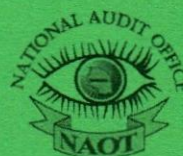




**THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE**



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON  
THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT OF  
TANZANIA WILDLIFE RESEARCH INSTITUTE FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2021**

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Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41101 Tambukareli,  
Dodoma, Tanzania.  
Tel: 255 (026) 2161200,  
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Website: [www.nao.go.tz](http://www.nao.go.tz)

March 2022

AR/PA/TAWIRI/2020/21





THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON  
THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT OF  
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FINANCIAL YEAR ENDED 30 JUNE 2021**

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March 2022

AR/PA/TAWIRI/2020/21

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

### **Vision**

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

### **Mission**

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

**Motto:** "Modernizing External Audit for Stronger Public Confidence"

### **Core values**

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

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

### **We do this by: -**

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

© This audit report is intended to be used by Tanzania Wildlife Research Institute 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
GePG	Government Electronic Payment Gateway
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HQ	Head Quarter
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MWRC	Mahare Gombe Wildlife Research Center
NAO	National Audit Office
NWRC	Njiro Wildlife Research Center
SWRC	Serengeti Wildlife Research Center
TAWIRI	Tanzania Wildlife Research Institute
TZS	Tanzania Shillings
URT	United Republic of Tanzania

**1.0 REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 30 JUNE 2021**

**1.1 INTRODUCTION**

The Board of Director has the pleasure of submitting the financial statements of the Tanzania Wildlife Research Institute (TAWIRI) for the financial year ended 30 June 2021. The financial statements which discloses the Institute's financial position as at 30 June 2021 and results of its operations for the year ended on that date are set out on pages 11 to 15 of the report.

**1.2 ESTABLISHMENT**

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

**1.3 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 wildlife environment generally;
- To continue, develop and funding all ongoing or projected wildlife research in the United Republic;
- To carry out research and investigation into various aspects of wildlife to establish, improve or develop modern methods or techniques of wildlife and environmental conservation and the management selection 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;



## TANZANIA WILDLIFE RESEARCH INSTITUTE

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

### VISION

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

### MISSION

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

### 1.4 MEMBERSHIP OF THE BOARD OF DIRECTORS

There was no Board of Directors during the reporting period. TAWIRI Board of Director's Term ended on 13 March 2019.

### 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 center's namely Western Wildlife Research Center, Southern Highlands Wildlife Research Center, Kingupira Wildlife Research Center, Serengeti Wildlife Research Center and Njiro Wildlife Research Center.

## 1.5 PRINCIPAL 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.

## 1.6 SOLVENCY

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

## 1.7 EMPLOYEES WELFARE

TAWIRI has the following employees' welfare arrangements:-

### **Training**

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

### **Medical Facilities**

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

### **Financial Support**

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



### **Relationship between Management and Employees**

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

### **Persons with Disabilities**

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

### **Gender Equality**

It is the Institute's policy to give equal opportunities to persons of the female gender in both employment and training. Women are employed and sent for various training courses without discrimination. Out of current 111 employees, Female are 27 and Male 84.

## **1.8 CORPORATE GOVERNANCE**

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

## **1.9 ENVIRONMENT**

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

## **1.10 HIV/AIDS POLICY**

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

## **1.11 RELATED PARTY TRANSACTIONS**

Details of related party transactions during the year ended 30 June 2021 are set out in Note 23 to the financial statements.

## **1.12 FINANCIAL PERFORMANCE REVIEW**

The planned operational activities and programs were fairly implemented during this financial year. The current grants, transfers and subsidies received during the year were TZS 1,377,756,572 which are lower by 8 percent compared to TZS 1,498,043,148

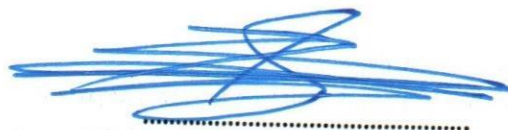
received in the financial year 2019/20. During the year 2020/21 the Institute recorded a surplus of TZS 325,120,629 being 160 percent increase compared to deficit of TZS 546,026,835 realized in financial year 2019/20.

#### FINANCIAL POSITION REVIEW

The Net Asset of the Institute increased from TZS 19,252,216,857 (2019/20) to TZS 19,577,337,486 (2020/21). The increase in Net Asset was due to increase of accumulated surplus from TZS 951,127,239 (2019/20) to TZS 1,276,247,868 (2020/21) resulted from surplus for the year under review.

#### 1.13 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 (as amended from time to time, 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 2021.



.....  
Dr. Francis Michael  
Permanent Secretary



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

21-03-2022

.....  
Date



2.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021


The Management is responsible to ensure that TAWIRI keeps financial statements that give a true and fair view of the state of affairs of the TAWIRI as at the end of the financial year and operating results of the Institute for that year. The Auditors are responsible for reporting on these financial statements.

The Management confirm 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 2021. The Directors also, confirm that the applicable International Public Sector Accounting Standards (IPSASs) have been followed and that the financial statements have been prepared on a going concern basis.

The Management is responsible to ensure that TAWIRI keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of TAWIRI.

Also, responsible for safeguarding the assets of TAWIRI and hence, for taking reasonable steps for the prevention and detection of fraud, errors, and other irregularities.

The Management is also responsible for the maintenance of an adequate system of internal controls.



.....  
Dr. Francis Michael  
Permanent Secretary



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

21-03-2022  
.....

Date

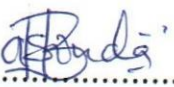
3.0 DECLARATION OF HEAD OF FINANCE AND ACCOUNTING UNIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

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 Harold M. Basinda**, 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 2021 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed by: .....  .....

CPA HAROLD M. BASINDA

Position: CHIEF ACCOUNTANT

NBAA Membership No.: FCPA 1258

Date: 21.03.2022 .....



#### 4.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Permanent Secretary,  
Ministry of Natural Resources and Tourism,  
P.O. Box 1351,  
DODOMA.

#### 4.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

##### Opinion

I have audited the financial statements of Tanzania Wildlife Research Institute, which comprise the statement of financial position as at 30 June 2021, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Tanzania Wildlife Research Institute as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs) Accrual basis of accounting.

##### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the below section entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Wildlife Research Institute 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 judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

##### Other Information

Management is responsible for the other information. The other information comprises the Governing Board's Report and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.



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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 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, 2011 (as amended in 2016) 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.

## 4.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

Compliance with the Public Procurement Laws in Tanzania.

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

I performed a compliance audit on procurement of works, goods and services in the Tanzania Wildlife Research Institute for the financial year 2020/21 as per the Public Procurement Laws in Tanzania.

### Conclusion

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

### Procurement of TZS 584.87 million made out of TANEPs

Out of 28 implemented tenders for Common Use Items and Services (CUIS) with contract price of TZS 602,963,095, 25 procurements with total contract prices of TZS 584,875,561 were processed outside TANEPs. Only three procurements with total contract prices of TZS 18,087,534 were processed electronically through TANEPs.



Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March 2022



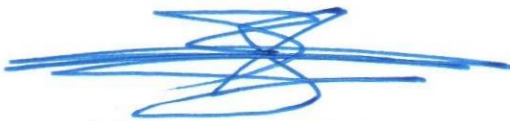


## 5.0 FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	2020/21 TZS	2019/20 TZS
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	2,165,709,973	1,497,656,878
Receivables	5	134,394,569	139,168,521
Prepayments	6	27,832,051	20,562,963
<b>Total Current assets</b>		<b>2,327,936,593</b>	<b>1,657,388,362</b>
<b>Non-Current assets</b>			
Property, plant and equipment	3	18,981,209,298	18,918,437,516
<b>Total Non-Current assets</b>		<b>18,981,209,298</b>	<b>18,918,437,516</b>
<b>TOTAL ASSETS</b>		<b>21,309,145,891</b>	<b>20,575,825,878</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	7	226,435,042	257,473,889
Deferred Capital Grant	8	258,619,468	-
Deferred Revenue Income	10	1,246,753,895	1,066,135,132
<b>TOTAL LIABILITIES</b>		<b>1,731,808,405</b>	<b>1,323,609,021</b>
<b>NET ASSETS</b>		<b>19,577,337,486</b>	<b>19,252,216,857</b>
<b>NET ASSETS/EQUITY</b>			
Capital Contributed by			
Taxpayers Fund	26A	18,301,089,618	18,301,089,618
Accumulated Surplus / (Deficit)		1,276,247,868	951,127,239
		<b>19,577,337,486</b>	<b>19,252,216,857</b>

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



Dr. Francis Michael  
Permanent Secretary

DATE 21/03/2022



Dr. Eblate E Mjingo  
Director General

DATE 21-03-2022

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

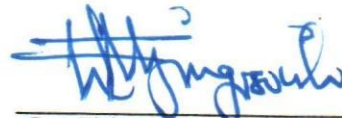
	Notes	2020/21 TZS	2019/20 TZS
<b>REVENUE</b>			
<b>REVENUE FROM NON EXCHANGE OF TRANSACTIONS:</b>			
Subvention from Other Government Entities	9	4,446,491,640	4,190,135,967
Grants received from third parties	10	1,197,137,808	1,505,532,832
<b>REVENUE FROM EXCHANGE OF TRANSACTIONS:</b>			
Research Fees and Consultancy	11	870,216,758	953,312,680
Bee Product sales	12	89,746,000	96,588,080
Rental Income	13	184,950,550	137,669,030
Other revenue	14	6,970,000	42,188,374
Amortization of Capital grant	8	8,917,913	12,320,001
<b>Total Revenue</b>		<b>6,804,430,669</b>	<b>6,937,746,964</b>
<b>Expenses</b>			
Wages, salaries and employee benefits	15	2,694,726,452	2,636,787,484
Supplies, Services and consumables used	16	3,319,120,525	4,306,758,718
Depreciation of property, plant and equipment	3	464,627,163	533,626,145
Finance costs		835,900	6,601,452
<b>Total Expenses</b>		<b>6,479,310,040</b>	<b>7,483,773,799</b>
<b>Surplus/(deficit) during the year</b>		<b>325,120,629</b>	<b>(546,026,835)</b>

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



Dr. Francis Michael  
Permanent Secretary

DATE 21/03/2022



Dr. Eblate E Mjingo  
Director General

DATE 21-03-2022



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

	Taxpayers Fund	Accumulated Surplus / (Deficit)	Total
	TZS	TZS	TZS
At 01 July 2020	18,301,089,618	951,127,239	19,252,216,857
Surplus/(Deficit) during the year	-	325,120,629	325,120,629
At 30 June 2021	<u>18,301,089,618</u>	<u>1,276,247,868</u>	<u>19,577,337,486</u>
At 01 July 2019	18,388,089,615	1,516,570,075	19,904,659,690
Adjustment	(86,999,997)	(19,416,001)	(106,415,998)
Surplus/(Deficit) during the year	-	(546,026,835)	(546,026,835)
At 30 June 2020	<u>18,301,089,618</u>	<u>951,127,239</u>	<u>19,252,216,857</u>

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

Dr. Francis Michael  
Permanent Secretary

DATE 21/03/2022

Dr. Eblate E Mjingo  
Director General

DATE 21-03-2022

## CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2020/21 TZS	2019/20 TZS
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Subvention from Other Government Entities	9	4,446,491,640	4,190,135,967
Grants received from third parties	10	1,377,756,572	1,498,043,148
Revenue from exchange transactions	17	1,095,023,769	1,177,407,804
<b>Total Receipts</b>		<b>6,919,271,981</b>	<b>6,865,586,919</b>
<b>Payments</b>			
Wages, salaries and employee benefits <sup>1</sup>	18	2,670,613,239	2,552,051,257
Supplies and consumables used	19	3,319,908,181	3,586,998,042
Finance costs		835,900	6,399,698
<b>Total Payments</b>		<b>5,991,357,320</b>	<b>6,145,448,997</b>
<b>Adjustments for</b>			
Prior year adjustments:	26	-	(28,116,000)
<b>Net cash flows from operating activities</b>	<b>24</b>	<b>927,914,661</b>	<b>692,021,922</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant, and equipment	3	(259,861,566)	(1,126,650,297)
<b>Net cash from investing activities</b>		<b>(259,861,566)</b>	<b>(1,126,650,297)</b>
<b>Net increase in cash and cash equivalents</b>		<b>668,053,095</b>	<b>(434,628,375)</b>
Cash and cash equivalents at beginning of period		1,497,656,878	1,932,285,253
Cash and cash equivalents at end of period	4	2,165,709,973	1,497,656,878

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



Dr. Francis Michael  
Permanent Secretary

DATE: 21/03/2022



Dr. Eblate E Mjingo  
Director General

DATE: 21-03-2022



TANZANIA WILDLIFE RESEARCH INSTITUTE

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

(Budget Prepared on Cash Basis)

	Original Budget	Final Budget {B}	Actual on	Difference	Percentage
	{A} TZS	TZS	Comparable Basis {C} TZS	{C-B} TZS	%
<b>Receipts</b>					
Current grants, transfers and subsidies received	4,905,457,408	4,905,457,408	4,446,491,640	(458,965,768)	(9)
Revenue from exchange transactions	1,440,000,000	1,440,000,000	1,095,023,769	(344,976,231)	(24)
Grants received	2,000,000,000	2,000,000,000	1,377,756,572	(622,243,428)	(31)
<b>Total Receipts</b>	<b>8,345,457,408</b>	<b>8,345,457,408</b>	<b>6,919,271,981</b>	<b>(1,426,185,427)</b>	<b>(17)</b>
<b>Payments</b>					
Wages, salaries and employee benefits	3,181,684,000	3,181,684,000	2,670,613,237	(511,070,761)	(16)
Supplies, and consumables used	4,292,903,408	4,292,903,408	3,319,908,182	(972,995,226)	(23)
Finance Cost	6,000,000	6,000,000	835,900	(5,164,100)	(86)
<b>Total Payments</b>	<b>7,480,587,408</b>	<b>7,480,587,408</b>	<b>5,991,357,321</b>	<b>(1,489,230,087)</b>	<b>(20)</b>
<b>Net cash flow from/(used) in operating activities</b>	<b>864,870,000</b>	<b>864,870,000</b>	<b>927,914,660</b>	<b>63,044,660</b>	<b>7</b>
<b>Cash flow from investing activities</b>					
Acquisition of property, plant and equipment	(660,000,000)	(660,000,000)	(259,861,566)	400,138,434	(61)
<b>Net cash flow from investing activities</b>	<b>(660,000,000)</b>	<b>(660,000,000)</b>	<b>(259,861,566)</b>	<b>400,138,434</b>	<b>(61)</b>
<b>Cash flow from financing activities</b>					
Cash proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-
<b>Net cash flows from financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>204,870,000</b>	<b>204,870,000</b>	<b>668,053,094</b>	<b>463,183,094</b>	
<b>Cash and cash equivalents at beginning of period</b>	<b>880,533,075</b>	<b>1,943,692,341</b>	<b>1,497,656,878</b>	<b>(446,035,463)</b>	
<b>Cash and cash equivalents at end of period</b>	<b>1,085,403,075</b>	<b>2,148,562,341</b>	<b>2,165,709,973</b>	<b>17,147,631</b>	

Explanation of material differences between Budget and Actual amounts for the year 2020/21 are in Note 28.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**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 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 2021 and the comparative figures for the previous year have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) Accrual basis. TAWIRI adopted IPSASs in the financial year ended 30 June 2015 with transition date being 1 July 2014.

**2.3 Foreign Currency Translations**

**Functional and Presentation Currency**

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



## Transactions and Balances

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

### 2.4 Revenue Recognition

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

### 2.5 Impairment of Assets

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

### 2.6 Capital Grants

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

### 2.7 Income Related Grants

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

### 2.8 Trade Receivables

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

## 2.9 Property, Plant and Equipment

### 2.9.1 Measurement

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

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

### 2.9.2 Subsequent Costs

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

### 2.9.3 Depreciation

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

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



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

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

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

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

#### 2.10 Tools and other minor assets

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

#### 2.11 Research and Development Costs

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

#### 2.12 Employees Benefits

##### Retirement Benefit Obligation

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

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

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

#### **Other Long Term Employees Benefits**

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

#### **Termination Benefits**

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

#### **2.13 Cash and Cash Equivalents**

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

#### **2.14 Provisions**

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

#### **2.15 Trade and Other Payables**

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



TANZANIA WILDLIFE RESEARCH INSTITUTE

3. PROPERTY, PLANT AND EQUIPMENT

Asset	Land	Buildings - Office	Equipments - Computers, servers and Photocopiers	Equipments - 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 or Valuation											
As at 01 July 2019	11,752,000,000	5,012,717,000	210,733,680	84,795,000	173,775,038	115,000,000	900,454,456	107,467,627	12,000,000	1,386,555,792	19,755,498,593
Additions/Adjustment	-	1,393,020,893	109,805,180	-	30,130,618	-	829,568,544	-	-	(1,386,555,792)	975,969,443
As at 30 June 2020	11,752,000,000	6,405,737,893	320,538,860	84,795,000	203,905,656	115,000,000	1,730,023,000	107,467,627	12,000,000	-	20,731,468,036
Additions Monetary	-	169,714,678	40,982,053	5,750,000	29,414,835	-	-	14,000,000	-	-	259,861,566
Additions non-monetary	-	-	-	-	-	-	267,537,380	-	-	-	267,537,380
As at 30 June 2021	11,752,000,000	6,575,452,571	361,520,913	90,545,000	233,320,491	115,000,000	1,997,560,380	121,467,627	12,000,000	-	21,258,866,982
Depreciation and Impairment:											
As at 01 July 2019	-	400,974,340	133,014,176	33,918,000	66,600,308	51,750,000	647,583,891	28,344,516	1,920,000	-	1,364,105,231
Depreciation charge for the year	-	129,854,758	80,134,714	8,479,500	20,390,604	5,750,000	281,368,478	7,168,091	480,000	-	533,626,145
Revaluation Adjustment	-	-	-	-	-	-	(10,000,000)	-	-	-	(10,000,000)
Disposal	-	(8,700,000)	-	-	-	-	(66,000,855)	-	-	-	(74,700,855)
As at 30 June 2020	-	522,129,098	213,148,890	42,397,500	86,990,912	57,500,000	852,951,514	35,512,607	2,400,000	-	1,813,030,521
Depreciation charge for the year	-	131,252,807	49,454,547	8,958,667	21,448,940	5,750,000	239,771,607	7,510,595	480,000	-	464,627,163
As at 30 June 2021	-	653,381,905	262,603,437	51,356,167	108,438,852	63,250,000	1,092,723,121	43,023,202	2,880,000	-	2,277,657,684
Net book value											
As at 30 June 2021	11,752,000,000	5,922,070,666	98,917,476	39,188,833	124,880,639	51,750,000	904,837,259	78,444,425	9,120,000	-	18,981,209,298
As at 30 June 2020	11,752,000,000	5,883,608,795	107,389,970	42,397,500	116,914,744	57,500,000	877,071,486	71,955,020	9,600,000	-	18,918,437,516

	<u>2020/21</u>	<u>2019/20</u>
	TZS	TZS
<b>4 CASH AND CASH EQUIVALENT</b>		
Cash on hand	-	-
<b><u>Cash with Government Bank</u></b>		
BOT TZS Bank Account	172,538,661	10,374,864
BOT USD Bank Account	798,345,777	1,366,837,715
<b><u>Cash with Non-Government Bank</u></b>		
NBC TZS Bank Account-HQ	100,000	39,814,769
NBC TZS Bank Account-NWRC	-	4,037,811
NMB TZS Bank Account - SWRC	611,525	(897,474)
NBC TZS Bank Account - MWRC	100,000	52,520,227
NMB TZS Bank Account - NWRC	-	620,519
NMB TZS Bank Account - REGROW	197,438,319	41,344,325
NBC TZS Bank Account - Project	-	639,691
NMB USD Bank Account - GePG	-	-
NBC USD Bank Account - HQ	34,485	(26,072,615)
NMB USD Bank Account - SWRC	75,522	8,226,224
NMB EURO Bank Account - SWRC	18,667,675	210,822
NMB TZS Bank Account - Expenditure	977,798,009	-
<b>TOTAL</b>	<b>2,165,709,973</b>	<b>1,497,656,878</b>
<b>5 RECEIVABLES</b>		
Rent receivables (Wake Forest Project)	20,668,631	37,203,537
Rent receivables (Biocomplexity Project)	-	33,069,810
Rent receivables (NTNU Project)	16,534,905	16,534,905
Rent receivables (Carnivore Project)	12,401,179	12,401,179
Rent receivables (Cheetah Project)	24,811,305	16,534,641
Rent receivable (Biodiversity Project)	18,614,444	6,889,544
Rent receivable (Bamprass Project)	16,534,905	16,534,905
Rent receivable (Hyena Project)	14,483,700	-
Rent receivables (Georgia University)	10,345,500	-
<b>TOTAL</b>	<b>134,394,569</b>	<b>139,168,521</b>
<b>6 PREPAYMENTS</b>		
Prepaid Avigas (PUMA)	17,832,051	20,562,963
Prepaid Fuel (GPSA)	10,000,000	-
<b>TOTAL</b>	<b>27,832,051</b>	<b>20,562,963</b>

The amount for the current year of TZS 27,832,051 represents advance payment for purchase of Avigas from PUMA Energy (T) Ltd for TZS 17,831,051 and purchase of fuel from Government Procurement Service Agency (GPSA) for TZS 10,000,000 and amount for the prior year of TZS 20,562,963 represent advance payment for the purchase of Avigas from PUMA Energy (T) Ltd.



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	<u>2020/21</u>	<u>2019/20</u>
	TZS	TZS
<b>7 PAYABLES</b>		
Trade Payables	28,472,930	32,071,500
Audit fes payable	60,000,000	49,920,000
Payroll Payables	111,409,442	87,296,229
House rent Advances	26,552,670	88,186,160
<b>TOTAL</b>	<b>226,435,042</b>	<b>257,473,889</b>
<b>8 DEFERRED CAPITAL GRANT</b>		
This relates to items of property, plant and equipment and intangible assets received from various donors		
<b>Cost</b>		
At the beginning of the year	830,958,934	818,638,933
Receipt during the year (Non Monetary)	267,537,380	12,320,001
<b>At the end of the year</b>	<b>1,098,496,314</b>	<b>830,958,934</b>
<b>Less: Accumulated amortization</b>		
At the beginning of the year	830,958,934	818,638,933
Amortization charge for the year	8,917,913	12,320,001
<b>At the end of the year</b>	<b>839,876,846</b>	<b>830,958,934</b>
<b>Balance at year end</b>	<b>258,619,468</b>	<b>-</b>
Capital grants received during the year comprised of two motor vehicles from REGROW project and amount for the prior year comprised of office equipment from USAID such as camera, server, computer equipments, scanners etc. for development of communication and information dissemination strategy in the wildlife information and education unit (WIE).		
<b>9 SUBVENTIONS FROM OTHER GOVERNMENT ENTITIES</b>		
Other Charges (OC)	78,084,000	58,770,000
Salaries from Ministry (PE)	2,129,807,640	2,112,393,256
Stake holders Contributions	2,238,600,000	2,018,972,711
<b>Total Subvention received during the year</b>	<b>4,446,491,640</b>	<b>4,190,135,967</b>
Less: Transfer to Capital Grant	-	-
<b>Amount utilized during the year</b>	<b>4,446,491,640</b>	<b>4,190,135,967</b>
<b>10 GRANTS, TRANSFERS AND SUBSIDIES RECEIVED FROM PRIVATE ENTITIES</b>		
At the beginning of the year	1,066,135,132	1,073,624,816
Training Support	-	-
Donor Funded Projects	1,377,756,572	1,498,043,148
<b>Total Grants, transfers and subsidies received</b>	<b>2,443,891,704</b>	<b>2,571,667,964</b>
<b>Amount utilized during the year</b>	<b>(1,197,137,808)</b>	<b>(1,505,532,832)</b>
<b>Deferred Revenue Income</b>	<b>1,246,753,895</b>	<b>1,066,135,132</b>

TANZANIA WILDLIFE RESEARCH INSTITUTE

	<u>2020/21</u>	<u>2019/20</u>
	TZS	TZS
<p>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.</p>		
<b>11 RESEARCH FEES AND CONSULTANCY</b>		
Consultancy fees	216,772,106	164,623,400
Research fees	653,444,652	682,186,280
Sample fees	-	7,031,200
Conference fees	-	99,471,800
<b>TOTAL</b>	<b>870,216,758</b>	<b>953,312,680</b>
<b>12 BEE PRODUCT SALES</b>		
Bee Product income	89,746,000	88,166,080
Bee Equipment income	-	8,422,000
<b>TOTAL</b>	<b>89,746,000</b>	<b>96,588,080</b>
<b>13 RENTAL INCOME</b>		
Rest house	11,860,500	21,745,250
Workshop rent	1,039,500	2,800,000
House rent	158,190,550	113,123,780
Fuel Station rent	13,860,000	-
<b>TOTAL</b>	<b>184,950,550</b>	<b>137,669,030</b>
<b>14 OTHER INCOME</b>		
Gain/(Loss) in foreign exchange	-	42,188,374
Miscellaneous Income/Salary Recovery	6,970,000	-
<b>TOTAL</b>	<b>6,970,000</b>	<b>42,188,374</b>
<b>15 WAGES, SALARIES AND EMPLOYEE BENEFITS</b>		
Salaries and Wages	2,158,726,170	2,232,168,091
Medical and Staff Welfare	530,675,282	391,371,793
Transfer/Recruitment Expenses	5,325,000	13,247,600
<b>TOTAL</b>	<b>2,694,726,452</b>	<b>2,636,787,484</b>



TANZANIA WILDLIFE RESEARCH INSTITUTE

	<u>2020/21</u>	<u>2019/20</u>
	TZS	TZS
<b>16 SUPPLIES, SERVICES AND CONSUMABLE USED</b>		
Office Consumables (papers, pencils, pens and stationaries)	33,021,818	109,442,000
Printing and Photocopy paper	14,480,920	56,048,000
Computer Software	930,000	-
Outsourcing Costs (includes cleaning and security services)	120,149,230	129,945,000
Electricity	12,200,000	30,000,000
Water Charges	3,889,327	26,289,000
Diesel	131,927,914	121,742,000
Drugs and Medicines	26,401,250	10,362,000
Special Foods (diet food)	306,250	-
Uniforms and Ceremonial Dresses	4,850,000	5,238,000
Protective Clothing, footwear and gears	250,000	3,420,000
Conference Facilities	3,700,000	122,082,000
Accommodation	12,670,000	-
Tuition Fees	9,414,312	12,391,000
Remuneration of Instructors	15,240,000	-
Air Travel Tickets	1,400,000	-
Research and Dissertation	549,409,913	1,943,000,000
Upkeep Allowances	413,245,570	309,667,718
Per Diem - Domestic	952,638,294	701,245,000
Census	270,835,933	154,097,000
Air Travel Tickets	19,323,724	25,840,000
Internet and Email connections	53,245,542	27,756,000
Wire, Wireless, Telephone, Telex Services and Facsimile	1,115,000	10,086,000
Telephone Charges (Land Lines)	2,675,236	877,000
Subscription Fees	2,248,390	24,786,000
News Services Fees	2,447,000	449,000
Technical Service Fees	34,090,500	26,641,000
Special Needs material and supplies	77,239,908	82,427,000
Food and Refreshments	31,094,800	42,291,000
Entertainment	22,419,357	22,406,000
Gifts and Prizes	1,716,000	4,747,000
Advertising and publication	7,402,912	6,400,000
Outsource Maintenance Contract Services	218,640,439	87,650,000
Motor Vehicles and Water Craft	58,614,038	57,703,000
Tyres and Batteries	9,822,600	23,915,000
Oil and Grease	1,207,722	-
Direct labour (contracted or casual hire)	12,000,000	5,890,000
Spare Parts	177,000	-

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	<u>2020/21</u>	<u>2019/20</u>
	TZS	TZS
Mechanical, electrical, and electronic spare parts	200,000	618,000
Small tools and equipment	242,810	-
Computers, printers, scanners, and other computer related equipment	5,622,820	3,568,000
Audit fees Expenses	60,000,000	49,920,000
Consultancy fees	10,054,800	-
Audit Supervision Expenses	13,500,000	15,000,000
Honorariums (expert opinion)	30,000,000	6,900,000
Sundry Expenses	9,890,000	758,000
Insurance Expenses	14,747,713	42,562,000
Burial Expenses	600,000	2,600,000
Suppliers Debts	41,821,483	-
<b>TOTAL</b>	<b>3,319,120,525</b>	<b>4,306,758,718</b>
<b>17 REVENUE FROM EXCHANGE OF TRANSACTION ON CASHFLOW</b>		
Income Receivables at beginning of year	139,168,521	86,184,000
House Rent Advances at beginning of year	(88,186,161)	(87,552,000)
Revenue from Exchange Transactions	1,151,883,308	1,229,758,164
	<b>1,202,865,668</b>	<b>1,228,390,164</b>
Income Receivables at end of year	(134,394,569)	(139,168,521)
House Rent Advances at end of year	26,552,670	88,186,161
<b>TOTAL</b>	<b>1,095,023,769</b>	<b>1,177,407,804</b>
<b>18 WAGES, SALARIES AND EMPLOYMENT BENEFIT PAID</b>		
Payable Expense b/d	87,296,229	2,560,001
Receivables Expense b/d	-	-
<b>Net</b>	<b>87,296,229</b>	<b>2,560,001</b>
Wages, salaries and employee benefits	2,694,726,452	2,636,787,484
	<b>2,782,022,681</b>	<b>2,639,347,485</b>
Payable Expense c/d	(111,409,442)	(87,296,229)
<b>TOTAL</b>	<b>2,670,613,239</b>	<b>2,552,051,257</b>
<b>19 PAYMENT FOR SUPPLIES AND CONSUMABLES</b>		
Payable Expense b/d	84,349,746	89,179,460
Prepayment b/d	(20,562,963)	(745,153,353)
Supplies, Services and Consumable used	3,319,120,525	4,306,758,718
	<b>3,382,907,307</b>	<b>3,650,784,825</b>
Payable Expense c/d	(90,831,177)	(84,349,746)
Prepayments c/d	27,832,051	20,562,963
<b>TOTAL</b>	<b>3,319,908,181</b>	<b>3,586,998,042</b>
<b>TOTAL</b>	<b>3,319,908,181</b>	<b>3,586,998,042</b>



**20 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 2021 employer's contributions were remitted directly by the Treasury to the respective scheme.

**21 ULTIMATE OWNER OF THE INSTITUTE**

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

**22 TAXATION**

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

**23 RELATED PARTY TRANSACTIONS**

During the year under review, TAWIRI incurred related party expenses amounting to TZS 756,300,080 as follows:-

	2020/21 TZS	2019/20 TZS
<b>Key Management Personnel</b>		
Salaries	573,300,000	587,100,000
Responsibility Allowances	45,800,080	48,346,080
Utility Allowances	61,000,000	54,000,000
House Allowances	<u>76,200,000</u>	<u>76,200,000</u>
<b>TOTAL</b>	<b><u>756,300,080</u></b>	<b><u>765,646,080</u></b>

Payments to key management personnel are paid in accordance with the Government Standing Orders and the approved human resources management policy and incentive scheme of TAWIRI. There are no payments made to board members during the year as the board tenure expired on 13 March 2019 and since then there has been no new or board of director's re-appointment.

**24 CASHFLOW RECONCILIATION**

Reconciliation of Net Cashflow from operating activities to Surplus /(Deficit)			
	Note	2020/21 TZS	2019/20 TZS
Surplus/(deficit) from ordinary activities		325,120,629	(546,026,835)
<b>Adjustments for:</b>			
Depreciation	3	464,627,163	533,626,145
Amortization of Grant	8	(8,917,913)	(12,320,001)
Prior year adjustment	26	-	(28,116,000)
<b>Changes in working capital</b>			
Increase/Decrease in receivables from exchange transactions	5	4,773,951	(52,984,522)
Increase/Decrease in prepayment	6	(7,269,088)	724,590,389
Increase/Decrease in payables from exchange transactions	7	(31,038,847)	80,742,429

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	Note	2020/21 TZS	2019/20 TZS
Increase/Decrease in payables from non-exchange transactions	10	180,618,765	(7,489,684)
<b>Net cash flows from operating activities</b>		<b>927,914,661</b>	<b>692,021,922</b>

**25 CAPITAL COMMITMENTS AND CONTINGENCIES**

There were no capital commitments as at 30 June 2021. Also, management are not aware of any material contingencies as at 30 June 2021.

**26 PRIOR YEAR'S ADJUSTMENTS**

There were no accounting errors in the previous year's financial statements affecting different accounts ledgers in the current reporting period. However, the financial statements of 2019/20 (comparatives) have been restated to correct identified errors whenever considered material in order to enable comparison with current year's figures. The effect of restatement on those prior year's items (Comparatives) in the financial statements is summarised in the table below.

Descriptions	Amount as per 2018/19 FS (TZS)	Adjustment (TZS)	Restated Balance 2019/20 (TZS)
<b>A: Net Assets/Equity</b>			
Taxpayer's Fund	18,388,089,615	(86,999,997)	18,301,089,618
<i>The cost of the buildings located at Mahare Gombe Wildlife Research Center (MGWRC) initially included in the Capital Reserve of the institute without legal ownership while they are owned by Japanese Chimpanzee Researchers now reversed accordingly</i>			
<b>B: Net Assets/Equity</b>			
Accumulated Surplus/Deficit	1,516,570,074	(19,416,000)	1,497,154,074
<i>Depreciation charged for buildings located at MGWRC recorded as assets of the institute without legal ownership while they are owned by Japanese Chimpanzee Researchers (TZS 8,700,000). Also Overstated amounts of TZS 28,160,000 and understated amounts of TZS 44,000 for opening balance of cash book after revaluation of the balance denominated in foreign currency as per prior year signed accounts (Net Overstated TZS 28,116,000)</i>			
<b>C: Property, Plant and Equipment</b>			
Motorvehicles at Cost	900,454,452	(10,000,000)	890,454,452
<i>Reversal of the cost of motorvehicle (Landover 110 TDI Station Wagon) with registration number STJ 8957 booked twice in the books of accounts as located at Mahare Gombe Wildlife Research Center (MGWRC) and TAWIRI head quarter - Njiro Arusha now reversed accordingly</i>			
<b>D: Property, Plant and Equipment</b>			
Motorvehicles Acc. Depreciation	647,583,891	(66,000,855)	581,583,036
<i>Write off the costs of motorvehicles (TZS 74,200,000) full depreciated against accumulated depreciation after cash collected from sales proceeds of the motorvehicles were paid directly to the Treasury Office (Ministry of Finance and Planning) and Also the accumulated depreciation of motorvehicles (TZS 8,200,000) wrongly accounted for as disposed now rectified.</i>			



27 COMPARATIVE FIGURES

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

28. EXPLANATIONS OF MATERIAL DIFFERENCES BETWEEN BUDGET AND ACTUAL AMOUNTS FOR THE YEAR 2020/21

Receipts:

- Current grant, transfers and subsidies received were lower by 9% mainly attributed by less subvention from other government entities in terms of stakeholder's contribution was received as compared to the budgeted one due to change of the regulation concerned with stakeholder's contribution which affect disbursement modality and hence delays for the receiving the amounts which started on February 2021. Also government grants for personal emoluments was affected by permit for new recruitment was not issued hence budgeted salaries for newly recruitment was not utilized.
- Revenue from exchange transaction was lower by 24% due to decrease in rental income and research fees income affected by COVID - 19 pandemic and decrease in sales from bee product caused by stiff competition on bee products especially bee hives.
- Grants received was lower by 31% mainly due to the many Donor funded projects affected by COVID - 19 pandemic

Payments:

- Wages, salaries and employee benefits were lower by 16% due to permit for new recruitment was not issued hence budgeted salaries for newly recruitment was not utilized.
- Supplies and consumables used were lower by 23% due to effect of COVID - 19 pandemic as a result field work activities was postponed by many researchers.
- Finance costs were lower by 86% arising from low charges as funds are transacted with BOT.

Cash at the end of period increased by TZS 17 million due to effect of COVID - 19 pandemic as a result field work activities was postponed by many researchers. This activities will be implemented in the next period as the research is a continuous exercise.