



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

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
AUDIT OF FINANCIAL STATEMENTS OF CENTER FOR RESEARCH IN
AGRICULTURE ADVANCEMENT TEACHING EXCELLENCE AND
SUSTAINABILITY (CREATES) PROJECT FOR THE FINANCIAL
YEAR ENDED 30TH JUNE, 2019**

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AR/CREATES/2018/19

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Abbreviations

CAG	Controller and Auditor General
URT	United Republic of Tanzania
NM-AIST	Nelson Mandela- Africa Institution of Science and Technology
ISSAIs	International Standard of Supreme Audit Institutions
IESBA	The International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act No.11 of 2008
PAC	Public Accounts Committee

1.0 GENERAL INFORMATION

1.1. 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.

1.2. Vision, Mission and Core Values

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 behavior, 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, 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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1.3. Audit Objectives

To obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and are prepared in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

To obtain reasonable assurance about whether the procuring entity has complied with the provisions of the Public Procurement Act of 2011 and its regulations of 2013 as amended in 2016.

1.4. Audit Scope

The audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system, internal controls relating to the subject matter on procurement as well as various activities of the CREATES.

The audit was conducted on a sample basis; therefore, the findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me. Audit findings and recommendations arising from the examination of the accounting records, appraisal of the activities as well as evaluation of the Internal Control System which requires management's attention and actions, are set out in the management letter issued separately to the Management of Nelson Mandela-African Institution of Science and Technology (NM-AIST)

As an auditor, I am not required to specifically search for fraud and therefore, my audit cannot be relied upon to disclose all such matters. However, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities and the maintenance of an effective and adequate system of internal control rests with the management of the NM-AIST

1.5. Audit Methodology

My audit approach included tests of the accounting records and other procedures in order to satisfy the audit objectives. My audit procedures included the following:

- Planning the audit to identify and assess risks of material misstatement and material non-compliance with procurement procedures whether due to fraud or error, based on an understanding of the entity and its environment, including the entity's internal controls relating to financial statement and procurement.

- Obtain sufficient appropriate audit evidence about whether material misstatements and non-compliance on procurement exist, through designing and implementing appropriate responses to the assessed risks.
- Form an opinion on the financial statements based on conclusions drawn from the audit evidence obtained.

2.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Vice Chancellor and Accounting Officer,
Nelson Mandela African Institute of Science and Technology,
P. O. Box 447,
ARUSHA-TANZANIA.

Report on the audit of financial statements for the financial year ended 30th June, 2019

Unqualified Opinion

I have audited the accompanying Financial Statements of Center for Research in Agriculture Advancement Teaching Excellence and Sustainability (Creates) which comprise of the Statement of Receipts and payments for the year ended 30th June, 2019 and Statement of Comparison of Budget and Actual amounts for the year then ended, as well as the notes to the Financial Statements including a Summary of Significant Accounting Policies.

In my opinion, the accompanying financial statements present fairly in all material respects, in accordance with International Public Sector Accounting Standards (IPSAS) Cash basis of accounting and in the manner required by the Public Finance Act, 2001 revised 2004.

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 CREATES in accordance with the ethical and I have full filled 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.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises of commentary by centre leader and the Declaration by the Head of Finance but does not include the Financial Statements and my 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 for 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.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

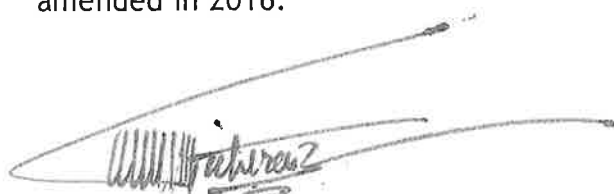
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

**Report on Other Legal and Regulatory Requirements
Compliance with the Public Procurement Act, 2011**

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, CREATES procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011 and its underlying Regulations of 2013 as amended in 2016.



**Charles E. Kichere
CONTROLLER AND AUDITOR GENERAL**



31st December, 2019

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THE WORLD BANK



**EASTERN & SOUTHERN AFRICA HIGHER EDUCATION CENTERS OF
EXCELLENCE (ACEH)**

***Center for Research in Agriculture advancement Teaching Excellence and Sustainability
(CREATES)***

at

***Nelson Mandela African Institution of Science and Technology-NM-AIST
Tanzania***

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2019

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LIST OF ABBREVIATIONS AND DEFINITIONS OF TERMS

IPSAS	International Public Sector Accounting Standards
USD	United States Dollar
URT	United Republic of Tanzania
NM-AIST	Nelson Mandela African Institution of Science and Technology
STEM	Science, Technology, Engineering, and Mathematics
CREATES-FNS	Centre for Research in Agriculture advancement Teaching Excellence and Sustainability
DLIs	Disbursement Link Indicators
DLR	Disbursement Linked Result
PfOR	Program-for-Results Financing

Information about the Institution

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1.0 COMMENTARY BY CENTRE LEADER

I have the pleasure to present an overview of the Centre performance and financial statements for the year ended 30th June 2019. Notwithstanding the many challenges facing the Centre operating environment, especially the funding and staffing, the Centre has outstanding achievements and indicators in favour of objectives establishing the Centre.

The Africa Centres of Excellence (ACE) Projects are regional specialization programs that promote shared education and research resources, increase internationalization of higher education institutions and increase student mobility in the region. It employs a combination of elements including rationality, strong government ownership, competitive selection of centres, results-based financing, independent verification of results, intensive implementation support, partnerships, and a robust monitoring and evaluation system. There are two ACE in Tanzania at the Nelson Mandela African Institution of Science and Technology; the Centre of Water Infrastructure and Sustainable Energy Futures (WISE - Futures) and the Centre for Research, Agricultural Advancement, Teaching Excellence and Sustainability in Food and Nutritional Security (CREATES).

The Centre of Excellence (CREATES) funded by the World Bank, is hosted at the Nelson Mandela African Institution of Science and Technology (NM-AIST) in Arusha, Tanzania. The newly formed "African Centre for Research, agricultural Advancement, Teaching Excellence and Sustainability" (CREATES) in Food and Nutritional Security is an African Centre of Excellence (ACE), which was established at the NM-AIST on January, 2017 through the World Bank's African Centres of Excellence (ACE II) initiative. The ACE II initiative aims at building training and research capacity in the region by training and raising a critical mass of specialized and skilled human capital that can use a multidisciplinary approach to ensure a sustainable environment, food and nutritional security. The CREATES centre which is under the school of Life Science and Biomedical Engineering (LiSBE) is a 5 years Programme worth US\$ 6 Million.

The CREATES provides a buzzing atmosphere of international and interdisciplinary research and education activities, novel technologies and private-public partnerships with the industry and the community at large as well as hands-on learning experience and evidence-based problem solving projects. CREATES encompasses novel curricula approaches, cutting-edge research facilities and highly skilled national, regional and international partners in various fields related to Life Sciences.

I wish to extend my appreciation to World Bank for providing the financial resources that have enabled the Centre to implement its mission and objectives since its establishment. I also thank the NM-AIST Management for its tireless support to the Management of the Project in the course of implementing the project activities.

2.0 CREATES FNS -Objectives and Outcome

2.1 Overall Objective:

The overall objective of the proposed project is to strengthen the capacity of NM-AIST to serve as an African Centre of Excellence for provision of post graduate training (Master and PhD), applied research and outreach programs for Food and Nutrition Security in the Eastern and Southern Africa region.

2.2 Specific objectives

Specifically the project seeks to strengthen NM-AIST to become a magnet environment that provides innovative opportunities and state-of the-art learning environments for graduate students (PhD and MSc) as well as for faculty and other relevant stakeholders in the area of Food and Nutrition Security. This will enable NM-AIST produce high quality evidence-based research products, technologies and services with respect to agriculture, health and nutrition.

3.0 CREATES Pillars

The CREATES aims to become a regional hub for innovative solution in Food and Nutritional Security through educating MSc and PhD graduates who are innovative and empowered enough to be job creators and not job seekers.

The outcome of the initiative includes critical mass of high capacity education staff, new technologies, spin off products and patents, transparency and access to knowledge, Strong linkage with Industries, Regional excellence in academic programme and Bio repository and high-impact real life projects.

Therefore, the outcome will be realised through partnerships with industry, international, regional, national, stakeholder-oriented, academic, communities, and private public partnership.

CREATES aiming at contributing in addressing the following development challenges related to Food and Nutrition Security across the region;

1. Low plant, human and livestock production and productivity;
2. Increased post-harvest food losses and wastage;
3. Low food quality (less nutrients) and safety;
4. Poor resilience to climate change and variability.

CREATES serve as a regional excellence hub through;

1. Research based training and support of excellent professionals and academia;
2. Serve as a state-of-art core laboratory to support Life Science and related research fields;
3. Promote technological research output in good agricultural practice (GAP), food safety, nutrition and health using bio-nanoscience and bio repositories for future research activities;

4. Establish data repository to build capacity on predicting risks generated through climate variability and to provide scenarios on climate mitigation and adaptation.

The Centre is under the School of Life Science and Bio Engineering (LiSBE) which is among the four Schools at NM-AIST others are; Computational & Communication Science & Engineering (CoCSE), Materials, Energy, Water & Environmental Sciences (MEWES), Business Studies and Humanities (BuSH).

CREATES interventions are cantered into the following pillars;

- I. Sustainable Agriculture
- II. Biodiversity & Ecosystem Management
- III. Global Health & Biomedical Sciences
- IV. Food and Nutrition Sciences
- V. Clinical Human Nutrition and Dietetics

4.0 MASTER AND PHD STUDENTS ENROLLED

During the year under review, 18 MSc and 31 PhD students were enrolled in CREATES supported programs. For the Masters programmes 16 (89%) students were national while only 2 (11 %) were regional. The ratio between female and male Masters Students are 61% (male) to 36% (female). Also among the 31 PhD students, 22 (71%) were national and 9 (29%) regional students. The male enrolled PhD students were 20 (65%) and female 11 (35%).

5.0 ACCREDITATION OF THE MSC &PHD PROGRAMMES

During the year under review, six curricular which are among the 10 curricular of the school of Life science and Bio-engineering (LiSBE) submitted to TCU were accredited. The whole process of accreditation was facilitated by CREATES including; need assessment, programmes development, stakeholders validation and payment of accreditation fees. The new students who are expected to enrolled next academic year (Jan. 2020) will be enrolled in these new programmes. The table below shows the list of programmes granted Accreditation by TCU and those still waiting for accreditation by TCU.

PhD programmes	MSc programme
1. PhD in Food and Biotechnology 2. PhD in Sustainable Agriculture 3. PhD in Biodiversity and Ecosystem Management	1. MSc in Food and Biotechnology 2. MSc in Sustainable Agriculture 3. MSc in Biodiversity and Ecosystem Management

CREATES, also supported the development of new Master Programmes which are expected to be internationally accredited, these programmes are; MSc program in Industrial Pharmacy and Regulatory Science with Purdue University USA and MSc in Biomedical Engineering with Hunan University of Technology China. The curricular already validated by stakeholders and are to be submitted to TCU for National Accreditation.

6.0 SHORT COURSES STUDENTS

- A total of 146 students attended the short courses organized in collaboration with other national and international organizations between July 2018 to June, 2019.
- Cumulatively 181 students enrolled in short courses organized and supported by CREATES.

S/N	Course Name	Organizers/Instructor's Institution	#
1	2nd Interdisciplinary and international short course on Ecological Modeling	CREATES,NM-AIST Rhodes University, South Africa, Hamburg University of Applied Sciences and Hamburg University of Applied Sciences, Germany	21
2	Nuclear Technology for Water and Food Security	CREATES,NM-AIST, WISE-Futures and University of Saskatchewan	14
3	Computational Fluid Dynamics (CFD) Modeling and Simulations	CREATES & NM-AIST	29
4	The First School on Atomistic Simulation of Biomolecules and Material Science in Tanzania	CREATES, NM-AIST & ICTP	26
5	Biotechnology Innovation and Regulatory Sciences	CREATES,NM-AIST and Purdue University	30
6	Practical knowledge on the atomistic or molecular level of bi-molecules such as protein, DNA, polymers for drug delivery	CREATES ,NM-AIST & International Center for Theoretical Physics	9
7	Botanic Garden Management	CREATES	17

Total Participants

146

Centre Staff Development

Two Centre staff, M&E officer and project Accountant attended short term trainings as part of Capacity building organized by IUCEA/RFU and World Banks.

1st Training was on Monitoring and Evaluation organized by IUCEA/RFU and conducted by ESAMI. The Centre M&E officer attended the training which was held in Nairobi Kenya in July, 2018.

2nd Training was organized by the World Bank Office-Tanzania specifically to *Project Implementation Teams in World Bank Financed Projects*. The objectives of the training were: (a) to orient Project Implementation Teams (PITs) with the overall requirements of World Bank fiduciary and safeguards policies; (b) to train PITs in Bank procedures and requirements in Project Management including Procurement, Financial Management, Disbursement and Safeguards. The training was attended by Centre M&E Officer and Project Accountant

7.0 STUDENTS AND FACULTY EXCHANGE PROGRAMMES

During the year under review, Six CREATES students (4 Male and 1 female) participated into exchange program whereby they were attached at Hunan University of Technology (HUT)-China laboratory for 8 months working on their research works from, October, 2018 to May 2019. Also CREATES/NM-AIST hosted 12 students from other regional and international Institutions. The exchange involved co-supervision of students to accomplish their research works, laboratory works, attachment to industries for practical training and product development

8.0 PARTNERSHIPS FOR COLLABORATION IN APPLIED RESEARCH AND TRAINING

CREATES and Zhejiang Normal University in China (ZJNU)

Towards implementation of partnership agreement between CREATES and Zhejiang Normal University of China (ZJNU) which aiming at conducting the pedagogy training the following were accomplished;

- i. **Training Needs Assessment (TNA)** were conducted by Prof. Weijian Li (Vice President), from ZJNU at NM-AIST and University of Dar es Salaam. Assessment aimed at identifying the gaps and needs before starting offering the trainings.
- ii. **Meeting with Tanzania Commission of University (TCU):** The purpose of the meeting was to discuss implementation of pedagogical training as part of operationalization of the Memorandum of Understanding between ZJNU and NM-AIST. The following were agreed;

- iii. The three partners will prepare separate tripartite agreements which will show clear role of TCU, ZJNU and NM-AIST in implementation of the Pedagogical training of higher education in the Country/Region.
- iv. TCU will facilitate the accreditation of a Joint Pedagogical Training between ZJNU and NM-AIST.
- v. TCU will advertise the Pedagogical Training to the Institutions of Higher Learning of the United Republic of Tanzania.

8.1 CREATES and Hunan University of Technology (HUT)

Following the MoU signed on 2017 between NM-AIST and HUT the following has been carried out during this reporting period;

- ❖ Six students from NM-AIST are attached at HUT laboratory doing their research work since October, 2018.
- ❖ One partnership meeting held on September, 2018 at HUT China whereby the education Agreement was signed and the followings were agreed;
 - i. To establish a joint Masters in Biomedical Engineering programme which is to be hosted at NM-AIST.
 - ii. To establishment of joint research and incubations Centers, and collaboration in establishing Centre for Sino-Africa Cultural Studies at NM-AIST.
 - iii. Jointly apply for funding from the Chinese Government under the China-Africa partnership initiative.
 - i. Each party contribute 100,000 USD (1,000,000 Chinese Yuan), as startup funding for agreed joint activities.
 - ii. Six Masters Students from NM-AIST will be visiting HUT at the end of October, 2018 for research attachments.

8.2 CREATES, LITENGA and SAGCOT-CTF

Farming As a Business (FAAB) Project:

CREATES, SAGCOT-CTF and LITENGA Holding Ltd both from Tanzania have managed to come-up with a joint project called **Farming -As -A-Business (FAAB)**. The objective of this project is to act as a think tank for Agriculture and Rural Development (ARD) Solution in agriculture sector by providing valuable analysis, bankable business proposals.

The project prototype has already developed and installed to the High Performance Computers (HPC) at NM-AIST where massive agricultural value chain data will be stored. This will act as a regional Data Hub whereby students, researchers, value chain actors and policy makers in the region will have access to precious data for their researches and intervention to address different pressing challenges facing farming in the region. The next step is to venture into actual implementation of the FAAB project.

Other Partnerships and Collaborations

In this reporting period CREATES also signed two new partnerships MoUs. The institutions signed MoUs with CREATES are Applied Engineering & ByteWorks (T) Limited (AEBW) and Animal Breeding East Africa (ABEA) which are the private companies. CREATES/NM-AIST will collaborate and AEBW which is the ICT based company in implementation of FAAB Project and Incubation Center. CREATES/NM-AIST and AEBW will explore possibilities of collaboration in broad areas of research and teaching, capacity building, and community outreach. ABEA and CREATES/NM-AIST collaboration with focus also in implementation of FAAB project particularly in provision of animal data which is one component of FAAB project.

8.3 EVENTS/SEMINAR/WORKSHOPS

4th Forum for Africa-China Cooperation (FOCAC): The World Bank invited the NM-AIST VC and CREATES Center Leader to attend the above conference on Education Investment Forum. CREATES was invited based on their potential collaboration on the ground (HUT and ZJNU) and this was to increase the visibility of our activities to the Chinese government. During this Conference NM-AIST also signed cooperation Agreement and MoU:

- i. **Botanic Garden Management** CREATES in partnership with Botanic Gardens Conservation International (BGCI) hosted the Botanic Garden Management Workshop which took place from Wednesday 31st October – 1st November, 2018 at the Nelson Mandela African Institution of Science and Technology (NM-AIST). The two days' workshop attracted participants from Tanzania, Kenya, Uganda and Germany.
- ii. The participants also got an opportunity to share their experience on management of botanic gardens. They also visited several botanic gardens in Arusha including the medicinal botanic garden of the Nelson Mandela African Institution of Science and Technologies (NM-AIST).

8.4 The International Conference of the African Materials Research Society (AMRS 2019)

- i. The AMRS President Prof. Hulda Shaidi Swai together with Ms. Catherine Kilinda attended the MRS Spring Meeting and Exhibitions in Phoenix Arizona from 22 – 24 April 2019 which attracted about 2500 delegates participants and students. The 2019 MRS Spring Meeting and Exhibition has given the AMRS President an opportunity to meet with different exhibitors and experts on Materials Research including the MRS Executives and Staff. In support of the 10th International Conference of the AMRS, the US MRS conducted several meetings, which assisted the AMRS President to have a full picture on how MRS meetings are prepared and organized.
- i. Again, AMRS President had a meeting with the AMRS Board member Prof. Eric Garfunkel, Distinguished Professor of Chemistry and Physics & Vice President for Global Affairs of Rutgers University. Among other things the

discussions was mainly on: - Re-visiting the list of potential sponsors for AMRS 2019 Conference, Proposed new sponsors for AMRS 2019 Conference and Invitations of Nobel Laureates. The AMRS President also was attended the European Materials Research Society Conference held from 27 - 31 May, 2019 in Nice France. Over 2,500 attendees attended the Conference.

8.5 Regional Technical Advisory Meetings, Kigali Rwanda and Nairobi Kenya

CREATES Centre Leader, NM-AIST Vice Chancellor and Centre Monitoring and Evaluation Officer attended the Regional Technical and Advisory Meetings held in Kigali Rwanda from 12-14 Nov, 2018 and Nairobi Kenya from 13-14 May, 2019.

The meeting objective was to discuss progress and challenges encountered by ACEs. Through this meeting participants agreed on the way forward towards ensuring ACEs achieve their intended objectives. In addition the Independent Verifier presented the verification report for DLRs.

8.6 OUTREACH EVENTS AND EXHIBITIONS

Mandela Week and Exhibitions and Innovation 2018

CREATES attended and supported the Mandela week exhibition at NM-AIST (21-27 Jul. 2018) in collaboration with partners. In this event CREATES students showcase their research findings and awareness to general public. CREATES also supported NM-AIST staff and students who attended the popular National farmers week exhibition (NaneNane) at Njiro, Arusha from 1-8 Aug 2018. CREATES students also presented their work in the exhibition tent to show case their research products and innovations.

8.7 OUTREACH EVENTS AND EXHIBITIONS

African Soapbox Science event: 2018

In addition, the first ever African Soapbox Science event was shown by CREATES in which women in science presented their work to the public as role models of female researchers. For this NM-AIST received a second prize among the research institutions for their outstanding outreach activities.

African Grand Challenge award: 2019

Three CREATES sponsored students Ms. Felister Magesa, Ms. Frida Yamete and Mr. Joseph Runyogote as a team won an African Grand Challenge award worth 500USD as the overall winner. Their innovation idea was on active omega-3 ingredients, ready-to-use natural food product rich in preformed omega-3 DHA and other essential nutrients that promote brain health and cognitive function of young children, women and all other members of the family spectrum.

8.8 Centre Staff Development

Two Centre staff, M&E officer and project Accountant attended short term trainings as part of Capacity building organized by IUCEA/RFU and World Banks. 1st Training was on Monitoring and Evaluation organized by IUCEA/RFU and conducted by ESAMI. The Centre M&E officer attended the training which was held in Nairobi Kenya in July, 2018. 2nd Training was organized by the World Bank Office-Tanzania specifically to *Project Implementation Teams in World Bank Financed Projects*. The objectives of the training were: (a) to orient Project Implementation Teams (PITs) with the overall requirements of World Bank fiduciary and safeguards policies; (b) to train PITs in Bank procedures and requirements in Project Management including Procurement, Financial Management, Disbursement and Safeguards. The training was attended by Centre M&E Officer and Project Accountant

8.9 Establishment of Incubation Center

- i. CREATES has been selected as one of the 4 ACEs in the region won a grant for establishment of incubation centers in the region after the physical verification conducted by IUCEA/World Bank on 22nd and 23th March, 2019.
- ii. The grant worth 250,000USD which is the seed money for establishment of an Incubation Center at NM-AIST on *Data driven Innovation for food and Nutrition Security*.
- iii. On 11th June, 2019 CREATES and its Partners for the Incubation Centre held a meeting to strategize and plan for activities to be implemented. The plan developed submitted to IUCEA/Word Bank for fund disbursement.

9.0 DLI and DLRs Verification

Summary of DLIs achievement results after Independent verification for CREATES

DLR #	Disbursement Linked Indicator	Amount to disburse (USD)
2.2	Newly enrolled students	409,600
2.4	Collaboration and partnerships for applied research and training	170,000
2.6	Faculty and PhD student exchanges	40,000
2.5	Peer-reviewed journal papers or peer-reviewed	300,000
2.8	Institution participating in benchmarking exercise	100,000
Total Disbursement Amount		1,019,600

10.0 CREATAES-FNS SUCCESS AND CHALLENGES:

The key drivers for centre have been the strong faculty teams, government and university ownership and visionary centre leaders that have attracted international

partners as well as additional donor funding. Successes usually are accompanied by challenges. CREATES-FNS is facing the following challenges:

- Delays in accreditation of submitted curriculum by the TCU,
- Delay in DLI verification process by the World Bank,
- Delay second disbursement by the WB,
- Limited access to research funds for CREATES MSc and PhD students

11.0 CENTRE FINANCING

The mode of financing of the Centre and its disbursement is based on the achievement of the agreed DLIs. The results-based financing approach is employed to incentivize the ACE institutions to focus on delivering results. The application of results-based financing in the form of DLIs is agreed based on (a) prudence when estimating implementation capacity and adequate time for delivering results; (b) focus on results that are within the control of the implementing agencies; and (c) specification of detailed monitoring and reporting requirements.

12.0 PERFORMANCE MONITORING- Program-for-results financing

There are four DLIs defined, each DLI as well as each of associated Disbursement Linked Result (DLR) has an agreed unit price. The use of DLIs ensures that each Centre receives funding based on its fulfilment of the agreed conditions/requirements. The reporting and verification of the achievement of the DLIs are carried out twice a year through an agreed process (as indicated in the Project Operational Manual (POM)). Once the results are verified by an independent verifier, disbursement follows. During the appraisal, the DLIs and their unit price were carefully examined to ensure that the indicators were ambitious but achievable.

Direct Link Indicators are as follows:

DLI #1: Institutional readiness

DLI #2: Excellence in education and research capacity and development impact

DLI#3: Timely, transparent and institutionally reviewed Financial Management

DLI#4: Timely and audited Procurement

13.0 FINANCIAL MANAGEMENT AND DISBURSEMENT

Each ACE will received a jump-start funding once the Centre becomes effective to avoid implementation delays due to low liquidity. During the year under review CREATES receives a total of USD 665,186.74 for the implementation of various activities outlined in the Implementation Plan.

14.0 STATEMENT OF MANAGEMENT RESPONSIBILITY ON THE CENTRE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2019

Section 25(4) of the Public Finance Act 2001 requires the Management to prepare financial statements for each financial year, which give a true and fair view of the financial performance and financial position and, receipts and payments of the reporting entity as at the end of the financial year. It also requires the Management to ensure that the reporting entity keeps proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the reporting entity. They are also responsible for safeguarding the assets of the reporting entity. The Centre Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAs) Cash basis.

The Management is of the opinion that these financial statements give a true and fair view of the state of the financial affairs of the reporting entity. The Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate system of internal financial control. Management is responsible for safeguarding the assets of the reporting entity and hence for taking reasonable steps for the prevention and detection of frauds, errors and other irregularities.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the financial statement for the year 2018/2019. We accept responsibility for the integrity of the financial statement, the information it contains, and its compliance with the IPSAs, Public Finance Act 2001 and African Development Bank Disbursement Guidelines (2012).

Procurement of goods, works, consultancy and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act of 2001. Nothing has come to the attention of the Management to indicate that the Nelson Mandela Institutes project will not remain a going concern.



Prof. Hulda Swai
Centre Leader

31/12/2019

Date

**15.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF
NELSON MANDELA -AFRICAN INSTITUTION OF SCIENCE AND
TECHNOLOGY (NM-AIST)**

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 Governing Council to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Councils under Directors Responsibility statement on an earlier page.

I Humphrey Robert being the Head of Finance/Accounting of NM-AIST hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June 2019 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of CREATES-FNS as on that date and that they have been prepared based on properly maintained financial records.

Signed by: Humphrey Robert

Position: Ag. Bursar

NBAA Membership No.: ACPA 3373

Date: 31st Dec 2019

16.0 CORPORATE GOVERNANCE

CREATES -FNS is directed by a Governing Board, facilitated by an Advisory Board meanwhile the various Centre functions are overseen by the Centre Leader and the Deputy Centre Leader through the Centre Manager.

17.0 EXTERNAL AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor of CREATES-FNS by virtue of Article 143 of the constitution of the United Republic of Tanzania, and as amplified in Section 10 (1) of the Public audit Act No. 11 of 2008.

18.0 AUTHORISATION

These financial statements were authorized for issue by the Chairman of the NM-AIST Governing Body on 31/12/2019 (date) and were signed on its behalf by:




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




Prof. Hulda Swai
Centre leader

**19.0 STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR
ENDED 30TH JUNE, 2019**

		(USD)	(USD)
CASH RECEIPTS	Note	2018/2019	2017/2018
Grants disbursement	02	665,186.74	1,096,278.00
Grants Sustainable Finances	03	-	-
Other Income (grant recovery and interest)	04	2,986.78	8,036.90
Other Income (Credits received)	05	57,682.94	-
Total Receipts		725,856.46	1,104,314.90
 To achieve learning Excellence	06	532,908.61	671,664.54
Quality assurance framework	07	1,308.01	755.00
Equity Dimensions	08	-	-
Attracting Regional Academic Staff and Students	09	29,470.82	44,071.25
Engaging National and Regional Academic Par	10	-	5,440.00
Attracting National and Regional Sector Partners	11	-	3,560.00
International academic collaboration	12	12,530.17	20,906.00
Centre Management and Governance	13	119,378.36	328,298.95
Sustainable Financing	14	28,951.05	19,072.00
Monitoring and Evaluation	15	-	-
Total Payments		724,547.02	1,093,767.74
 Net unspent amount		1,309.44	10,547.16
Cash and Cash equivalent at beginning of the year		10,547.16	-
Net unspent amount	16	11,856.60	10,547.16


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




Prof. Hulda Swai
Centre leader

**20.0 STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL
AMOUNT FOR THE YEAR ENDED 30TH JUNE 2019.**

	Budget lines	Original Budget USD	Final Budget USD	Actual on comparable basis USD	Difference USD	Explanation of variance
DLI	Grants disbursement	665,186.74	665,186.74	665,186.74	-	Disbursement was based on achieved DLIs
	Grant recovery and interest	2,986.78	2,986.78	2,986.78	-	The target level of sustainable finance proposals was achieved
	Credits received	57,682.94	57,682.94	57,682.94	-	The target level of grant recovery was achieved as planned.
	Total Income	725,856.46	725,856.46	725,856.46	-	
Action Plan 1	Teaching and learning Excellence	455,000	455,000	532,908.61	(77,909)	Some of the activities were in-line with the budget however The CENTRE received more engagements with collaborators that includes visits to Regional universities and other universities beyond planned costs
Action Plan 2	Research Excellence	340,000	340,000		340,000	The activities was staggered to the next financial year depending also on the availability of funds.
Action Plan 3	Quality Assurance	23,000	23,000	1,308.01	21,692	The activities was staggered to the next financial year depending also on the availability of funds.
Action Plan 4	Equity Dimension	50,000	50,000	8,700	41,300.0	The activity is on-going
Action Plan 5	Attracting academic staff and students from the region	25,000	25,000	29,470.82	(4,471)	There were more engagements with regional academic staffs than planned which escalates the costs negatively.
Action Plan 6	National and Regional academic partners	65,000	65,000		65,000	There was no activities related to national and academic partners during the year.

Center for Research in Agriculture advancement Teaching Excellence and Sustainability (CREATES)
Financial statements for the year ended 30th June 2019

Action Plan 7	National and regional sector partners	72,000	72,000	-	72,000	The activities was staggered to the next financial year depending also on the availability of finance
Action Plan 8	Collaboration with international academic partners	93,000	93,000	12,530.17	80,470	Few engagements with collaborators occurred during the year, some activities were staggered over next year.
Action Plan 9	Management and Governance	388,500	388,500	119,391.42	269,109	Some activities under this category are on-going
Action Plan 10	Sustainable Financing	40,000	40,000	28,951.05	11,049	The variance is within planned budget, however due to higher efforts towards engaging NM-AIST members to secure additional funds for sustainability of Centre, balance were transferred to next year.
Action Plan 11	Monitoring and Evaluation	65,000	65,000	-	65,000	The activities was staggered to the next financial year depending also on the availability of finance
Total Budget		1,616,500	1,616,500	724,560.08	891,940	

21.0 NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30th JUNE 2019

1.0 Principal accounting policy

Appropriate accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of these special purpose Centre financial statements for the year ended 30th June, 2019.

1.1 Reporting Period and Restatement of prior year comparative information

Financial Statements have been prepared to cover for the period of twelve months (12) from 1st July 2018 to 30th June, 2019. In compliance with International Public Sector Accounting Standards (IPSAS Cash basis) the statement of receipts and payments for the previous year (2017/2018) have been rectified to correct the amount of receipts which were amortized instead of being reported as gross receipts. Therefore amount of USD 1,051,554.75 has been restated to USD 1,096,278.00

1.2 Compliance with Donor Policy

During the year under review the Centre complied with donor disbursement guidelines Procurement guidelines and grant agreement specific and general terms. The Centre received NO objections to pursue its various missions as stipulated in the annual work plan and budget for the year 2019.

1.3 Basis of Preparation of the financial statements

The Financial Statements have been prepared in accordance and in compliance with IPSAS cash basis.

1.4 Foreign currency transactions

The project functional and disbursement currency is the USD and the administrative expenses and capital expenditures are primarily denominated and settled in this currency. All receipts and payments are made in USD. For the case of demand note/payments prepared in local currency, the payments are effected prior to

translation of the transactions using the prevailing exchange rate of TZS against USD at that particular date.

1.5 Income recognition

Grants are recognized as income when they are received rather than when they are earned (Cash basis). Revenue are recorded when credited to the projects bank account. Unspent Funds balances at the end of the accounting period are carried forward as income in the subsequent accounting year.

1.6 Pre-finance and retroactive finance expenditure

Retroactive financing is the financing of the eligible Centre expenditures incurred and paid by the NM-AIST before the grant agreement is signed. World Bank approved retroactive financing, as the project request, to finance eligible expenditures incurred and paid after the project was approved by the World Bank. During the year under review there was **no retroactive finance cost**.

2.0 Grants Disbursements

During the Financial year 2018/19, CREATES received a total of USD 665,186.74 from World Bank IDA Funds for implementation of approved annual work plan.

	USD	USD
	2018/2019	2017/2018
Grants Received from IDA-World Bank	665,186.74	1,096,278.00
Total Disbursement	665,186.74	1,096,278.00

3.0 Grant sustainable Finance-External Funding

During the year under review CREATES-FNS has not been able to generate external funding. Among proposals submitted for funding by various funders, all of them are still under review.

4.0 Other Income (grant recovery) USD 2,986.78

During the year under review USD 2,986.78 was recognised as negotiated interest from CRDB and other various deposits. The amount was used to cover activities within annual implementation plan as approved by the Bank.

	USD	USD
	2018/2019	2017/2018
Negotiable interest from CRDB Bank	2,986.78	8,036.90
Total Grant recovery	2,986.78	8,036.90

5.0 Other Income (Credits received) USD 57,682.94

Credits received by Centre to perform various activities during the year amounted to USD 57,682.94, credits refers to amount borrowed from other donors to finance activities ahead of disbursements releases from IDA World Bank. The funds were settled after receipts of disbursement from IDA-World Bank.

	USD	USD
	2018/2019	2017/2018
Credits received	57,682.94	-
Total Credits received	57,682.94	-

6.0 To achieve learning Excellence USD 532,908.61

Learning excellence falls under objective 1 of the Centre key activity, Key tasks that falls under this category includes, Enrol and support Masters and PhD candidates, Co-create CREATES-FNS teaching and learning environment, Improve the CREATES-FNS teaching and learning approach, Establish Life Sciences / CREATES-FNS experiential based curricula, Strengthen the research framework in CREATES-FNS, Improve the CREATES-FNS research approach, Development of Proposals for Grants and Develop Centre Strategic Plan. During the year under review USD 532,908.61 was used in relation to objective 1 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 1		
1.1 Organize and Support stakeholders consultation and validation meetings for development of international programs/curricular	7,000.00	-
1.2 Facilitate course/programs development workshops	8,000.00	-
Paying approval or accreditation cost to TCU for national accreditation of international programs	20,000.00	54,401.34
1.3 Support initial process for international accreditation of two international programs	25,000.00	-
1.4 Facilitate short course delivery on pedagogy that will be offered in collaboration with Zhejiang Normal University of China	65,000.00	74,800.54
1.5 Support hosting or sending PhD and Faculty staff from/or to other institutions for research or teaching	25,000.00	-
1.6 Support practical learning / internships of students to industries, farms, private companies, NGOs and other institutions	30,000.00	-
1.7 Support recruitment and retaining of two/three post docs in teaching and supervising the students	30,000.00	-
1.8 Facilitate operationalize e-learning and virtual access to international resources (Including; trainings on how to run the courses & purchasing software)	20,000.00	-
1.9 Facilitate the process of enrolment of Masters and PhD students in CREATES Programs	24,999.61	-
1.10 Off-set tuition fees, stipends and research funds for students	232,908.61	542,462.66
1.11 Support students with concrete research findings, products, innovations to attend short courses/conferences, national and regional exhibitions to showcase their products	15,000.00	-
1.12 Preparing training materials/modules for short-courses	5,000.00	-
1.13 Conducting training workshops to; students, farmers, processors, industries, practitioners, and stakeholders	25,000.00	-
Total Cost	532,908.61	671,664.54

7.0 Quality Assurance USD 1,308.01

Quality Assurance falls under objective 3 of the Centre key activity, Key tasks that falls under this category includes, Participate in the Partnership of Applied Sciences, Engineering and Technology (PASET) benchmarking exercise, Support acquisition and retention of ISO 9000 and ISO 17025 certificates. During the year under review USD 1,308.01 was used to achieve quality assurance objectives related to objective 3 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 2		
2.1 Develop e-feedback and quality assurance system to ensure quality teaching and learning practices	1,308.01	755.00
2.2 Participate in the Partnership of Applied Sciences, Engineering and Technology (PASET) benchmarking exercise.	-	
2.3 Support initial preparations for acquisition of ISO 9000 and ISO 17025 Certificates	-	
Total Costs	1,308.01	755.00

8.0 Equity Dimension -

Equity Dimension falls under objective 4 of the Centre key activity, Key tasks that falls under this category includes, Special Needs Programme development costs, Final programme Documents preparation, Sensitize and engage the public and partners on equity issues. During the year under review there was no costs related to research excellence in relation to objective 4 of the Centre Action Plan 2017/2018.

9.0 Attracting Regional Academic Staff and Students USD 29,470.82

Attracting Regional Academic Staff and Students falls under objective 5 of the Centre key activity, Key tasks that falls Motivate local and regional faculty as well as students to work at CREATES-FNS, Showcase the capacity of CREATES-FNS to faculty, research scientists and students from the region. During the year under review USD 29,470.82 was used to achieve learning Excellence related to objective 5 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 4		
4.1 Develop and disseminate visibility materials showing opportunities and programs offered by CREATES	8,670.00	12,299
4.2 Updating and maintaining Centre -website with opportunities and CREATES capacities for Attracting Regional Academic Staff and Students	12,260.00	9,560
4.3 To participate in Regional organized events and forums to showcase CREATES capacity and opportunities to faculty for attracting Regional Academic Staff and Students.	8,540.82	22,212
Total Costs	29,470.82	44,071.25

10.0 Engaging National and Regional Academic Partners

Engaging National and Regional Academic Partners falls under objective 6 of the Centre key activity, Key tasks that falls under this category includes, Establish a knowledge translation and exchange hub, Sensitize targeted audiences in the region to showcase the knowledge products of CREATES-FNS. During the year under there was no funds spent to achieve learning Excellence related to objective 6 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 5		
5.1 Support joint teaching among the National and Regional academic partners	-	5,440
5.2 Facilitate co-supervision with regional partners	-	
5.3 Facilitate Student's exchange between National and regional Partners	-	
Total Costs	-	5,440

11.0 Attracting National and Regional Sector Partners

Attracting National and Regional Sector Partners falls under objective 7 of the Centre key activity, Key tasks that falls under this category includes, Create environment to attract multi-level and inter-sectorial, Promote technological transfer, products and spin-offs across levels and sectors. During the year under review there was no expenditures used to achieve learning Excellence related to objective 7 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 6		
6.1 Collaborate with National and Regional Partners to promote technological transfer, product incubation, knowledge and skills dissemination, products and spin-offs across levels and sectors	-	3,560.00
6.2 Participate in National and Regional sectors events/forums for showcasing CREATES capacity to attract Sector Patterns	-	
6.3 Holding partnership meetings with national and regional sector partners	-	
Total Costs	-	3,560.00

12.0 International academic collaboration USD 12,530.17

International academic collaboration falls under objective 8 of the Centre key activity, Key tasks that falls under this category includes, Sustain bi-lateral presence and involvement of international collaborators, Acknowledge international successes through multiple strategies. During the year under review USD 12,530.17 was used to achieve learning Excellence related to objective 8 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 7		
7.1 Support development of joint projects with international partners	-	-
7.2 Organize and conducting short courses to students with International Academic partners	12,530.17	20,906.00
Support joint teaching and co-supervision with International partners	-	-
7.3 Holding partnership meetings with International		

academic partners

Total Costs	12,530.17	20,906.00
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13.0 Centre Management and Governance USD 119,378.36

Centre Management and Governance falls under objective 9 of the Centre key activity, Key tasks that falls under this category includes, Hire staff and incentivize leaders and other staff (to build the CREATES-FNS admin team, Provide training on management and leadership for Centre leaders, Procurement of equipment, furnishing and office supplies and vehicle and repair and maintenance, Prepare annual budget and action plan and support the National ACE Steering Committee, Support training for finance and other supporting staff, Support for conducting sub working group, management and governing board meetings, Support training for Internal Auditor, Prepare annual procurement plan, Support training for procurement officer, Advertise products and services to be procured, Facilitate meetings of tender Board and tender evaluation committee, Audit procurement process and products/services, Prepare audit report and table it in the Council Audit Committee. During the year under review USD 119,391.42 was used to achieve learning Excellence related to objective 9 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 8		
8.1 Support development of Centre- Five Year Strategic Plan	-	
8.2 Off-set of Monthly Centre Management Team Salaries and incentives	74,191.00	211,172.15
8.3 Support short-term trainings to Centre Management Team to enhance their performance	-	46,436.80
8.4 Support recruitment of new Centre staff (1 Driver)	3,250.00	-
8.5 Procurement of office equipment, furnishing, office supplies repairing and maintenance	-	18,900.00
8.6 Covering cost for fuel expenses	12,890.00	8,900.00
8.7 Maintenance and repair of the Centre vehicle	1,290.00	-
8.8 Procurement of 5 laptops and 1 Desktop computer	-	-
8.9 Advertise products and services to be procured	-	29,000.00
9.0 Facilitate Centre Leaders to attend Regional Technical		
9.1 Advisory meetings organized by IUCEA/RFU	18,900.00	13,890.00

9.2 Support conducting management and governing/advisory board meetings	-	-
9.3 Support the Centre Leaders to attend National ACE Steering Committee meetings	8,870.00	-
Total Costs	119,391.42	328,298.95

14.0 Sustainable Financing USD 28,951.05

Sustainable Financing falls under objective 10 of the Centre key activity, Key tasks that falls under this category includes, Facilitate development of winning proposal grants (grants writing support, seed money, identifying calls) including research chairs, Conduct demand-/ industry-driven short courses and international conferences on a cost-plus basis, Prepare an ethical framework for provision of consultancy services to the industry and society, Sensitize and conduct annual campaigns for philanthropic contributions. During the year under review USD 28,951.05 was used to achieve learning Excellence related to objective 10 of the Centre Action Plan 2017/2018.

	USD 2018/2019	USD 2017/2018
Action plan 10		
10.0 Facilitate development of winning grant proposals (grants writing support, seed money, identifying calls)	28,951	19,072.00
10.1 Conduct demand-driven short courses and international conferences on a cost-plus basis	-	
10.2 Provision of consultancy services to the industry and society	-	
Total Costs	28,951.05	19,072.00

15.0 Monitoring and Evaluation -

Monitoring and Evaluation falls under objective 11 of the Centre key activity, Key tasks that falls under this category includes, Develop a Monitoring and Evaluation Framework (shared across all key partners, including equity indicators), Conduct Independent Monitoring and Evaluation. During the year under review there was

no costs related to research excellence in relation to objective 11 of the Centre Action Plan 2017/2018.

16.0 Unspent amount **USD 11,856.60**

Surpluses during the year represent the excess of Cash receipt (received grants and allocations) over actual amount spent under eligible payments .The Cash and cash balances as at 30th June 2019 represents deposits of USD 11,856.60 in Forex account respectively.

A/C No.	Type of Account	Currency	Banker	Origin	USD Value
0250047604200	Special Account	USD	CRDB Plc	Tanzania	11,856.60
	TOTAL				11,856.60

22.0 SCHEDULES

During the year under review the following schedules has been disclosed as part of Project accounts disclosure requirements:

- (i) Schedule of Fixed Asset as at 30th June,2019

FIXED ASSET SCHEDULE AS AT 30th JUNE, 2019

(Amount in United states
dollars)

DESCRIPTION	Motor Vehicles, Motorcycle s	Plant and Machinery	Office Furniture and Equipment	Computers & Accesories	Total
Costs as at 01July 2018	68,786.00	17,054.00	19,121.19	15,755.63	120,716.82
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
Cost as at 30th June,2019	68,786.00	17,054.00	19,121.19	15,755.63	120,716.82

23.0 The statement of comparison between the budget and expenditure for the year ended 30th June, 2019

Component	Sub-component	Action Plan	Estimated Budget	Actual Amount	Variance	Explanations for variance
1. Teaching and learning Excellence	Establish Life Sciences / CREATE S-experiential based curricula	Organize and Support stakeholders consultation and validation meetings for development of international programs/curricular	7,000	7,000.00	-	The activity actual costs was inline with planned activity costs.
		Facilitate course/programs development workshops	8,000	8,000.00	-	The activity actual costs was inline with planned activity costs.
		Paying approval or accreditation cost to TCU for national accreditation of international programs	20,000	20,000.00	-	The activity actual costs was in line with planned activity costs.
		Support initial process for international accreditation of two international programs	25,000	25,000.00	-	The activity actual costs was in line with planned activity costs.

	Improve the CREATE S-Teaching and learning approach	Facilitate short course delivery on pedagogy that will be offered in collaboration with Zhejiang Normal University of China	45,000	65,000.00	(20,000)	The CENTRE received more engagements with collaborators that includes visits to Regional univesities and other universities beyond planned
		Support hosting or sending PhD and Faculty staff from/or to other institutions for research or teaching	25,000	25,000.00	-	The activity was staggered to next financial year
		Support practical learning / internships of students to industries, farms, private companies, NGOs and other institutions	30,000	30,000.00	-	The activity was staggered to next financial year
	Co-create CREATE S teaching and learning environment	Support recruitment and retaining of two/three post docs in teaching and supervising the students	30,000	30,000.00	-	The activity was staggered to next financial year
		Facilitate operationalize e-learning and virtual access to international resources (Including; trainings on how to run the	10,000	20,000.00	(10,000)	The activity escalates due to increased needs to train and run designated courses for virtual learning.

		courses & purchasing software)				
	Enroll and support Masters and PhD candidates	Facilitate the process of enrollment of Masters and PhD students in CREATES Programs	10,000	24,999.61	(15,000)	There planned amount falls short of actual at the end of the financial year due to unforeseen costs
		Off-set tuition fees, stipends and research funds for students	200,000	232,908.61	(32,909)	There planned amount falls short of actual at the end of the financial year due to unforeseen costs
		Support students with concrete research findings, products, innovations to attend short courses/conferences, national and regional exhibitions to showcase their products	15,000	15,000	-	The activity actual costs was in line with planned activity costs.
	Develop and run new short courses to; students, faculty/ staff/ farmers, processors , industries, practitioners, and stakeholders	Preparing training materials/modules for shortcourses	5,000	5,000	-	The activity actual costs was in line with planned activity costs.
		Conducting training workshops to; students, farmers, processors, industries, practitioners, and stakeholders	25,000	25,000	-	The activity actual costs was inline with planned activity costs.

		Sub-Total	455,000	532,908.61	(77,909)	
2. Research Excellence	Strengthen the R4D framework and support research in CREATE S-Pillars	Support establishment of Research data Hub/Centre in collaboration with SAGCOT & LITENGA Holding Ltd	150,000	-	150,000	The activities was staggered to the next financial year depending also on the availability of finance
		Establishment of the Demonstration plots and improving the greenhouses and botanical garden facilities	40,000	-	40,000	The activities was staggered to the next financial year depending also on the availability of finance
		Support establishment of the incubation Centre for start-ups & spin-outs	50,000	-	50,000	The activities was staggered to the next financial year depending also on the availability of finance
	Improve the CREATE S research approach	Support joint researches with CREATES partners on topics related to the pillars identified during need assessment	45,000	-	45,000	The activities was staggered to the next financial year depending also on the availability of finance
		Facilitating participation of CREATES in knowledge exchange events and conferences (International conferences, seminars/ innovation	30,000	-	30,000	The activities was staggered to the next financial year depending also on the availability of finance

		exhibitions, Higher education exhibitions)				
		Dissemination and publication of innovations, research findings of students and researchers using different media(Newsletters, press conference, TVs, Magazine and radios)	25,000	-	25,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	340,000		340,000	
3. Quality Assurance	Developin g quality assurance Framework k	Develop e- feedback and quality assurance system to ensure quality teaching and learning practices	8,000	1,308.01	6,692	The activity is on-going
		Participate in the Partnership of Applied Sciences, Engineering and Technology (PASET) benchmarking exercise.	5,000	-	5,000	The activities was staggered to the next financial year depending also on the availability of finance
	Support ISO 9000 and ISO 17025 Acquisitio n	Support initial preparations for acquisition of ISO 9000 and ISO 17025 Certificates	10,000	-	10,000	The activities was staggered to the next financial year depending also on the availability of finance

		Sub-Total	23,000	1,308.01	21,692	
4. Equity dimension	Reflect equity within CREATE S-faculty, students and management	Develop an Equity Strategy to guide CREATE activities implementation	8,000	-	8,000	The activities was staggered to the next financial year depending also on the availability of finance
		Participate in ongoing AWARD activities (mentorship courses, best performance recruitment)	12,000	8,700	3,300	The activity is on-going
		Sensitizing young girls and boys in secondary schools and colleges to participate in sciences, Engineering and Technology subjects	10,000	-	10,000	The activities was staggered to the next financial year depending also on the availability of finance
		Support women, special groups, youth and other small scale processors with knowledge and skills to improve their activities.	20,000	-	20,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	50,000	-	50,000	

5. Attractin g Regional Academi c Staff and Students	Attracting Regional Academic Staff and Students	Develop and disseminate visibility materials showing opportunities and programs offered by CREATES	10,000	-	10,000	The activities was staggered to the next financial year depending also on the availability of finance
		Updating and maintaining Centre - website with opportunities and CREATES capacities for Attracting Regional Academic Staff and Students	5,000	-	5,000	The activities was staggered to the next financial year depending also on the availability of finance
		To participate in Regional organized events and forums to showcase CREATES capacity and opportunities to faculty for attracting Regional Academic Staff and Students.	10,000	-	10,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	25,000	29,470.82	(4,471)	
6. Engagin g National and Regional Academi c Partners	Becoming a knowledg e translation and exchange hub	Support joint teaching among the National and Regional academic partners	30,000		30,000	The activities was staggered to the next financial year depending also on the availability of finance
		Facilitate co- supervision with regional	15,000		15,000	The activities was staggered to the next

		partners				financial year depending also on the availability of finance
		Facilitate Student's exchange between National and regional Partners	20,000	-	20,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	65,000		65,000	
7. Attracting National and Regional Sector Partners	Extending CREATE S' multi-level and inter-sectorial activities	Collaborate with National and Regional Partners to promote technological transfer, product incubation, knowledge and skills dissemination, products and spin-offs across levels and sectors	40,000	-	40,000	The activities was staggered to the next financial year depending also on the availability of finance
		Participate in National and Regional sectors events/forums for showcasing CREATES capacity to attract Sector Patterns	12,000	-	12,000	The activities was staggered to the next financial year depending also on the availability of finance
		Holding partnership meetings with national and regional sector partners	20,000	-	20,000	The activities was staggered to the next financial year depending also on the availability of finance

	Sub total	Sub-Total	72,000	-	72,000	
8. International academic collaboration	Attracting International academic collaboration	Support development of joint projects with international partners	30,000	-	30,000	The activities was staggered to the next financial year depending also on the availability of finance
		Organize and conducting short courses to students with International Academic partners	38,000	-	38,000	The activities was staggered to the next financial year depending also on the availability of finance
		Support joint teaching and co-supervision with International partners	30,000	-	30,000	The activities was staggered to the next financial year depending also on the availability of finance
		Holding partnership meetings with International academic partners	25,000	-	25,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	93,000	12,530.17	80,470	
9. Center Management and Governance	Improve programme implementation	Support development of Centre- Five Year Strategic Plan	30,000	-	30,000	The activities was staggered to the next financial year depending also on the availability of finance
	Staff and stabilize key	Off-set of Monthly Centre	170,000	74,191	95,809	The activity is on-going

	leadership positions in each of the core units	Management Team Salaries and incentives				
		Support short-term trainings to Centre Management Team to enhance their performance	30,000	-	30,000	The activities was staggered to the next financial year depending also on the availability of finance
		Support recruitment of new Centre staff (1 Driver)	3,500	3,250	250	The activities was staggered to the next financial year depending also on the availability of finance
	Purchasing and Maintenance of the office equipment and facilities to enhance Centre Performance	Procurement of office equipment, furnishing, office supplies repairing and maintenance	50,000	-	50,000	The activities was staggered to the next financial year depending also on the availability of finance
		Covering cost for fuel expenses	40,000	12,890	27,110	The activity os on-going
		Maintenance and repair of the Centre vehicle	15,000	1,290	13,710	The activity os on-going
		Procurement of 5 laptops and 1 Desktop computer	13,000	-	13,000	The activities was staggered to the next financial year depending also on the availability of finance
		Advertise products and services to be procured	4,000	-	4,000	The activities was staggered to the next financial year depending also on the availability of

						finance
	Conductin g and Participati on in Centre Governing Board, National Steering committee and Regional Technical Advisory meetings	Facilitate Centre Leaders to attend Regional Technical Advisory meetings organized by IUCEA/RFU	15,000	18,900	(3,900)	There was unforeseen costs of travel for Centre leaders that necessitates actual costs to escalates beyond budget
		Support conducting management and governing/advi sory board meetings	8,000	-	8,000	The activities was staggered to the next financial year depending also on the availability of finance
		Support the Centre Leaders to attend National ACE Steering Committee meetings	10,000	8,870	1,130	The activity os on-going
	Sub total	Sub-Total	388,500	119,391.42	269,109	
10. Sustaina ble Financin g	To socialite fund to ensure Centre Financial sustainabil ity	Facilitate development of winning grant proposals (grants writing support, seed money, identifying calls)	20,000	28,951	(8,951)	The amount exceeds planned costs due to higher efforts towards engaging NM- AIST members to secure additional funds for sustainability of CENTRE
		Conduct demand-driven short courses and international conferences on a cost-plus basis	15,000	-	15,000	The activities was staggered to the next financial year depending also on the availability of finance

		Provision of consultancy services to the industry and society	5,000	-	5,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	40,000	28,951.05	11,049	
11. Monitoring and Evaluation	Strengthen of monitoring and evaluation unit	Develop a Monitoring and Evaluation System (shared across all key partners, including equity indicators)	8,000	-	8,000	The activities was staggered to the next financial year depending also on the availability of finance
		Purchasing of Accounting Package i.e. Integrated Financial Management System	10,000	-	10,000	The activities was staggered to the next financial year depending also on the availability of finance
		Preparing audit reports (Finance & Procurement) and financial statements	15,000	-	15,000	The activities was staggered to the next financial year depending also on the availability of finance
		Preparation of Annual work plans, budget and procurement plans	5,000	-	5,000	The activities was staggered to the next financial year depending also on the availability of finance
		Conducting quarterly Centre Performance review and	12,000	-	12,000	The activities was staggered to the next financial year depending also

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		planning meeting/works hop				on the availability of finance
	Document and sharing of Centre achievements to stakeholders	Preparing, documenting and sharing of Centre success stories and achievements	15,000	-	15,000	The activities was staggered to the next financial year depending also on the availability of finance
		Sub-Total	65,000	-	65,000	
		GRAND TOTAL	1,616,500	724,560.08	891,940	
		% of Total Budget	100			