



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL
STATEMENTS AND COMPLIANCE AUDIT OF NELSON MANDELA-AFRICAN
INSTITUTION OF SCIENCE AND TECHNOLOGY (NM-AIST) FOR CENTRE FOR
RESEARCH IN AGRICULTURE ADVANCEMENT TEACHING EXCELLENCE AND
SUSTAINABILITY-FOOD AND NUTRITION SECURITY (CREATES-FNS)
FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2021**

PROJECT ID NUMBER: 5799-TZ

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
P.O. Box 950,
41101 Tambukareli,
Dodoma, Tanzania.
Tel: 255 (026) 2161200,
Fax: 255 (026) 2117527,
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz

December, 2021

AR/CG/CREATES-FNS/NM-AIST/2020/21

Mandate

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the United Republic of Tanzania, 1977 and in Sect. 10 (1) of the Public Audit Act, Cap. 418 [R.E 2021].

Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

Motto: “Modernizing External Audit for Stronger Public Confidence”

Core values

In providing quality services, National Audit Office is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

We do this by:

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

© This audit report is intended to be used by CREATES-FNS project under NM-AIST and the World Bank. However, upon release by the World Bank it becomes a public record and its distribution may not be limited.

TABLE OF CONTENTS

Abbreviations	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 FINANCIAL STATEMENTS	5



Abbreviations

AR	Audit Report
CG	Central Government
CREATES-FNS	Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability -Food and Nutrition Security
IESBA Code	International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
NBAA	National Board of Accountants and Auditors
NM-AIST	Nelson Mandela -African Institution of Science and Technology
Reg.	Regulation
Sect.	Section



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Vice Chancellor,
Nelson Mandela-African Institution of Science and Technology,
P. O. Box 447,
Arusha-Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability-Food and Nutrition Security (CREATES-FNS) being implemented by Nelson Mandela-African Institution of Science and Technology (NM-AIST) which comprise the statement of financial position as at 30 June, 2021 and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Nelson Mandela-African Institution of Science and Technology (NM-AIST) CREATES-FNS as at 30th June, 2021 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348 [R.E 2020].

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of my report. I am independent of Nelson Mandela-African Institution of Science and Technology (NM-AIST) CREATES-FNS 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.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

In addition, Sect. 10 (2) of the Public Audit Act, Cap. 418 [R.E 2021], requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Sect. 48(3) of the Public Procurement Act, 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.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

Compliance with the Public Procurement Act, 2011

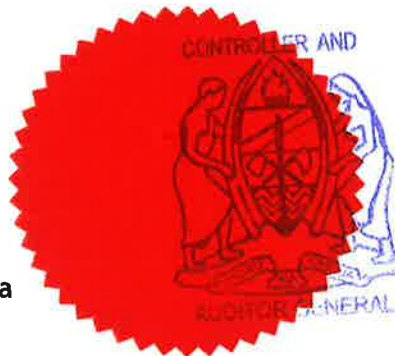
Subject matter: Compliance audit on procurement of works, goods and services

I performed a compliance audit on procurement of works, goods and services in the CREATES-FNS, for the financial year 2020/21, as per the Public Procurement Act, 2011 and its Public Procurement Regulations, 2013.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of Nelson Mandela-African Institution of Science and Technology (NM-AIST) CREATES-FNS is generally in compliance with the requirements of the Public Procurement Act, 2011 and its underlying Public Procurement Regulations, 2013.

Benjamin M. Mashauri
Ag. Controller and Auditor General
Dodoma, United Republic of Tanzania



31 December, 2021

2.0 FINANCIAL STATEMENTS

2.1 STATEMENT BY THE VICE CHACELLOR FOR THE YEAR ENDED 30TH JUNE, 2021

On behalf of the Management and the entire staff of Nelson Mandela African Institution of Science and Technology, I wish to extend my appreciations to the Centre for Research, Agricultural Advancement, Teaching Excellence and Sustainability in Food and Nutritional Security (CREATES-FNS), World Bank and the Government of the United Republic of Tanzania (URT) for providing both administrative and financial resources and guidance that have enabled NM-AIST to implement its mission and vision since its establishment. I also thank the Management and the Centre Team for their tireless support in the course of implementing the project activities. I acknowledged commitment by the Government of the United Republic of Tanzania to provide the required resources to the Centre and in supporting NM-AIST in hostel construction and in supporting students.

2.2 STATEMENT OF THE CENTRE LEADER FOR THE YEAR ENDED 30TH JUNE, 2021

On behalf of the Management and entire staff of Nelson Mandela African Institution of Science and Technology (NM-AIST), I wish to extend my appreciation to the World Bank for providing the financial loan amounting to USD 6 million for five years to support the Centre for Research, Agricultural Advancement, Teaching Excellence and Sustainability in Food and Nutritional Security (CREATES-FNS), which is among the 24 Eastern and Southern African Centres of Excellence under ACE II project. Also, the Government of Tanzania through the Ministry of Education Science and Technology (MoEST) and the Inter University Council of East Africa (IUCEA) for their tireless support and technical backstopping to fulfil centre objectives.

CREATES-FNS continue to provide 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. It encompasses novel curricula approaches, cutting-edge research facilities and highly skilled national, regional and international partners in various fields related to Life Sciences.

Despite of few challenges such as COVID -19 pandemic, delays in verification process and funds disbursement CREATES-FNS has managed to accomplish major achievements such as; 49 students (35 MSc and 14 PhD) successfully graduated, organised and conducted one international short course, publication of 21 research papers, signed two MOUs with partners and established two research sub-projects. Furthermore, CREATES-FNS has conducted outreach activities to engage community and industry. During the year under review Centre has managed to trigger a USD 1,105,558 from achieving the Disbursement Linked Indicators (DLIs).

Therefore, I have a pleasure to present an overview of the centre performance and financial statements for the year ended 30th June, 2021.

2.3 CREATES FNS -OBJECTIVES, OUTCOME AND PILLARS

2.3.1 Overall Objective:

The overall objective of the Centre 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.

2.3.2 Specific objectives

Specifically, the Centre 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.

These objectives will be achieved through;

- (i) Research based training and support of excellent professionals and academia;
- (ii) Serve as a state-of-art core laboratory to support Life Science and related research fields;
- (iii) Promote technological research output in good agricultural practice (GAP), food safety, nutrition and health using bio-nanoscience and bio repositories for future research activities;
- (iv) Establish data repository to build capacity on predicting risks generated through climate variability and to provide scenarios on climate mitigation and adaptation.

2.3.3 Expected Outcomes

The outcomes, of the initiative include; 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 outcomes will be realised through partnerships with industry, international, regional, national, stakeholder-oriented, academic, communities, and private public partnership.

Hence, CREATES will contribute in addressing the following development challenges related to Food and Nutrition Security across the region;

- (i) Low plant, human and livestock production and productivity;
- (ii) Increased post-harvest food losses and wastage;
- (iii) Low food quality (less nutrients) and safety;
- (iv) Poor resilience to climate change and variability.

2.4 CREATES Pillars

CREATES interventions are centred into the following six pillars;

- (i) Sustainable Agriculture
- (ii) Biodiversity & Ecosystem Management
- (iii) Global Health & Biomedical Sciences
- (iv) Food and Nutrition Sciences

- (v) Clinical Human Nutrition and Dietetics
- (vi) Bio-Engineering & Industrial Pharmacy

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).

2.5 ACHIEVEMENTS

2.5.1 Master and PhD students enrolled

During the year under review, the Centre continued to support existing students with scholarships. Whereas a total of 39 students were supported 10 MSc and 29 PhD students. However, a total number of 49 students (35 MSc and 14 PhD) successfully graduated on the Institution's 8th graduation August 2021. For the academic year 2021/22 the Centre focuses on enrollment students in new Programs (i.e. MSc & PhD in Clinical Human nutrition and Dietetics)

2.5.2 Accreditation of MSc & PhD Programmes

During the year under review, the Centre was still following up with TCU for the National accreditation of two programs (MSc Industrial Pharmacy and Regulatory Science - with Purdue University USA and MSc Biomedical Engineering -with Hunan University of Technology China) which are still under review. However, the Centre is still in pursue with the International accreditation process, the process is deliberately slow as we encountered limitations from TCU Regulations. TCU does not recognize a Joint Degree Program (e.g. MSc in Conservation Management of African Ecosystems; with University of Glasgow) and also a policy on a minimum number of Residence Lectures (3) which are required to run a program. This affected two International Programs which would have been supported by CREATES-FNS.

2.5.3 Short courses students

In this review period, the Centre in collaboration with ICTP we have organised and conducted one short term International courses attended by participants from different African countries as Tanzania, Kenya, Nigeria and Cameroon, see detailed table below.

SN	Course Name	Institutions/Partners	No. of Participants
1	Graduate Program Session on Biotechnology Innovation & Regulatory Science	CREATES, NM-AIST & International Center for Theoretical Physics	28

2.5.4 Research and Publications

The students and faculty members supported by CREATES managed to publish 21 Publications in different Science Journals e.g. Dr. Daniel who was former CREATES supported PhD student and his teams published a research paper: Ensemble-based screening of natural products and FDA-approved drugs identified potent inhibitors of SARS-CoV-2 that work with two distinct mechanisms.

2.5.5 Partnerships for Collaboration in applied research and training

During this reporting time, CREATES managed to initiate and sign two (2) Partnership MoUs (UNDP and TANHELISO). Apart from the said partnership, the Centre has established various joint interventions with various partners as described below:

(i) UNDP Tanzania: Development of Implementation Plan to support commercialization of Research Innovations

The Centre managed to establish the partnership agreement with UNDP Tanzania which focuses on support commercialization of Research and innovations. UNDP will Mobilize resources and attract capital venture investors to commercialize innovations through Funguo program. Through which during this review period following activities have been implemented: Consultative Workshop between CREATES and UNDP Tanzania and Development of the Joint Implementation Plan

(ii) ECHO: A Joint Conference:

CREATES in collaboration with ECHO organized and facilitated the Annual General Meeting for Arusha Conservation Agriculture Forum (ACAF) on 14th January, 2021 at NM-AIST. The Conference brought together a total of 152 agriculture and food experts. The participants came from different regions in Tanzania, and The ACAF conference provided an opportunity for participants to share their experiences, best practices and challenges in addressing conservation agriculture issues.

(iii) Islands of Peace (IDP): A joint Partnership Meeting.

Islands of Peace is a Belgian Non-Governmental Organization based in Arusha Tanzania. The Meeting held in Arusha on March 2021 focused on partnership that will aim to; Promote sustainable, and inclusive health and climate- resilient food systems, marketing and consumption of food health food Post-harvest management.

(iv) Rijk Zwaan and TAHA; Establishment of Agricultural Sciences Demonstration Unit at NM-AIST

CREATES established Agricultural Sciences Demonstration Unit which will act as an Income generation activity (Centre sustainability) which will act as Agri-Research platform, Testing and Demonstration of Agri-Innovations, Learning Centre for students and Community and Technology transfer Centre.

Areas of Cooperation: **TAHA:** Products commercialization & marketing **Rijk Zwaan:** Provide technical backstopping on seed production, green house and crop management. In the future The Centre plans to include Fish Ponds and Hatcheries as part of the Sustainability.

(v) Establishment of Fish Cage farming & Research and Innovation Center of Excellence- Kagera

The Centre managed to establish the partnership agreement among NM-AIST, Ministry of Livestock and Fisheries (MLF), Regional Administrative Secretary (RAS) Kagera and Tanzania Agriculture Catalytic Trust (TACT) for the purpose of doing cage fish farming along Lake Victoria and establishment of Aqua science Centre of Excellence. During

the reporting period we have manage to Identify cage installation site and initial dialogue for the partnership working schedule and institutional tasks assigning.

(vi) TANHELISO: Research, Manufacturing and Development of Herbal Medicine

During reporting period, the Centre has established partnership agreement with Tanzania Health Laboratory Service Solutions Organization (TANHELISO). The collaboration areas are Research, Manufacturing and development of herbal medicines and establishment of the Herbarium of different Medicinal plant at NM-AIST. The accomplishment with TANHELISO includes; MoU and Partnership Agreement signing, two products identified and developed (Chai Kinga & Nusa), Raw material collection started, Design Packaging materials and rehabilitation of building for Herbarium within NM-AIST.

2.5.6 Outreach and Promotion of Gender and equity at NM-AIST

In order to impact the society with new skills to enhance their day to day activities and life resilience the Centre manage to do the following:

(i) Promoting Science Technology Engineering and Mathematics (STEM) for Young students in Primary and Secondary Schools:

The Program targeted Teenagers of age ranged 10 to 19 years. 52 Teenagers in Arusha trained on life skills, health issues, sexual Harassment, stress management and goals setting. Also were sensitized to opt and study Sciences, Technology, Engineering and Mathematics subjects in secondary schools.

(ii) Support establishment and officialise of the Institution's gender desk at NM-AIST

During this period the centre has managed to support establishment and officialise of the Institution's gender desk, this works as a platform to address gender equality issues within the institution, including harassments, violence, gender rights and labour related issues. On the same strategy CREATES facilitated training of Gender issues for newly enrolled students and staff, and attended by 45 students and 32 staff.

Apart from facilitating the training with funds, the Centre leader Prof. Hulda Swai and Centre Manager Ms Rose Mosha were among the Facilitators for the activity. The Centre has also set aside \$ 200,000 for the construction of Lactation Mothers hostel within NM-AIST which will increase the enrolment of the female students

2.5.7 Development of the Centre Sustainability Plan

Following the recommendation from the Midterm review, the ACEII project timeframe has extended to December, 2023. Although, the implementation time extended the Centre need to establish strategies that will ensure their sustainability beyond the fund support from World Bank. Based on this, NM-AIST Management requested the Centres to develop their sustainability Plans that stipulating the strategies. CREATES, in collaboration with WISE-Futures drafted and presented a Sustainability Plan to the NM-AIST Management. The Management recommended that

the Centres should develop the detailed sustainability plans for each Centre. The process should also involve consultation and Benchmarking from other similar Centres within and outside the country. The Centre is currently developing a detailed Sustainability Plan and it will be table to Management for approval.

2.5.8 Establishment of the container-design factory for Upscaling Students Innovations
During this review period, the Centre finalized the construction of a Mini-factory for three incubated products: Vuruga Biopesticide, Nutrano and Omega-3DHA. The work involved the

development of the production layout, i.e. the architectural designs for the plant. The Arusha Technical College was then engaged as a contractor for the construction of the facility. This work has already been finalized, and the Production of the products is expected to start after fixing the Production line for each product. This activity is part of the implementation of the activities under the Data Driven Innovations Incubation Centre.

2.5.9 Research Projects under the Centre

(i) O. R. Tambo Africa Research Chairs Initiative (ORTARCHI)

During this reporting period the newly established Research Chair; O. R. Tambo Africa Research Chairs Initiative (ORTARCHI) which is chaired by Prof. Hulda Swai CREATES Centre Leader has developed and submitted the Five years Research Activity Plan and submitted to South Africa National Research Foundation (NRF). Also, the Financial Contract between CoSTECH and NRF was signed, though the funds are not yet disbursed.

(ii) The SA-Tanzania science, technology and innovation bilateral cooperation in Nanotechnology

CREATES, through the ORTARCHI has established a collaboration with the Department of Science and Innovation of the Republic of South Africa that focus on supporting collaborative researches, exchange of staff and students, joint resources mobilization, and development Nanotechnology Policy for Tanzania. Both parties are now developing the Implementation Framework for 2021/23.

(iii) Epidemiological Surveillance for Infectious Disease in Sub-Saharan Africa (ESIDA)

This is a new research project funded by German Ministry of Education (BMBF) and it focus on establish an agent-based Model for Surveillance of Dengue in Sub-Saharan Africa: It sponsor two PhD students are engaged in research activities.

2.5.10 Results Verification and Disbursement

In terms of fund Disbursement, in this review period the Centre it managed to trigger a total of USD 1,105,558 as indicated in the table below. Therefore, cumulatively the Centre has triggered a total of US\$ 4,587,753.93 (76.46%) from the results verified by the Independent Verifier. However, the Covid-19 pandemic causing slow pace in achieving some of the indicators especially the DLR# 2.6, Students and faculty

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and
Sustainability – food and Nutrition Security (CREATES – FNS)

exchange due to travel restrictions. This challenge was reported to IUCEA and the World Bank and now they are looking on alternative approach including virtual exchanges.

Summary DLIs Performance Table

	Amount (USD)
Credit Amount/Allocation	6,000,000
Amount Verified/earned	4,587,753.93
Amount Disbursed to Centre Account	3,482,196
Amount Triggered review period	1,105,558
Total Expenditure	2,582,195.99

Detailed DLIs Performance Table

DLI	DLR #	Total Amount Allocated	Total Verified Amount	% of Completion	Remark
DLI # 1	DLR # 1.1	600,000	600,000	100	Completed
	DLR #1.2	500,000	500,000	100	Completed
	DLR # 2.1	N/A	N/A	N/A	Dropped and funds reallocate to other DLIs (DLI2.2=100,000, DLI 2.5=200,000, DLI 2.6=200,000)
	DLR #2.2	1,300,000	1,281,775	98.6	On Good Progress
	DLR #2.3	600,000	300,000	50	International Accreditation- On Progress
DLI # 2	DLR #2.4	200,000	200,000	100	Completed
	DLR #2.5	500,000	500,000	100	Completed
	DLR #2.6	700,000	266,000	38	Due to travel restriction caused slow pace of exchange
	DLR #2.7	900,000	599,978.93	66.66	The Center won US\$ 1M from ORTAMBO research Chair Initiative
	DLR #2.8	100,000	100,000	100	Completed
DLI # 3	DLR #3.1	75,000	60,000	80	On good progress
	DLR #3.2	75,000	60,000	80	On good progress
	DLR #3.3	75,000	60,000	80	On good progress

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and
Sustainability – food and Nutrition Security (CREATES – FNS)

	DLR #3.4	75,000	60,000	80	On good progress
	DLR # 4.1	150,000	-	-	Reports are prepared for Verification
DLI # 4	DLR #4.2:	150,000	-	-	The center preparing for Audit & Verification
Total		6,000,000	4,587,753.93	76.46	

2.6 CREATES-FNS IMPLEMENTATION 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. During this reporting time the Centre has encountered the following challenges;

- Delaying in Fund Disbursement for already verified and achieved Disbursements
- The Amount of fund received by the Centre for a specific financial year being smaller than Planned Budget.
- Covid-19 Pandemic: Affected students and staff movement during exchange programs and short courses

2.7 CENTRE FINANCING MODEL

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.

2.8 PERFORMANCE BASED MONITORING

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.

Disbursement 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

2.9 FINANCIAL MANAGEMENT AND DISBURSEMENT

During the year under review CREATES -FNS received a total disbursement of USD 912,443.79 from the World Bank for the implementation of various activities outlined in the Annual Implementation Plan.

2.10 MANAGEMENT RESPONSIBILITY

Sect. 30(4) of the Public Finance Act, Cap. 348 [R.E 2020] 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 Project 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 (IPSASs) Accrual Basis of Accounting and other Donors specific requirements.

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 2020/21. We accept responsibility for the integrity of the financial statement, the information it contains, and its compliance with the Public Finance Act, Cap. 348 [R.E 2020]. 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 2011 and its subsequent regulations. Nothing has come to the attention of Management that CREATES-FNS project will not remain as going concern for the next twelve months after these financial statements.

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

Signature.....

Date.....11/12/2021

Prof. Hulda Shaidi Swai
Centre Leader

Signature.....

Date.....11/12/21


**2.11 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 Project Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Public Sector Accounting Standards (IPSASs Accrual Basis) and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Project Management as under Management Responsibility statement on an earlier page.

I **ACPA Richard Lutinya** being the Acting Head of Finance/Accounting of NM-AIST, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2021 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 Centre as on that date and that they have been prepared based on properly maintained financial records.

Signed by: 

Position: **Ag Bursar**

NBAA Membership No.: **ACPA 3282**

Date: **10/12/2021**

2.12 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 through the Centre Manager.

2.13 AUTHORIZATION DATE

The financial statements were prepared by NM-AIST and submitted to the Controller and Auditor General on 30th September, 2021 for audit. As agreed between NM-AIST and the Financier (World Bank) the audited financial statements and the audit report are submitted by the deadline of 31st December, 2021. Therefore, authorization date will be 31st December, 2021 or the following dates when the financial statements are released by the Financier.

Prof. Emmanuel J. Luoga

Vice Chancellor-NM-AIST

Signature.....

Date.....11/12/2021

Prof. Hulda Shaidi Swai

Centre Leader

Signature.....

Date.....11/12/2021

2.14 LIST OF GOVERNMENT CIRCULAR USED IN PREPARATION OF FINANCIAL STATEMENTS

The Financial statements for the financial year ended 30th June, 2021, adhered to mandated changes as issued by Government through circulars,

- Circular No. 12 of 2015/16 “application of proper standards for preparation of financial statements”.
- Circular No. 03 of 2015/16 “accounting Circular No. 03 of 2015/16 closure of Accounts for the financial year 2015/16.
- Circular No. 04 of 2017/18 “accounting Circular No. 04 on the preparation of financial statements and other financial reports and closure of the financial year 2017/18.
- Circular No. 02 of 2019/20 “treasury circular No. 02 of 2018/19 on Accounting treatment of Taxpayer funds and recognition of Revenue Related to Capital Expenditure.
- Circular No. 06 of 2019/20 “accounting Circular No. 06 on the preparations of financial reports and closure of the financial year ending 30th June, 2020.
- Circular No. 07 of 2020/21 “accounting Circular No. 07 on the preparations of financial reports and closure of the financial year ending 30th June, 2021.

2.15 LIST OF FINANCIAL STATEMENTS PREPARED FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2021

- (i) Statement of Financial Positions as at 30th June, 2021.
- (ii) Statement of Financial Performance for the year ended 30th June, 2021.
- (iii) Statement of Cash Flows for the year ended 30th June, 2021.
- (iv) Statement of Changes in Net Assets for the year ended 30th June, 2021.
- (v) Reconciliation of net cash flows from operating activities to surplus/(deficit) for the year ended 30th June, 2021
- (vi) Statement of comparison of budget and actual amount for the year ended 30th June, 2021.

2.16 STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2021

Particulars	Note	Amount (USD)	
		30.06.2021	30.06.2020
ASSETS			
Current Asset			
Cash and Cash Equivalent	2	1,029,922.23	509,594.01
Receivables	3	41,637.76	41,639.00
Total Current Assets		1,071,559.99	551,233.00
Non-Current Assets			
Property, Plant & Equipment	4	81,636.56	101,190.00
Total Non-Current Asset		81,636.56	101,190.00
TOTAL ASSETS		1,153,196.55	652,423.00
LIABILITIES			
Current Liabilities			
Deferred Income	5	1,029,922.23	509,594.00
Total Current Liabilities		1,029,922.23	509,594.00
Non-Current Liabilities			-
Total Liabilities		1,029,922.23	509,594.00
Net Assets		123,274.23	142,829.00
NET ASSETS			
Accumulated Surplus		123,274.32	142,829.00
Total Net Assets		123,274.32	142,829.00

Prof. Emmanuel J. Luoga

Vice Chancellor-NM-AIST

Signature.....

Date.....11/12/2021

Prof. Hulda Shaidi Swai

Centre Leader


Signature.....


Date.....11/12/2021

**The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and
Sustainability – food and Nutrition Security (CREATES – FNS)**

2.17 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2021

Particulars	Note	Amount (USD)	
		30.06.2021	30.06.2020
REVENUE			
Revenue from Non- Exchange Transaction			
Grants Amortized	5	512,834.49	618,956.59
Total Revenue		512,834.49	618,956.59
Expenses			
Learning Excellence	8	85,967.45	68,315.00
Research Excellence	9	52,762.22	177,324.80
Quality assurance framework	10	2,843.66	7,000.00
Equity Dimensions	11	17,191.43	25,000.00
Attracting Regional Academic Staff and Students	12	11,259.85	6,000.00
Engaging National and Regional Academic Partners	13	1,954.46	4,500.00
Attracting National and Regional Sector Partners	14	2,490.26	34,000.00
Centre Management and Governance	15	279,901.80	186,278.00
Sustainable Financing	16	14,616.71	32,900.00
Monitoring and Evaluation	17	33,383.32	30,500.00
International academic collaboration	18	3,083.39	-
Depreciation	4	26,933.38	25,027.00
Total Expenses		532,387.93	596,845.00
(Deficit)/Surplus for the period		(19,553.44)	22,111 00

Prof. Emmanuel J. Luoga
Vice Chancellor NM-AIST
Signature.....
Date.....11/12/2021

Prof. Hulda Shaidi Swai
Centre Leader
Signature.....
Date.....11/12/2021

2.18 CASHFLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2021

DIRECT METHOD

Particulars	Note	Amount (USD)	
		2021	2020
Cash flows from operating activities			
Receipts			
Grants Received	7	1,033,162.72	1,116,694.00
Total Receipts		1,033,162.72	1,116,694.00
Payments			
To achieve learning Excellence	8	(85,967.45)	(98,315.00)
Research Excellence	9	(52,762.22)	(188,963.00)
Quality assurance framework	10	(2,843.66)	(7,000.00)
Equity Dimensions	11	(17,191.43)	(25,000.00)
Attracting Regional Academic Staff and Students	12	(11,259.85)	(6,000.00)
Engaging National and Regional Academic Partners	13	(1,954.46)	(4,500.00)
Attracting National and Regional Sector Partners	14	(2,490.26)	(34,000.00)
Centre Management and Governance	19	(279,901.80)	(186,278.00)
Sustainable Financing	16	(14,616.71)	(32,900.00)
Monitoring and Evaluation	17	(33,383.32)	(30,500.00)
International academic collaboration	18	(3,083.39)	-
Total payments		505,454.55	(613,456.00)
Net cash from operating activities		527,708.17	503,237.00
Cash flows from investing activities			
Purchase of Plant, Property and Equipment	4	(7,379.94)	(5,500.00)
Net cash flows from investing activities		(7,379.94)	(5,500.00)
Cash flows from financing activities			
Development Grants Received		-	-
Net cash flows from financing activities			
Net increase in cash and cash equivalents		520,328.23	497,737.00
Cash and cash equivalents at beginning of period		509,594.01	11,857.00
Cash and cash equivalents at the end of period		1,029,922.23	509,594.01

Prof. Emmanuel J. Luoga

Vice Chancellor-NM-AIST

Signature.....

Date.....11/12/2021

Prof. Hulda Shaidi Swai


Centre Leader

Signature.....


Date.....11/12/2021

2.19 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE, 2021

	Amount (USD)	
	Accumulated Surplus	Total
Net Asset as at 1 st July, 2020	142,827.76	142,827.76
Deficit for the period	(19,553.44)	(19,553.44)
Net Asset as at 30 th June, 2021	123,274.32	123,274.32
Net Asset as at 1 st July, 2019	120,716.82	120,716.82
Surplus for the period	22,110.94	22,110.94
Net Asset as at 30 th June, 2020	142,827.76	142,827.76

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


Date.....


Prof. Hulda Shaidi Swai
Centre Leader
Signature.....

Date.....

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO
SURPLUS/(DEFICIT) FOR THE YEAR ENDED 30TH JUNE, 2021

	Amount (USD)	
Details	30-Jun-2021	30-Jun-2020
(Deficit)/Surplus for the period	(19,553.44)	22,111.00
Non-Cash Movements		
Depreciations	26,933.38	25,027.00
Increase in deferred income	520,328.23	497,738.00
(Increase)/Decrease in Receivables (Imprest Issued)		41,639.00
Net cash flows from operating activities	527,708.17	503,237.00

Prof. Emmanuel J. Luoga
Vice Chancellor-NM-AIST
Signature.....
Date.....11/12/2021.....

Prof. Hulda Shaidi Swai
Centre Leader
Signature.....
Date.....11/12/2021.....

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability – food and Nutrition Security (CREATES – FNS)

2.20 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30TH JUNE, 2021

	Original Budgeted 2021 (USD)	Final Budgeted 2021 (USD)	Actual(USD) 2021	Difference(USD) 2021	Note %
Receipts					
Total Receipts	1,470,100	1,470,100	1,033,162.72	436,937.28	(i) 30%
Improve the CREATES-FNS teaching and learning approach	1,470,100	1,470,100	1,033,162.72	436,937.28	- 30%
Research Excellence	490,500	490,500	85,967.45	404,532.55	(ii) 82%
Quality assurance framework	350,000	350,000	52,762.22	297,237.78	(iii) 85%
Equity Dimensions	21,000	21,000	2,843.66	18,156.34	(iv) 86%
Attracting Regional Academic Staff and Students	44,000	44,000	17,191.43	26,808.57	(v) 61%
Engaging National and Regional Academic Partners	23,000	23,000	11,259.85	11,740.15	(vi) 51%
Attracting National and Regional Sector Partners	6,100	6,100	1,954.46	4,145.54	(vii) 68%
Center Management and Governance	14,000	14,000	2,490.26	11,509.74	(viii) 82%
Sustainable Financing	413,500	413,500	287,281.74	133,598.20	(ix) 32%
Monitoring and Evaluation	40,500	40,500	14,616.71	25,883.29	(x) 64%
International academic collaboration	56,500	56,500	33,383.32	23,116.68	(xi) 41%
Total Payment	11,000	11,000	3,083.39	7,916.61	
NET RECEIPTS/(PAYMENTS)	1,470,100	1,470,100	512,834.49	964,645.45	
			520,328.23		

Prof. Emmanuel J. Luoga

Vice Chancellor NM-AIST

Signature.....
Date.....11/12/2021

Prof. Hulda Shaidi Swai

Centre Leader

Signature.....
Date.....10/12/2021

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability – food
and Nutrition Security (CREATES – FNS)

Note; the statement of comparison of budget and actual amounts presents the difference between budget amounts and the actual expenditure which are prepared on a cash basis.

Explanation of Variance on Comparison of Budget and Actual

- (i) Revenue 30% out of budgeted amount will be disbursed by the end of 2021.
- (ii) Activities are ongoing and activities like supporting the construction of Hostels for female.
- (iii) Are ongoing and activities like Supporting development of bioengineering
- (iv) Laboratory at NM_AIST in Collaboration with Hunan University of Technology (HUT)
- (v) Activities were delayed as a result of the Covid-19 outbreak.
- (vi) This will be implemented in the next financial year
- (vii) The activity did not finalize on time because of Covid-19
- (viii) The activity will be implemented and finalized in the next financial year
- (ix) Are ongoing and will be implemented in the next financial year
- (x) There was understaffing but the staff already recruited
- (xi) Are ongoing and will be completed at the end of December 2021
- (xii) Are ongoing and other planned activities will be done from October, 2021

NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30th JUNE 2021

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Basis of preparations of financial statement

The presented financial statements relate to CREATES-FNS project implemented by NM-AIST. The project was established under the agreement signed in July, 2016 as such it is not a separate legal entity. Therefore, responsibility on preparation of the financial statements rests with NM-AIST management under the entrusted project's coordination team. The CREATES-FNS financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) accrual basis. Accordingly, the accounting policies have been updated to IPSAS accrual basis.

b) 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, 2020 to 30th June, 2021. In compliance with International Public Sector Accounting Standards (IPSAS Accrual basis), the last audited statement of assets, liabilities and reserves and fund balances as at 30th June, 2020 has been restated and the resulting changes are reported in the statement of changes in net assets as prior year adjustment.

c) Compliance with Financier Policy

During the year under review the Centre complied with financier 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 2020.

d) Property, Plant and Equipment - Recognition

The cost of an item of Plant and Equipment shall be recognized as an asset if, and only if:

- It is probable that future economic benefits associated with the item will flow to the Institution; and
- The cost of the item can be measured reliably.

e) Measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. Historical cost comprises the purchase price, any costs directly attributable to bringing the asset to its location and condition and the initial estimate of dismantling and site restoration costs.

f) De-recognition

The carrying amount of an item of property, plant and equipment shall be derecognized:

- On disposal; or
- When no future economic benefits are expected from its use or disposal.

Gains and losses on de-recognition of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit.

g) Subsequent costs

Costs incurred subsequent to initial acquisition are capitalized only when it is probable that future economic benefits or service potential associated with the item will flow to the Centre and the subsequent costs can be measured reliably. All other expenditure items are recognized in the income statement as expenses during the financial period in which they are incurred.

h) Depreciation

Depreciation is recognized for property, plant and equipment over their estimated useful life using the straight-line method. Impairment reviews are undertaken for property, plant and equipment at least annually and any impairment losses are recognized in the statement of financial performance. The residual values and useful lives of assets are reviewed at least annually and adjusted. A gain or loss resulting from the disposal or transfer of property, plant and equipment arises where proceeds from disposal or transfer differ from its carrying amount. Those gains or losses are recognized in the statement of financial performance within other revenue or other expenses.

Property, Plant and Equipment acquired during the financial year are depreciated from the date when they became available for use and ceased to be depreciated at the earlier of the date that the asset is classified as held for sale and the date that the asset is de-recognized.

The asset economic life is projected in ranges as follows;

Asset Category	Economic Life (yrs)
Furniture and Fixture	5
Office Equipment	5
Motor Vehicles	5
Computer (Desk tops and Laptops)	4
Laboratory Equipments	8

i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are

readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

j) Reporting and transactions currency

The project functional currency is the USD and the administrative expenses and capital expenditures are primarily denominated and settled in this currency. All Earning and Expenditure are made in USD. For the case of Demand note/payments prepared in local currency, the payments are affected prior to translation of the transactions using the prevailing exchange rate of TZS against USD at that particular date.

k) Revenue

- **Grants recognition**

Revenue grants are treated as income in the statement of financial performance. Capital grants are initially credited to the capital grant account and subsequently released to income in amounts equivalent to the annual depreciation charged in respect of the assets financed by the grant.

- **Other income**

Other income is recognized in the accounting period in which it accrues and/or realized.

l) 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.

m) Going concern of the project

The present financial statements have been prepared on a going concern basis and the accounting policies as summarized in the notes and have been applied consistently in the preparation and presentation of the financial statements. The going concern assertion is based on the continuing mandate of the CREATES-FNS under the signed agreement between NM-AIST and the Financier.

n) Related party disclosure and transactions

The key management personnel of NM-AIST as defined by International Public Sector Accounting Standards (IPSAS 20-Related Party Disclosures) are the Chairman of the Council, Members of the Council, Vice Chancellor and the members of the Project Implementation Unit (PIU). The members of the Executive Management are the key management personnel of NMI-AIST as they have the authority and responsibility for planning, directing and controlling the activities of NMI-AIST and influencing its Objectives. The Executive

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

Management is made up the three executive officers and the daily operations of the Project is centered to Project Implementation Unit. The latter are NM-AIST staff who are mainstreamed to perform project activities at different capacity.

o) Events after the reporting date

Adjustments to the annual financial statements of the Project are made to reflect adjusting events after the reporting date. Examples of adjusting events include:

- The resolution of a court case after the reporting date owing to a present obligation at the reporting date;
- Information about the impairment of an asset at the reporting date;
- The cost of an asset or proceeds from the sale of an asset become determinable after the reporting date; and
- Fraud or material errors have been discovered.

No adjustments are made to the amounts recognized in the financial statements of the Project to reflect non-adjusting events after the reporting date.

2. Cash and Cash Equivalent

Particulars	Amount(USD)	
	30.06.2021	30.06.2020
A/C No 0250047604208 (USD)-CRDB	1,029,922.23	476,880
A/C No -B.O.T	-	32,714
Total	1,029,922.23	509,594

3. Receivable

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Imprests	41,637.76	41,639.00
Total	41,637.76	41,639.00

4. Property, plant and Equipment

Additions during the year:

- i) Office equipment comprises of TV set procured in July 2020 amounting to USD 4,449.34 and Printers procured in May 2021 amounting to USD 433.09
- ii) Computers include Laptops procured in December, 2020 amounting to USD 2,047.51 and UPS procured in April 2021 USD 450.00.

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

Description	Motor Vehicle, Motor Cycles	Laboratory Equipments	Office Equipment	Computers	Total
2020/21	5 years	8 years	5 years	4 years	
COST					
Balance as at 1.7.2020	68,786.00	17,054.00	19,121.00	21,256.00	126,217.00
Additions (Monetary)	0.00		4,449.34	2,930.60	7,379.94
COST AS AT 30 JUNE 2021	68,786.00	17,054.00	23,570.34	24,186.60	133,596.94
DEPRECIATION					
Open Acc. Depreciation as at 1.7. 2020	13,757.00	2,132.00	3,824.00	5,314.00	25,027.00
Depreciation during the year	13,757.00	2,132.00	4,714.07	6,330.36	26,933.38
Impairment	-				-
Acc. Depreciation as at 30.6.2021	27,514.00	4,264.00	8,538.07	11,644.36	51,960.38
NBV as at 30.6.2021	41,271.80	12,790.00	15,032.27	12,542.24	81,636.56

PPE Comparative Period (2019/20)

Description	Motor Vehicle, Motor Cycles	Laboratory Equipments	Office Equipment	Computers	Total (USD)
2019/20	5 years	8 years	5 years	4 years	
COST					
Balance as at 1 st July, 2019	68,786.00	17,054.00	19,121.00	15,756.00	120,717.00
Additions (Monetary)				5,500.00	5,500.00

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

COST AS AT	68,786.00	17,054.00	19,121.00	21,256.00	126,217.00
30th June, 2020					
DEPRECIATION					
Depreciation during the year	13,757.00	2,132.00	3,824.00	5,314.00	25,027.00
Acc. Depreciation as at 30 th June, 2020	13,757.00	2,132.00	3,824.00	5,314.00	25,027.00
NBV as at 30th June, 2020	55,029.00	14,922.00	15,297.00	15,942.00	101,190.00

5. Grants Disbursements

Grant Amortization

Particulars	Amount(USD)	
	30.06.2021	30.06.2020
Opening Deferred Income	509,594.00	11,856.00
Grant Disbursement - World Bank - IDA	912,443.79	813,650.00
Data Driven Innovation(IUCEA)	9,590.00	250,000
EWA BELT(Project)	107,607.80	-
Other income	3,521.13	53,042.00
Grant Amortized	512,834.49	618,957.00
Deferred income	1,029,922.23	509,594

6. Sustainable Financing

Particulars	Amount(USD)	
	30.06.2021	30.06.2020
IUCEA	-	250,000
Total	-	250,000

7. Grants Received

Particular	Amount (USD)	
	30.06.2021	30.06.2020
Grant Disbursement - World Bank - IDA	912,443.79	813,652
IUCEA	9,590.00	
EWA BELT(Project)	107,607.80	
Interest	3,521.13	
Other projects	-	103,042

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

Total	1,033,162.72	1,116,694
--------------	---------------------	------------------

8. Achieve learning Excellence

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Paying approval or accreditation cost to TCU for national accreditation of international programs	7,315.00	7,315.00
Support hosting or sending PhD and Faculty staff from/or to other institutions for research or teaching	8,061.75	10,000.00
Support recruitment and retaining of two/three post docs in teaching and supervising the students	10,000.00	14,425.00
Support students with concrete research findings, products, innovations to attend short courses/conferences, national and regional exhibitions to showcase their products	15,000.00	15,000.00
Preparing training materials/modules for short-courses	-	13,575.02
Improving NM-AIST Laboratory facility through equipment and furnishing	5,000.00	8,000.00
Support Development of NM-AIST hostel to accommodate the lactating mothers students	4,209.34	
Support publication of research findings	5,000.00	
Provide scholarship to newly enrolled students	31,381.36	
Total	85,967.45	68,315.00

9. Research Excellence

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Support development of Bioengineering Laboratory at NM-AIST in Collaboration Hunan University of Technology (HUT)	7,111	7,111.00
Establishment of Demonstration plots/farm facilities for practical training s, research and Income generation (Acknowledge and Skill Platform)	35,000	160,213.80
Facilitating Participation of CREATES in knowledge exchange events and conferences (TCU exhibition, Nanenane (soapbox)and Mandela set week)	7,629.63	10,000.00
Support commercialization of innovations, spinoff, patents, products by students, faculty members/ other stakeholders	3,021.22	-

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

Support researches by MSc and PhD students in FNS

To support establishment of research data hub/Centre through Farming As A Business (FAAB)-Project and operationalization of HPC

Total	52,761.85	177,324.80
--------------	------------------	-------------------

10. Quality Assurance

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Support Training of Lab staff on ISO17025 (Testing Lab. Quality Management)	2,843.66	-
Support accreditation and certification of NM-AIST testing Laboratory	-	7,000
Total	2,843.66	7,000

11. Equity Dimension

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Support implementation of NM-AIST Gender policy	-	4,000.00
Participate in ongoing AWARD activities (mentorship courses, best performance recruitment)	5,337.81	3,000.00
Sensitizing young girls and boys in secondary schools and colleges to participate in Sciences, Engineering, and Mathematics and Technology subjects (in collaboration STEMi program)	5,814.21	8,000.00
Conducting training to women, special groups, youth and other small-scale processors on food processing, value addition, packaging and marketing	5,000	10,000.00
Train inhouse students and faculty members on gender equity at workplace	1,039.41	-
Total	17,191.43	25,00.00

12. Attracting Regional Academic Staff and Students

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Updating and maintaining Centre -website with opportunities and CREATES capacities for Attracting Regional Academic Staff and Students	5,000	6,000

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

Showcase the capacity of CREATES-FNS to faculty, research scientists and students from the region	6,000	-
Sensitize targeted audiences in the region to showcase the programs offered by CREATES-FNS	-	-
To participate in Regional organized events by IUCEA and forums to showcase CREATES capacity and opportunities to attracting Regional Students and staff	259.85	-
Support e-recruitment and e-admission portal and update it regularly (Budget under ICT)	-	-
Total	11,259.85	6,000

13. Engaging National and Regional Academic Partners

Particulars	Amount(USD)	
	30.06.2021	30.06.2020
Support joint teaching among the National and Regional academic partners	1,954.46	4,500
Facilitate co- supervision with regional partners	-	-
Build capacity for e-communication / knowledge exchange at each key partner site	-	-
Total	1,954.46	4,500

14. Attracting National and Regional Sector Partners

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Organize and conducting outreach activities in collaboration with National and Regional Partners sectors partners (Private and public institutions) to promote technology and knowledge transfer, skills dissemination for addressing challenges facing community and industries	-	26,000
Participate in National and Regional sectors forums for showcasing CREATES capacity to attract Sector Partners (eg. National Agricultural policy conference, SAGCOT Partners forum	-	8,000
Collaborate with National and Regional Partners to promote technological transfer, product incubation, knowledge and skills dissemination, products and spinoff across levels and sectors	2,490.26	-
Total	2,490.26	34,000

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

15. Centre Management and Governance

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Support Review of NM-AIST Corporate Strategic plan	-	21,000.
Off-set of Monthly Centre Management Team	140,806.60	87,137
Support short-term trainings to Centre Management Team to enhance their performance	23,582.84	8,000
Support recruitment of new Centre staff (Job Advert and Interview)		2,000
Procurement of office equipment, furnishing, office supplies repairing and maintenance	14,000.00	8,000
Support for conducting sub working group, management and governing board meetings	22,418.14	-
Maintenance of NM-AIST Printers	1,500.00	-
Maintenance of NM-AIST Air conditions	814.78	-
Covering cost for fuel expenses	-	3,500
Maintenance and repair of the Centre vehicle	15,665.44	2,500
Procurement of 4 laptops and 1 Desktop computer and 1 Smart table for Data Visualization	7,508.95	5,500
Prepare audit report and table it in the Council Audit Committee	3,500.00	-
Advertise products and services to be procured	14,500.00	17,343
Developing CREATES Sustainability Strategy Plan	3,500.00	13,298
Support the Centre Leaders to attend National ACE Steering Committee meetings	13,225.21	18,000
Total	279,901.80	186,278

16. Sustainable Financing

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Facilitate development of winning proposal grants (grants writing support, seed money, identifying calls) including research chairs	9,075.35	7,000
Support CREATES/LISBE with seed fund to develop and conduct demand-driven short courses and international conferences on a cost-plus basis	5,000	25,900
Promote CREATES/NM-AIST products and innovations to generate revenue	541.36	-
	-	-

The United Republic of Tanzania
Centre for Research in Agriculture Advancement Teaching Excellence and Sustainability –
food and Nutrition Security (CREATES – FNS)

To support operationalization of NM-AIST consultancy
 Bureau

Prepare an ethical framework for provision of consultancy
 services to the industry and society

Total	14,616.71	32,900
--------------	------------------	---------------

17. Monitoring and Evaluation

Particulars	Amount (USD)	
	30.06.2021	30.06.2020
Develop monitoring and evaluation e-system (shared across all key partners including equity indicators)	9,069.08	4,500.00
Preparing of Audit reports (Finance & procurement) and Financial statements	2,500	2,500.00
Conducting centre Performance review and planning meeting/workshop	9,500	9,500.00
Preparing, documenting and sharing of Centre success	3,972.86	14,000.00
Preparing Annual Audited financial reports	6,609.02	-
Preparing Internal audit reports	1,732.36	-
Total	33,383.32	30,500.00

18. International Academic Collaboration

Particulars	Amount(USD)	
	30.06.2021	30.06.2020
Support the School of Life Science& Bioengineering (LiSBE) to development and conduct joint projects and Short courses with international partners	2,232.36	-
Support the School of Life Science & Bioengineering (LiSBE) to organize and conduct joint teaching and co- supervision of students with International partners.	851.03	-
Total	3,083.39	-