



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



TANZANIA WILDLIFE RESEARCH INSTITUTE (TAWIRI)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024**

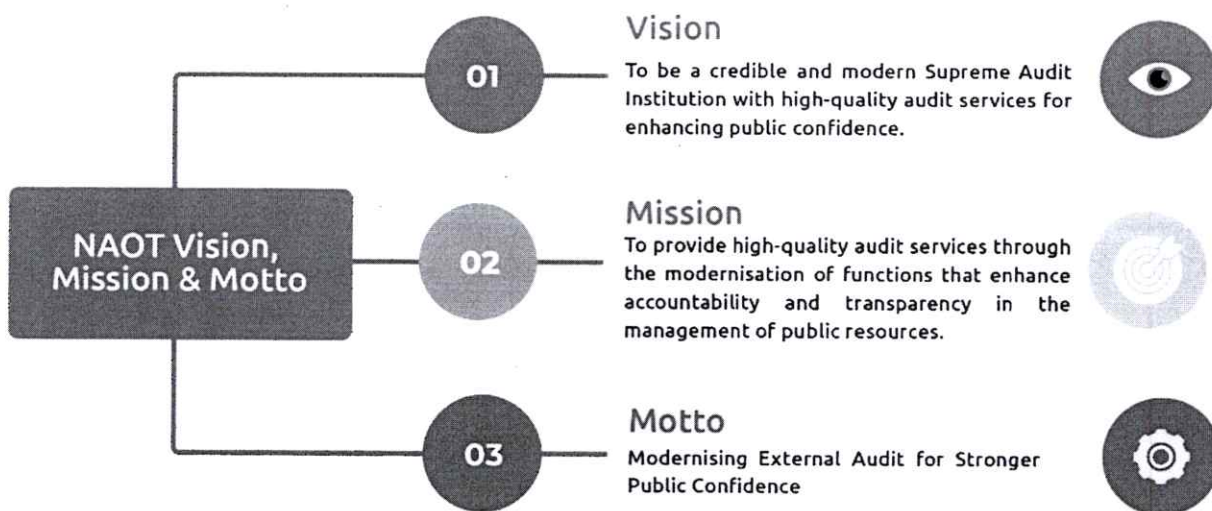
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March 2025

AR/PA/TAWIRI/2023/24

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.



Independence and objectivity

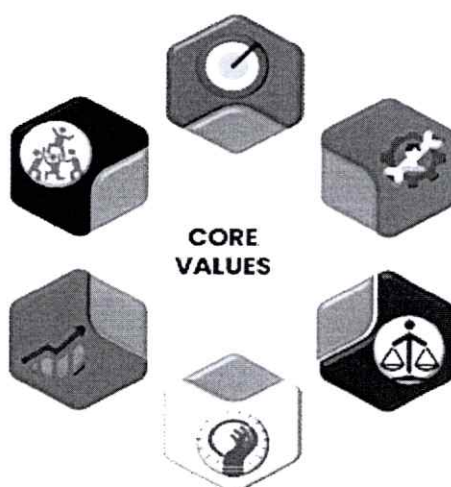
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

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 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
ECL	Expected Credit Losses
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HQ	Head Quarter
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
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 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of TAWIRI as at 30 June 2024, 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

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of 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 a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement were of the most significance in my audit of the financial statements of the period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion, and we do not provide a separate opinion on these matters.

Key audit matter	How my audit addressed the key audit matter
First-time adoption of IPSAS 41	
<p>TAWIRI adopted IPSAS 41 for the first time during the year. The introduction of IPSAS 41 substantially modified IPSAS 29 by classifying financial assets and liabilities through a principle-based model. The standard was released for the first time in 2018 and has become applicable with effect from 1 January 2023 whereby TAWIRI is applying it for the first time in the financial period ended 30 June 2024. The standard provides a single forward-looking model that eliminates the threshold for impairment recognition. It is no longer necessary for a trigger event to occur prior to recognizing a credit loss. Thus, IPSAS 41 requires recognizing ECLs from day one and all times.</p> <p>The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different figures reported in the Statement of Financial Position, statement of performance, and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.</p>	<p>My audit procedures in this area included, among others:</p> <ul style="list-style-type: none"> • Understanding the classification and measurement requirements for financial instruments under IPSAS 41 (<i>amortized cost, fair value through surplus or deficit, and fair value through net assets/equity</i>). • To confirm the Transition Adjustments I perform audit procedures as follows: <ul style="list-style-type: none"> ✓ I reviewed the entity's transitional provisions for IPSAS 41 adoption. ✓ I ensured that any adjustments to opening balances are appropriately accounted for in accordance with IPSAS 41. • I assessed whether comparative information has been restated or a reconciliation of previous figures under IPSAS 29 to IPSAS 41 has been provided, as required by the standard. • I evaluated and tested the authority's implementation of the ECL model for impairment, including: <ul style="list-style-type: none"> ✓ Assessment of historical data and forward-looking information. ✓ Accuracy of inputs and assumptions used in the model. • I reconciled the financial statements prepared under the previous IPSAS 29 to IPSAS 41 to ensure the accuracy of transitional adjustments. • I discussed the findings, and the adjustments thereof.

Other Information

Management is responsible for the other information. The other information comprises The Report by those charged with governance, statement of management responsibility and

Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

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

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

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional 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; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, Cap. 410 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 the procurement of works, goods, and services in the Tanzania Wildlife Research Institute (TAWIRI) for the financial year 2023/24 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 TAWIRI is generally in compliance with the requirements of the Public Procurement laws.

Procurement implemented outside the National e-Procurement System of Tanzania (NeST) amounting to TZS 602 million

Regulation 341 of the Public Procurement Regulations, 2013 (amended 2016) provides that, the objectives of the e-PPs is to enhance the efficiency and ensure transparency in public procurement through the implementation of a comprehensive e-PPs solution to be used by some or all public bodies in the country for carrying out e-procurement. However, there are incidents noted whereby some procurements of TZS 602,405,474 were implemented outside the National e-Procurement System of Tanzania (NeST).

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 TAWIRI for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of 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.
March 2025



2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024

2.1 INTRODUCTION

Those charged with governance has the pleasure of submitting the financial statements of the Tanzania Wildlife Research Institute (TAWIRI) for the financial year ended 30 June 2024. The financial statements which disclose the Institute's financial position as at 30 June 2024 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;
- 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 Centre established or deemed to have been established by or under this Act; and
- 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 centre 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.

MEMBERSHIP OF THE BOARD OF DIRECTORS

The Board of Directors of the Institute consists of 10 Directors. The Board met fifth during the reporting year 4 ordinary and one extra ordinary meetings to endorse Research Applications for financial year 2023/24, Annual Procurement Plan 2023/24 and its review, Annual and quarterly implementation Reports of Procurement Plan 2023/24, Statement of Financial Performance for 2023/24, budget and budget review of 2023/24, quarterly financial performance reports for 2023/24, Performance contracts for 2023/24, Performance contracts implementations reports for 2023/24, quarterly budget implementation reports for 2023/24, approved audited Financial Statement 2022/23 and endorsed various TAWIRI guidelines. 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	Period Served in Years	Qualification
1.	Dr. David N. Manyanza	Chairperson	76	Tanzanian	18 September 2022	06 November 2025	2	PhD. Behavioural Ecology
2.	Dr. Fortunata u. Msofe	Member	57	Tanzanian	19 October 2023	01 July 2024	1	PhD. Ecology & Resource Management
3.	CC. William S. Mwakilema	Member	60	Tanzanian	07 November 2022	Transferred on September 2023	1	MSc. Tourism Development
4.	DCC. Needpeace J. Wambuya	Member	52	Tanzanian	07 November 2022	06 November 2025	2	MBA Finance and Banking

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5.	CC. Mabula M. Misungwi	Member	60	Tanzanian	07 November 2022	06 November 2025	2	MSc. Natural Resource Assessment and management
6.	Brig. Gen (rtd) Mary B. Hiki	Member	66	Tanzanian	07 November 2022	06 November 2025	2	Dipl. Accountancy , auditing and Strategic Studies
7.	Prof. Jafari R. Kideghesho	Member	61	Tanzanian	07 November 2022	06 November 2025	2	PhD. Conservation Biology
8.	Dr. Amani Ngusaru	Member	61	Tanzanian	07 November 2022	06 November 2025	2	PhD. Earth Sciences
9.	Adv. Mercy E. Mrutu,	Member	53	Tanzanian	07 November 2022	06 November 2025	2	LLM in ICT Law
10	Dr. Eblate E. Mjingo	Secretary	56	Tanzanian	07 November 2022	06 November 2025	2	PhD. Population Genetics and Molecular Forensic

Below is the register of attendance for the members of board of directors for the meetings held in the financial year 2023/24

S/n	Name of Member	Attendance of Members in meetings					Total Number of Meetings attended
		25/08/2023	27/10/2023	01/03/2024	21/06/2024	06/07/2024	
1.	Dr. David N. Manyanza	P	P	P	P	P	5
2.	Dr. Fortunata u. Msofe	AP	AP	P	P	P	3
3.	CC. William S. Mwakilema	P	N/A*	N/A*	N/A*	N/A*	1
4.	DCC. Needpeace J. Wambuya	P	P	P	AP	P	4
5.	CC. Mabula M. Misungwi	P	P	P	P	P	5
6.	Brig. Gen (rtd) Mary B. Hiki	P	P	P	P	P	5
7.	Prof. Jafari R. Kideghesho	P	P	P	P	P	5
8.	Dr. Amani Ngusaru	P	P	P	P	AP	4
9.	Adv. Mercy E. Mrutu,	P	P	P	P	P	5
10	Dr. Eblate E. Mjingo	P	P	P	P	P	5

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

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	Period Served in Years	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. Fortunata u. Msofe	Member	PhD. Ecology & Resource Management	1	
4	CC. Mabula M. Misungwi	Member	MSc. Natural Resource Assessment and management	2	

The Committee met four times 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 2023/24.

Below is the register of attendance for the members of research programmes committee for the meetings held in the financial year 2023/24

S/n	Name of Member	Attendance of Members in meetings				Total Number of Meetings attended
		24/08/2023	26/10/2023	22/02/2024	05/05/2024	
1.	Dr. Amani Ngusaru	P	P	P	P	4
2.	Prof. Jafari R. Kideghesho	P	P	P	P	4
3.	CC. Mabula M. Misungwi	P	P	P	P	4
4.	Dr. Fortunata u. Msofe	AP	AP	P	P	2

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

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	Period Served in Years	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. Mjingo	Member	PhD. Population Genetics and Molecular Forensic	2	

The Committee met four times 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.

Below is the register of attendance for the members of administration and finance committee for the meetings held in the financial year 2023/24

S/n	Name of Member	Attendance of Members in meetings				Total Number of Meetings attended
		24/08/2023	26/10/2023	29/02/2024	19/06/2024	
1.	DCC. Needpeace J. Wambuya	P	P	P	P	4
2.	Adv. Mercy E. Mrutu	P	P	P	P	4
3.	Dr. Eblate E. Mjingo	P	P	P	P	4

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

c) Audit Committee

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

S/No	Name	Position	Qualification	Period Served in Years	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
2.	CC. William S. Mwakilema	Member	MSc. Tourism Development	1	
3.	CPA. Eliya Hekima	Member	CPA (T) Advance Diploma in	2	

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			Accountancy		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.
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The Committee met four times 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 2022/23.

Below is the register of attendance for the members of audit committee for the meetings held in the financial year 2023/24

S/n	Name of Member	Attendance of Members in meetings				Total Number of Meetings attended
		24/08/2023	26/10/2023	22/02/2024	20/06/2024	
1.	Brig. Gen (rtd) Mary B. Hiki	P	P	P	P	4
2.	CC. William S. Mwakilema	P	N/A*	N/A*	N/A*	1
3.	CPA. Eliya Hekima	P	P	P	P	4

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

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.

2.4 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.

The day-to-day operations of the Institute are managed through directorate, sections and units as described in the table below

S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
1.0	Research development and Coordination Directorate	<p>Directorate is responsible to carry out research and investigation into various aspects of wildlife for establishing, improving or developing modern methods or techniques of wildlife and environmental conservation and the management, selection and use of wildlife and wildlife products. The Directorate is led by a Director and comprised of four (4) Sections namely Research Management and Coordination Section; Research Development and Promotion Section; Veterinary Science and Wildlife Laboratories Section; and Conservation Information and Monitoring Section. The Directorate performs the following functions:-</p> <ul style="list-style-type: none"> • To undertake wildlife research planning and coordination; • To plan and develop wildlife research agenda, guidelines and research activities of the Institute; • To foster coordination of research efforts by local and foreign scientists; • To prepare annual performance report of the Institute on wildlife research; • To solicit research funds from within and outside the country; • To supervise and develop research programmes; • To supervise and coordinate all wildlife surveys and research management, coordination, inspection, research permits, wildlife veterinary science and laboratory matters at TAWIRI; • To link TAWIRI with key Stakeholders on matters related to

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<p>wildlife surveys, research development, coordination, wildlife laboratories and veterinary sciences;</p> <ul style="list-style-type: none"> To carry out research and investigation into wildlife diseases and their causes so as to develop way of preventing or controlling the occurrence of particular wildlife diseases or any category of them; and To coordinate wildlife research carried out within the Tanzania Mainland.
1.1	Research Management and Coordination Section	<p>The Section is led by head and performs the following activities:</p> <ul style="list-style-type: none"> Receive and scrutinize research project proposals on wildlife submitted by non TAWIRI staff and make recommendations to the Management for issuance of research permits; Monitor and evaluate all wildlife research activities of registered researchers in the country; Coordinate, inspect and ensure research compliance of researchers with guidelines; Facilitate issuance of research permits, immigration permits, and entry permits to researchers; Liaise with Immigration Office on matters related to foreign researchers; Review research guidelines when need arises; Enforce law on matters pertaining to wildlife research; Link with Wildlife Information, Education and Public Relations Unit on matters related to dissemination of research findings to stakeholders; Establish and maintain database for researchers and projects undertaken on wildlife; and Provide advice on matters related to research management.
1.2	Research Development and Promotion Section	<p>The Section is led by head and performs the following activities:</p> <ul style="list-style-type: none"> Coordinate development of research programs and projects proposals among TAWIRI researchers; Solicit research funds for implementation of priority areas for wildlife research among TAWIRI researchers; Promotion of institutional wildlife research activities in the country; Oversee implementation and review of the Tanzania Wildlife Research Agenda; Foster collaboration of TAWIRI researchers with local and foreign researchers/institutions; Link TAWIRI with key stakeholders on matters related to wildlife research including identification of research needs from stakeholders; Provide guidance to upcoming TAWIRI scientists on matters

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<p>related to projects development and publication of research findings;</p> <ul style="list-style-type: none"> • Establish data base on newly identified species of both flora and fauna; • Collaborate with Procurement Management Unit on managing all the research/field equipment; • Facilitate and coordinate development of collaborative research projects; and • Provide advice on matters related to wildlife research development.
1.3	Veterinary Science and Wildlife Laboratories Section	<p>The Section is led by head and performs the following activities:</p> <ul style="list-style-type: none"> - • Prepare an annual work plan for routine priority diseases for investigation and diagnosis in all protected areas in Tanzania in consultation with other veterinarians within TAWIRI and from other stakeholders; • Respond expediently to disease outbreak and/ or unusual mortality in wildlife in all protected areas; • Manage TAWIRI laboratories and supplied with basic lab consumables; • Build and maintain TAWIRI research resource bank in close collaboration with other researchers who collect biological specimens from wildlife; • Coordinate wildlife immobilization and capture for disease investigation, collection of biological specimens, telemetry and translocation; • Compile information on disease status on annual basis from different ecosystems in Tanzania and submit to the focal point for wildlife diseases; • Advise TAWIRI Management on priority ecosystem for establishment of field veterinary laboratory; • Prepare and process export permit for biological specimens for researchers registered under TAWIRI; and • Participate in routine training of both local and foreign students on wildlife immobilization and capture, the use of dangerous drugs and darting equipment, wildlife diseases' ecology, disease investigation and diagnosis, and storage of biological specimens.
1.4	Conservation Information and Monitoring Section	<p>The Section is led by head and performs the following activities:</p> <ul style="list-style-type: none"> - • Collect data on numbers and spatial distribution of wild animals; • Generate wildlife population and human activity trends and habitat quality within and adjacent to protect areas through wildlife censuses;

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<ul style="list-style-type: none"> Keep, update and maintain the central wildlife database (SISTA); and Provide data for ecological and other studies.
2.0	Research Centres	<p>The research centres are responsible to promote development, improvement and protection of the wildlife industry in respective Centre area and maintain, develop research project and solicit fund for all ongoing or projected wildlife research in the respective centre area. The Institute had five (5) Centres namely Eastern Wildlife Research Centre, Southern Highlands Wildlife Research Centre, Western Wildlife Research Centre, Northern Wildlife Research Centre, Serengeti Wildlife Research Centre. Each Research Centre is led by a Director and performs the following activities: -</p> <ul style="list-style-type: none"> Promote and co-ordinate research within the Centre in collaboration with Directorate of Research; Undertake research on projects approved by the Institute; Provide administrative back-up for researchers under the Centre; Evaluate and recommend to the Institute applications for first issue or renewal of research clearance; Play a leading role in assessing research needs and possible funding sources; Manage resources of the Centre; Keep an up to date inventory of wildlife research activities at the Centre; Establish a mechanism for planning, monitoring, controlling and coordinating wildlife research at the Centre; Carry out, and promote the carrying out of, enquiries experiments and research in wildlife and in wildlife environment generally; Manage fleets of vehicles under the centre and those of research missions; Facilitate and coordinate training of field practical students and volunteers at the centre; Manage all properties and equipment under the centre; Seek opportunities, encourage and provide for staff training and development; and Provide quarterly, mid and annual performance report on research and administrative matters of the centre.
3.0	Directorate of Corporate Services	<p>Directorate is responsible to manage resources of the institute, planning, monitoring and evaluation.</p> <p>The Directorate is led by a Director and comprised of three (3) sections namely Finance and Accounts Section; Human Resource and Administration Section; and Planning, Monitoring and Evaluation Section</p>

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<p>The Directorate performs the following functions:-</p> <ul style="list-style-type: none"> • To control financial and accounting operations of the Institute; • To review staff and financial rules and regulations of the Institute; • To evaluate performance of staff and advise the Management accordingly; • To coordinate preparation, implementation and review of plans and strategies; • To carry out monitoring and evaluation of the institute activities and prepare periodic reports; • To provide advice on all matters pertaining to finance, accounting, administration, personnel and staff development; • To develop effective policies and procedures for hiring, training, deployment, development, and retention of high quality labor; • To carry out regular human resources audit and inventory of current and needed skills; • To prepare long and short term human resources training programs; • To develop and maintain policies for maintenance of good industrial relations; • To monitor and liaise with other employers to ensure continuous competitive in the labor market; • To develop and advise on suitable remuneration packages; and • To interpret human resources policies and service regulations.
3.1	Finance and Accounts Section	<p>The section is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> • Manage financial matters of the Institute; • Prepare financial statements; • Review accounting and financial regulations; • Make follow-up of debtors; • Prepare and submit final accounts; • Follow-up to fund guarantors to ensure the institute has funds for daily undertakings; • Custodian of the Institute funds and information of the Institute accounts; • Ensure that the Institute is equipped with current and scientific financial management software; and • Execute payments after approval by relevant authorities.
3.2	Human Resource and Administration Section	<p>The section is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> • Plans, co-ordinates, direct and control all personnel and administrative matters of the institute;

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<ul style="list-style-type: none"> Organize and direct staffing compensation, staff development and staff relations in accordance with the Institute's Regulations. Develop, recommend and advise Management on personnel and administrative plans, policies and procedures; Maintain a comprehensive file system for personnel and administrative data and information; Monitor and handle routine staff matters such as staff recruitment, promotion, discipline, performance appraisal, merit increases, retirement, termination and staff grievances; Implement effectively and efficiently decision of higher offices and Institute's committees with bearing on personnel and administrative matters; Interpret administrative policies as well as reviewing Scheme of Service of the Institute; and Administer salary and staff benefits policy of the Institute.
3.3	Planning, Monitoring and Evaluation Section	<p>The section is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> Coordinate preparation of strategic plans and Budget; Supervise formulation of a progressive review of Institute's strategic plans; Promote and conduct research on matters relating to the development of the Institute; Coordinate preparation of monthly, quarterly and annual performance reports; Review proposals for seeking funds from Development Partners for approval; Supervise review of strategic, operational and action plans; Coordinate performance review of the Institute's development plan and give feedback; Plan and implement the Institute's development strategies; and Advice on policy and regulatory issues aimed at improving the Institute.
4.0	Procurement Management Unit	<p>The Unit is responsible to provide advice and services on procurement, storage and supply of goods and services. The Unit is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> Manage all procurement and disposal by tender activities of the procuring entity except adjudication and the award of contract; Support the functioning and implement decisions of the Tender Board; Plan and recommend the procurement and disposal by tender activities of the Institute; Maintain and archive records of the procurement and disposal

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		<p>process;</p> <ul style="list-style-type: none"> • Maintain a list or register of all contracts awarded; • Implement the decisions of the Tender Board; • Liaise directly with the Authority (PPRA) on matters within its jurisdictions; • Coordinate preparation of annual procurement plans for the Institute; • Prepare statements of requirements; • Participate in preparation of tendering documents; • Issue approved tender documents; • Prepare procurement reports; • Participate in reviewing policies pertaining to procurement and logistics management; • Advise management on all issues pertaining to the procurement and disposal of public assets; • Co-ordinate procurement and disposal activities of all departments of the institute; • Conduct market research/price survey; and • Execute and plan efficient procurement and supplies management system.
5.0	Legal Services Unit	<p>The Unit is responsible to provide legal services to the Institute. The Unit is led by a Head and performs the following activities: -</p> <ul style="list-style-type: none"> • Provide legal support on various issues; • Index, file, register Government/Institute notices and all other legal documents and ensure their safe custody; • Compile evidence relevant for court cases involving the Institute; • Attending to registration of all legal documents and probate matters; • Take charge of documents and correspondences of already assigned cases; • Deal with all legal routine correspondences addressed to the Institute; • File and appear for criminal proceedings in courts; • Represent Institute in more complex legal actions in collaboration with the Solicitor General; • Participate in negotiations for writing up of general contracts pertaining to such leases and transfer of properties with outside parties; • Handle, negotiate and draft of commercial contracts and other legal instruments; • Be Secretariat to the Board of Directors and follow up implementation of Board directives; and • Liaise with Parent Ministry and the Attorney General's

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S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		Chambers on legal matters related to TAWIRI.
6.0	Internal Audit Unit	<p>The Unit is responsible to provide advisory services to the Director General in the proper management of resources. The Unit is led by a Head and performs the following activities: .</p> <ul style="list-style-type: none"> • Prepare and implement a strategic audit plan of the Institute; • Report audit findings and recommend corrective actions; • Advise on the effectiveness of internal control systems; • Ascertain compliance of financial regulations; • Co-ordinate, supervise and conduct internal audit process; • Recommend an efficient and effective internal auditing systems and procedures for the Institute; and • Appraise operational and financial policies and regulations with a view of strengthening the internal control system to safeguard the assets and liabilities of the Institute.
7.0	Wildlife Information, Education and Public Relations Unit	<p>The Unit is responsible to provide wildlife information and education to the public through research publications and reports. The Unit is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> • Advise the Director General on all matters related to Wildlife Information and communication; • Liaise with the Director of Research Development and Coordination, Centre Directors and Heads of Departments/sections regarding research publications and reports; • Coordinate production and distribution of information, education and publicity materials; • Play a leading role in assessing wildlife information and education, publicity needs and possible funding sources; and • Liaise with other institutions both local and foreign in promoting wildlife research and conservation.
8.0	ICT and Statistics Unit	<p>The Unit is responsible to provide expertise and services on application of ICT and statistical analysis. The Unit is led by a Head and performs the following activities: - .</p> <ul style="list-style-type: none"> • Implement ICT Policy and e-Government strategy; • Develop and coordinate Integrated Information and Communication Technology; • Maintain hardware and software; • Coordinate and provide support on procurement of software and hardware; • Establish and Coordinate use of Electronic mail Communication on LAN and WAN; • Carryout studies and propose areas of using ICT as an instrument to improve service delivery; • Support the use and development of information technology to enable innovation in research, learning and research result

S/n	Name of Directorate/Section/Unit	Functions in Accomplishment of Principal Activities
		disseminations; <ul style="list-style-type: none"> • Provide a robust, reliable, and secure information technology infrastructure; • Plan and develop a system for collecting and manage TAWIRI statistics; • Coordinate collection, analysis and dissemination of TAWIRI statistics; • Interpret statistical data for internal and external users by using contemporary technology; and • Be a custodian of TAWIRI Statistics.

2.5 THE STATEMENT OF SERVICE PERFORMANCE

The service performance reports disclose information needed for accountability and decision-making, primarily helping users of the report understand targets and achievements of the Institute. The service performance report generally mixes qualitative and quantitative information. The reporting of service performance based on two elements which are;

- Outputs: the goods or services that the Institute delivers to the community and
- Outcomes: what the Institute seeks to achieve in terms of its impact on community.

Outputs:

The outputs will be measured by output indicator and milestones. Data collections and analysis will be done annually and reported in annual basis. The reports will focus on how outputs or milestones are contributing to the outcomes and recommend corrective actions to improve the process.

Strategic Objectives	Output
Intervention and prevention of HIV/AIDS and non-communicable diseases (NCDs) programmes at workplace strengthened	HIV/AIDS and NCDs seminars increased from 5 to 10 by June, 2026
	Staff with HIV/AIDS supported by 100 percent by June 2026
Good governance and national anticorruption plans enhanced	Anti-corruption plan developed and operationalized by June, 2026
	Anti-corruption awareness sessions increased from 5 to 10 by June, 2026
	Women and youth participating in research development increased from 8 to 15 by June, 2026
	Twenty meetings of the Board of Directors conducted by June 2026
	Fifty Management meetings conducted by June 2026
	Twenty meetings of Workers council conducted by June 2026

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Strategic Objectives	Output
Wildlife Research, coordination and consultancy services improved	Forty (40) wildlife research projects conducted by June, 2026
	Four (4) species management action plans developed and reviewed by June, 2026
	Enhance wildlife health monitoring and disease prevention and control
	Twenty (20) meetings of the Joint Management and Research Committee (JMRC) conducted by June 2026
	Twenty (20) coordination trips to oversee and supervise wildlife research activities and compliance conducted by June 2026
	Fifteen (15) trips for wildlife diseases monitoring, investigation and control conducted by June 2026
	One hundred papers published in peer-reviewed journals by June, 2026
	Forty-five (45) papers presented in scientific conferences by June, 2026
	Annual wildlife research promotion and dissemination events increased from 10 to 15 by June, 2026
	Twenty (20) wildlife censuses for population monitoring conducted by June, 2026
	Twenty (20) research tourism programs developed and implemented by June, 2026
Financial resources mobilization and management enhanced	Ten (10) collaborations with local and international institutions or organizations established by June, 2026.
	Three (3) summer programs provided by June, 2026
	Forty (40) fundable projects secured by June, 2026
	A Consultancy bureau established and operationalized by September 2021
	Ten (10) consultancies provided by June, 2026
	Investment plan established by June 2023
	Two (2) PPPs established by June, 2026
	Compliance to finance and budget Acts attained by 100% by June 2026
	PPRA standards adherence increased from 70% to 100% by June, 2026
	Institutional budgets and plans prepared and monitored annually by June, 2026
Institutional capacity to deliver services improved	The number of staff increased from 107 to 293 by June 2026
	A total of 107 staff assessed annually through OPRAS by June, 2026
	A total of 40 staff provided with the required skills by June, 2026
	Provision of working space/facilities/utilities and staff statutory requirements attained by June 2026

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Strategic Objectives	Output
	Twenty (20) sports and games for staff facilitated by June, 2026
	Security services 100% maintained by June, 2026
	Cleanliness service 100% provided by June, 2026;
	State of the art wildlife information database 100% established and operationalized by June, 2026
	ICT system 100% established and functional by June, 2026

Outcomes:

The achievement of the outcomes specified for each objective may not be attributed to TAWIRI alone, as there will be several players contributing to these outcomes. These outcomes will be measured through outcome indicators where data collection and analysis will be done annually. Indicators at this level are reported through the annual performance report, mid-year or the five year's outcome reports. These reports will be based on the studies using desk review. The reports focus on outlining services delivered to clients and other stakeholders.

Strategic Objectives	Outcome	Indicators
Intervention and prevention of HIV/AIDS and non-communicable diseases (NCDs) programmes at workplace strengthened	Reduced new infections	HIV/AIDS infection rate
	Reduced mortality rate	HIV/AIDS mortality rate
	Reduced new cases of NCDs	NCDs cases
Good governance and national anticorruption plans enhanced	Corruption incidence maintained at zero	Corruption incidences
	Improved women and youth contribution to research	Women and youth involvement
Wildlife Research, coordination and consultancy services improved	Increased number of discoveries and innovations	Discoveries and innovations
	Increased number of citation indices	Citation index
	Increased ranking level	Research and development institutions ranking
	Increased number of wildlife research projects	Project reports and publication
Financial resources mobilization and management enhanced	Increased revenue collections	Revenue collections
	Unqualified Audit opinion	Audit reports and opinion
	Increased project implementation performance	Performance of projects implementation
Institutional capacity to deliver services improved	Increased customer satisfaction/service delivery level	Customer satisfaction/service delivery

2.6 CURRENT AND FUTURE DEVELOPMENT PERFORMANCE

The Strategic Plan (2021/22 -2025/26) is aligned with the national sectoral policies of Wildlife, Forestry, Beekeeping and Tourism. The plan is also linked with national and international development frameworks including Tanzania Development Vision (TDV) 2025; Sustainable Development Goals (SDGs) 2030; The CCM Election Manifesto (2020 - 2025);

The overall goal of this SP is to enable TAWIRI to become a world-class institution in wildlife research for the national, regional and global development needs. To achieve its vision and fulfil its mission as stated in this current SP, the Institute shall strive to achieve the following five strategic objectives namely strengthened initiatives to fight HIV/AIDS and non-communicable diseases, enhanced good governance and national anti-corruption plans, research and Consultancy services improved, financial resources mobilization and management enhanced, and institutional capacity to deliver services improved.

The Institute Future strategies

The Institute has the following strategies in order to achieve above objectives:

- Improve employees' awareness of HIV/AIDS and non-communicable diseases and provide care and supportive services
- Adopt and develop plan for implementation of national Anti-corruption Strategy; (ii) Promote good governance; and mainstreaming gender issues in TAWIRI operations.
- Enhance wildlife research undertakings and species management;
- Improve wildlife research coordination, supervision and wildlife population monitoring;
- Promote public awareness on wildlife research findings and tourism development through research.
- Diversification of revenue sources and Strengthen mechanisms for financial and operational resources mobilization;
- Improve financial management systems and Enhance monitoring and evaluation.

Develop human resource capacity, improve working environment; and strengthen data processing and information management.

The reviewed Strategic Plan also details the approach to Monitoring and Evaluation (M&E), ensuring effective and efficient implementation. It outlines the formats for Implementation Reports, which will standardize progress tracking and facilitate monitoring and evaluation processes.

Challenges:

The Institute still faces key challenges that include

- Financial constraints due to inadequate funding from the government in terms of other charges, insufficient fund flow from stakeholders and limited internally generated financial resources,

- Inadequate infrastructure such as head office building at Njiro Arusha and poor conditions of the infrastructures in all research centres which requires maintenance.
- Inadequate facilities such as vehicles, ICT equipment, research and laboratory equipment.
- Inadequate human capacity and concentration of researchers in the northern protected ecosystems.
- The effects of increased human population and associated activities,
- Wildlife disease outbreaks largely due to the impact of climate change, and
- Human coexistence with wildlife which may impact biodiversity sustainability.
- Poor infrastructures conditions in all research Centres which requires maintenance.

Strategies to overcome the challenges

- To create new sources of internal revenue
- To write competitive grant research proposals
- Formation of Consultancy Bureau within TAWIRI
- To create a conducive staff working environment as well as retention and motivation of competent researchers

2.7 STAKEHOLDER'S RELATIONSHIP AND VALUE CREATION

The institute needs to collaborate with different local and international stakeholders to successfully achieve its strategic objectives. TAWIRI will collaborate with internal stakeholders including MNRT, Treasury Registrar (TR), Management Authorities, Higher Learning Institutions, and Local Government Authorities (LGAs). Also, the institutes collaborate with foreign stakeholders including Higher Learning Institutions, research institutions, NGOs, conservation organizations, development partners, and individual researchers; among others. Details about the intended stakeholders, expectations, and mechanism of engaging them are presented in table below.

Stakeholders	Services Offered	Stakeholder Expectation
Ministry of Natural Resources and Tourism	Consultative meetings; Policy briefs and Research and census reports	Research-based inputs to prepare conservation Policies, Act and national wildlife research agenda
Other Government institutions	Annual reports and audited accounts	Good performance, collaboration and services, accountability and value for money
Management Authorities (TANAPA, NCAA, TAWA and TFS)	Research and census reports; Consultative meetings on issues with mutual interest; Technical meetings; MoU and Contracts	Up-to-date wildlife research findings to inform wildlife management plans
National Scientific Research Regulatory Body (COSTECH)	Technical meetings (JMRC); Compliance reports; MoU and	Up-to-date wildlife research findings; Effective implementation of national wildlife research agenda; Compliance

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Stakeholders	Services Offered	Stakeholder Expectation
	Contracts	with research clearance regulations and Fundable research proposals
Local and Foreign Higher Learning institutions	Consultative meetings; MoU and Contracts	Wildlife research priorities; Wildlife research guidelines; Supervision of students; logistical assistance in getting permits; Up-to-date wildlife data and Practical learning opportunities for students
Local and International research institutions	Consultative meetings; Technical meetings; MoU and Contracts	Wildlife data and information sharing; Collaborations in joint projects and Wildlife guidelines
Conservation Organizations/NGOs	Consultative meetings; Technical meetings; MoU and Contracts	Up-to-date wildlife information; Wildlife research regulations; Expertise in wildlife research and Collaboration in implementing research projects
Development Partners	Consultative meetings; Technical meetings; MoU and Contracts	Wildlife research findings; Compliance with international research guidelines and Collaboration in wildlife research projects
Researchers (Local and foreign individual researchers)	Registration in researchers' database; Scientific conferences and Progress report	Wildlife research guideline; Facilitate research permit; Manpower for data collection; Coordination and supervision of research projects and Dissemination of wildlife research findings
Financial institutions	MoU and Contracts	Financial responsibility
Political groups	Consultative meetings	Up-to-date information about wildlife; Feedback reports about the results of research projects to targeted communities and financial reports
Media groups	Planned events	Reliable information about wildlife research findings

2.8 KEY PERFORMANCE INDICATORS

Key Performance indicators were used by the institute to assess the Institute's performance. The indicators derived from the strategic Plan were used to assess actual performance against strategic objectives. A brief analysis of the performance indicators is shown in the table below.

Strategic Objective	Performance Indicator	Responsible department/Section/Unit
Intervention and prevention of HIV/AIDS and non-communicable diseases (NCDs) programmes at the workplace strengthened	Non-increase of the number of staff receiving HIV nutritional support	Human Resources Section

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Strategic Objective	Performance Indicator	Responsible department/Section/Unit
Good governance and national anti-corruption plans enhanced	Zero corruption incidents reported	Human Resources Section
	Clean audit report received	Accounts and Finance Section
Research, coordination and consultancy services improved	Number of scientific publications in journals	Director of research
	Number of scientific papers presented to international conferences	Information and Communication Department
	Number of scientific papers presented to local conferences	Information and Communication Department
	% customer satisfaction with conservation solutions being provided by TAWIRI	Information and Communication Department
	Number of support cases for human/wildlife conflict resolution	Director of Research
	Level of TAWIRI's positive image to the public	Information and Communication Department
Financial resources utilization and management enhanced	% of research funds obtained by writing proposals	Director of Corporate Services
	% of the total budget financed by external sources	Director Corporate Services
	% of staff expressing satisfaction with timeliness of payments by Finance Department	Human Resources Section
Institutional capacity to deliver services improved	% of staff in managerial positions scoring at least 75 grade in performance appraisal	Human Resources Section
	% of scientists scoring at least 65 grade in performance appraisal	Human Resources Section
	% of technical staff scoring at least 70 grade in performance appraisal	Human Resources Section
	% of senior support staff scoring at least 75 grade in performance appraisal	Human Resources Section
	% of junior support staff scoring at least 75 grade in performance appraisal	Human Resources Section
	At least 80% of staff express satisfaction with availability of work tools	Human Resources Section
	% of approved budget disbursed by Government	Director of Corporate Services

2.9 RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for risk management and internal control systems of the Institute. The following areas of risk have been identified as relevant to the Institute to ensure suitable coverage - strategic, operational, financial, compliance and regulatory, emerging and reputation. These will form the basis of reporting and monitoring on risks, controls and actions and are explained further below:

Strategic Risk

- Risks that may be materially damaging to the achievement of one, some or all of the Institute's key objectives
- High level and cross cutting risks which need to be considered in judgements and decisions being made in connection with the Institute's priorities, plans and objectives
- Identified as part of the process of preparing the Strategic Plan and other related strategies such as Annual Working Plan or Project Management Plan
- Members and officers are involved in the identification, assessment and treatment of those risks
- Cyclically assurance will be required from Institute management that the strategic risk controls are operating effectively
- Strategic risks could be triggered or influenced by the materialization of operational risks or emerging risks

Operational Risk

- Risks that relate to activity at Institute operations and are considered exceptional (or not considered business as usual) in that they have come about through a change in activities (internally/externally) that cannot be managed through normal day to day controls.
- Risks could also be the result of a failure in control that threatens the ability to maintain business as usual and jeopardizes the Institute's ability to achieve its objectives (thus by its nature is exceptional).
- These risks are likely to be specific to Institute

Financial Risk

- Risks that have explicit financial implications for the Institute and could jeopardize financial management and the Medium-Term Financial Plan i.e. failure in or lack of key financial controls, fraud, quantifiable economic uncertainty, commercial risks etc.
- These risks could relate to one specific service or the Institute as a whole.

Compliance and Regulatory Risk

- Risks that have explicit compliance and/or regulatory implications for the Institute and could jeopardize the Institute's ability to remain legal, meet specific or mandatory standards required to deliver services, ensure a positive outcome from inspection etc.
- Risks are considered exceptional (or not considered business as usual) in that they have come about through a change in activities (internally/externally) that cannot be managed through normal day to day controls.

Emerging Risk

- These risks could relate to one specific service or the Institute as a whole. Risks that are still morphing. The full nature, understanding and implications of these risks on the Institute is yet to be determined. They are often triggered by external events globally, nationally or locally and therefore by their nature are worthy of monitoring
- These risks may disappear, contribute to a change or be subsumed within an existing risk or become a risk, either at strategic or operational level. Once it is understood what these emerging risks might mean for the Institute they will be allocated accordingly to one of the areas of risk
- These risks could relate to one specific operation, the Institute as a whole or be strategic by nature

Reputation Risk

- How are we perceived by customers, community, society at large and stakeholders. This should be managed by top leadership of the Institute and appropriate communication plan should be developed to ensure the Institute manage its stakeholders and respond to any issues that could threaten its reputation.

2.10 CAPITAL STRUCTURE AND TREASURY POLICIES**Capital Structure**

The Institute is whole owned by the Government and the capital of the Institute comprises of shareholders' fund. The Institute has not acquired any Loan to facilitate its operations and as well there is no Interest paid to any Institution as loan Interest. No changes were made in the objectives during the year ended 30 June 2024. Below is the capital structure of the institute

Descriptions	30 June 2024	30 June 2023
Taxpayer's Fund	18,301,089,618	18,301,089,618
Accumulated Surplus	1,478,511,958	1,641,907,526
Total Capital	19,779,601,576	19,942,997,144

Capital Management

The capital of the Institute is comprised of accumulated surplus TZS 1,478,511,958 and Taxpayer Fund TZS. 18,301,089,618. The Institute is whole owned by the Government and the capital of the Institute comprises of shareholders' fund. The Institute has not acquired any loan to facilitate its operations and as well as there is no Interest paid to any Institution as loan Interest. The primary objective of the Institute capital management is to ensure that it maintains strong assets base in order to support its objectives and optimize achievement of stakeholder' expectation.

Treasury Policies and Objectives

The Institute designs, implements and monitors all arrangements for the identification, management and controls of the following's treasury management risks.

a) Liquidity Management

The Institute ensures it has sufficiency cash to meet its short terms obligations when fall due, the financial regulation of the Institute limit petty cash to the tune of One Million while the bank accounts remain with cash limit to support the daily settlements.

b) Exchange Rate Management

Foreign currency risk is managed at an operational and it is monitored by the directorate of finance. Losses that arise from foreign liabilities are managed through timely payment of outstanding liabilities. During the year the Institute assessed its exchange rate risk and, in its opinion, there are no risks involved.

c) Credit Management

The risk of failure by counterparty to meet its contractual obligations as results of the counterparty's diminished creditworthiness. The policy of the Institute is to pay the creditors within seven days of receiving the invoice after the inspection of invoices and attachments is completed. During the year the Institute assessed its creditors, and, in its opinion, all creditors are manageable.

d) Debtors' Management

Management is responsible for implementing credit arrangements and indicating a period in which different types of invoices must be paid. All amounts due to the Institute must be paid within thirty days of the date of invoice. The outstanding debts are monitored, and monthly reports are prepared.

2.11 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.

For the period of three consecutive financial year, TAWIRI incurred deficit only once during the financial year 2023/24 as detailed in table below. However, the institute is the service provider entity owned by the government and supported financially by government, donors and stakeholders.

Descriptions	Financial Year 2023/24	Financial Year 2022/23	Financial Year 2021/22
Surplus/Deficit for the year	(163,395,568)	32,608,822	74,431,368

2.12 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. During the financial year 2023/24, total of seven (7) staffs were sponsored to undertake further training at different levels as shown below.

S/No	Program	Female	Male	Total
1.	Doctor of Philosophy (PhD)	1	3	4
2.	Master's degree	0	2	2
3.	Bachelor degree	0	1	1
	Total	1	6	7

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 126 employees, Female are 38 and Male 88.

2.13 KEY STRENGTH AND RESOURCES OF THE INSTITUTE

The Institute has the following key strengths and resources which are tangibles and intangibles as described below: -

a) Board of Directors and Business Regulators

The Institute has an effective Board of Directors that serves as the focal point and custodian of corporate governance. It does provide direction and oversight to Management and employees. The Board's roles and responsibilities included Policy Development, Strategic Planning, and Financial and Operational oversight. Generally, Board members are effective and responsible leaders to oversee the institute operations. The governance process is being effective due to the presence of various Laws, policies, and guidelines. In the discharge of its functions, the Institute is guided by the establishment Act and other respective Regulations, staff regulations, financial regulations, Standing Orders for the Public Service. These instruments were keys in the Institute's discharge of its functions judiciously and fairly during the financial year under review. .

b) Human Resources

The Institute has skilled and experienced employees who are considered as a key resource in pursuing its core business objectives and continues to encourage open and honest communication in decision making. As at 30 June 2024, the Institute had 69 staff in various operational areas among them 50(72%) are male while 19(28%) females. Details of the key staff educational are detailed below.

S/No	Qualification	Male	Female	Total
1.	Doctor of Philosophy (PhD)	12	5	17
2.	Master's degree	22	5	27
3.	Bachelor degree	12	6	18
4.	Professional Qualification (CPA, CSP etc.)	4	3	7
	Total	50	19	69

2.14 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.

2.15 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.

2.16 CORPORATE SOCIAL RESPONSIBILITY

The Institute has conducted a number of Social Responsibilities during the year among them being: -

- a) Community work to donate financial support of TZS 10,000,000 for land sliding victims at Katesh in Hanang District in Manyara region;
- b) Community work conducted during Freedom Torch (Mwenge wa Uhuru) contribution to RAS Arusha by providing financial support of TZS 1,000,000;
- c) Community work conducted various district in Arusha region to provide vehicles as benefits in kind to facilitate national exams;
- d) Facilitated Medical Specialists Services provided in Arusha organized by Mt. Meru Referral Hospital by providing financial support of TZS 300,000
- e) Cleaning surrounding environment in terms of benefits in kind during Watumishi week (Public Servants Week)

2.17 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.

2.18 RELATED PARTY TRANSACTIONS

Details of related party transactions during the year ended 30 June 2024 are set out in Note 32 to the financial statements.

2.19 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 2023/24 were TZS 1.38 billion which are lower by 11% compared to TZS 1.55 billion received in the financial year 2022/23. During the year 2023/24 the Institute recorded a deficit of TZS 163.39 million being 601% decrease compared to surplus of TZS 32.61 million realized in financial year 2022/23. This was caused by increase in costs associated with administrative activities such as development of TAWIRI business and investment plan, implementation of government directive and various official invitation/trips not planned in advance. Also, the institute incurred unforeseen costs in resolving human wildlife conflict in various areas of the country in order to enhance peacefully co-existence between human and wildlife animals.

2.20 FINANCIAL POSITION REVIEW

The Net Asset of the Institute decreased from TZS 19.94 billion (2022/23) to TZS 19.78 billion (2023/24). The decrease in Net Asset was due to decrease of accumulated surplus from TZS 1.64 billion (2022/23) to TZS 1.48 billion (2023/24) resulted from deficit for the year under review.

2.21 CASH FLOW STATEMENT REVIEW

The cash flow movement of the Institute provided in the cash flows statement as at 30 June 2024 shows the cash and cash equivalent decreased from TZS 1,426,191,544 (2022/23) to TZS 763,263,424 (2023/24). The decreases in cash and cash equivalent were attributed to decreases in revenue collected from various sources and increased operating costs.

Supplementary information on cash flows

The closing cash and cash equivalent was the balance to implement projects carried over to the next financial year. The Management requested and received an approval to carry over the fund from Office of the Treasury Registrar.

The cash and cash equivalent at the end of period could manage to cover the operations of the Institute for the period exceeding three months. There are no needs for the Institute to engage in borrowing in nearest future for the purpose of meeting operational obligations as the collection done are enough to meet cash demand. The Board has reviewed the current financial position of the Institute. On the basis of the review, the members of the Board are of the opinion that the Institute's position is as expressed in the Financial Statements and that it has been prepared on an on-going concern basis. The Institute has enough resources to enable it to run its operations for the foreseeable future.


2.22 BUDGET PERFORMANCE REVIEW


The Institute prepare annual budget in accordance with the Medium-Term expenditure Framework (MTEF) contained in the Guideline for the preparation of budget and plans issued each year by the Ministry responsible for Finance and Planning.

During the year under review, the Institute had budgeted revenues to the tune of TZS 12,429,212,990 as compared to the actual receipt of TZS 8,901,879,370 which is 72%. Similarly, the expenditures budgeted to the tune of TZS 11,549,212,990 compared to the actual expenditure amounting to TZS 9,564,807,490 which is 83%.

2.23 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 2024.


Dr. David N Manyanza
Chairperson of the Board


Date.


Dr. Eblate E Mjinga
Director General

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

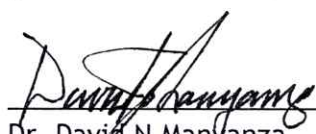
These financial statements have been prepared by the Management of the Tanzania Wildlife Research Institute (TAWIRI) in accordance with requirement of the International Public Sector Accounting Standards (IPSAS). The Board is responsible for establishing and maintaining a system of effective internal 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 2024. 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 2024. 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



Dr. David N Manyanza
Chairperson of the Board

11th / 3 / 2025

Date.



Dr. Eblate E Mjinga
Director General

4.0 DECLARATION OF CHIEF ACCOUNTANT

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 2024 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:


5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		30 June 2024	Restated 30 June 2023
	Notes	TZS	TZS
ASSETS			
Current assets			
Cash and cash equivalents	4	761,165,355	1,425,975,219
Receivables	6	118,954,186	92,768,142,
Prepayments	8	22,877,666	35,990,972
Total Current assets		902,997,207	1,554,734,333
Non-Current assets			
Property, plant and equipment	3	20,020,711,262	19,617,809,596
Total Non-Current assets		20,020,711,262	19,617,809,596
TOTAL ASSETS		20,923,708,469	21,172,543,929
LIABILITIES			
Current liabilities			
Deferred Revenue Development Partner Grant	12	530,456,769	752,999,565
Deferred Revenue Government Grant	11	344,705,881	245,776,297
Payables	9	268,944,243	230,770,923
TOTAL LIABILITIES		1,144,106,893	1,229,546,785
NET ASSETS		19,779,601,576	19,942,997,144
NET ASSETS			
Taxpayers Fund		18,301,089,618	18,301,089,618
Accumulated Surplus		1,478,511,958	1,641,907,526
		19,779,601,576	19,942,997,144

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


 Dr. David N Manyanza
 Chairperson of the Board


 Date.

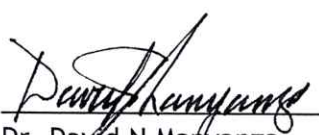

 Dr. Eblate E Mjinga
 Director General

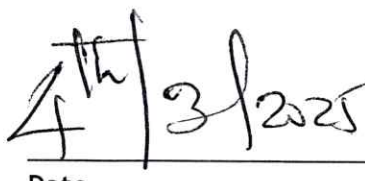
TANZANIA WILDLIFE RESEARCH INSTITUTE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	Restated 2022/23
	Notes	TZS	TZS
REVENUE			
REVENUE FROM NON EXCHANGE OF TRANSACTIONS:			
Subvention from Other Government Entities	11	5,675,648,123	6,409,343,485
Grants received from third parties	12	1,607,162,318	1,481,038,479
Amortization of Capital Grant	10	1,101,034,315	-
REVENUE FROM EXCHANGE OF TRANSACTIONS:			
Research Fees and Consultancy	13	1,311,455,848	1,054,672,867
Bee Product sales	14	177,233,400	144,345,000
Rental Income	15	283,399,950	222,073,340
Other revenue	16	6,745,250	-
Total Revenue		10,162,679,204	9,311,473,171
Expenses			
Wages, salaries and employee benefits	17	3,892,535,253	3,401,367,015
Maintenance Expenses	18	311,697,220	167,107,520
Supplies, Services and consumables used	19	5,432,307,393	5,175,416,701
Depreciation of property, plant and equipment	3	698,132,649	523,340,647
Finance costs	25	-	72,000
Expected Credit Losses	20	(8,597,743)	11,560,466
Total Expenses		10,326,074,772	9,278,864,349
Surplus /Deficit during the year		(163,395,568)	32,608,822

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


 Dr. David N Marianza
 Chairperson of the Board


 Date.


 Dr. Eblate E Mjinga
 Director General

TANZANIA WILDLIFE RESEARCH INSTITUTE


STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Taxpayers Fund	Accumulated Surplus	Total
	TZS	TZS	TZS
At 01 July 2023	18,301,089,618	1,653,467,992	19,954,557,610
Adjustment	-	(11,560,466)	(11,560,466)
Restated as at 01 July 2023	18,301,089,618	1,641,907,526	19,954,341,285
Surplus during the year	-	(163,395,568)	(163,395,568)
At 30 June 2024	18,301,089,618	1,478,511,958	19,779,601,576
At 01 July 2022	18,301,089,618	1,609,298,704	19,910,388,322
Surplus during the year	-	32,608,822	32,608,822
At 30 June 2023	18,301,089,618	1,641,907,526	19,942,997,144

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


 Dr. David N Mahyanza
 Chairperson of the Board

4th 3/2025
 Date.



 Dr. Eblate E Mjingo
 Director General


TANZANIA WILDLIFE RESEARCH INSTITUTE

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	Restated 2022/23
	Notes	TZS	TZS
Cash flows from operating activities			
Receipts			
Subvention from Other Government Entities	11	5,774,577,707	5,867,819,782
Grants received from third parties	12	1,384,619,522	1,551,110,853
Revenue from exchange transactions	21	1,742,682,141	1,640,023,175
Total Receipts		8,901,879,370	9,058,953,810
Payments			
Wages, salaries and employee benefits	22	3,932,745,744	3,395,246,901
Maintenance expenses	23	276,297,337	167,107,520
Supplies and consumables used	24	5,355,764,409	4,720,166,641
Finance costs	25	-	72,000
Total Payments		9,564,807,490	8,282,593,062
Adjustments for			
Net cash flows from operating activities	33	(662,928,120)	776,360,748
Cash flows from investing activities			
Acquisition of property, plant, and equipment	3	-	(1,603,475,295)
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)
Cash flows from financing activities			
		-	-
Net cash flows from operating activities		-	-
Net increase in cash and cash equivalents		(662,928,120)	(151,977,683)
Cash and cash equivalents at beginning of period		1,426,191,544	1,578,169,227
Cash and cash equivalents at end of period	4	763,263,424	1,426,191,544

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


 Dr. David N Mananza
 Chairperson of the Board


 Date.



 Dr. Eblate E Mjinga
 Director General

TANZANIA WILDLIFE RESEARCH INSTITUTE


STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

Descriptions	Original Budget {A}	Adjustment t {B}	Final Budget {C=A+B}	Actual on Comparable Basis {D}	Difference {D-C}	Percentage
	TZS		TZS	TZS	TZS	%
Receipts						
Current grants, transfers and subsidies received	7,825,914,700	-	7,825,914,700	5,774,577,707	(2,051,336,993)	(26)%
Revenue from exchange transactions	2,375,000,000	-	2,375,000,000	1,742,682,141	(632,317,859)	(27)%
Grants received	2,228,298,290	-	2,228,298,290	1,384,619,522	(843,678,768)	(38)%
Total Receipts	12,429,212,990	-	12,429,212,990	8,901,879,370	(3,527,333,620)	(28)%
Payments						
Wages, salaries and employee benefits	4,828,273,790	-	4,828,273,790	3,932,745,744	895,528,046	19%
Maintenance Expenses	500,000,000	-	500,000,000	276,297,337	223,702,663	45%
Supplies, and consumables used	6,220,939,200	-	6,220,939,200	5,355,764,409	865,174,791	14%
Total Payments	11,549,212,990	-	11,549,212,990	9,564,80,490	1,984,405,500	17%
Net cash flow from/(used) in operating activities	880,000,000	-	880,000,000	(662,928,120)	(1,542,928,120)	(175)%
Cash flow from investing activities						
Acquisition of property and equipment	(1,508,921,300)	-	(1,508,921,300)	-	1,508,921,300	100%
Net cash flow from investing activities	(1,508,921,300)	-	(1,508,921,300)	-	1,508,921,300	100%
Net increase/(decrease) in cash and cash equivalents	(628,921,300)	-	(628,921,300)	(662,928,120)	(34,006,820)	
Cash and cash equivalents at beginning of period	1,710,709,399	-	1,063,497,905	1,426,191,544	362,693,639	
Cash and cash equivalents at end of period	1,081,788,099	-	434,576,605	763,263,424	328,686,819	

Explanation of material differences between Budget and Actual amounts for the year 2023/24 are in Note 38.


Dr. David N Manyanza
Chairperson of the Board


Date.


Dr. Eblate E Mjingo
Director General

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 2024 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 Change in Accounting Policy

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model. The standard was released for the first time in 2018 and has become applicable with effect from 1 January 2023 whereby TAWIRI is applying it for the first time in the financial period ended 30 June 2024. The standard provides a single forward-looking model that eliminates the threshold for impairment recognition. It is no longer necessary for a trigger event to occur prior to recognizing a credit loss. Thus, IPSAS 41 requires recognizing ECLs from day one and all times.

2.4 The Impact of Change in Accounting Policy

The adoption of IPSAS 41 has resulted in the emergence of expected credit loss/gain in the Financial Statements, leading to different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash Flows, along with Exposure at Default (EAD) at the end of the financial year.

Impact of IPSAS 41 on the prior year financial statements (Re-statement)

In compliance with IPSAS 41 and the provisions of IPSAS 3 - Accounting Policies, Changes in Accounting Estimates, and Errors, the Institution has applied IPSAS 41 retrospectively. This involves restating the financial statements for the comparative years 2023 and 2024 as if IPSAS 41 had always been applied. The effect of the application of the standard resulted in a restatement of the balances as shown in the table below:

Descriptions	Cash and Bank Balance (TZS)	Trade Receivables (TZS)	Accumulated Surplus (TZS)	Reason
Financial Year 2022/23	1,426,191,544	104,112,283	1,653,467,992	Changes in Accounting Policy
Expected Credit Loss	216,325	11,344,141	11,560,466	Changes in Accounting Policy
Restated Balance	1,425,975,219	92,768,142	1,641,907,526	Changes in Accounting Policy

2.5 The Impairment of Financial Assets

The impairment of financial assets is calculated using the expected credit losses model. The Institute recognizes loss allowances (Expected Credit Losses - ECL) on all financial assets except those measured at fair value through surplus or deficit (FVTSD) and credit-impaired financial assets. A loss allowance is calculated at each reporting date, with the ECL model updated on a 30 June 2024 basis to accommodate any significant increase in credit risk on financial assets.

Presentation of Loss Allowances:

In the statement of financial position, financial assets measured at amortized cost are presented as a deduction from the gross carrying amount of the assets. The allowance for ECLs is recognized as a contra asset account. Financial assets are written off when there is no reasonable expectation of recovery, and the amount is recorded against the ECL allowance.

Recognition of Expected Credit Losses

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

Determination of Expected Credit Losses

Expected Credit Losses are determined using a probability-weighted approach that considers:

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

Measurement of Expected Credit Losses

Expected Credit Losses are measured based on the following approaches:

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

Inputs into Measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of:

- **Probability of Default (PD):** Represents the likelihood of a borrower defaulting on its financial obligation over the next 12 months (12M PD) or the remaining lifetime (Lifetime PD) of the obligation.

The Institute operates with the following Banks with global ratings and Probability of Default (PD) as provided in the table below.

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD) %
1	NMB	MOODY'S	B1	2.16
2	CRDB	MOODY'S	B2	2.16
3	NBC	MOODY'S	Baa3	0.4

- **Loss Given Default (LGD):** Represents the extent of loss on a defaulted exposure, varying by type of counterparty, type, and seniority of the claim, and the availability of collateral or other credit support.
- **Exposure at Default (EAD):** Based on the amounts the institute expects to be owed at the time of default over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD).

Credit Risk

Credit risk modelling refers to the data driven risk models which calculate the chances of borrower or debtor to defaults. Credit risk on trade receivables is currently managed by ensuring that all customers are sign the contract and thereafter bill are issued to them. The Institute make follow up by using various efforts such as sending reminder email to all customers to pay before due date. For those who will default their bill at the end of the financial year, the institute shall determine expected credit loss.

Criteria for Significant Increase in Credit Risk

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

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

2.6 New, amended standards and interpretation issued but not yet effective

The new and amended standards issued but not effective to the date of issuance of the Institute financial statements are not expected to have material impact on the financial statements of the Institute and have not been applied in preparing these financial statements. Basically, these changes affect different areas of accounting such as recognition, measurement presentations and disclosure. Those which may be relevant to the Institute are set out in the table below. The Institute does not plan to adopt these standards early. These will be adopted in the period that they become mandatory unless otherwise indicated.

Sn	Approved Standard	Changes	Effective Date
1	IPSAS 42: Social Benefits	The objective of the standard is to improve the relevance, faithful representativeness, and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial report assess: <ul style="list-style-type: none"> a) The nature of such social benefits provided by the entity. b) The key features of the operation of those social benefit schemes, and c) The impact of such social benefits provided on the entity's financial performance, financial position, and cash flows. 	Effective for annual periods beginning on or after 1 January 2023. Earlier application is permitted
2	IPSAS 43: Leases	IPSAS 43 is a final product of phase one dealing with lease accounting model (s) for both lessees and lessors on the same definition of a lease as in IFRS 16. Now, IPSAS 43 requires the lease to recognize: - <ul style="list-style-type: none"> a) A right-of-use asset because they control the 	Effective for annual periods beginning on or after 1 st January 2025. Earlier application is permitted for entities that apply IPSAS 41 at or before the date of initial

TANZANIA WILDLIFE RESEARCH INSTITUTE

Sn	Approved Standard	Changes	Effective Date
		<p>right to use the underlying compared with IPSAS 13 where the lease recognizes the underlying asset when the lease is classified as a finance lease but not when it is classified as an operating lease.</p> <p>A lease liability because they have a present obligation to make future lease payments in accordance with the lease contract (once the underlying asset has been made available and the lessee has the right to use it). Under IPSAS 13, a lease liability is not recognized when the lessee classifies the lease as an operating lease.</p>	application of this standard.
3	IPSAS 44: Non -current Assets Held for Sale and Discontinued Operations	<p>The standard specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:</p> <p>a) Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and</p> <p>Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>	<p>Effective for annual periods beginning on or after 1st January 2025.</p> <p>Earlier application is permitted, and it is early applied entities shall disclose that fact and apply IPSAS 43 on leases at the same time.</p>
4	IPSAS 45: Property, Plant and Equipment	<p>IPSAS 45 intends at updating principles drawn from IPSAS 17, Property, Plant, and Equipment by adding new guidance for heritage assets, infrastructure assets, and measurement of property, plant, and equipment</p> <p>This is after considering responses to the Consultation Paper (CP), Financial Reporting for Heritage in the Public Sector, and constituents'</p>	<p>Effective for annual periods beginning on or after 1st January 2025.</p> <p>Earlier application is permitted for entities that apply IPSAS 43, IPSAS 44, and IPSAS 46 at or before the date of initial application of the Standard.</p>

TANZANIA WILDLIFE RESEARCH INSTITUTE

Sn	Approved Standard	Changes	Effective Date
		<p>feedback on infrastructure assets the IPSASB concluded that:</p> <p>(a) IPSAS 17 should fully apply to heritage assets that are property, plant, and equipment; and</p> <p>Additional authoritative and non-authoritative guidance should be included in IPSAS 45 to clarify its application to heritage and infrastructure assets.</p>	
5	IPSAS 46: Measurement	<p>The objective of IPSAS 46 to improve measurement guidance across IPSAS by:</p> <p>(a) Providing further detailed guidance on the implementation of commonly used measurement bases, and the circumstances under which they should be used;</p> <p>(b) Clarifying transaction costs guidance to enhance consistency across IPSAS; and</p> <p>Amending, where appropriate, guidance across IPSAS related to measurement at recognition, subsequent measurement, and measurement-related disclosures</p>	Effective for annual periods beginning on or after 1st January 2025. Earlier application is permitted.
6	IPSAS 47: Revenue	<p>The objective of IPSAS 47 is to:</p> <p>(a) Present revenue guidance in a single standard by replacing IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers);</p> <p>(b) Clarify and refine the accounting principles and concepts to account for revenue transactions in the public sector; and</p> <p>Provide non-authoritative guidance to help preparers use professional judgment in applying the accounting</p>	<p>Effective for annual periods beginning on or after 1st January 2026.</p> <p>Earlier application is permitted.</p> <p>If an entity applies this Standard earlier, it shall disclose that fact.</p>

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Sn	Approved Standard	Changes	Effective Date
		principles consistently.	
7	IPSAS 48: Transfer Expenses	<p>The objective of IPSAS 48 is to:</p> <p>(a) Revise the accounting of transfer expenses to move away from the Public Sector Performance Obligation Approach (PSPOA) and to focus on whether the transfer transaction results in the recognition of an asset;</p> <p>(b) Focus on the accounting from the perspective of the transfer provider (the entity); and</p> <p>Streamline the requirements for measurement, as well as presentation and disclosure.</p>	<p>Effective for annual periods beginning on or after 1st January 2026.</p> <p>Earlier application is permitted.</p> <p>If an entity applies this Standard earlier, it shall disclose that fact and shall apply IPSAS 47, Revenue, at the same time</p>
8	IFRS S1 General Requirements for Disclosure of Sustainability-Related Financial Information	The objective of this standard is to support the Governments towards the 2030 Sustainable Development Goals (SDGs) implementation journey and ensure that private and public sector entities are reporting their contribution towards the implementation of the SDGs	The NBAA approved the adoption of Sustainability Reporting Standards to be implemented in Tanzania with effect from 1 st January 2024. Public Sector Entities are encouraged to apply the currently issued sustainability standards (IFRS-S1) because sustainability reporting standards for public sector entities are yet to be issued by the International Public Sector Accounting Standards Board (IPSASB).
9	IFRS-S2 Climate Related Disclosures, issued by the International Sustainability Standards Board (ISSB) in June 2023 with the implementation date of 1st January 2024.	The objective of this standard is to support the Governments towards the 2030 Sustainable Development Goals (SDGs) implementation journey and ensure that private and public sector entities are reporting their contribution towards the implementation of the SDGs	The NBAA approved the adoption of Sustainability Reporting Standards to be implemented in Tanzania with effect from 1 st January 2024. Public Sector Entities are encouraged to apply the currently issued sustainability

Sn	Approved Standard	Changes	Effective Date
			standards (IFRS- S2) because sustainability reporting standards for public sector entities are yet to be issued by the International Public Sector Accounting Standards Board (IPSASB).

2.7 Financial Instruments

Financial Assets

i. Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

ii. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

a) Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

b) Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset or an Entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators;

- The debtors or an Entity of debtors are experiencing significant financial difficulty;
- Default or delinquency in interest or principal payments;
- The probability that debtors will enter bankruptcy or other financial reorganization; and
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults).

Financial Liabilities**i. Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

ii. Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

2.8 Categories of Financial Instruments

The categorization of financial instruments as per IPSAS 41 Financial Instruments is as shown below

a) Financial Assets

Descriptions	Carrying Value (TZS)	Held to Maturity (TZS)	Loan and Receivables (TZS)
Financial Assets			
30 June 2024			
Cash and Cash Equivalent	763,263,424	763,263,424	-
Trade and other receivables	119,818,840	-	119,818,840
Total	<u>883,082,264</u>	<u>763,263,424</u>	<u>119,818,840</u>
30 June 2023			
Cash and Cash Equivalent	1,426,191,544	1,426,191,544	-
Trade and other receivables	104,112,283	-	104,112,283
Total	<u>1,530,303,827</u>	<u>1,426,191,544</u>	<u>104,112,283</u>

b) Financial Liabilities

Descriptions	Carrying Value (TZS)	Other Financial Liabilities (TZS)	Total (TZS)
Financial Liabilities			
30 June 2024			
Trade payables	176,418,483	-	176,418,483
Other payables	92,525,760	-	92,525,760
Total	<u>268,944,243</u>	<u>-</u>	<u>268,944,243</u>
30 June 2023			
Trade payables	72,448,470	-	72,448,470
Other payables	158,322,453	-	158,322,453
Total	<u>230,770,923</u>	<u>-</u>	<u>230,770,923</u>

2.9 Financial Risk Management Objectives and Policies

The Financial risk management focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Institute's financial performance.

The main risks arising from the Institute's operations are credit risk, liquidity risk and currency risk which are summarized below: -

i) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Institute is exposed to credit-related losses in the event of non-performance by counterparties to financial instruments. However, The Institute does not regard that there is significant concentration of credit risk. The Institute mitigates the credit risk by maintaining cash and cash equivalents with reputable financial institutions.

The age analysis of trade receivables is as shown below: (Amounts in TZS)

Descriptions	Less than 12 months (TZS)	Over 12 months (TZS)	Total (TZS)
30 June 2024			
Trade receivables	30,600,000	40,800,000	<u>71,400,000</u>
30 June 2023			
Trade receivables	13,980,000	75,783,250	<u>89,769,250</u>

The maximum exposure to credit risk is as shown below:

Descriptions	30 June 2024 (TZS)	30 June 2023 (TZS)
Cash and Cash Equivalent	763,263,424	1,426,191,544
Trade receivables	71,400,000	89,769,250
Other receivables	48,418,840	14,343,033
Total	<u>883,082,264</u>	<u>1,530,303,827</u>

ii) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet obligations associated with financial instruments. The Institute manages its liquidity risk to ensure it is able to meet estimated expenditure requirements. This is achieved through prudent liquidity risk management which includes maintaining sufficient cash and cash equivalents.

The Institute's main sources of income are the annual budget allocation from the Ministry of Finance and Planning and other sources of income. The income is used to fund The Institute's operational and capital requirements. The annual budget is allocated by the Ministry in accordance with the provisions governing the Medium-Term Expenditure Framework (MTEF). The Institute uses Activity Based Budgeting approach with an extensive planning and

governance process focused on the Strategic Plan to determine its operational and capital requirements. This is considered to be adequate mitigation for liquidity risk.

Table below summarizes the maturity profile of financial liabilities:

Descriptions	Less than 12 months (TZS)	Over 12 months (TZS)	Total (TZS)
30 June 2024			
Payables	268,944,243	-	<u>268,944,243</u>
30 June 2023			
Payables	230,770,923	-	<u>230,770,923</u>

iii) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates. Some of the Institute's operations utilize various foreign currencies and consequently, are exposed to exchange rate fluctuations that have an impact on cash flows and financing activities. Currency exposure arising from liabilities denominated in foreign currencies is managed primarily through the holding of bank balances in the relevant foreign currencies and accepting the local currency invoices only. The loss on foreign currency fluctuation during the year arose from the translation of bank balances.

2.10 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.

2.11 Revenue Recognition

Revenue from non-exchange transaction

Revenue from non-exchange transactions occur when the institute receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

The institute receives revenue mainly from transfer; transfers are inflows of future economic benefit or services potential from non-exchange transactions other than taxes.

Transfers, cash, or non-cash include grants from Government of Tanzania, development partners, stakeholders, gifts, donations of goods and services.

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the institute.

Grants received are normally attached to some conditions that would give rise to a liability to repay the unspent amount; therefore deferred income liability is recognized instead of revenues. Revenues are recognized to the extent of the amount spent out with the conditions attached to the specific agreement. Donations and contributions in kind and in cash are recognized as assets as well as revenue in the year received.

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income in full amount during the year received.

Revenue from Exchange Transactions

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

Revenue comprises the fair value of the consideration received or receivable for the sale of products and services rendered in the ordinary course of the Institute activities. Revenue is shown net of rebates and discounts. This includes, research and consultancy fees, scientific conferences fees, sales of bees products, rental income and miscellaneous income

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

2.12 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.

2.13 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.

2.14 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.

2.15 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. The adoption of IPSAS 41 has resulted financial assets to be presented as a deduction of the allowances for expected credit loss from the gross carrying amount of the assets

2.16 Property, Plant and Equipment

2.16.1 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.

2.16.2 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.

2.16.3 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.

2.16.4 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

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.

2.17 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.

2.18 Budget Information

The Institute's budget for the year 2023/24 was approved by the National Assembly in June 2023 whereby all planned costs and income are presented in a single statement to determine the needs of the Institute. Explanatory comments are provided in the notes to the financial statements; first, the reasons for overall growth or decline in the budget, followed by details of overspending or under spending items are stated under note 38 in the financial statements as explanations of material differences between budget and actual amounts. The statement of comparison of budget and actual amount are prepared on cash basis,

2.19 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.

2.20 Cash and Cash Equivalents

Cash and cash equivalents are carried in the balance sheet at face value. For the purpose of cash flow statements cash and cash equivalents, comprise cash at bank and Cash in hand. The cash and cash equivalent presented in the statement of financial position are available for use. The adoption of IPSAS 41 has resulted financial assets to be presented as a deduction of the allowances for expected credit loss from the gross carrying amount of the assets.

Expected credit losses is calculated when bank balance at the end of the reporting period is greater than recoverable amounts.

2.21 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.

2.22 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.

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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, Panton and Water craft	Work in Progress	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost											
As at 01 July 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	22,012,474,865
Additions Monetary	-	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
Additions Non-Monetary	-	-	-	632,027,512	-	-	469,006,803	-	-	-	1,101,034,315
As at 30 June 2024	11,752,000,000	6,981,061,113	532,460,787	795,365,632	336,102,574	700,462,921	2,767,471,183	121,467,627	12,000,000	-	23,998,391,837
Depreciation and Impairment:											
As at 01 July 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
Depreciated on 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
Depreciated on charge for the year	-	139,621,222	85,617,057	28,302,771	34,329,370	10,628,858	391,051,480	8,101,891	480,000	-	698,132,649
As at 30 June 2024	-	1,024,235,641	474,880,167	109,815,288	199,239,584	85,378,858	2,012,482,770	67,328,267	4,320,000	-	3,977,680,575
Net book value											
As at 30 June 2024	11,752,000,000	5,956,825,472	57,580,620	685,550,344	136,862,990	615,084,063	754,988,413	54,139,360	7,680,000	-	20,020,711,262
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

Disposal* - TAWIRI received letter of approval from Ministry of Finance and planning dated 24 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.

Controller and Auditor General

AR/PA/TAWIRI/2023/24

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	30 June 2024	30 June 2023 Restated
	TZS	TZS
4 CASH AND CASH EQUIVALENTS		
<u>Cash with Government Bank</u>		
BOT TZS Bank Account	288,567,924	39,710,702
BOT USD Bank Account	370,071,402	1,352,350,853
 <u>Cash with Non-Government Bank</u>		
NBC TZS Bank Account-HQ	68,000	100,000
NBC USD Bank Account - HQ	-	17,090,550
CRDB TZS Bank Account	40,000	140,000
CRDB USD Bank Account	72,216	9,189,919
NMB TZS Bank Account - Expenditure	104,443,882	7,609,520
Balance at year end	763,263,424	1,426,191,544
Allowances for expected credit losses 5	(2,098,069)	(216,325)
Net Carrying Amounts	761,165,355	1,425,975,219
 5 ALLOWANCES FOR EXPECTED CREDIT LOSSES -CASH		
At the beginning of the year	216,325	-
 Expected credit losses for the year		
NMB TZS Bank Account - Expenditure	2,095,604	2,465
NBC USD Bank Account - HQ	(207,096)	207,096
CRDB USD Bank Account	(6,764)	6,764
Total Expected Credit Losses for the year	1,881,744	216,325
As at the end of the year		
NMB TZS Bank Account - Expenditure	2,098,069	2,465
NBC USD Bank Account - HQ	-	207,096
CRDB USD Bank Account	-	6,764
Balance at year end	2,098,069	216,325
 6 RECEIVABLES		
Rent receivables (Wake Forest Project)	-	8,388,000
Rent receivable (Biodiversity Project)	-	28,309,500
Rent receivable (Bamprass Petroleum Ltd)	71,400,000	37,280,000
Rent receivables (Yale University)	-	10,199,750
Rent receivables (Cocoon)	-	5,592,000
Imprest Receivables	48,418,840	14,343,033
Balance at year end	119,818,840	104,112,283
Allowances for expected credit losses 7	(864,654)	(11,344,141)
Net Carrying Amounts	118,954,186	92,768,142

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	30 June 2024	30 June 2023 Restated
	TZS	TZS
4 CASH AND CASH EQUIVALENTS		
<u>Cash with Government Bank</u>		
BOT TZS Bank Account	288,567,924	39,710,702
BOT USD Bank Account	370,071,402	1,352,350,853
<u>Cash with Non-Government Bank</u>		
NBC TZS Bank Account-HQ	68,000	100,000
NBC USD Bank Account - HQ	-	17,090,550
CRDB TZS Bank Account	40,000	140,000
CRDB USD Bank Account	72,216	9,189,919
NMB TZS Bank Account - Expenditure	104,443,882	7,609,520
Balance at year end	763,263,424	1,426,191,544
Allowances for expected credit losses 5	(2,098,069)	(216,325)
Net Carrying Amounts	761,165,355	1,425,975,219
5 ALLOWANCES FOR EXPECTED CREDIT LOSSES -CASH		
At the beginning of the year	216,325	-
Expected credit losses for the year		
NMB TZS Bank Account - Expenditure	2,095,604	2,465
NBC USD Bank Account - HQ	(207,096)	207,096
CRDB USD Bank Account	(6,764)	6,764
Total Expected Credit Losses for the year	1,881,744	216,325
As at the end of the year		
NMB TZS Bank Account - Expenditure	2,098,069	2,465
NBC USD Bank Account - HQ	-	207,096
CRDB USD Bank Account	-	6,764
Balance at year end	2,098,069	216,325
6 RECEIVABLES		
Rent receivables (Wake Forest Project)	-	8,388,000
Rent receivable (Biodiversity Project)	-	28,309,500
Rent receivable (Bamprass Petroleum Ltd)	71,400,000	37,280,000
Rent receivables (Yale University)	-	10,199,750
Rent receivables (Cocoon)	-	5,592,000
Imprest Receivables	48,418,840	14,343,033
Balance at year end	119,818,840	104,112,283
Allowances for expected credit losses 7	(864,654)	(11,344,141)
Net Carrying Amounts	118,954,186	92,768,142

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7 ALLOWANCES FOR EXPECTED CREDIT LOSSES - RECEIVABLES

At the beginning of the year	11,344,141	-
Expected credit losses for the year		
Biodiversity Project	(3,577,472)	3,577,472
Yale University	(1,288,942)	1,288,942
Cocoon	(706,661)	706,661
Wake Forest Project	(1,059,992)	1,059,992
Bamprass Petroleum Ltd	(3,846,420)	4,711,074
Total Expected Credit Losses for the year	(10,479,487)	11,344,141
As at the end of the year		
Biodiversity Project	-	3,577,472
Yale University	-	1,288,942
Cocoon	-	706,661
Wake Forest Project	-	1,059,992
Bamprass Petroleum Ltd	864,654	4,711,074
Balance at year end	864,654	11,344,141

8 PREPAYMENTS

Prepaid Avigas (PUMA)	4,091,022	12,430,236
Prepaid Fuel (GPSA)	18,786,644	23,560,736
TOTAL	22,877,666	35,990,972

The amount for the current year of TZS 22,877,666 represents advance payment for purchase of Avigas from PUMA Energy (T) Ltd for TZS 4,091,022 and purchase of fuel from Government Procurement Service Agency (GPSA) for TZS 18,786,644 and amount for the prior 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.

9 PAYABLES

Trade Payables	176,418,483	72,448,470
Audit fees payable	84,525,760	84,525,760
Payroll Payables	8,000,000	48,210,491
Withholding tax payables	-	5,140,452
House rent Advances	-	20,445,750
TOTAL	268,944,243	230,770,923

10 DEFERRED CAPITAL GRANT

This relates to items of property, plant and equipment and intangible assets received from various stakeholders.

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Cost		
At the beginning of the year	1,098,496,314	1,098,496,314
Receipt during the year (Non-Monetary)	<u>1,101,034,315</u>	-
At the end of the year	<u>2,199,530,629</u>	<u>1,098,496,314</u>
Less: Accumulated Amortization		
At the beginning of the year	1,098,496,314	1,098,496,314
Amortization charge for the year	<u>1,101,034,315</u>	-
At the end of the year	<u>2,199,530,629</u>	<u>1,098,496,314</u>
Balance at year end	-	-

Capital grants received during the year comprised of Beekeeping laboratory equipment's from USAID (RTI International) and three motor-vehicles from Tanzania Tourism Board (TTB) under Ministry of Natural Resources and Tourism (MNRT). There is no capital grants received during the prior year.

11 SUBVENTIONS FROM OTHER GOVERNMENT ENTITIES

At the beginning of the year	245,776,297	787,300,000
Other Charges (OC)	2,452,676,437	2,774,957,949
Salaries from Ministry (PE)	2,732,121,770	2,357,257,913
Stake holders Contributions	<u>589,779,500</u>	<u>735,603,920</u>
Subvention received during the year	<u>5,774,577,707</u>	<u>5,867,819,782</u>
Total	6,020,354,004	6,655,119,782
Less: Transfer to Capital Grant	-	-
Amount utilized during the year	<u>5,675,648,123</u>	<u>6,409,343,485</u>
Balance at year end	<u>344,705,881</u>	<u>245,776,297</u>

12 GRANTS, TRANSFERS AND SUBSIDIES RECEIVED FROM PRIVATE ENTITIES

At the beginning of the year	752,999,565	682,927,191
Donor Funded Projects	<u>1,384,619,522</u>	<u>1,551,110,853</u>
Grants, transfers and subsidies received	<u>1,384,619,522</u>	<u>1,551,110,853</u>
Total	2,137,619,087	2,234,038,044
		<u>(1,481,038,479)</u>
Amount utilized during the year	<u>(1,607,162,318)</u>)
Deferred Revenue Income	<u>530,456,769</u>	<u>752,999,565</u>

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 1,384,619,522 comprised of TZS 1,384,619,522 represents revenues expenditures and there are no capital expenditures incurred and amount for the prior 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.

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13 RESEARCH FEES AND CONSULTANCY

Consultancy fees	312,160,352	196,790,886
Research fees	649,021,045	857,881,981
Scientific Conference fees	350,274,451	-
TOTAL	1,311,455,848	1,054,672,867

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	2023/24 TZS	2022/23 TZS
14 BEE PRODUCT SALES		
Bee Product income	177,233,400	144,345,000
TOTAL	<u>177,233,400</u>	<u>144,345,000</u>
15 RENTAL INCOME		
Rest house	51,124,950	7,293,590
Workshop rent	4,800,000	4,800,000
House rent	199,515,000	182,019,750
Fuel Station rent	27,960,000	27,960,000
TOTAL	<u>283,399,950</u>	<u>222,073,340</u>
16 OTHER REVENUE		
Miscellaneous Income	6,745,250	-
TOTAL	<u>6,745,250</u>	<u>-</u>
17 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Salaries and Wages	2,777,632,654	2,400,154,414
Medical and Staff Welfare	1,066,416,599	979,955,601
Transfer/Recruitment Expenses	48,486,000	21,257,000
TOTAL	<u>3,892,535,253</u>	<u>3,401,367,015</u>
18 MAINTENANCE EXPENSES		
Computers, printers, scanners, and other computer related equipment	1,500,000	629,900
Mechanical, electrical, and electronic spare parts	1,047,240	-
Motor Vehicles and Water Craft	113,896,632	147,099,348
Outsource maintenance contract services - Machinery, Equipment and Plant	10,184,156	-
Outsource maintenance contract services - Office Equipment and Appliances	5,750,352	-
Outsource maintenance contract services - Water and Electricity Installations	127,451,200	-
Tyres and Batteries	51,867,640	19,378,272
TOTAL	<u>311,697,220</u>	<u>167,107,520</u>

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19 SUPPLIES, SERVICES AND CONSUMABLES USED	2023/24 TZS	2022/23 TZS
Office Consumables (papers, pencils, pens and stationaries)	177,422,129	138,960,459
Computer Supplies and Accessories	-	2,624,500
Printing and Photocopy paper	69,583,938	5,570,000
Food and Refreshment	76,665,899	19,325,840
Outsourcing Costs (includes cleaning and security services)	138,129,352	130,518,000
Cleaning Supplies	450,000	1,448,396
Electricity	13,450,000	23,000,000
Water Charges	7,234,806	4,729,944
Diesel	478,846,261	470,580,805
Jet A-1/Aviation kerosene	-	41,369,709
Aviation gas/spirit	28,667,675	80,581,183
Laboratory Supplies	19,925,000	-
Medical and Laboratory equipment	26,415,000	-
Consumable Medical Supplies	4,500,000	1,760,000
Special Foods (diet food)	-	1,200,000
Uniforms and Ceremonial Dresses	34,244,200	11,738,000
Protective Clothing, footwear and gears	-	1,400,000
Conference Facilities	155,082,858	1,678,552
Accommodation	13,694,320	2,400,000
Land Rent Expenses	5,022,300	16,414,600
Tuition Fees	8,675,000	-
Remuneration of Instructors	-	19,377,826
Research and Dissertation	177,338,328	132,076,698
Air Travel Tickets	103,306,300	60,122,300
Per Diem - Domestic	2,658,114,618	2,175,079,589
Per Diem - Foreign	28,135,000	-
Visa Application Fees	1,040,000	-
Census	-	190,101,550
Internet and Email connections	91,191,525	92,087,020
Posts and Telegraphs	600,000	1,002,750
Wire, Wireless, Telephone, Telex Services and Facsimile	1,800,000	600,000
Subscription Fees	27,187,550	34,888,416
News Services Fees	450,000	300,000
Technical Service Fees	89,100,000	18,869,630
Special Needs material and supplies	194,452,731	208,836,605
Laboratory small non-durable equipment	-	36,150,380
Food and Refreshments	116,218,795	135,926,438
Educational Radio and TV broadcasting programming	15,017,624	-
Entertainment	27,509,860	12,017,000
Gifts and Prizes	27,304,892	19,640,000
Veterinary Drugs and Medicine	40,485,000	30,008,100
Advertising and publication	11,374,957	14,038,710

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Printing Material	7,868,000	-
Outsource Maintenance Contract Services	-	155,643,061
Photographic and survey equipment	12,341,000	-
Survey Aircraft	86,524,650	220,102,920
Audit Fees	84,525,760	84,525,760
Legal Fees	-	3,166,010
Consultancy Fees	16,000,000	19,445,125
Audit Supervision Expenses	13,692,000	15,000,000
Registration Fees	-	950,000
Honorariums (expert opinion)	8,322,176	2,720,000
Sundry Expenses	-	2,929,028
Insurance Expenses	90,638,789	53,377,561
Burial Expenses	28,757,500	900,000
Facilitation Fees	700,000	-
Building Demolition Costs	-	20,000,000
Loss on Disposal of Building Demolished	-	269,337,826
Training Aids	-	7,200,000
Schools Laboratory Supplies	7,801,600	14,682,600
Navigation Equipment (flight calibrations, signaling and beacons)	10,000,000	30,113,810
Director's Fee	66,500,000	53,900,000
Contribution to Consolidated Fund (15%)	130,000,000	85,000,000
TOTAL	5,432,307,393	5,175,416,701
20 EXPECTED CREDIT LOSSES		
Expected Credit Losses for Cash	1,881,744	216,325
Expected Credit Losses for Receivables	(10,479,487)	11,344,141
TOTAL	(8,597,743)	11,560,466
REVENUE FROM EXCHANGE OF TRANSACTION IN CASH FLOW		
21 STATEMENT		
Income Receivables at beginning of year 6	104,112,283	310,568,001
House Rent Advances at beginning of year 9	(20,445,750)	(7,969,500)
Revenue from Exchange Transactions	1,778,834,448	1,421,091,207
	1,862,500,981	1,723,689,708
Income Receivables at end of year 6	(119,818,840)	(104,112,283)
House Rent Advances at end of year	-	20,445,750
TOTAL	1,742,682,141	1,640,023,175
22 WAGES, SALARIES AND EMPLOYMENT BENEFIT PAID		
Payable Expense b/d 9	48,210,491	42,090,377
Net	48,210,491	42,090,377
Wages, salaries and employee benefits 17	3,892,535,253	3,401,367,015
	3,940,745,744	3,443,457,392
Payable Expense c/d 9	(8,000,000)	(48,210,491)
TOTAL	3,932,745,744	3,395,246,901

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		2023/24 TZS	2022/23 TZS
23 PAYMENT FOR MAINTENANCE EXPENSES			
Payable Expense b/d		-	-
Net		-	-
Maintenance Expenses	18	311,697,220	167,107,520
		<u>311,697,220</u>	<u>167,107,520</u>
Payable Expense c/d	25	(35,399,883)	-
TOTAL		<u><u>276,297,337</u></u>	<u><u>167,107,520</u></u>
24 PAYMENT FOR SUPPLIES AND CONSUMABLES			
Payable Expense b/d	27	162,114,682	116,438,715
Prepayment b/d	8	(35,990,972)	(445,565,065)
Supplies, Services and Consumable used	19	5,432,307,393	5,175,416,701
		<u>5,558,431,103</u>	<u>4,846,290,351</u>
Payable Expense c/d	28	(225,544,360)	(162,114,682)
Prepayments c/d	8	22,877,666	35,990,972
TOTAL		<u><u>5,355,764,409</u></u>	<u><u>4,720,166,641</u></u>
25 FINANCE COSTS			
Bank Charge		-	72,000
TOTAL		<u><u>-</u></u>	<u><u>72,000</u></u>
26 PAYABLE EXPENSES CARRIED FORWARD - Payment for Maintenance Expenses			
Trade Payables (Maintenance Expenses)		35,399,883	-
TOTAL		<u><u>35,399,883</u></u>	<u><u>-</u></u>
27 PAYABLE EXPENSES BROUGHT DOWN - 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		<u><u>162,114,682</u></u>	<u><u>116,438,715</u></u>
28 PAYABLE EXPENSES CARRIED FORWARD - Payment for Supplies and Consumables			
Trade Payables (Supplies and Consumables)		141,018,600	72,448,470
Withholding Tax Payables		-	5,140,452
Audit Fees Payables		84,525,760	84,525,760
TOTAL		<u><u>225,544,360</u></u>	<u><u>162,114,682</u></u>

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29 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 2024 employer's contributions were remitted directly by the Treasury to the respective scheme

30 ULTIMATE OWNER OF THE INSTITUTE

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

31 TAXATION

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

32 RELATED PARTY TRANSACTIONS

Details of the payments made to the related parties during the year are described below.

	30 June 2024	30 June 2023
	TZS	TZS
Key Management Personnel		
Salaries	961,338,768	706,548,000
Allowances	228,852,060	180,111,070
Social security contribution	192,267,754	156,691,800
Sub Total	<u>1,382,458,582</u>	<u>1,043,350,870</u>
Remuneration of Board of Directors		
Board fees	66,500,000	59,300,000
Board Allowances	75,580,000	47,575,000
Sub Total	<u>142,080,000</u>	<u>106,875,000</u>
Total	<u>1,524,538,582</u>	<u>1,150,225,870</u>

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).

Intra Government Transactions

List of the intra-government payments made by TAWIRI during the year are detailed below

Arusha International Conference Centre (AICC) - Conference Facility	95,762,712	-
Arusha City Council - Road Poster Banner	315,000	-
Arusha Technical College - Vehicles Maintenance & Consulting Services for Building Construction	7,168,000	26,828,919
Arusha Urban Water & Sewerage Authority - Water Supply	6,349,062	4,530,476
Government Procurement Services Agency - Diesel & Stationaries Supplies	246,383,520	188,909,760
National Insurance Corporation - Insurance Services	90,638,790	75,994,654
Tanzania Electric Supply Company Limited (TANESCO) - Electricity Supply	12,900,000	23,712,014

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Tanzania Revenues Authority (TRA) - Withholding Tax Returns	47,267,766	23,802,402
Tanzania Electrical, Mechanical and Electronic Services Agency (TEMESA) - Vehicle Maintenance	18,691,920	135,202,062
Tanzania Telecommunication Corporation (TTCL) - Email and Internet	59,222,400	58,622,400
Tanzania Veterinary Association - Contribution	6,020,000	5,000,000
Treasury Registrar - Contribution to Consolidated Fund	130,000,000	85,000,000
Public Service Social Security Fund (PSSSF) - Casual Labour Pension Contribution	8,209,439	7,925,200
Ministry of Land and - Land Rent	5,022,300	24,463,028
Tanzania Wildlife Protection - Exhibitions (Parliamentary)	10,000,000	216,977,920
National Institute of Productivity - Retirees Training	5,250,000	-
Electronic Government Agency (eGA) - Email and System Hosting	9,713,366	11,463,700
Controller and Auditor General (CAG) - Quality Review for Financial Audit	<u>6,512,000</u>	<u>6,512,000</u>
Total	<u>765,426,275</u>	<u>894,944,535</u>

33 CASH FLOW RECONCILIATION

Reconciliation of Net Cash flow from operating activities to Surplus (Deficit)

		30 June 2024 TZS	Restated 30 June 2023 TZS
Surplus/(deficit)		(163,395,568)	32,608,822
Adjustments for:			
Depreciation	3	698,132,649	523,340,647
Amortization of Capital Grant	9	(1,101,034,315)	-
Expected Credit Losses	20	(8,597,743)	11,560,466
Changes in working capital			
Increase/Decrease in receivables from exchange transactions	6	(15,706,557)	206,455,718
Increase/Decrease in prepayment	8	13,113,306	409,574,093
Increase/Decrease in payables from exchange transactions	9	38,173,320	64,272,331
Increase/Decrease in payables from non-exchange transactions	34	<u>(123,613,212)</u>	<u>(471,451,329)</u>
Net cash flows from operating activities		<u>(662,928,120)</u>	<u>776,360,748</u>

34 INCREASE/DECREASE IN PAYABLE FROM NON-EXCHANGE TRANSACTIONS

Deferred Revenue Government Grant	11	344,705,881	245,776,297
Deferred Revenue Development Partner Grant	12	<u>530,456,769</u>	<u>752,999,565</u>
TOTAL		<u>875,162,650</u>	<u>998,775,862</u>

35 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments as at 30 June 2024. Also, management are not aware of any material contingencies as at 30 June 2024.

36 PRIOR YEAR'S ADJUSTMENTS

There were accounting errors in the previous year's financial statements affecting different accounts ledgers. The financial statements of 2022/23 have been restated to correct these errors whenever considered material in order to enable comparison with current year's figures. The effect of restatement on those prior year's items in the financial statements is summarised in the table below

Descriptions	Amount as per 2022/23 FS (TZS)	Adjustment (TZS)	Restated Balance 2023/24 (TZS)
A: Net Assets/Equity			
Accumulated Surplus/Deficit	1,653,467,992	(11,560,466)	1,641,907,526
<i>Adjustment for the cost of expected credit losses in order to comply with requirements of IPSAS 41 in the prior year signed accounts</i>			

37 COMPARATIVE FIGURES

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

38 EXPLANATIONS OF MATERIAL DIFFERENCES BETWEEN BUDGET AND ACTUAL AMOUNTS FOR THE YEAR 2023/24**Receipts**

- Current grant, transfers and subsidies received was lower by 26% due to subvention for other charge was not fully disbursed by the government to the institute during the financial year 2023/24. Also, stakeholders contribution was not fully received as expected
- Revenue from exchange transaction was lower by 27% 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 2023/24. 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 38% 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 lower by 19% due to cut down costs measures implemented for budgeted employee benefits such as staff extra duties, sitting allowance and casual labour costs after government issued circular for reducing release of subvention for other charges to 50% effective from December 2023.

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- Maintenance expenses were lower by 45% due to decrease of government subvention and grants from donor funds a result field work activities was not implemented as expected by researchers.
- Supplies and consumables used were lower by 14% due to decrease of government subvention and grants from donor funds a result field work activities were not implemented as expected by researchers.
- Acquisition of Property and Equipment was not implemented at all due to lack of financial resources from government and own sources revenue collection.

Cash at the end of period increased by TZS 329 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 activity will be implemented in the next financial period as the research is a continuous exercise.