10: Financial Reporting in Hyperinflationary Economies
 IPSAS 11: Construction Contracts
 IPSAS 18: Segment Reporting
 IPSAS 32: Service Concession Agreements
 IPSAS 34: Separate Financial Statements
 IPSAS 35: Consolidated Financial Statements
 IPSAS 36: Investments in Associates and Joint Entities
 IPSAS 37: Joint Arrangements
 IPSAS 38: Disclosure of Interest in Other Entities
 IPSAS 40: Public Sector Combination.

g) Early adoption of standards

The university did not early - adopt any new or amended standards in financial year year ending 30 June 2019.

2.2 Revenue Recognition

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

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

2 Significant Accounting Policies (Continued)

2.2.1 Revenue from Exchange Transactions

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Revenue comprises the fair value of the consideration received or receivable for the sale of products and services rendered in the ordinary course of the University activities. Revenue is shown net of rebates and discounts.

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

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

a) Tuition fees

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

b) Accommodation fees

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

c) Institutional Fees

The University carries a number of researches funded by different donors whereby the University charges 10% institutional fees based on the amount received or spent in accordance to the signed agreement. To exercise flexibility where there is a difference between the standard rate and the agreed rate, the later supersede. In some cases, projects which are fully coordinated centrally, institutional fees for those projects are used to meet coordination expenses.

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

d) Hospital Revenue

The University has a SUA hospital at the Main Campus and Mazimbu Hospital at the Solomon Mahlangu Campus serving students, employees and the neighbouring community. The facility charges consultation; patients' admission; and medical fees; and also realizes revenue from sales of drugs and laboratory tests.

e) Rental Revenue

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

f) Sales of Forestry Products

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

g) Farm Products

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

h) Interest Revenue

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

i) Consultancy Revenue

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

2.2.2 Revenue from Non Exchange Transaction-IPSAS 23

Revenue from Non Exchange Transaction occur when the University receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Sokoine University of Agriculture receives revenue mainly from transfer; transfers are inflows of future economic benefit or services potential from Non Exchange Transactions other than taxes.

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

Transfers, cash or non-cash include grants from Tanzania Government, Development Partners, Debts forgiveness, fines, bequests, gifts, donations, goods and services, and the off market portion of concessionary loans received.

Revenue from Non Exchange Transactions is measured at the amount of the increase in net assets recognized by the entity. For Grants from Development Partners, normally there are conditions attached to the said grants that would give rise to a liability to repay the unspent amount, differed income is recognized instead of revenue.

The Revenue from Non Exchange Transaction comprises of the following;

a) Subvention from the Government

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

b) Revenue/income from Donors

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

c) Donation and contributions

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

2.3 Property, plant and equipment - IPSAS 17

All categories of property, plant and equipment are initially recorded at historical cost. Subsequently, the assets are stated at historical cost, less accumulated depreciation and accumulated impairment in value. Historical costs include expenditure that is directly attributable to the acquisition or construction of the Property, Plant and Equipment. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the University and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

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

Motor vehicles and motorcycles available for sale requested by SUA-Staff are transferred from SUA-Main account to SUA-Car Loan Fund for disposal.

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

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

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

Depreciation is charged on assets from the date when they are ready for use and no depreciation is charged in the year an asset is classified as non-current assets held for sale.

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.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

2 Significant Accounting Policies (Continued)

Carrying Amount

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

Disposal

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

Capital work in progress

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

2.4 Investment Property

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

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

2.5 Leases

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

2.6 Intangible assets - IPSAS 31

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

Initial Recognition

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

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

Subsequent Recognition

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

2 Significant Accounting Policies (Continued)

Computer software

The University has a number of computer software and the costs associated with developing or maintaining computer software programs are recognized as expenses as and when incurred. Costs that are directly associated with identifiable and unique software products are recognized as intangible assets. Expenditure that enhances the performance of Computer software programs beyond their original specifications is recognized as capital improvement and added to the original cost of the software. Computer accounting software is regarded as having indefinite useful life; therefore, it is not amortized but tested for impairment annually.

2.7 Non - current assets held for sale - IPSAS 1

Non-current assets held for sale represent assets that the University Council has approved for disposal and they are expected to be disposed of not more than twelve months after reporting date. No depreciation is charged on such assets.

2.8 Biological assets-IPSAS 27

Biological assets comprise forestry, fruit trees, seedlings and vegetables and livestock.

Livestock is measured at fair value less estimated cost to sale, based on market prices at auction of animals of similar age, breed and genetic merit with adjustments, where deemed necessary, to reflect the differences.

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

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

Seedlings and vegetables are measured at cost.

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

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

2.9 Inventories Valuation-IPSAS 12

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

- Raw materials - purchase cost on first in first out basis.
- Stationeries and other consumables - cost is determined on first in first out basis.
- Finished goods and work in progress - cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.

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

Agricultural produce

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

Timber Produce

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

Finished Goods

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

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

2.10 Deposits, Prepayments and Accounts Receivable-IPSAS 29

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

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

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

2 Significant Accounting Policies (Continued)

Provision for Receivables

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

2.11 Cash and Cash Equivalents

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

Short-term Investments

Short-term investments represent valuables or cash that have been deposited in fixed deposit account during the year and still held in those accounts as at 30th June, 2018.

2.12 Foreign Currency Transactions-IPSAS 4

Initial Recognition

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

Reporting at Subsequent Reporting Date

At each reporting date:

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

Recognition of Exchange Differences

Exchange differences arising from:

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

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

Functional and presentation currency

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

Foreign currency translations

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

2.13 Provisions - IPSAS 39

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

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

2.14 Grant recognition

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

Grant from Government

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

Grants from Donors

Grants from donors include:

i. Cash received

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

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

2 Significant Accounting Policies (Continued)

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

ii. Property, Plant and Equipment - IPSAS 17

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

2.15 Payables and Accrued Charges

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

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

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

2.16 Borrowing costs - IPSAS 5

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

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

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

2.17 Employee benefits - IPSAS 39

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

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

2 Significant Accounting Policies (Continued)

Short-term employee benefit

Short-term employee benefits include terms such as:

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

Accounting for short-term employee benefits is generally straight forward, because no actuarial assumptions are required to measure the obligation or the cost, and there is no possibility of any actuarial gain or loss. Moreover, short-term employee benefit obligations are measured on undiscounted basis.

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

Defined contribution Plans

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

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

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

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

Effective from July, 2011, employer's contributions have been remitted to the funds by the Treasury in accordance with Circular No. C/BA54/328/01/15. However, short term employees who are employed by the University and their salaries are paid by the Research Projects or the University, their 10% employer contribution are paid by respective projects or the University to the National Social Security Fund (NSSF).

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

2 Significant Accounting Policies (Continued)

For employees especially retired academic members of staff who are on contractual basis granted by the Government are paid their gratuity (25% of their salaries) by the Government through PSSF upon expiry of the contract.

3 Financial Risk Management

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

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

(a) Market risk

Foreign currency exchange risk

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

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

At 30 June 2019, 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:

	2019 TZS	2018 TZS
United States Dollars (USD)	5,552,312,859	4,543,308,488
Great Britain Pound (GBP)	240,012,393	121,651,830
Euro	373,851,675	902,499,250

(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.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

3 Financial risk management (continued)

(c) Liquidity risk

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

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

	Less than 1 year TZS	Between 1 and 2 years TZS	Between 2 and 5 years TZS	Total TZS
At 30 June 2019				
Tanzania Education Authority loan	-	-	356,502,999	356,502,999
Accounts payable	16,643,332,819	6,726,175,297	1,237,146,168	24,606,654,284
	16,643,332,819	6,726,175,297	1,593,649,167	24,963,157,283
At 30 June 2018				
Tanzania Education Authority loan	-	-	356,502,999	356,502,999
Accounts payable	13,824,114,997	-	-	13,824,114,997
	13,824,114,997	-	356,502,999	14,180,617,996

(d) Credit risk

Credit risk is the risk that counterparty to a financial instrument will fail to perform or fail to pay amounts due causing financial loss to the University. Potential concentration of credit risk consists principally of bank balances and trade receivables. Credit risk is considered as part of the risk-reward balance of doing business. On entering into any business contract, the extent to which the arrangement exposes the University to credit risk is considered.

Trade receivables are presented net of allowance for doubtful debts. Accordingly, the University has no significant concentration of credit risk which has not been insured or adequately provided for with respect to the trade and other receivables that are neither impaired nor past due.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

3 Financial risk management (continued)

There are no indications as of the reporting date that the debtors will not meet their payment obligations.

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

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

Financial assets	2019 TZS	2018 TZS
Accounts receivables (excluding prepayments)	8,883,719,616	4,297,582,155
Cash at bank and bank deposits	<u>22,399,804,677</u>	<u>14,118,867,138</u>
	<u>31,283,524,293</u>	<u>18,416,449,293</u>

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

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

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

	2019 TZS	2018 TZS
Past due but not impaired:		
By up to 1 year	2,457,172,285	780,935,493
Over 1 Year	1,530,294,841	1,317,292,710
Total past due but not impaired	<u>3,987,467,126</u>	<u>2,098,228,203</u>

	2019 TZS	2018 TZS
Impaired Receivable	<u>362,507,434</u>	<u>362,507,434</u>

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

3 Financial risk management (continued)

(e) Capital risk management

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

	2019	2018
	TZS	TZS
Tanzania Education Authority loan (Note 21)	356,502,999	356,502,999
Less: Unrestricted cash and cash equivalents (Note 18)	<u>(15,538,209,846)</u>	<u>(7,710,412,112)</u>
Net cash in excess of borrowings	<u>(15,181,706,847)</u>	<u>(7,353,909,113)</u>
Total reserves available	<u>51,477,767,515</u>	<u>36,446,446,441</u>
Gearing ratio	30%	20%

(f) Financial instruments by category

The University has two kinds of cash financial instruments which includes Accounts Receivables and Accounts Payables. Accounts Receivables represents the amounts that the University owes various individuals as a result of offering of services; for instance unpaid tuition fees for registered students. The Accounts Payable represents the balances that the University is owing third parties such as the loan in construction of the multipurpose lecture theatre as received from Tanzania Education Authority. Also it includes the balance of unspent funds for research (restricted fund) recorded as differed income. The research funds are attached to conditions stipulated in the agreements entered between SUA and various development partners. The instruments are as shown in the table below:

	2019	2018
	TZS	TZS
Financial assets at amortised cost		
Accounts receivables (excluding prepayments)	8,883,719,616	4,297,582,155
Cash and bank balances	<u>22,399,804,677</u>	<u>14,118,867,138</u>
	<u>31,283,524,293</u>	<u>18,416,449,293</u>
Financial liabilities at amortised cost		
Tanzania Education Authority loan	356,502,999	356,502,999
Accounts payables (excluding statutory liabilities)	<u>24,606,654,284</u>	<u>12,386,835,780</u>
	<u>24,963,157,283</u>	<u>12,743,338,779</u>

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

4 Critical accounting estimates and judgments

Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year. The University makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates and judgements are continually evaluated and are based on historical experience and other variable factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

Biological assets

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

University tests annually whether biological assets have suffered any impairment, in accordance with the accounting policy stated in note 2.8. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. The carrying amounts of the biological assets and key assumptions made in estimating these amounts are set out in Note 15.

5 Government Grants

The University recognized **TZS 51,776,563,313** (2018: TZS 49,653,455,730) as income including recurrent and development income. The amount received includes the Government subvention in payment of salaried to staff and the funds received for construction of various University infrastructure including the multipurpose laboratory and the mechanical engineers workshop at the Department of Agricultural Engineering and Land Use; at SUA Main Campus; as per breakdown below:

	2018/2019 TZS	2017/2018 TZS
Government Subvention Received:		
Recurrent Grants	43,357,559,867	47,253,455,730
Development Grants	<u>8,419,003,446</u>	<u>2,400,000,000</u>
Total	<u>51,776,563,313</u>	<u>49,653,455,730</u>

6. Donors' Research Grants

The University recognized **TZS 16,948,060,273** (2018: TZS 20,455,762,285) as revenue, equivalent to the expenditure incurred for the research projects.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

7. Revenue from Exchange Transactions

	2018/2019	2018/2019
	TZS	TZS
Farm products	188,317,419	325,777,879
Sale of wood products	563,073,362	588,766,778
Tuition fees	16,939,697,184	14,004,650,764
Institutional fees	67,964,317	226,787,403
Accommodation fees	789,886,701	735,774,706
Application and extension fees	266,333,643	249,596,240
Rental Income	1,824,877,251	606,998,510
Laboratory services	114,819,712	53,323,569
Water and electricity bills recoveries	210,005,000	43,475,000
Sale of food and beverage	139,152,650	18,756,910
Hospital income	1,405,468,307	1,347,254,476
Consultancy Income	1,321,500	128,400
Creditor's Written Back	-	1,624,951,100
Gain on disposal of fixed assets	-	17,225,326
Miscellaneous income	<u>173,817,474</u>	<u>612,295,224</u>
Total	<u>22,684,734,521</u>	<u>20,455,762,285</u>

8 Government Grant Expenses

	2018/2019	2017/2018
Personnel emoluments	43,357,870,867	47,181,330,731
Salary arrears written off	-	2,071,063,171
Bank Charges and Commission	<u>688,116</u>	<u>1,417,980</u>
Total	<u>43,358,558,983</u>	<u>49,253,811,882</u>

9. Internal Revenue Expenditure

	2018/2019	2017/2018
	TZS	TZS
General expenses	574,565,069	603,539,257
Personnel emoluments	1,216,090,306	1,282,327,743
Travel and subsistence allowances	779,473,422	668,754,150
Foreign travel	-	43,762,950
Consultancy expenses	65,249,221	71,890,408
Leave travelling expenses	1,036,412,118	175,011,930
Maintenance of motor vehicles and machinery	277,567,555	263,726,975
Office expenses and stationery	520,552,292	794,270,884
Fuel and lubricants	493,692,299	382,188,613
Printing and publishing	173,632,382	33,530,287
Maintenance of office furniture and equipment	174,229,311	157,119,987
Legal expenses	3,789,900	6,088,000
Convocation expenses	960,000	15,580,000
Uniforms	29,173,250	-
Tender board expenses	6,605,000	14,210,000

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2018/2019 TZS	2017/2018 TZS
Entertainment expenses	35,408,400	31,775,000
Water and electricity charges	1,905,626,204	1,740,778,813
Training costs	46,799,621	80,959,970
Newspapers and magazines	21,106,100	-
University budget expenses	63,083,500	71,209,000
Medical expenses	338,266,314	246,229,975
Maintenance of buildings, roads and sewage system	1,147,811,760	786,144,938
Animal feeds and drugs	61,089,170	107,996,125
Telephone, internet, and e-mail	554,557,373	389,197,513
Council meetings, administrative and academic meetings	760,690,348	686,166,297
Workshop and seminars	94,171,601	237,283,768
Bank charges	67,209,201	48,548,505
Audit expenses	250,800,000	153,097,347
Rental, rates and taxes	16,334,330	54,355,036
Graduation ceremony	134,964,020	148,752,400
Examination expenses	695,901,074	743,928,579
Independent water source expenses	18,046,200	63,932,600
Exhibition expenses	45,077,000	174,954,000
Security expenses	239,595,960	423,006,200
Games and sports expenses	75,270,000	86,624,000
Advertisement expenses	89,770,528	82,093,188
Sanitation expenses	634,852,661	440,020,292
Burial expenses	85,073,350	111,581,410
Teaching materials	70,587,917	98,364,800
Award for retired staff	748,621,297	54,470,413
Field practical, dissertation and thesis expenses	680,499,711	1,032,996,018
Report writing and Compilation	159,243,000	361,692,056
Computer expenses	13,453,491	24,235,350
Honorarium and Triennium expenses	186,099,199	110,846,283
Clearing and forwarding expenses	63,591,459	17,393,177
Purchase of small tools expenses	130,083,898	117,642,830
Contributions and subscriptions	103,543,595	79,192,886
Laboratory chemicals and drugs	188,084,579	228,654,221
Corporate strategic planning cost and coordination expenses	57,638,500	50,040,000
Extra duty, extra time and other activities expenses	309,085,161	295,165,500
Data entry, students administration, and students support	604,172,500	709,227,095
Research coordination expenses	870,000	3,230,000
Pesticides, insecticides and herbicides expenses	862,000	17,352,300

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2018/2019	2017/2018
	TZS	TZS
Student record's administration expenses	4,865,000	37,634,000
Heavy teaching load, part-time lectures and extra teaching hours	195,839,283	299,127,000
Manpower, personnel and payroll expenses	189,838,700	202,440,140
Internal audit and verification expenses	231,515,000	126,638,295
Special committees and task force expenses	544,074,025	240,939,870
Cafeteria, catering expenses	9,343,200	10,598,900
Interview expenses	28,390,500	22,502,000
Bad and Doubtful Debts	-	440,510,500
Student Supervision Honorarium	46,185,931	134,627,050
Forest & Silviculture expenses	164,881,570	210,799,452
Quality Assurance and Accreditation expenses	267,431,000	50,000,000
Sponsored Student Upkeep and Settlement	15,000,000	56,504,034
Insurance & Licence	193,061,381	146,121,537
Documentation, Publication and Dissemination	103,782,500	234,618,013
Clinical Hospital Expenses	12,995,000	60,870,000
Councillor's Fee	37,500,000	48,920,000
Environmental Conservation Expenses	15,823,500	80,130,500
Sokoine memorial lecture	89,513,700	79,230,000
	<u>18,199,973,437</u>	<u>17,103,350,360</u>

	2018/2019	2017/2018
	TZS	TZS
10. Research Grants Expenditure		
General expenses	224,976,594	172,800,965
Personnel emoluments	1,742,507,994	2,173,074,394
Travel and subsistence allowances	2,313,333,629	2,626,431,740
Foreign travel	261,755,834	480,259,123
Consultancy expenses	64,440,672	54,650,440
Leave travelling expense	5,954,530	4,934,760
Maintenance of motor vehicles and machinery	125,749,310	121,405,188
Office expenses and stationery	299,024,650	425,574,342
Fuel and lubricants	153,148,505	164,228,345
Printing and publishing	17,922,903	28,342,800
Maintenance of office furniture and equipment	23,684,232	19,030,749
Training costs	2,910,855,575	2,721,671,870
Newspapers and magazines	-	532,654
Medical expenses	-	60,922,751
Maintenance of buildings, roads and sewage system	230,638,807	268,223,527
Animal feeds and drugs	24,859,986	20,189,900
Postage and Telecommunications	100,083,595	126,780,105
Administrative and academic meetings	88,568,062	152,763,382

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2018/2019	2017/2018
	TZS	TZS
Workshop and seminars	732,919,006	1,034,369,439
Bank charges	117,077,261	129,022,815
Insurance	7,855,683	16,528,423
Rental, rates and taxes	36,536,130	3,386,865
Security expenses	16,688,045	17,284,615
Advertisement and promotion expenses	56,181,272	127,035,923
Sanitation expenses	16,881,290	30,606,553
Research and teaching materials	492,959,417	781,027,712
Laboratory Consumables	179,175,060	349,687,182
Field practical, dissertation and thesis expenses	993,616,234	1,446,941,578
Research Proposal and report writing Expenses	245,461,885	238,827,144
Extension/farmer research expenses	95,951,095	215,303,627
Computer expenses	20,504,658	110,635,594
Purchase of small tools expenses	78,356,030	51,649,178
Online Books, Journals and Database access costs	18,174,388	-
Data Entry and Students administration expenses	145,061,743	166,146,345
Hotel expenses	-	15,600,000
Audit fee and expenses	333,153,312	211,309,279
Clearing and forwarding expenses	12,501,011	20,612,862
Research administration support expenses	3,590,890,200	2,854,209,459
Sample Analysis	240,583,037	348,203,078
Institutional costs	529,106,243	250,719,257
Collaborative institute expenses	113,530,322	2,173,433,637
Supervision honorarium expenses	97,469,431	107,471,834
Electricity and gas expenses	-	3,783,425
Monitoring and evaluation expenses	111,039,822	99,170,860
Special committees and task force expenses	78,882,820	176,210,861
Total	<u>16,948,060,273</u>	<u>20,600,994,578</u>

11. Foreign currency exchange gain/Loss

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

	2018/2019	2017/2018
Foreign currency exchange gain/(loss)	17,516,052	36,725,247

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

12 Property, Plant and Equipment

PARTICULARS	LAND	BUILDING	PLANT AND MACHINERY	FURNITURE FITTINGS AND EQUIPMENTS	COMPUTERS	MOTOR VEHICLES	INDEPENDENT WATER SOURCE	INFRASTRUCTURE-ROADS	INFRASTRUCTURE-LAN	SUB-TOTAL	WIP	TOTAL
	TZS	TZS	TZS.	TZS	TZS	TZS.	TZS.	TZS.	TZS.	TZS.	TZS.	TZS.
Cost												
Cost as at 01 July 2018	66,442,500	41,975,967,942	646,048,098	12,263,794,315	4,479,537,303	6,455,591,344	900,317,000	-	-	66,787,698,502	3,787,163,161	70,574,861,663
Addition	-	394,879,920	614,539,999	815,011,459	88,848,980	171,704,329	-	-	-	2,084,984,687	4,257,092,041	6,342,076,728
Transfer from WIP	-	963,154,156	-	-	-	-	-	387,528,035	1,544,866,496	2,895,548,687	- 2,895,548,687	-
Adjustment										-		-
Cost as at 30 June 2019	66,442,500	43,334,002,018	1,260,588,097	13,078,805,774	4,568,386,283	6,627,295,673	900,317,000	387,528,035	1,544,866,496	71,768,231,876	5,148,706,515	76,916,938,391
Accumulated Depreciation												
As at 01 July 2018	-	(14,784,759,967)	(549,411,853)	(8,096,863,756)	(3,483,351,760)	(5,066,444,963)	(396,139,472)	-	-	(32,376,971,771)	-	(32,376,971,771)
Depreciation during the year	-	(780,088,575)	(41,711,259)	(640,896,412)	(255,738,186)	(286,211,286)	-	(49,874,856)	(198,824,320)	(2,253,344,894)	-	(2,253,344,894)
As at 30 June 2019	-	(15,564,848,542)	(591,123,112)	(8,737,760,168)	(3,739,089,946)	(5,352,656,249)	(396,139,472)	(49,874,856)	(198,824,320)	(34,630,316,665)	-	(34,630,316,665)
Net Book Value as at 30 June 2019												
Net Book Value as at 30 June 2019	66,442,500	27,769,153,476	669,464,985	4,341,045,606	829,296,337	1,274,639,424	504,177,528	337,653,179	1,346,042,176	37,137,915,211	5,148,706,515	42,286,621,726
Net Book Value as at 30 June 2018												
Net Book Value as at 30 June 2018	66,442,500	27,191,207,975	96,636,245	4,166,930,559	996,185,543	1,389,146,381	504,177,528	-	-	34,410,726,731	3,787,163,161	38,197,889,892

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

13 Biological Assets

	Livestock	Seedlings and Vegetables	Crops & Fruit trees	Growing timber	Total
	TZS	TZS	TZS	TZS	TZS
Year ended 30 June 2018					
At 1 July 2017	374,200,000	74,798,187	381,737,828	11,631,629,014	12,462,365,029
Acquisition of Sheep	-	-	-	-	-
Gain/(loss) arising from changes in fair value less estimated selling costs	(24,985,000)	(33,111,187)	62,004,952	605,985,296	609,894,061
At 30 June 2018	349,215,000	41,687,000	443,742,780	12,237,614,310	13,072,259,090
Year ended 30 June 2019					
At 1 July 2018	349,215,000	41,687,000	443,742,780	12,237,614,310	13,072,259,090
Additional	3,300,000	-	-	-	3,300,000
Gain/(loss) arising from changes in fair value less estimated selling costs	14,185,000	10,269,478	60,744,623	3,480,149,704	3,565,348,805
At 30 June 2019	366,700,000	51,956,478	504,487,403	15,717,764,014	16,640,907,895

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

13 Biological Assets (Continued)

Valuation of Growing Timber

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

The model took into account the following assumptions and estimates: forest management plan, land preparation costs, plants (seedlings) costs, planting, silvicultural (pruning and thinning) costs, harvesting (clear felling/ logging and transportation) costs, forest access road maintenance costs, production costs of lumber (sawmilling), Management, Financing and Insurance costs, storage costs, timber species, class sites, growth rate (annual volume increment), forest produce prices, production recovery rate, discount rate and historical costs.

Thirteen(13%) percent discount rate was used to discount future cash flows anticipated to flow to the University for sale of standing timber or/and related products. The discount rate was derived by adding four point three (4.3%) percent risk assumed to be attached to Government organizations to the market rate of Treasury bill which was eight point four (8.4%) percent in year 2019.

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.

14 Intangible Assets

	2019	2018
	TZS	TZS
Vote Book Software	36,010,050	36,010,050
Student Record Software	45,664,812	45,664,812
Plagiarism Software	<u>13,013,773</u>	-
Total	<u>94,688,635</u>	<u>81,674,862</u>

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

15 Cash and Bank Balance

	2019	2018
	TZS	TZS
Government Grant	470,682,081	876,274,389
Donor Funds (a)	6,861,594,830	6,408,455,026
Internal Funds	12,471,349,223	6,768,822,762
Payable bank Accounts	<u>2,596,178,543</u>	<u>65,314,961</u>
Sub Total	<u>22,399,804,677</u>	<u>14,118,867,138</u>

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

The University maintains collection bank accounts with the central Bank of Tanzania in different currencies including Tanzania Shillings, United States Dollar, and Euro and Sterling pound for donor fund. Also, maintains operational bank accounts in different currencies with the commercial banks to enhance daily activities of donor funds as guided by their respective research projects/programmes agreements and memorandum(s) of understanding. In monthly basis, the University draw funds from the collection bank accounts to the operational bank accounts to execute the planned activities equivalents.

16 Receivables from exchange transactions

	2019	2018
	TZS	TZS
Student Receivable	3,987,467,126	2,098,228,203
Sundry receivables	1,176,932,706	505,253,238
Collaborative institute debtors	711,232,619	156,416,873
Staff loans and advances	13,462,720	6,947,150
Research imprests	1,147,214,708	830,138,256
Staff imprests	1,259,608,920	842,608,589
Project Debtors	2,600,001	2,600,000
Rental Debtors	266,849,702	168,520,090
Staff car loans	4,150,940	49,377,190
Staff House, Rent & Utilities	<u>676,707,610</u>	-
Sub Total	<u>9,246,227,053</u>	<u>4,660,089,589</u>
Provision for impairment of receivables	<u>(362,507,436)</u>	<u>(362,507,434)</u>
Total	<u>8,883,719,616</u>	<u>4,297,582,155</u>

17 Recoverable from non-exchange transactions

Recoverable from non-exchange transactions includes the receivable balance of government grant as at 30 June 2019 that arose from the fact that the amount that was actually received from the government was not enough to cover the actual expenditure incurred by the University. The total amount receivable from government can be analysed as follows:

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

	2019 TZS	2018 TZS
Staff House Allowance	3,256,035,256	2,678,269,141
Staff accrued charges	4,186,284,124	3,733,869,124
Staff Salary Arrears	4,611,672,082	
Payroll Deductions	333,294,189	223,391,159
Development funds for construction of students hostels not yet received from Government	<u>1,516,544,522</u>	<u>1,516,564,523</u>
Total	<u>13,903,830,173</u>	<u>8,152,093,947</u>

18 Inventories

	2019 TZS	2018 TZS
Stationery stocks	2,393,989	1,449,130
Building materials	742,291	876,231
Cleaning materials	214,665	299,390
Spare parts	444,716	1,088,632
Timber and logs	122,728,324	144,504,936
Fuel	11,256,996	17,894,387
Human medicines	16,241,300	19,535,618
Chemicals	10,158,500	17,872,000
Hospital (Lenin) Consumables	32,967,428	24,402,000
Stake Firewood	-	9,127,195
Sub-total	<u>197,148,209</u>	<u>237,049,519</u>
Less: Provision for obsolete and damaged inventories	<u>369,921</u>	<u>524,612</u>
Total	<u>196,778,288</u>	<u>236,524,907</u>

19 Prepayments

Prepayments represent amounts of TZS. 652,338,564 paid in advance to suppliers of various goods and services but goods/services has yet to be received at the end of the financial year. The amount are:

	2019 TZS	2018 TZS
Suppliers paid by Internal Funds	86,070,848	149,320,458
Suppliers paid by Donor Funds	<u>566,267,717</u>	<u>599,040,935</u>
Total	<u>652,338,564</u>	<u>748,361,393</u>

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

20 Deferred Asset Grant

	2019	2018
	TZS	TZS
As at 1 st July	16,765,750,376	15,668,127,075
Acquisition of assets during the year	923,785,536	1,985,950,129
Disposal of fixed asset	-	(54,078,252)
	<u>17,689,535,912</u>	<u>17,599,998,952</u>
Amortization for the year	<u>1,099,035,697</u>	<u>834,248,576</u>
As at 30 th June 2019	<u>16,590,500,215</u>	<u>16,765,750,376</u>

21 Tanzania Education Authority Loan

The University obtained a loan of TZS 982,754,930 in July 2011 from the Tanzania Education Authority for the purpose of financing the construction of Lecture Theatre II. As at 30 June 2014 a total of TZS 947,482,800 (2013: TZS 947,482,800) had been disbursed to the contractor and has been recognised as borrowings. The loan carries the interest of 6 percent per annum. The loan and the interest are repayable annually over a five year period beginning 25 June 2012. The loan is unsecured but is guaranteed by the Ministry of Education and Vocational Training.

	2019	2018
	TZS	TZS
At July		
Balance as at 01 July,	356,503,000	356,503,000
Repayment on 30 June	-	-
At 30 June	<u>356,503,000</u>	<u>356,503,000</u>

The Management has made a commitment in settlement of the whole sum in the year 2019/2020 whereby subsequently, the Management has settled the whole amount.

22 Deferred Income on Donors' Grant

	2019	2018
	TZS	TZS
Various Donor	5,046,905,503	5,793,331,742
SUA ACE IRPM	1,990,934,200	994,130,920
BOT Project	1,738,546,297	2,928,569,653
SMC Hospital Care and Treatment	1,008,783,461	152,747
International Development Research Centre (IDRC)	569,666,321	9,058,442
SUA BSU Project	334,562,067	-
Southern African Center for Infectious Disease surveillance (SACIDS) - Funded by Wellcome Trust	320,956,053	153,423,670
Climate Change Impacts, Adaptation and Mitigation in Tanzania (CCIAM)	312,557,398	345,057,541
Cystinet Project	297,665,474	400,988,709
World Bank Project	280,654,765	3,425,755

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

	2019 TZS	2018 TZS
Danish International Development Agency(DANIDA) Pilot Research	154,372,539	121,997,829
National Carbon Monitoring Project	(124,006,089)	274,407,522
SUA-TZ/CAU-China project	(63,151,358)	(143,595,392)
SUA TRANS-SEC PROJECT	21,126,622	146,595,392
Enhancing Pro-Poor Innovations in Natural Resources and Agricultural Value-Chains (EPINAV)	29,450,639	48,110,691
Network for Enhanced Research in Infectious Disease(NRN)	27,047,099	57,652,136
Afrique One Aspire	25,993,924	110,452,476
SUA TRAHESA Project	2,809,138	145,424,898
SUA-ESUA-621-IL-14-00011	16,699,989	77,838,902
SUA SCIFOR Project	13,844,902	15,526,252
Cysticercosis for Eastern and Southern Africa(CESA)	9,108,907	9,108,907
Strategic Partnership Agreement-STRAPA	5,248,960	5,329,971
Association for Strengthening Agricultural Research in Central Africa (ASARECA)	4,800,000	4,800,000
SUA Afrique One Project	(3,176,508)	1,678,739
Rapid Envelope Funding (REF)	645,450	645,450
Tanzania Japan Counterpart Fund	259,897	259,897
Africa Institute for Capacity Development (AICAD)	139,705	139,705
Enhancing Climate Change Impact & Mitigation -ECCIAM-Uluguru Mountain	(448,688)	1,120,589
SUA EAMCF PROJECT (EAMCEF)	5,267,893	6,785,428
Total	<u>12,027,264,560</u>	<u>11,512,418,571</u>

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

23 Accounts Payable

	2019 TZS	2018 TZS
Trade payables	1,685,929,579	1,878,539,625
Sundry payables	1,203,231,077	415,914,593
Provision for audit fees	550,800,000	502,416,000
Accrued charges	2,329,926,567	731,718,703
Student Payable	1,663,858,487	1,193,813,122

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

	2019 TZS	2018 TZS
Staff Payable	209,558,400	-
Project Creditors	315,622,355	329,985,306
Research Grant Payable	4,405,000	4,405,000
Other short term liabilities	<u>16,643,322,819</u>	<u>8,767,322,648</u>
	<u>24,606,654,284</u>	<u>13,824,114,997</u>

24 Cash and Cash Equivalent (As presented in the Cash flow Statement)

During the year financial year ended 30 June 2019, SUA had the balance of Cash and Cash Equivalent to the tune of TZS 22,399,804,677 (2018: TZS 14,118,867,138). The balance was attributed to the funds generated from internal sources of revenue, funds received from the Government and research grants from development partners; and mainly consist of balances with banks at the year-end. The balance is also included in the statement of financial position.

25 Property, Plant and Equipment (As presented in the Cash flow Statement)

During the financial year ended 30 June 2019, the university acquired property, plant and equipment with an aggregate cost of TZS 5,532,292,710 (2018: 2,818,583,894). The cash payment made is shown as per breakdown below;

	<u>2018/2019</u> TZS	<u>2017/2018</u> TZS
Payment by Government Grants		
Addition to Capital Work in Progress	<u>3,539,958,145</u>	-
Subtotal	<u>3,539,958,145</u>	<u>-</u>
Payment by internal Revenue		
Acquisition of Property, Plant and Equipment (PPE)	1,192,692,968	253,466,461
Addition to Capital Work in Progress	<u>723,731,311</u>	<u>823,931,146</u>
Subtotal	<u>1,916,424,279</u>	<u>1,077,397,607</u>
Research Grants Payment		
Acquisition of Property, Plant and Equipment (PPE)	67,778,918	650,178,243
Addition to Capital Work in Progress	8,131,368	1,091,008,044
Subtotal	<u>75,910,286</u>	<u>1,741,186,287</u>
Total	<u>5,532,292,710</u>	<u>2,818,583,894</u>

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

26 Cash Out flows from Operating Activities (As presented in the Cash flow Statement)

During the financial year ended 30 June 2019, the university SUA paid TZS 74,710,011,257 (2018: 84,569,240,377) for operating activities. The breakdown is shown as per breakdown below:-

	<u>2018/2019</u>	<u>2017/2018</u>
	TZS	TZS
Government Grants payment		
Payment to other and staff Receivable	1,344,337,717	3,767,497,839
Financial Expenses (Bank Charges Expenses)	688,116	
Wages, Salaries and Employee Benefit	<u>43,357,559,867</u>	<u>44,920,158,596</u>
Subtotal	<u>44,702,585,700</u>	<u>48,687,656,435</u>
Internal Revenue payment		
Financial Expenses (Bank Charges Expenses)	67,209,201	71,743,929
Wages, Salaries and Employee Benefit	1,229,801,335	3,075,452,302
Travel and Travel expenses	692,610,039	574,935,908
Repair and Maintenance Expenses	905,852,379	929,964,664
Office Supplies and Consumables	305,955,618	471,990,581
University Meeting Expenses	793,775,929	732,362,474
Insurance and Licensing	90,474,454	146,190,691
Utilities expenses	1,737,504,593	1,725,049,641
Students welfare expenses	596,399,500	19,884,000
University Examination Expenses	568,953,269	672,395,909
Staff Training and Development	40,479,621	137,464,004
Sports gear expenses	60,270,000	79,624,000
Marketing and promotion	65,155,100	173,202,888
Vehicles & motor cycles running expenses	376,620,782	339,700,014
Sanitation and environment Expenses	349,194,577	471,505,612
Postage & Telecommunication expenses	420,784,492	374,558,933
Health Care services	171,313,324	199,063,243
Graduation Expenses	138,914,600	128,872,400
Workshop and Seminars expenses	71,929,101	71,375,500
Legal Expenses	2,039,900	6,088,000
Rental and hiring Expenses	7,969,162	36,292,925
Security & Safety Expenses	37,707,793	310,743,851
Laboratory Chemicals & Other Consumables expenses	132,458,039	162,943,004
Subscription, Gifts and Donations	103,543,595	505,456,406
Human resource expenses	483,521,150	439,289,570
Animal Feed & Treatments expenses	49,580,720	103,603,249
Social welfare expenses	141,963,571	165,241,823
Audit and Verification Expenses	231,954,400	358,604,151
Extra duty support expenses	233,004,673	274,703,000
Generator Fuel Expenses	1,241,000	32,544,560

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

	<u>2018/2019</u>	<u>2017/2018</u>
	TZS	TZS
Purchase of Small tools Expenses	100,457,800	72,097,830
Computer and Computerization Expenses	13,428,731	18,981,260
Entertainment expenses	35,158,400	30,550,000
Printing & publication Expenses	26,883,482	30,136,962
Research, Teaching and Outreach expenses	1,875,920,584	2,239,919,038
Office Tea, Bites and Soft drinks	190,487,652	189,968,693
Other Operational costs	<u>1,056,614,476</u>	<u>1,335,655,143</u>
Subtotal	<u>13,407,133,040</u>	<u>16,708,156,156</u>
 Research Grants payment		
Payment to other and staff Receivable	1,758,812,162	1,092,885,048
Financial Expenses (Bank Charges Expenses)	118,734,959	130,012,225
Wages, Salaries and Employee Benefit	1,738,826,547	2,173,686,954
Travel and Travel expenses	2,244,139,209	2,757,820,834
Repair and Maintenance Expenses	160,059,900	283,065,718
Office Supplies and Consumables	268,177,917	352,773,345
University Meeting Expenses	89,173,678	135,145,245
Insurance and Licensing	7,855,683	16,528,423
Utilities	-	3,783,425
Student training and Research expenses	1,539,930,022	2,693,542,064
Health Care services	-	60,922,751
Marketing and promotion	56,181,272	123,429,068
Vehicles & motor cycles running expenses	230,530,461	257,048,949
Sanitation and environment Expenses	16,881,290	30,473,553
Postage & Telecommunication expenses	102,021,094	145,466,828
Workshop and Seminars expenses	613,280,731	936,201,112
Payment to collaborative Institute	593,522,234	258,182,682
Rental and hiring Expenses	20,936,130	18,350,854
Security & Safety Expenses	11,024,045	8,610,527
Laboratory Chemicals & Other Consumables expenses	167,535,212	348,030,506
Subscription to Online Books, Journals and Database access costs	18,174,388	
Human resource expenses	5,954,530	9,160,876
Animal Feed & Treatments expenses	24,859,986	18,389,900
Audit and Verification Expenses	248,652,920	203,707,185
Printing & publication Expenses	4,422,903	28,342,800
Cost of Production	-	14,955,023
Research, Teaching and Outreach expenses	5,726,972,287	6,040,587,665
Other Operational costs	<u>833,632,956</u>	<u>1,032,324,226</u>
Subtotal	<u>16,600,292,516</u>	<u>19,173,427,786</u>
Total	<u>74,710,011,257</u>	<u>84,569,240,377</u>

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

27 Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/ (Deficit) from Operating Activities

	2018/2019	2017/2018
	TZS	TZS
Surplus/ (deficit)	15,031,321,218	3,260,640,904
Non Cash Movement:	-	
Depreciation	2,253,344,894	2,595,858,242
Amortisation	(1,099,035,697)	(834,248,577)
Gain/Loss on valuation of timber and logs	21,776,611	(11,274,883)
Gains/Loss on valuation of biological assets	(3,565,348,805)	(609,894,061)
Donated Assets	-	(972,300,605)
Working Capital adjustments		
Decrease/(Increase) in inventory	39,746,619.05	(47,075,994)
Increase in receivables	(10,241,870,859)	6,817,487,820
Increase in payables	11,373,296,269	(8,858,598,894)
Net cash flow from operating activities	13,813,230,249	1,340,593,952

28 Contributed Capital

The Sokoine University of Agriculture was established on the 1st July, 1984 by Parliamentary Act No. 14 of 1984 through the amendment of Parliamentary Act No 6 of the same year. Before enactment as the University, it was operating as an Agricultural College of the University of Dar es Salaam commissioned to offer diploma training in the discipline of agriculture. During establishment as the University, it was handled over assets worth TZS 60,460,994 per breakdown below.

S/N	Assets at cost	2018/2019	2017/2018
		TZS	TZS
1	Leasehold Land and Buildings	50,045,349	50,045,349
2	Furniture and Equipment	10,415,645	10,415,645
	Total	60,460,994	60,460,994

29 Comments on the Budget and explanation of material variances

Sokoine University of Agriculture has three major sources of revenue, hence its budgets is prepared in three sub set of sources. The reasons for the variances are explained based on sources as below:-

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

- (a) The variances of TZS 2,408,371,687 which is 4 percent noted in revenue received from the government against budget is a net off of the unremitted budgeted amount for Development fund and fund budgeted for staff recruitment and; terminated and retired staff.
- (b) The variances of TZS 9,431,762,287 which is 36 percent noted in revenue received from development partners is a result of delayed receipt of the funds from donors due to the timing difference in receipt of funds since the research projects agreements do not necessarily need to follow the fiscal year used by SUA and hence remain budgeted for the year but received in the subsequent year.
- (c) The variances of TZS 2,128,741,900 which is 10 percent noted in revenue received from internal sources is a result of uncollected amounts mainly from students fees whose collection follows the academic year which runs between October to November while the financial year runs between July to June.
- (d) The variances of TZS 7,286,748,872 which is 13 percent noted in expenditure of funds received from Government refers to unspent funds received at the year-end in construction of infrastructure such as the multipurpose laboratory at SUA Main Campus.
- (e) The variance of TZS 9,884,902,091 which is 37 percent noted in expenditure of funds received from development partners is result of delayed receipt of the funds from donors due to the timing difference in receipt of funds since the research projects agreements do not necessarily need to follow the fiscal year used by SUA and hence remain budgeted for the year but received in the subsequent year.
- (f) The variance of TZS 5,021,606,537 which is 23 percent of the budgeted noted variance in internal revenue of underutilization was caused by year end accrued charges that were paid subsequently.

30 Related Party Transactions

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

During the period under review, SUA had both operating and/or financial relationship with several Government entities including the Treasury, Higher Education Students Loans Board (HESLB) who sponsors undergraduate students, and Tanzania Education Authority (TEA) who provided loan in construction of the Multipurpose Lecture Theatre at SUA Main Campus.

SUA also worked with other Government institutions including, the Tanzania Commission for Universities (TCU) responsible in ensuring of Quality Control, the Government Procurement Services Agency (GPSA), Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), and Tanzania Building Agency (TBA) involved in construction of the multipurpose laboratory at SUA Main Campus.

During the Period under review, SUA had the following receivables and payables with some of the mentioned Government Institutions:-

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

Table 17: Related party transactions with the Government entities for the year 2018/2019

	2019	2018
	TZS	TZS
Treasury: Government grant received in the year		
· Personnel emoluments	43,357,559,867	47,253,455,730
· Development	<u>8,419,003,446</u>	<u>2,400,000,000</u>
Total Government grant received	<u><u>51,776,563,313</u></u>	<u><u>49,653,455,730</u></u>
Higher Education Students' Loan Board (HESLB)		
· Students fees	7,491,757,490	8,591,254,584
· Students allowances	<u>15,318,729,680</u>	<u>16,010,673,381</u>
Total amount received from HESLB	<u><u>22,810,487,170</u></u>	<u><u>24,601,927,965</u></u>
Payables:		
Tanzania Education Authority (TEA) loan		
-Payable Sum	356,502,999	356,502,999
-Repayment	<u>-</u>	<u>-</u>
Total Amount payable to TEA**	<u><u>356,502,999</u></u>	<u><u>356,502,999</u></u>
Receivables:		
Government grant receivable*	<u><u>13,903,830,173</u></u>	<u><u>8,152,073,946</u></u>

*The treasury debts (Government grant receivable) refers to outstanding unremitted funds to SUA pertaining to salary arrears, other staff accrued charges and the receivable for development projects.

*TEA granted a loan to SUA with an interest rate of six percent (6%) for construction of Lecture Theatre. However, as at 30 June 2013 TZS 947.4 million (2012: TZS 744.3 million) had been disbursed to the Contractor M/S B. H. Ladwa. The Management has also made commitment in fully settlement of the loan in the financial year 2019/2020.

ii) Associates (Investments in Associates)

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

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

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

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

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

Table 18: Remuneration of the key management personnel for the year 2018/2019

Description	2018/2019 TZS	2017/2018 TZS
Salaries and allowances	4,767,562,000	4,730,461,438
Pension	578,655,300	575,626,472
Council Members fees	37,500,000	48,920,000
Total	5,383,717,300	5,355,007,910
Number of Key Management Personnel Remunerated	17	19

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.

31 Events after the Reporting Date

There were no other significant events after the reporting date which requires any adjustment in the financial statements.

32 Contingent Liabilities

During the year under review, the University had no contingent liability (2018: Nil).

33 Capital Commitments

The University had the capital commitments amounting to TZS **7,624,568,689** as shown in Appendix 7.

34 Ultimate Controlling Party

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

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

APPENDICES

Appendix 1: Revenue from non-exchange transactions- Government Grants

Revenue	Actual 2019 TZS	Budget 2019 TZS	Variations TZS	Performance %
Government Grant-For Personnel Emoluments	43,357,559,867	46,184,935,000	2,827,375,133	94
Government Grant-For development project	8,419,003,446	8,000,000,000	(419,003,446)	105
Total	51,776,563,313	54,184,935,000	2,408,371,687	96

Appendix 2: Revenue from non-exchange transactions-Donor Grants

Revenue	Actual 2018/19 TZS	Budget 2018/19 TZS	Variations TZS	Performance %
SUA AGRA Project	-	185,000,000	185,000,000	-
SUA Afrique One Aspire	313,672,954	986,264,914	672,591,960	32
SUA TRAHESA Forex	-	337,393,215	337,393,215	-
DANIDA Pilot Projects	126,053,892	350,000,000	223,946,108	36
SUA/IFPHTM-Welcome Trust	667,776,121	383,225,133	-284,550,988	174
SUA Trans-Sec	399,751,778	516,174,000	116,422,222	77
COSTECH	987,313,519	450,000,000	-537,313,519	219
CYSTINET	518,159,807	918,789,720	400,629,913	56
National Carbon Monitoring Centre (NCCMC)	-	1,450,000,000	1,450,000,000	-
African Centre Of Excellency(ACE II) - SACIDS	3,237,543,057	3,426,860,193	189,317,136	94
African Centre Of Excellency(ACE II) Pest Management Centre	1,655,318,003	4,126,815,000	2,471,496,997	40
Building Stronger University Phase III (BSU III)	521,275,303	651,205,876	129,930,573	80
Program For Small Holder Utilization Of Smart Technologies In Agricultural Industries And Natural Resources (SUSTAIN)	-	2,073,876,843	2,073,876,843	-
Research Grant - Various Donors	8,702,478,173	10,705,500,000	2,078,904,517	81
Total	17,129,342,607	26,561,104,894	9,507,644,977	64

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

Appendix 3: Revenue from exchange transactions-Internal revenue

Revenue	Actual 2018/19 TZS	Budget 2018/19 TZS	Variances TZS	Perform ance %
Tuition fee	14,281,689,677	14,763,228,744	481,539,067	97
Application forms	117,039,200	49,670,000	(67,369,200)	236
Accommodation Fees from Students	687,517,410	780,050,344	92,532,934	88
House rent & utilities (water & electricity) recoveries from staff	698,595,111	566,149,944	(132,445,167)	123
Workshop/hall charges	156,432,195	163,400,000	6,967,805	96
Consultancy, Sales of Boarded off Items/assets, Tender Forms, Appeal Forms, Transcript Fees, Graduation Gowns	299,545,203	222,646,400	(76,898,803)	135
OLMOTONYI - Sales of Crop Products and Accommodation Charges from Hostels	563,342,423	703,117,575	139,775,152	80
Production units in Academic Departments	753,711,040	879,980,963	126,269,923	86
SUA-HOSPITAL	1,868,743,491	2,316,936,415	448,192,924	81
SUA Farm	105,231,159	542,360,000	437,128,841	19
Institution Fee	67,964,317	741,012,740	673,048,423	9
Total:	19,599,811,225	21,728,553,125	2,128,741,900	90

Appendix 4: Non-exchange transactions expenditure-Government

Expenditures	Actual 2018/19 TZS	Budget 2018/19 TZS	Variances TZS	Percentage %
Basic Salary for permanent & contractual staff & fringe benefits	37,582,642,707	40,033,431,675	2,450,788,968	94
Employers' Contributions to Social Security Funds	5,774,917,160	6,151,503,325	376,586,165	94
For development project	3,539,958,145	8,000,000,000	4,460,041,855	44
Financial Expenses	668,116	-	(668,116)	-
Total	46,898,186,128	54,184,935,000	7,286,748,872	87

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

Appendix 5: Non-exchange transactions expenditure-donor grants

Expenditures	Actual 2018/19 TZS	Budget 2018/19 TZS	Variances TZS	Percentage %
Salaries, Wages and Employee benefits	1,738,826,547	2,993,050,111	1,254,223,564	58
Travel & Travel Expenses	2,244,139,209	3,056,079,800	811,940,591	73
Repair & Maintenance Expenses	160,059,900	284,327,110	124,267,210	56
Printing, Office supplies & Consumables	272,600,820	471,100,945	198,500,125	58
University Meeting Expenses	89,173,678	125,594,678	36,421,000	71
Student Training & Research Expenses	2,803,416,194	4,737,021,339	1,933,605,145	59
Insurance & Licence Expenses	7,855,683	26,315,683	18,460,000	30
Vehicles and Motor Cycles Running Expenses	230,530,461	465,250,120	234,719,659	50
Purchase of Small Tools	99,633,610	175,757,068	76,123,458	57
Research, Teaching & Outreach Expenses	5,825,470,663	8,515,122,287	2,770,450,000	68
Workshop & Seminar Expenses	613,280,731	1,174,800,731	561,520,000	52
Postage and Telecommunications Expenses	102,021,094	157,421,414	55,400,320	65
Financial Expenses	118,734,959	274,859,959	156,125,000	43
Marketing and promotion	56,181,272	76,881,290	20,700,018	73
Sanitation and Environment Expenses	16,881,290	71,024,045	54,142,755	24
Security & safety	11,024,045	43,780,010	32,755,965	25
Computer Expenses	143,780,010	595,241,000	451,460,990	24
Procurement of capital items	75,910,286	82,300,000	6,389,714	92
Human resource expenses	5,954,530	16,245,000	10,290,470	37
Laboratory chemicals and other Consumable expenses	239,135,582	435,214,520	196,078,938	55
Rental & Hiring Expenses	20,936,130	46,125,000	25,188,870	45
Subscription to online books, journal and database access cost	18,174,388	23,450,000	5,275,612	78
Institution Costs	78,508,244	460,571,565	382,063,321	17
Research animal feed and treatment expenses	24,859,986	64,230,000	39,370,014	39
Audit and Verification Expenses	248,652,920	345,352,000	96,699,080	72
Other Operational Expenses	833,632,956	1,120,331,218	286,698,262	74
Institutional Collaboration Expenses	596,827,615	723,658,000	126,830,385	82
Total	16,676,202,803	26,561,104,893	9,965,700,466	63

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

Appendix 6: Exchange transaction expenditure (Internal)

Expenditures	Actual	Budget	Variances	Perce
	2018/19 TZS	2018/19 TZS	TZS	ntage %
Wages, Salaries and Employee Benefit	2,613,190,602	2,700,000,000	372,451,398	97
Travel and Transport Expenses	692,610,039	750,000,000	132,875,661	92
Repair and Maintenance Expenses	905,852,379	1,189,460,420	683,608,041	76
Vehicles& motor cycles running expenses	376,620,782	754,210,000	377,589,218	50
Office Supplies and Consumables	305,955,618	421,520,000	15,564,382	73
University Meeting Expenses	793,775,929	801,540,000	7,764,071	99
Staff Training and Development	40,479,621	98,908,455	18,428,834	41
Insurance and Licensing	90,474,454	109,876,234	19,401,780	82
Utilities	1,737,504,593	1,837,654,000	100,149,407	95
Examination Expenses	568,953,269	765,421,258	196,467,989	74
Research, Teaching and Outreach	1,875,920,584	2,053,271,208	177,350,625	91
Sports and gear expenses	60,270,000	98,201,540	17,931,540	61
Postage & Telecommunication expenses	420,784,492	564,250,000	143,465,508	75
Bank Charges Expenses	67,209,201	125,640,000	32,801,393	53
Sanitation and Cleaning Services Expenses	349,194,577	680,450,120	331,255,543	51
Graduation & Convocation	138,914,600	195,760,000	56,845,400	71
Security Services Expenses	37,707,793	85,642,300	7,934,507	44
Health Care services	171,313,324	346,210,200	74,896,876	49
Laboratory Chemicals & Other Consumables expenses	132,458,039	585,640,000	166,659,137	23
Rent, Rates and Taxes Expenses	7,969,162	9,850,460	1,881,298	81
Donation, Gift and Subscriptions	103,543,595	102,642,000	6,503,510	101
Students welfare	596,399,500	651,289,000	59,754,500	92
Human resource expenses	483,521,150	550,650,120	67,128,970	88
Social welfare expenses	141,963,571	325,340,000	83,376,429	44
Animal Feed & Treatments	49,580,720	282,460,200	232,879,480	18
Marketing and promotion	65,155,100	275,420,000	110,264,900	24
Audit and Verification Expenses	231,954,400	246,000,450	14,046,050	94
Printing & publication Expenses	26,883,482	46,840,500	19,957,018	57
Computer and Computerization Expenses	13,428,731	34,568,730	21,139,999	39
Procurement of capital items	1,916,424,279	1,970,000,000	53,575,721	97
Entertainment Allowance	35,158,400	82,980,000	17,821,600	42
Extra duty support	233,004,673	337,898,020	54,893,348	69
Generator Fuel Expenses	1,241,000	1,670,650	429,650	74
Legal Expenses	2,039,900	4,530,000	2,490,100	45
Purchase of Small tools Expenses	100,457,800	366,950,000	66,492,200	27
Workshop and Seminars	71,929,101	146,790,560	74,861,459	49
Office Tea, Bites and Soft drinks	190,487,652	231,980,000	41,492,348	82
Other operations	1,056,614,476	1,897,036,700	840,422,224	56
Total	16,706,946,588	21,728,553,125	4,702,852,114	70

SOKOINE UNIVERSITY OF AGRICULTURE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Appendix 7: A list of capital commitments as at 30th June, 2019

S/N	Project	Source of Fund	Contract sum	Paid	Balance	Status
1	Construction of a multipurpose laboratory at SUA Main Campus	Government	11,452,390,954	4,157,588,930	7,294,802,024	The first phase completed by 90%
2	Construction of the Animal House under ACE II IRPM & BTB project.	Government loan from World Bank	330,756,108	282,000,000	48,756,108	Completed by 95%
3	Construction of a PhD students' building funded by the BSU project.	DANIDA	347,985,868	156,834,770	191,151,098	Completed by 75%
4	The construction of business kiosk at SUA Main Campus	Joint venture of SUA and vendors.	142,119,000	135,106,373	7,012,627	Completed by 95%
5	Rehabilitation of a residential house No.30.	SUA internal Funds	46,284,350	32,186,919	14,097,431	Completed by 45%
6	Construction of a basketball court at SUA Main Campus	Government	54,250,000	42,000,000	12,250,000	Completed by 95%.
7	Rehabilitation/conversion of the Hay building to a classroom at SUA Main Campus.	Government	33,377,566	14,782,566	18,595,000	Completed by 40%
8	Rehabilitation of a laundry at Nicholas Kuhanga hostels.	SUA internal Funds	14,890,289	8,368,120	6,522,169	Completed by 70%
9	Installation of electrical meters at SMC.	SUA internal Funds	50,000,000	54,617,768	(4,617,768)	Completed by 95%
10	Rehabilitation/conversion of soil testing laboratory to a physics laboratory.	Government	50,000,000	14,000,000	36,000,000	Completed by 85%
	Total		12,522,054,135	4,897,485,446	7,624,568,689	