



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



TANZANIA WILDLIFE RESEARCH INSTITUTE

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

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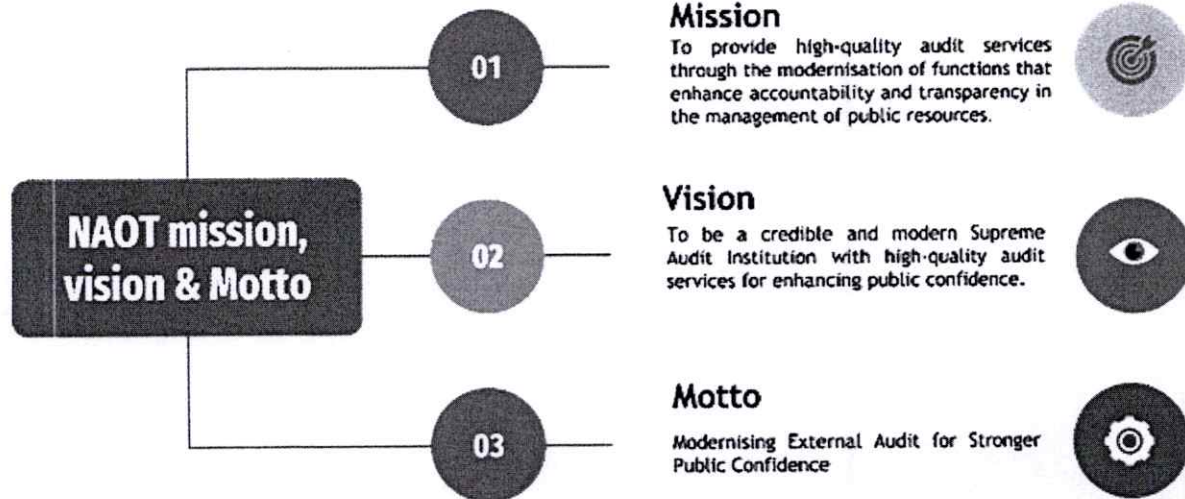
January 2024

AR/PA/TAWIRI/2022/23

About the National Audit Office

Mandate

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



Independence and objectivity

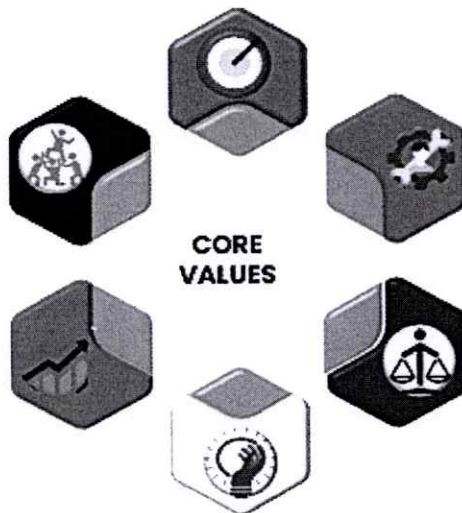
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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

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Abbreviations

CAG	Controller and Auditor General
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HQ	Head Quarter
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
ISSAI	International Standards of Supreme Audit Institutions
NAO	National Audit Office
NBAA	National Board of Accountants and Auditors
PE	Personal Emoluments
TAWIRI	Tanzania Wildlife Research Institute
TZS	Tanzania Shillings
URT	United Republic of Tanzania

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson of Governing Board,
Tanzania Wildlife Research Institute (TAWIRI),
206 Njiro Road,
P.O. Box 661,
23113 LEMARA ARUSHA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Wildlife Research Institute (TAWIRI), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow 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 Tanzania Wildlife Research Institute (TAWIRI) as at 30 June 2023, and its financial performance and its cashflows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs) Accrual basis of accounting and in the manner required by the Public Finance Act, Cap. 348.

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 section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Wildlife Research Institute (TAWIRI) 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 the basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the Report of Governing Board and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is no material misstatement of this other information. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI 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, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48 (3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of goods, works and services in the Tanzania Wildlife Research Institute (TAWIRI) for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

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

Advance payment effected without submission of the bank guarantee/unconditional performance security

Advance payment of TZS 356,820,511 (USD 153,141.85) was made on 22 July 2022 to Central Aviation Services Limited for provision of service and maintenance of aircraft (5H-TWR CESSNA182) while this service provider had not submitted the bank guarantee/unconditional performance security as required by section 20 of the Special Condition of the Contract and regulation 29 of the Public Procurement Regulations, 2013 revised 2016. Instead, this service provider submitted conditional performance security with reference number 216 dated 13 June 2022 from Phoenix Assurance before the advance payment was made.

Non-issuance of notices of intention to award contracts to bidders

Notification of the intention to award contracts during the period under review were not issued for 19 tenderers for procurements worth TZS 521,587,787 as required Reg. 231 (2) of the Public Procurement Regulations, 2013 (amended 2016).

Rejection of lowest evaluated bidders without documented justification

The lowest evaluated bidders were rejected and award of contracts was made to six second lowest evaluated bidders for procurements totaling TZS 127,798,166 without documented justification in the minutes of tender board meeting as required by Reg. 237 (3) of the Public Procurement Regulations, 2013 (amended 2016).

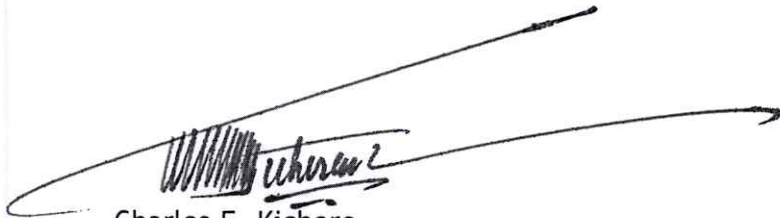
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Wildlife Research Institute for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Tanzania Wildlife Research Institute (TAWIRI) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
January 2024



2.0 FINANCIAL STATEMENTS

REPORT OF THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

2.1 INTRODUCTION

The Board of Directors has the pleasure of submitting the financial statements of the Tanzania Wildlife Research Institute (TAWIRI) for the financial year ended 30 June 2023. The financial statements which disclose the Institute's financial position as at 30 June 2023 and results of its operations for the year ended.

2.2 ESTABLISHMENT

TAWIRI was established by Act No. 4 of 1980 as amended by Act No. 10 of 1999 revised 2021 enacted by the Parliament of the United Republic of Tanzania.

2.3 OBJECTIVES, VISION AND MISSION

The main objectives of TAWIRI are:-

- To promote the development, improvement and protection of the wildlife industry in the United Republic;
- To carry out, and promote the carrying out of, enquiries, experiments and research in wildlife and in wildlife environment generally;
- To continue, develop and finalize all on going or projected wildlife research in the United Republic; and
- To carry out research and investigation into various aspects of wildlife for the purpose of establishing, improving or developing modern methods or techniques of wildlife and environmental conservation and the management, collection and use of wildlife and wildlife products.
- To carry out research and investigation into wildlife diseases and their causes to develop a way of preventing or controlling the occurrence of particular wildlife diseases or any category of them;
- To co-ordinate all wildlife research which is carried out within the United Republic;
- To establish and operate a system of documentation and dissemination of the findings of inquiries, experiments and research carried out by or on behalf of the Institute, or other information on wildlife acquired by the Institute;
- To undertake the collection, preparation, publication and distribution of statistics relating to wildlife, and promote and develop instruction and training in wildlife;
- In co-operation with the Government or any persons, within or outside the United Republic, to promote or provide facilities for the instruction and training of national personnel for carrying out wildlife research, and for the management of the wildlife industry;
- To advise the Government, public institutions and other persons or bodies of persons engaged in the wildlife industry in the United Republic on the practical application of the findings of inquiries, experiments and research carried out by or on behalf of the Institute;

- To assume responsibility for the control and management of the business and affairs of any Center established or deemed to have been established by or under this Act;
- To do anything or enter into any transaction which, in the opinion of the Board, is necessary or desirable for the better performance of the functions of the Institute under this Act.

VISION

To be a center of excellence in advising and providing scientific information on biodiversity conservation and management at national and international levels.

MISSION

Conducting and coordinating wildlife research and share scientific information with stakeholders for sustainable biodiversity conservation.

2.4 MEMBERSHIP OF THE BOARD OF DIRECTORS

The Board of Directors of the Institute consists of 10 Directors. The Board met twice during the reporting year ordinary meetings and endorsed Research Applications for financial year 2022/23, Annual Procurement Plan 2022/23 and its review, Annual and quarterly implementation Reports of Procurement Plan 2022/23, Statement of Financial Performance for 2022/23, budget and budget review of 2022/23, quarterly financial performance reports for 2022/23, Performance contracts for 2022/23, Performance contracts implementations reports for 2022/23, quarterly budget implementation reports for 2022/23, approved audited Financial Statement 2022 and endorsed seven staff to Management positions which were Acting. Also approved confirmation and promotion of employees, transfers and long-term training. Below is the list of the members of TAWIRI Board of Directors as at the date of this report.

S/n	Name	Position	Age	Nationality	Appointed	Expire of Tenure	No of Meetings	Qualification
1.	Dr. David N. Manyanza	Chairperson	76	Tanzanian	18.09.2022	06.11.2025	2	PhD. Behavioural Ecology
2.	Dr. Maurus j. Msuha	Member	56	Tanzanian	07.11.2022	06.11.2025	2	PhD. Biological Anthropology
3.	CC. William S. Mwakilema	Member	59	Tanzanian	07.11.2022	06.11.2025	2	MSc. Tourism Development
4.	DCC. Needpeace J. Wambuya	Member	51	Tanzanian	07.11.2022	06.11.2025	2	MBA Finance and Banking
5.	CC. Mabula M. Misungwi	Member	59	Tanzanian	07.11.2022	06.11.2025	2	MSc. Natural Resource Assessment and management

6.	Brig. Gen (rtd) Mary B. Hiki	Member	65	Tanzanian	07.11.2022	06.11.2025	2	Dipl. Accountancy, auditing and Strategic Studies
7.	Prof. Jafari R. Kideghesho	Member	60	Tanzanian	07.11.2022	06.11.2025	2	PhD. Conservation Biology
8.	Dr. Amani Ngusaru	Member	60	Tanzanian	07.11.2022	06.11.2025	2	PhD. Earth Sciences
9.	Adv. Mercy E. Mrutu,	Member	52	Tanzanian	07.11.2022	06.11.2025	2	LLM in ICT Law
10	Dr. Eblate E. Mjingo	Secretary	55	Tanzanian	07.11.2022	06.11.2025	2	PhD. Population Genetics and Molecular Forensic

Committees of the Board of Directors

There are three Committees of the Board in order to ensure high standard of corporate governance throughout the institute. The composition and responsibilities of each committee were as hereunder:

a) Research Programmes Committee

The list of Research Programmes Committee members by the date of this report are shown below:

S/No	Name	Position	Qualification	No of meetings	Responsibilities
1.	Dr. Amani Ngusaru	Chairperson	PhD. Earth Sciences	2	Responsible for setting direction for research agenda in conducting wildlife research in the country and ensure the institute fulfils its mandate of supervision and performance of wildlife research in the country.
2.	Prof. Jafari R. Kideghesho	Member	Phd. Conservation Biology	2	
3.	Dr. Maurus J. Msuha	Member	PhD. Biological Anthropology	2	
4	CC. Mabula M. Misungwi	Member	MSc. Natural Resource Assessment and management	2	

The Committee met twice during the year and discussed research agenda in conducting wildlife research in the country and ensure the institute fulfils its mandate of supervision and performance of wildlife research in the country. It approved Research application for financial year 2022/23.

b) Administration and Finance Committee

The list of Administration and Finance Committee members by the date of this report are shown below:

S/No	Name	Position	Qualification	No of meetings	Responsibilities
1.	DCC. Needpeace J. Wambuya	Member	MBA Finance and Banking	2	Responsible for all issues relating to the administration, human resources, finance and planning, budgeting and good governance
2.	Adv. Mercy E. Mrutu	Member	LLM in ICT Law	2	
3.	Dr. Eblate E. Ernest	Member	PhD. Population Genetics and Molecular Forensic	2	

The Committee met twice during the year under review. During the meetings employees and Finance matters and policies were discussed. It recommended for approval of confirmation, Re-categorization, promotion of employees, transfers and long-term training.

c) Audit Committee

The list of Audit Committee members by the date of this report are shown below

S/No	Name	Position	Qualification	No of meetings	Responsibilities
1.	Brig. Gen (rtd) Mary B. Hiki	Chairperson	Dipl. Accountancy, auditing and Strategic Studies	2	Responsible for additional assurance regarding integrity and effectiveness of the internal controls, risk management and corporate management, approve of the internal audit strategic audit plan, review of the internal and external audit plan, provide advice to the Director General on actions to be taken on matters raised in audit reports and coordinate audit programs conducted by internal auditor and programmes conducted by Controller and Auditor General.
2.	CC. William S. Mwakilema	Member	MSc. Tourism Development	1	
3.	Mr. Eliya Hekima	Member	CPA (T) Advance Diploma in Accountancy	2	

The Committee met twice during the financial year under review. During the meetings the quarterly internal audit reports were discussed which assessed internal controls, risk management, and good governance of the Institute. The committee adopted TAWIRI Audited Financial Statement for the financial year 2021/22.

MANAGEMENT STRUCTURE

Director General is responsible for day to day running of TAWIRI and advises the Board on the staffing needs and other resources required in undertaking TAWIRI's functions. According to the approved Organization Structure the following assists Director General:

- Director of Research Development and Coordination
- Director of Corporate Services; and
- Directors of five centre's namely Western Wildlife Research Centre, Southern Highlands Wildlife Research Centre, Kingupira Wildlife Research Centre, Serengeti Wildlife Research Centre and Njiro Wildlife Research Centre.

The institute has the following Units:

- Procurement Management Unit (PMU);
- Internal Audit Unit
- Legal Services Unit;
- Wildlife Information, Education and Public Relations Unit; and
- Information and Communication Technology and Statistics Unit.

2.5 PRINCIPLE ACTIVITIES OF TANZANIA WILDLIFE RESEARCH INSTITUTE (TAWIRI)

The principal activities of TAWIRI include conducting wildlife research, provision of data and information to guide the sound management of wildlife resources as well as coordinating and disseminating all research findings, data and information related to wildlife activities in Tanzania.

In executing its core functions, TAWIRI shall have due regard to:-

- a) The political, economic and social aspirations of the people of the United Republic of Tanzania;
- b) National and other policies being pursued by the Government;
- c) The carrying out of corporate operations in conformity with principles of good governance and compliance with all statutory requirements under the laws of the United Republic of Tanzania; and
- d) TAWIRI is not aligned to any political party in Tanzania.

2.6 SOLVENCY

The Board of Director has reviewed the current financial position of TAWIRI. On the basis of the review, the Directors are of the opinion that the Institute's financial standing with continued government, donors and stakeholders support, is sound enough to meet all maturing financial obligations.

2.7 EMPLOYEES WELFARE

TAWIRI has the following employees' welfare arrangements:-

Training

The Institute continued to provide training to its employees where necessary and if funds were available. Scholarships and self-sponsored opportunities were positively considered and permissions were granted for short and long-term training provided Institute's functions were not seriously affected.

Medical Facilities

Medical care continued to be provided to all staff members of the Institute. The Institute joined the National Health Insurance Fund (NHIF) in 2013 and workers started enjoying a wider spectrum of health services throughout the country.

Financial Support

Short-term loans, salary advances and other financial assistance were available to all employees depending on (i) assessment of the Management to the need and circumstances, (ii) availability of funds and (iii) ability to make repayment.

Relationship between Management and Employees

TAWIRI has a systematic procedure of communication with employees on a regular basis which is done through departments/sections meetings, management and staff meetings, as well as workers council meetings, circulars also social media networks.

Persons with Disabilities

It is the Institute's policy to give equal opportunities to persons with disabilities for vacancies they are able to fill. Employment with the organization is therefore non-discriminatory with one employee with disability

Gender Equality

It is the Institute's policy to give equal opportunities to persons of the female gender in both employment and training. Women are employed and sent for various training courses without discrimination. Out of current 127 employees, Female are 35 and Male 92.

2.8 CORPORATE GOVERNANCE

The Institute is committed to the highest standards of corporate governance. Its governance structure is flexible enough to adopt to changes in the internal and external environment and the Institute strives to regularly review its processes, rules and regulations and structure with a view to ensuring that its operations are carried out with due regard to economy, efficiency and effectiveness. The Institute adheres to global standards and practices of good corporate governance.

2.9 ENVIRONMENT

The Institute has been taking measures to strengthen preparedness for protection of the environment and continues to observe environmental requirements in all projects undertaken to safeguarding both plants and animals.

2.10 HIV/AIDS POLICY

It is the policy of the Institute to equip all employees with the necessary skills in the fight against HIV/AIDS by organizing seminars on preventive measures and encouraging those suffering to seek medical advice and treatment.

2.11 RELATED PARTY TRANSACTIONS

Details of related party transactions during the year ended 30 June 2023 are set out in Note 25 to the financial statements.

2.12 FINANCIAL PERFORMANCE REVIEW

The planned operational activities and programs were fairly implemented during this financial year. The current grants, transfers and subsidies received during the year 2022/23 were TZS 1.55 billion which are higher by 22% compared to TZS 1.27 billion received in the financial year 2021/22. During the year 2022/23 the Institute recorded a surplus of TZS 44.17 million being 41% decrease compared to surplus of TZS 74.43 million realized in financial year 2021/22.

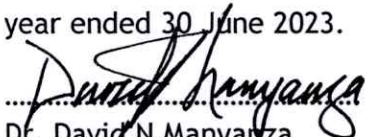
This was caused by decrease in revenues from exchange transactions and increase in wages, salaries and employees benefits due to staff promotion granted after directives issued by President of URT, new recruitment and transfers of staffs to implement the newly approved scheme of service.

2.13 FINANCIAL POSITION REVIEW

The Net Asset of the Institute increased from TZS 19.91 billion (2021/22) to TZS 19.95 billion (2022/23). The increase in Net Asset was due to increase of accumulated surplus from TZS 1.61 billion (2021/22) to TZS 1.65 billion (2022/23) resulted from surplus for the year under review.

2.14 STATUTORY AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor of the Tanzania Wildlife Research Institute by virtue of article 143 of the Constitution of the United Republic of Tanzania of 1977 and as amplified in section. 10 of the Public Audit Act, Cap 418. However, in accordance with section 33(1) of the Act, M/s Kepler Consultant was authorized to carry out the audit of the Tanzania Wildlife Research Institute on behalf of the Controller and Auditor General for the year ended 30 June 2023.


.....
Dr. David N Manyanza
Chairperson of the Board


.....
Dr. Eblate E Mjingo
Director General

31-Jan-2024
Date.....

3.0 STATEMENT OF THE BOARD OF DIRECTOR'S RESPONSIBILITY

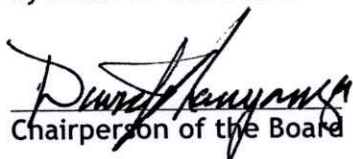
These financial statements have been prepared by the Management of the Tanzania Wildlife Research Institute (TAWIRI) in accordance with requirement of the International Public Sector Accounting Standards (IPSAS). The Board is responsible for establishing and maintaining a system of effective internal control designed to give reasonable assurance that the transactions recorded in the accounts are within the statutory requirement and that they contain the receipts and use of resources by TAWIRI.


The Board of TAWIRI is responsible for keeping proper accounting records which at any time disclose with reasonable accuracy the financial position of the Institute and enabled them to ensure that the financial statements comply with the IPSAS. The Board is also responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Board confirms that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 30 June 2023. The Board also confirms that International Public Sector Accounting Standards (IPSAS) Accrual basis have been complied with and that the financial statements have been prepared on the going concern basis hence gives a true and fair view presentation of the Institute.

To the best of Board's knowledge, the internal control system has operated adequately throughout the reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2023. We accept responsibility for the integrity of the Financial Statements, the information they contain and their compliance with IPSAS Accrual basis.

By order of the Board


Chairperson of the Board


Director General

Date 31-Jan-2024


4.0 DECLARATION OF HEAD OF FINANCE AND ACCOUNTING UNIT

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act No. 33 of 1972 and as amended by Act No 2 of 1995, require Financial Statements to be accompanied with a declaration issued by the Head of Finance and Accounting responsible for the preparation of Financial Statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors /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 Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of Financial Statements rests with the Board of Directors as under Directors Responsibility statement on an earlier page.

I, CPA Daniel W. Wirlanga, being the Head of Finance and Accounting unit of the Tanzania Wildlife Research Institute (TAWIRI), hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the Financial Statements give a true and fair view position of Tanzania Wildlife Research Institute as on that date and that they have been prepared based on properly maintained records.


Signed by: 
CPA DANIEL W. WIRLANGA
Position: CHIEF ACCOUNTANT
NBAA Membership No.: ACPA 2383
Date: 31 January 2024

5.0 FINANCIAL STATEMENTS


STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	30 June 2023 TZS	30 June 2022 TZS
ASSETS			
Current assets			
Cash and cash equivalents	4	1,426,191,544	1,578,169,227
Receivables	5	104,112,283	310,568,001
Prepayments	6	35,990,972	445,565,065
Total Current assets		1,566,294,799	2,334,302,293
Non-Current assets			
Property, plant and equipment	3	19,617,809,596	19,212,811,812
Total Non-Current assets		19,617,809,596	19,212,811,812
TOTAL ASSETS		21,184,104,395	21,547,114,105
LIABILITIES			
Current liabilities			
Payables	7	230,770,923	166,498,592
Deferred Revenue Government Grant	8	245,776,297	787,300,000
Deferred Revenue Development Partner Grant	9	752,999,565	682,927,191
TOTAL LIABILITIES		1,229,546,785	1,636,725,783
NET ASSETS		19,954,557,610	19,910,388,322
NET ASSETS/EQUITY			
Capital Contributed by			
Taxpayers Fund		18,301,089,618	18,301,089,618
Accumulated Surplus		1,653,467,992	1,609,298,704
		19,954,557,610	19,910,388,322

The financial statements were authorised for use by the Board of Directors and signed on its behalf by


 Dr. David N Manyaniza
 Chairperson of the Board

DATE...31.01.24



Dr. Eblate E Mjingo
 Director General


DATE...31-Jan-2024

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Notes	30 June 2023 TZS	30 June 2022 TZS
REVENUE			
REVENUE FROM NON EXCHANGE OF TRANSACTIONS:			
Subvention from Other Government Entities	8	6,409,343,485	5,745,370,421
Grants received from third parties	9	1,481,038,479	1,832,974,411
REVENUE FROM EXCHANGE OF TRANSACTIONS:			
Research Fees and Consultancy	10	1,054,672,867	1,402,794,923
Bee Product sales	11	144,345,000	174,837,504
Rental Income	12	222,073,340	197,864,700
Other revenue	13	-	58,012,800
Total Revenue		9,311,473,171	9,411,854,759
Expenses			
Wages, salaries and employee benefits	14	3,401,367,015	3,154,646,771
Supplies, Services and consumables used	15	5,342,524,221	5,658,860,565
Depreciation of property, plant and equipment	3	523,340,647	522,005,469
Finance costs	19	72,000	1,910,586
Total Expenses		9,267,303,883	9,337,423,391
Surplus during the year		44,169,288	74,431,368

The financial statements were authorised for use by the Board of Directors and signed on its behalf by


 Dr. David N Manyamba
 Chairperson of the Board



 Dr. Eblate E Mjingo
 Director General

DATE: 31.01.24.

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

	Taxpayers Fund	Accumulated Surplus	Total
	TZS	TZS	TZS
At 01 July 2022	18,301,089,618	1,609,298,704	19,910,388,322
Surplus during the year	-	44,169,288	44,169,288
At 30 June 2023	<u>18,301,089,618</u>	<u>1,653,467,992</u>	<u>19,954,557,610</u>
At 01 July 2021	18,301,089,618	1,276,247,868	19,577,337,486
Adjustments	-	258,619,468	258,619,468
Restated as at 01 July 2021	18,301,089,618	1,534,867,336	19,835,956,954
Surplus during the year	-	74,431,368	74,431,368
At 30 June 2022	<u>18,301,089,618</u>	<u>1,609,298,704</u>	<u>19,910,388,322</u>

The financial statements were authorised for use by the Board of Directors and signed on its behalf by


 Dr. David M Manyanga
 Chairperson of the Board



 Dr. Eblate E Mjingo
 Director General


DATE 31.01.24

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	30 June 2023 TZS	30 June 2022 TZS
Cash flows from operating activities			
Receipts			
Subvention from Other Government Entities	8	5,867,819,782	6,532,670,421
Grants received from third parties	9	1,551,110,853	1,269,147,707
Revenue from exchange transactions	16	1,640,023,175	1,638,753,325
Total Receipts		9,058,953,810	9,440,571,453
Payments			
Wages, salaries and employee benefits	17	3,395,246,901	3,223,965,836
Supplies and consumables used	18	4,887,274,161	6,048,627,794
Finance costs	19	72,000	1,910,586
Total Payments		8,282,593,062	9,274,504,216
Adjustments for			
Net cash flows from operating activities	26	776,360,748	166,067,237
Cash flows from investing activities			
Acquisition of property, plant, and equipment	3	(1,603,475,295)	(753,607,983)
Transfer of Work in Progress to Building	3	405,799,038	-
Cost of Building Demolished	3	312,793,700	-
Accumulated Depreciation of Building Demolished	3	(43,455,874)	-
Net cash from investing activities		(928,338,431)	(753,607,983)
Net increase in cash and cash equivalents		(151,977,683)	(587,540,746)
Cash and cash equivalents at beginning of period		1,578,169,227	2,165,709,973
Cash and cash equivalents at end of period	4	1,426,191,544	1,578,169,227

The financial statements were authorised for use by the Board of Director and signed on its behalf by


 Dr. David N Manyanza
 Chairperson of the Board


 Dr. Eblate E Mjingo
 Director General

DATE...31.01.24..

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023
(Budget Prepared on Cash Basis)

Descriptions	Original Budget {A}	Final Budget {B}	Actual on Comparable Basis {C}	Difference {C-B}	Percentag e
	TZS	TZS	TZS	TZS	%
Receipts					
Current grants, transfers and subsidies received	9,461,039,624	6,490,308,664	5,867,819,782	(622,488,882)	(10)%
Revenue from exchange transactions	2,000,000,000	1,975,000,000	1,640,023,175	(334,976,826)	(17)%
Grants received	2,000,000,000	2,000,000,000	1,551,110,853	(448,889,147)	(22)%
Total Receipts	13,461,039,624	10,465,308,664	9,058,953,810	(1,406,354,855)	(13)%
Payments					
Wages, salaries and employee benefits	2,885,316,000	2,275,092,664	3,395,246,901	(1,120,154,237)	(49)%
Supplies, and consumables used	6,515,126,000	6,515,126,000	4,887,274,161	1,627,851,839	25%
Finance Cost	500,000	500,000	72,000	428,000	86%
Total Payments	9,400,942,000	8,790,718,664	8,282,593,062	508,125,602	6%
Net cash flow from/(used) in operating activities	4,060,097,624	1,674,590,000	776,360,748	898,229,252	54%
Cash flow from investing activities					
Acquisition of property and equipment	(3,508,921,300)	(3,508,921,300)	(1,603,475,295)	1,905,446,005	54%
Transfer of WIP to Building	-	405,799,038	405,799,038	-	-
Cost of Building Demolished	-	312,793,700	312,793,700	-	-
Acc. Depreciation of Building Demolished	-	(43,455,874)	(43,455,874)	-	-
Net cash flow from investing activities	(3,508,921,300)	(2,833,784,436)	(928,338,431)	1,905,446,005	(67)%
Net increase/(decrease) in cash and cash equivalents	551,176,324	(1,159,194,436)	(151,977,683)	1,007,216,753	
Cash and cash equivalents at beginning of period	1,159,533,075	2,222,692,341	1,578,169,227	(644,523,114)	
Cash and cash equivalents at end of period	1,710,709,399	1,063,497,905	1,426,191,544	326,693,638	

Explanation of material differences between Budget and Actual amounts for the year 2022/23 are in Note 31.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1.0 GENERAL INFORMATION

Tanzania Wildlife Research Institute (TAWIRI) was established by Act No. 4 of 1980, as amended by Act No. 10 of 1999 revised 2021 enacted by the Parliament of the United Republic of Tanzania. TAWIRI is a Public Corporation domiciled in Njiro, Arusha. The address of the registered office is P. O. Box 661, Arusha. Tanzania.

The overall managerial responsibility of TAWIRI is vested in a Board of Directors while the day to day operations are looked after by the Director General. TAWIRI is under the parental care of the Ministry of Natural Resources and Tourism.

2.0 PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied year after year.

2.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention. No adjustments have been made for inflationary factors affecting the financial statements. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSASs) Accrual basis requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Institute's accounting policies. The areas involving a higher degree of judgement or complexity or areas where assumptions and estimates are significant to the financial statements are separately disclosed in a note.

2.2 Compliance with International Public Sector Accounting Standards

The financial statements for the year ended 30 June 2023 and the comparative figures for the previous year have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) Accrual basis. TAWIRI adopted IPSASs in the financial year ended 30 June 2015 with transition date being 1 July 2014.

2.3 Foreign Currency Translations

Functional and Presentation Currency

Items included in the financial statements are measured in Tanzanian shilling, which is TAWIRI's functional and presentation currency.

Transactions and Balances

Foreign currency transactions are translated into Tanzania Shilling, the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Comprehensive Income. Translation differences on non-monetary items, such as equities classified as available for-sale financial assets, are included in the fair value reserve in equity.

2.4 Revenue Recognition

Revenue comprises of fair value of government subvention, amortization of capital grants, consultancy fees/testing fees, rental income and miscellaneous income, net of Value Added Tax (VAT), rebates and discounts. Sale of services including consultancy fees, rental income and sample testing fees are recognized in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Government subvention received to finance re-current expenditure, are credited to the Statement of Comprehensive Income.

2.5 Impairment of Assets

Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's fair value exceeds its recoverable amount. The recoverable amount is the higher of assets fair value less costs to sell and value in use.

2.6 Capital Grants

Capital grants received in form of property, plant and equipment or funds whose primary condition is that TAWIRI should purchase, construct or otherwise acquire long term assets, are retained as assets by debiting respective asset account and crediting Capital Grants account.

2.7 Income Related Grants

Funds from the Government, donors and stakeholders for meeting costs and expenses are credited to deferred income on cash basis of accounting and recognized as income for the amount used to acquire asset.

2.8 Trade Receivables

Trade receivables are carried at original invoice amount less provision for doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off when identified.

2.9 Property, Plant and Equipment

2.9.1 Measurement

Property, plant, and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The cost of self-constructed assets includes the cost of materials, direct labour, the initial estimate, where relevant, they are located, and an appropriate proportion of overheads. Certain items of property, plant and equipment that had been revalued to fair value on or prior to 1 July 2015, the date of transition to IPSAS's, are measured on the basis of deemed cost, being the revalued amount as at the date of revaluation.

Property that is being constructed or developed for future use as investment property is classified as property, plant and equipment and stated at cost until construction or development is complete, at which time it is reclassified as investment property. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

2.9.2 Subsequent Costs

Subsequent costs (major renovation costs) are included in the asset's carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Income during the financial year in which they are incurred.

2.9.3 Depreciation

Land is not depreciated. Depreciation on buildings, motor vehicles furniture and equipment is calculated using a straight-line method to reduce the cost of each asset to its residual value over its estimated useful life at a given rate per annum as shown below:

Description	Estimated Useful Life (Years)	Annual Depreciation Rate (%)
Buildings	50	2.00
Plant and Machinery	15	6.67
Marine vessel	25	4.00
Aircraft	20	5.00
Motor Vehicle	5	20.00
Furniture and Fixtures	10	10.00
Office Equipment	4	25.00
Laboratory Equipment	10	10.00

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Depreciation of an asset begins when it is available for use; that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by the Management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized.

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at each reporting date. In practice, the residual values of assets are insignificant and therefore, immaterial in calculation of the depreciable amount.

An asset's carrying amount is written down immediately to its recoverable amount if it is greater than its estimated recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Comprehensive Income.

2.10 Tools and other minor assets

Expenditure on tools and other minor assets such as capital stores are written off during the year of acquisition. However, they are recorded in memoranda registers and controlled through annual stocktaking.

2.11 Research and Development Costs

Research expenditure is recognized as an expense as incurred. Costs incurred on development projects (relating to the design and testing of new or improved products/services) are recognized as intangible assets when it is probable that the project will be a success, considering its commercial and technological feasibility, and costs can be measured reliably. Other development expenditures are recognized as an expense as incurred. Development costs previously recognized as an expense are not recognized as an asset in a subsequent period. Development costs that have a finite useful life and that have been capitalized are amortized from the commencement of the commercial production of the product on a straight line basis over the period of its expected benefit, not exceeding five years.

2.12 Employees Benefits

Retirement Benefit Obligation

Employees of TAWIRI are members of Public Sector Social Security Fund (PSSSF) and the employees' and employer's contributions to the funds based on monthly basic salaries are as follows:

Name of the Fund	Employee's contribution (%)	Employer's contribution (%)
Public Sector Social Security Fund (PSSSF)	5	15

The employer's contribution amount is charged to the Statement of Comprehensive Income when due. During the year under audit nothing was charged because employer's contributions were remitted direct to the respective security funds by the Treasurer. TAWIRI has no legal or constructive obligations to pay further contributions if the Fund has no sufficient assets to pay all employees benefits relevant to employees' service in the current and prior periods.

Other Long Term Employees Benefits

Entitlements to annual leave are recognized when they accrue to employees. Provision is made for the estimated liability in respect of annual leave accrued on reporting date. Liability on long term employees benefits, such as endowment scheme benefits, long service awards and gratuity, is provided in the financial statements based on past service cost on a straight line basis over the average period until the benefit becomes payable.

Termination Benefits

Termination Benefits are payable when employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits. TAWIRI recognizes these termination benefits when it is demonstrably committed to either terminate the employment of current employees according to a detailed formal plan without possibility of withdrawal, or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the reporting date are discounted to present value.

2.13 Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise of balances less than three months' maturity from the date of acquisition, including cash and non-restricted balances with banks, treasury bills and other eligible bills, and short-term Government securities.

2.14 Provisions

Provisions are recognized when TAWIRI has a present legal or constructive obligation as a result of past events; it is more likely that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

2.15 Trade and Other Payables

Liabilities for trade and other amounts payable are carried at cost which is fair value of the consideration to be paid in future for goods and services received, whether or not billed to the Institute.

3.0 PROPERTY, PLANT AND EQUIPMENT

Asset	Land	Buildings - Office	Equipment - Computers, servers and Photocopiers	Equipment - Scientific	Furniture and fittings - Office	Helicopters Plane and Aircraft	Motor vehicles, Vans and trucks	Plant and Machinery	Ships, Boat, Pantan and Water craft	Work in Progress	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost											
As at 01 July 2021	11,752,000,000	6,575,452,571	361,520,913	90,545,000	233,320,491	115,000,000	1,997,560,380	121,467,627	12,000,000	-	21,258,866,982
Additions Monetary		189,413,163	92,115,955	-	66,279,827	-	-	-	-	405,799,038	753,607,983
As at 30 June 2022	11,752,000,000	6,764,865,734	453,636,868	90,545,000	299,600,318	115,000,000	1,997,560,380	121,467,627	12,000,000	405,799,038	22,012,474,965
Additions	-	528,989,079	78,823,919	72,793,120	36,502,256	585,462,921	300,904,000	-	-	-	1,603,475,295
Transfer to Building		-	-	-	-	-	-	-	-	(405,799,038)	(405,799,038)
Disposal*	-	(312,793,700)	-	-	-	-	-	-	-	-	(312,793,700)
As at 30 June 2023	11,752,000,000	6,981,061,113	532,460,787	163,338,120	336,102,574	700,462,921	2,298,464,380	121,467,627	12,000,000	-	22,897,357,522
Depreciation and Impairment:											
As at 01 July 2021	-	653,381,905	262,603,437	51,356,167	108,438,852	63,250,000	1,092,724,121	43,023,202	2,880,000	-	2,277,657,684
Depreciation charge for the year	-	135,297,167	59,803,732	17,852,500	25,163,898	5,750,000	269,556,888	8,101,284	480,000	-	522,005,469
As at 30 June 2022	-	788,679,072	322,407,169	69,208,667	133,602,750	69,000,000	1,362,281,009	51,124,486	3,360,000	-	2,799,663,153
Depreciation charge for the year	-	139,391,221	66,855,941	12,303,850	31,307,464	5,750,000	259,150,281	8,101,890	480,000	-	523,340,647
Disposal*	-	(43,455,874)	-	-	-	-	-	-	-	-	(43,455,874)
As at 30 June 2023	-	884,614,419	389,263,110	81,512,517	164,910,214	74,750,000	1,621,431,290	59,226,376	3,840,000	-	3,279,547,926
Net book value											
As at 30 June 2023	11,752,000,000	6,096,446,694	143,197,677	81,825,603	171,192,360	625,712,921	677,033,090	62,241,251	8,160,000	-	19,617,809,596

As at 30 June 2022	11,752,000,000	5,976,186,662	131,229,699	21,336,333	165,997,568	46,000,000	635,279,371	70,343,141	8,640,000	405,799,038	19,212,811,812
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Disposal* - TAWIRI received letter of approval from Ministry of Finance and planning dated 24th June 2022 with reference number KA.54/233/01/78 for the demolition of three dilapidated buildings located at Plot no.213 Block 'A' Njiro Arusha which comprised of TAWIRI Administration building and two senior staff quarters with total costs of TZS 312,793,700 and accumulated depreciation of TZS 43,455,874 by the date demolition of the building was performed.

30 June 2023
TZS

30 June 2022
TZS

4 CASH AND CASH EQUIVALENT

Cash with Government Bank

BOT TZS Bank Account	39,710,702	56,473,750
BOT USD Bank Account	1,352,350,853	1,008,218,465

Cash with Non-Government Bank

NBC TZS Bank Account-HQ	100,000	700,000
NMB TZS Bank Account - REGROW	-	141,058,333
NBC USD Bank Account - HQ	17,090,550	34,617
CRDB TZS Bank Account	140,000	-
CRDB USD Bank Account	9,189,919	-
NMB TZS Bank Account - Expenditure	7,609,520	371,684,062
TOTAL	1,426,191,544	1,578,169,227

5 RECEIVABLES

Rent receivables (Wake Forest Project)	8,388,000	29,106,000
Rent receivables (Biocomplexity Project)	-	8,316,001
Rent receivables (NTNU Project)	-	16,632,000
Rent receivables (Carnivore Project)	-	12,474,000
Rent receivables (Cheetah Project)	-	8,316,000
Rent receivable (Biodiversity Project)	28,309,500	30,492,000
Rent receivable (Bamprass Project)	37,280,000	37,422,000
Rent receivable (Hyena Project)	-	13,513,500
Rent receivables (Prime Regional Supplies)	-	2,079,000
Rent receivables (Yale University)	10,199,750	33,957,000
Rent receivables (United State Aviation)	-	346,500
Rent receivables (Cocoon)	5,592,000	-
Imprest Receivables	14,343,033	117,914,000
TOTAL	104,112,283	310,568,001

6 PREPAYMENTS

Prepaid Avigas (PUMA)	12,430,236	40,291,355
Prepaid Fuel (GPSA)	23,560,736	41,369,709
Prepaid Aircraft Lease (State Aviation)	-	63,000,000
Prepaid Motorvehivles (GPSA)	-	300,904,001
TOTAL	35,990,972	445,565,065

The amount for the current year of TZS 35,990,972 represents advance payment for purchase of Avigas from PUMA Energy (T) Ltd for TZS 12,430,236 and purchase of fuel from Government Procurement Service Agency (GPSA) for TZS 23,560,736 and amount for the prior year of TZS 445,565,065 represents advance payment for purchase of Avigas from PUMA Energy (T) Ltd

30 June 2023

30 June 2022

TZS

TZS

for TZS 40,291,55, purchase of fuel from Government Procurement Service Agency (GPSA) for TZS 41,369,709, Aircraft Lease from State Aviation for TZS 63,000,000 and purchase of Motor vehicles from Government Procurement Service Agency (GPSA) for TZS 300,904,001.

7 PAYABLES

Trade Payables	72,448,470	31,912,955
Audit fees payable	84,525,760	84,525,760
Payroll Payables	48,210,491	42,090,377
Withholding tax payables	5,140,452	-
House rent Advances	20,445,750	7,969,500
TOTAL	<u>230,770,923</u>	<u>166,498,592</u>

8 SUBVENTIONS FROM OTHER GOVERNMENT ENTITIES

At the beginning of the year	787,300,000	-
Other Charges (OC)	2,774,957,949	3,678,282,080
Salaries from Ministry (PE)	2,357,257,913	2,212,352,000
Stake holders Contributions	735,603,920	642,036,341
Subvention received during the year	<u>5,867,819,782</u>	<u>6,532,670,421</u>
Total	6,655,119,782	6,532,670,421
Less: Transfer to Capital Grant	-	-
Amount utilized during the year	<u>6,409,343,485</u>	<u>5,745,370,421</u>
Balance at year end	245,776,297	787,300,000

9 GRANTS, TRANSFERS AND SUBSIDIES RECEIVED FROM PRIVATE ENTITIES

At the beginning of the year	682,927,191	1,246,753,895
Donor Funded Projects	<u>1,551,110,853</u>	<u>1,269,147,707</u>
Grants, transfers and subsidies received	<u>1,551,110,853</u>	<u>1,269,147,707</u>
Total	2,234,038,044	2,515,901,602
Amount utilized during the year	(1,481,038,479)	(1,832,974,411)
Deferred Revenue Income	752,999,565	682,927,191

The amounts of grants received during the year was purposely for the implementation of various wildlife research project activities and not otherwise for the period within one year to five years. The amount for the current year of TZS 1,551,110,853 comprised of TZS 372,266,605 represents capital expenditures and TZS 1,178,844,249 as revenues expenditures and amount for the prior year of TZS 1,269,147 comprised of TZS 753,607,983 represents capital expenditures and TZS 515,539,724 as revenues expenditures.

	30 June 2023 TZS	30 June 2022 TZS
10 RESEARCH FEES AND CONSULTANCY		
Consultancy fees	196,790,886	351,870,431
Research fees	857,881,981	570,798,409
Scientific Conference fees	-	480,126,083
TOTAL	<u>1,054,672,867</u>	<u>1,402,794,923</u>
11 BEE PRODUCT SALES		
Bee Product income	144,345,000	174,837,504
TOTAL	<u>144,345,000</u>	<u>174,837,504</u>
12 RENTAL INCOME		
Rest house	7,293,590	11,659,200
Workshop rent	4,800,000	3,600,000
House rent	182,019,750	161,815,500
Fuel Station rent	27,960,000	20,790,000
TOTAL	<u>222,073,340</u>	<u>197,864,700</u>
13 OTHER INCOME		
Miscellaneous Income	-	58,012,800
TOTAL	<u>-</u>	<u>58,012,800</u>
14 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Salaries and Wages	2,400,154,414	2,235,137,000
Medical and Staff Welfare	979,955,601	889,620,268
Transfer/Recruitment Expenses	21,257,000	29,889,503
TOTAL	<u>3,401,367,015</u>	<u>3,154,646,771</u>
15 SUPPLIES, SERVICES AND CONSUMABLE USED		
Office Consumables (papers, pencils, pens and stationaries)	138,960,459	49,852,967
Computer Supplies and Accessories	2,624,500	16,852,360
Printing and Photocopy paper	5,570,000	30,554,402
Food and Refreshment	19,325,840	4,000,000
Statutory Contributions	-	121,500
Outsourcing Costs (includes cleaning and security services)	130,518,000	100,728,850
Cleaning Supplies	1,448,396	1,230,000
Electricity	23,000,000	22,080,000

Water Charges	4,729,944	5,903,992
Diesel	470,580,805	397,012,720
Jet A-1/Aviation kerosene	41,369,709	2,554,074
Aviation gas/spirit	80,581,183	90,154,515
Drugs and Medicines	-	46,242,000
Consumable Medical Supplies	1,760,000	1,045,000
Special Foods (diet food)	1,200,000	-
Uniforms and Ceremonial Dresses	11,738,000	27,359,844
Protective Clothing, footwear and gears	1,400,000	-
Conference Facilities	1,678,552	81,789,835
Accommodation	2,400,000	983,544
Tuition Fees	-	17,931,500
Remuneration of Instructors	19,377,826	-
Research and Dissertation	132,076,698	132,958,602
Upkeep Allowances	-	87,474,820
Air Travel Tickets	60,122,300	43,773,507
Per Diem - Domestic	2,175,079,589	2,462,215,353
Per Diem - Foreign	-	4,120,000
Census	190,101,550	56,721,500
Internet and Email connections	92,087,020	62,942,632
Posts and Telegraphs	1,002,750	356,000
Courier Services	-	110,000
Wire, Wireless, Telephone, Telex Services and Facsimile	600,000	-
Telephone Charges (Land Lines)	-	4,155,000
Subscription Fees	34,888,416	5,067,750
News Services Fees	300,000	-
Technical Service Fees	18,869,630	56,382,851
Technical Materials	-	97,672,951
Special Needs material and supplies	208,836,605	195,670,916
Laboratory small non-durable equipment	36,150,380	12,552,250
Food and Refreshments	135,926,438	172,457,906
Entertainment	12,017,000	37,800,388
Gifts and Prizes	19,640,000	10,571,740
Veterinary Drugs and Medicine	30,008,100	35,826,750
Advertising and publication	14,038,710	12,719,041
Outsource Maintenance Contract Services	155,643,061	124,678,270
Motor Vehicles and Water Craft	147,099,348	135,422,756
Tyres and Batteries	19,378,272	49,314,907
Spare Parts	-	36,969,126
Mechanical, electrical, and electronic spare parts	-	194,000
Computers, printers, scanners, and other computer related equipment	629,900	23,697,368
Air conditioners	-	3,385,348
Survey Aircraft	220,102,920	464,935,064
Audit Fees	84,525,760	84,525,760
Legal Fees	3,166,010	726,760
Consultancy Fees	19,445,125	204,468,082

Audit Supervision Expenses	15,000,000	15,250,000	
Registration Fees	950,000	6,488,550	
Honorariums (expert opinion)	2,720,000	21,750,000	
Sundry Expenses	2,929,028	2,510,000	
Insurance Expenses	53,377,561	19,236,514	
Burial Expenses	900,000	5,361,000	
Building Demolition Costs	20,000,000	-	
Loss on Disposal of Building Demolished	269,337,826	-	
Land Rent Expenses	16,414,600	-	
Training Aids	7,200,000	-	
Schools Laboratory Supplies	14,682,600	-	
Navigation Equipment (flight calibrations, signalling and beacons)	30,113,810	-	
Director's Fee	53,900,000	-	
Contribution to CF (15%)	85,000,000	72,000,000	
TOTAL	<u>5,342,524,221</u>	<u>5,658,860,565</u>	
16 REVENUE FROM EXCHANGE OF TRANSACTION ON CASHFLOW			
Income Receivables at beginning of year	310,568,001	134,394,569	
House Rent Advances at beginning of year	(7,969,500)	(26,552,670)	
Revenue from Exchange Transactions	1,421,091,207	1,833,509,927	
	1,723,689,708	1,941,351,826	
Income Receivables at end of year	(104,112,283)	(310,568,001)	
House Rent Advances at end of year	20,445,750	7,969,500	
TOTAL	<u>1,640,023,175</u>	<u>1,638,753,325</u>	
17 WAGES, SALARIES AND EMPLOYMENT BENEFIT PAID			
Payable Expense b/d	42,090,377	111,409,442	
Net	42,090,377	111,409,442	
Wages, salaries and employee benefits	3,401,367,015	3,154,646,771	
	3,443,457,392	3,266,056,213	
Payable Expense c/d	(48,210,491)	(42,090,377)	
TOTAL	<u>3,395,246,901</u>	<u>3,223,965,836</u>	
18 PAYMENT FOR SUPPLIES AND CONSUMABLES			
Payable Expense b/d	20	116,438,715	88,472,930
Prepayment b/d		(445,565,065)	(27,832,051)
Supplies, Services and Consumable used		<u>5,342,524,221</u>	<u>5,658,860,565</u>
		5,013,397,871	5,719,501,444
Payable Expense c/d	21	(162,114,682)	(116,438,715)
Prepayments c/d		35,990,972	445,565,065
TOTAL		<u>4,887,274,161</u>	<u>6,048,627,794</u>
19 FINANCE COSTS			
Bank Charge		72,000	1,910,586
TOTAL		<u>72,000</u>	<u>1,910,586</u>

	30 June 2023	30 June 2022
	TZS	TZS
20 PAYABLE EXPENSES BROUGHT DOWN -Payment for Supplies and Consumables		
Trade Payables	31,912,955	28,472,930
Audit Fees Payables	84,525,760	60,000,000
TOTAL	116,438,715	88,472,930
21 PAYABLE EXPENSES CARRIED FORWARD -Payment for Supplies and Consumables		
Trade Payables	72,448,470	31,912,955
Withholding Tax Payables	5,140,452	-
Audit Fees Payables	84,525,760	84,525,760
TOTAL	162,114,682	116,438,715

22 EMPLOYEES BENEFITS

The Institute's employees are members of the Public Sector Social Security Fund (PSSSF) and National Health Insurance Fund (NHIF). The Institute and employees both contribute to the scheme on a monthly basis.

During the year ended 30 June 2023 employer's contributions were remitted directly by the Treasury to the respective scheme.

23 ULTIMATE OWNER OF THE INSTITUTE

The Government of the United Republic of Tanzania is the owner of the Institute.

24 TAXATION

The Institute is exempted from corporation tax as per Second Schedule of the Income Tax Act, 2004.

25 RELATED PARTY TRANSACTIONS

During the year under review, TAWIRI incurred related party expenses amounting to TZS 1,150,225,870 as follows

	30 June 2023	30 June 2022
	TZS	TZS
Key Management Personnel		
Salaries	706,548,000	489,600,000
Allowances	180,111,070	163,934,160
Social security contribution	156,691,800	141,309,600
Sub Total	1,043,350,870	794,843,760
Remuneration of Board of Directors		
Board fees	59,300,000	-
Board Allowances	47,575,000	-
Sub Total	106,875,000	-
Total	1,150,225,870	794,843,760

Payments to member of board of directors and key management personnel are paid in accordance with the Government Standing Orders and the approved human resources management policy and incentive scheme of the Tanzania Wildlife Research Institute (TAWIRI).

26 CASHFLOW RECONCILIATION

Reconciliation of Net Cashflow from operating activities to Surplus / (Deficit)

	Note	30 June 2023 TZS	30 June 2022 TZS
Surplus/(deficit) from ordinary activities		44,169,288	74,431,368
Adjustments for:			
Depreciation	3	523,340,647	522,005,469
Changes in working capital			
Increase/Decrease in receivables from exchange transactions	5	206,455,718	(176,173,432)
Increase/Decrease in prepayment	6	409,574,093	(417,733,014)
Increase/Decrease in payables from exchange transactions	7	64,272,331	(59,936,450)
Increase/Decrease in payables from non-exchange transactions	27	(471,451,329)	223,473,296
Net cash flows from operating activities		<u>776,360,748</u>	<u>166,067,237</u>

27 INCREASE/DECREASE IN PAYABLE FROM NON-EXCHANGE TRANSACTIONS

Deferred Revenue Government Grant	8	245,776,297	787,300,000
Deferred Revenue Development Partner Grant	9	752,999,565	682,927,191
TOTAL		<u>998,775,862</u>	<u>1,470,227,191</u>

28 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments as at 30 June 2023. Also, management are not aware of any material contingencies as at 30 June 2023.

29 PRIOR YEAR'S ADJUSTMENTS

There were no accounting errors in the previous year's financial statements affecting different accounts ledgers in the current reporting period. Also, the financial statements of 2021/22 have not been restated.

30 COMPARATIVE FIGURES

Previous year's figures have been regrouped wherever considered necessary in order to make them comparable with current year's figures.

31. EXPLANATIONS OF MATERIAL DIFFERENCES BETWEEN BUDGET AND ACTUAL AMOUNTS FOR THE YEAR 2021/22

Receipts:

- Current grant, transfers and subsidies received was lower by 10% due to subvention for other charges was not fully disbursed by the government to the institute during the financial year 2022/23.
- Revenue from exchange transaction was lower by 17% due to decrease in research and consultancy fees caused by less research projects which was admitted consequently no fund was secured by TAWIRI for implementation of various research activities and less consultancy assignment was performed during the financial year 2022/23. Also, decrease in sales of honey and beeswax caused by stiff competition on bee products especially bee hives and honey.
- Grants received was lower by 22% due to the fact some of the Donor funded projects were not secured due to high competition in the proposal writing, selection and award of the grants for the implementation of various research project activities

Payments:

- Wages, salaries and employee benefits were higher by 49% due to staff promotion granted after directives issued by President of URT, new recruitment and transfers of staffs to implement the newly approved scheme of service.
- Supplies and consumables used were lower by 25% due to decrease of government subvention and grants from donor funds a result field work activities was not implemented as expected by researchers.
- Finance costs were lower by 86% arising from low charges as the most funds are transacted with BOT no transactions cost charged.
- Acquisition of Property and Equipment were lower by 54% due to pending construction of TAWIRI head quarter building at Njiro.

Cash at the end of period increased by TZS 326 million due to the fact that TAWIRI did not manage to implement fully various research project activities from donor fund since research is a long-term project. This activities will be implemented in the next financial period as the research is a continuous exercise.