



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



TANZANIA WILDLIFE RESEARCH INSTITUTE

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON
THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR
THE FINANCIAL YEAR ENDED 30 JUNE 2022**

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

March 2023

AR/PA/TAWIRI/2021/22

About the National Audit Office

Mandate

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

Vision

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

Mission

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

Motto: "Modernizing External Audit for Stronger Public Confidence"

Core values

In providing quality services, 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.

TABLE OF CONTENTS

ABBREVIATIONS	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE	5
3.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS	12
4.0 DECLARATION OF HEAD OF FINANCE AND ACCOUNTING UNIT	13
5.0 FINANCIAL STATEMENTS	14
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022.....	14
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022	15
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022	16
CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2022.....	17
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS	18
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022.....	19

ABBREVIATIONS

CAG	Controller and Auditor General
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
SWRC	Serengeti Wildlife Research Center
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, which comprise the statement of financial position as at 30 June 2022, 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 2022, 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 and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Wildlife Research Institute 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 Report of Governing Board and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 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 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

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

Procurements made outside Annual Procurement Plan TZS 245,531,536

Six procurements of TZS 245,531,536 were implemented outside the annual procurement plan and there was no evidence whether the procurements identified were executed on emergency basis contrary to Regulation 69 (3) of Public Procurement Regulations, 2013.

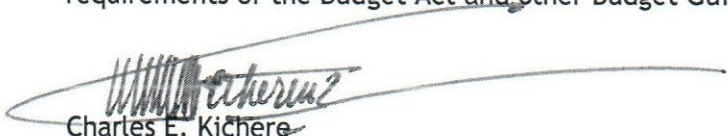
1.2.2 Compliance with the Budget Act and other Budget Guidelines

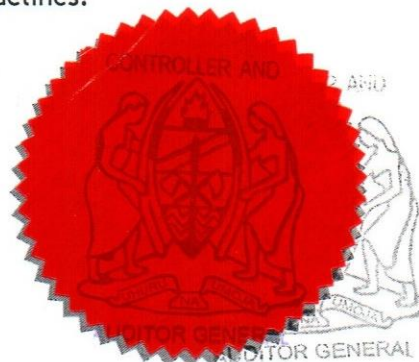
Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Wildlife Research Institute for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Tanzania Wildlife Research Institute 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 2023



2.0 REPORT OF GOVERNING BOARD FOR THE YEAR ENDED 30 JUNE 2022

2.1 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 2022. The financial statements which discloses the Institute's financial position as at 30 June 2022 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 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;
- To assume responsibility for the control and management of the business and affairs of any Center established or deemed to have been established by or under this Act;
- To do anything or enter into any transaction which, in the opinion of the Board, is necessary or desirable for the better performance of the functions of the Institute under this Act.

VISION

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

MISSION

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

2.4 MEMBERSHIP OF THE BOARD OF DIRECTORS

There was no Board of Directors during the reporting period. TAWIRI Board of Director's Term ended on 13 March 2019. However, appointment of the chairperson of TAWIRI Board of directors was effected by President of URT on 18 September 2022 and appointment of other board members was effected by Minister of Natural Resources and Tourism on 7th November 2022. Below is the list of the appointed members of TAWIRI Board of Directors.

S/n	Name	Position	Age	Nationality	Appointed	Expire of Tenure	Qualification
1.	Dr. David N. Manyanza	Chairperson	75	Tanzanian	18.09.2022	06.11.2025	Phd. Behavioral Ecology
2.	Dr. Maurus j. Msuha	Member	55	Tanzanian	07.11.2022	06.11.2025	Phd. Biological Anthropology
3.	CC. William S. Mwakilema	Member	58	Tanzanian	07.11.2022	06.11.2025	MSc. Tourism Development
4.	DCC. Needpeace J. Wambuya	Member	50	Tanzanian	07.11.2022	06.11.2025	MBA Finance and Banking
5.	CC. Mabula M. Misungwi	Member	58	Tanzanian	07.11.2022	06.11.2025	MSc. Natural Resource Assessment and management
6.	Brig. Gen (rtd) Mary B. Hiki	Member	64	Tanzanian	07.11.2022	06.11.2025	Dipl. Accountancy, auditing and Strategic Studies
7.	Prof. Jafari R. Kideghesho	Member	59	Tanzanian	07.11.2022	06.11.2025	Phd. Conservation Biology
8.	Dr. Amani Ngusaru	Member	59	Tanzanian	07.11.2022	06.11.2025	Phd. Earth Sciences
9.	Ms. Mercy E. Mrutu,	Member	51	Tanzanian	07.11.2022	06.11.2025	LLM in ICT Law
10	Dr. Eblate E. Ernest	Member	54	Tanzanian	07.11.2022	06.11.2025	Phd. Population Genetics and Molecular Forensic

The members of the Board of Directors were appointed in November 2022 and there are no meeting held during the year

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 Programmmes Committee

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

S/No.	Name	Position	Qualification	Responsibilities
1.	Dr. Amani Ngusaru	Member	Phd. Earth Sciences	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	
3.	Dr. Maurus j. Msuha	Member	Phd. Biological Anthropology	

The Committee has not yet organized any meeting for the selection of the chairperson by the date of this report.

b) Adminstration 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	Responsibilities
1.	CC. Mabula M. Misungwi	Member	MSc. Natural Resource Assessment and management	Responsible for all issues relating to the administration, human resources, finance and planning, budgeting and good governance
2.	DCC. Needpeace J. Wambuya	Member	MBA Finance and Banking	
3.	Dr. Eblate E. Ernest	Member	Phd. Population Genetics and Molecular Forensic	

The Committee has not yet organized any meeting for the selection of the chairperson by the date of this report.

c) Audit Committee

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

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

The Committee has not yet organized any meeting for the selection of the chairperson by the date of this report.

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.

The institute has the following Units:

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

2.5 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.

2.6 SOLVENCY

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

2.7 EMPLOYEES WELFARE

TAWIRI has the following employees' welfare arrangements:-

Training

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

Medical Facilities

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

Financial Support

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

Relationship between Management and Employees

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

Persons with Disabilities

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

Gender Equality

It is the Institute's policy to give equal opportunities to persons of the female gender in both employment and training. Women are employed and sent for various training courses without discrimination. Out of current 107 employees, Female are 27 and Male 80.

2.8 CORPORATE GOVERNANCE

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

2.9 ENVIRONMENT

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

2.10 HIV/AIDS POLICY

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

2.11 RELATED PARTY TRANSACTIONS

Details of related party transactions during the year ended 30 June 2022 are set out in Note 26 to the financial statements.

2.12 FINANCIAL PERFORMANCE REVIEW

The planned operational activities and programs were fairly implemented during this financial year. The current grants, transfers and subsidies received during the year 2021/22 were TZS 1,269,147,707 which are lower by 8% compared to TZS


1,377,756,572 received in the financial year 2020/21. During the year 2021/22 the Institute recorded a surplus of TZS 74,431,368 being 77% decrease compared to surplus of TZS 583,740,096 realized in financial year 2020/21.

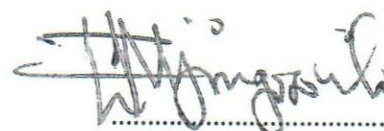
2.13 FINANCIAL POSITION REVIEW

The Net Asset of the Institute increased from TZS 19,835,956,954 (2020/21) to TZS 19,910,388,322 (2021/22). The increase in Net Asset was due to increase of accumulated surplus from TZS 1,534,867,336 (2020/21) to TZS 1,609,298,704 (2021/22) resulted from surplus for the year under review.

2.14 STATUTORY AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor of the Tanzania Wildlife Research Institute by virtue of article 143 of the Constitution of the United Republic of Tanzania of 1977 and as amplified in section. 10 of the Public Audit Act, Cap 418. However, in accordance with section 33(1) of the Act, M/s Kepler Consultant was authorized to carry out the audit of the Tanzania Wildlife Research Institute on behalf of the Controller and Auditor General for the year ended 30 June 2022.


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


.....
Dr. Eblate E Mjinga
Director General


.....
Date

3.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

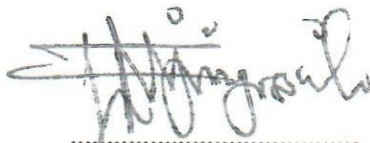
The Management is responsible to ensure that TAWIRI keeps financial statements that give a true and fair view of the state of affairs of the TAWIRI as at the end of the financial year and operating results of the Institute for that year. The Auditors are responsible for reporting on these financial statements.

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 2022. 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. Eblate E Mjingo
Director General

28th - March, 2023

Date

4.0 DECLARATION OF HEAD OF FINANCE AND ACCOUNTING UNIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

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 2022 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: 28-03-2023.

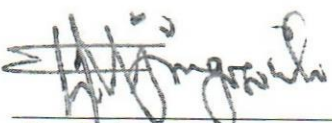
5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	30 June 2022 TZS	Restated 30 June 2021 TZS
ASSETS			
Current assets			
Cash and cash equivalents	4	1,578,169,227	2,165,709,973
Receivables	5	310,568,001	134,394,569
Prepayments	6	445,565,065	27,832,051
Total Current assets		2,334,302,293	2,327,936,593
Non-Current assets			
Property, plant and equipment	3	19,212,811,812	18,981,209,298
Total Non-Current assets		19,212,811,812	18,981,209,298
TOTAL ASSETS		21,547,114,105	21,309,145,891
LIABILITIES			
Current liabilities			
Payables	7	166,498,592	226,435,042
Deferred Revenue Government Grant	9	787,300,000	-
Deferred Revenue Development Partner Grant	10	682,927,191	1,246,753,895
TOTAL LIABILITIES		1,636,725,783	1,731,808,405
NET ASSETS		19,910,388,322	19,835,956,954
NET ASSETS/EQUITY			
Capital Contributed by Taxpayers Fund		18,301,089,618	18,301,089,618
Accumulated Surplus / (Deficit)		1,609,298,704	1,534,867,336
		19,910,388,322	19,835,956,954

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



 Dr. David N. Maryanza
 Chairperson of the Board
 DATE: 28th March 2023


 Dr. Eblate E. Mjingo
 Director General
 DATE: 28th March 2023

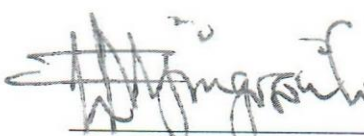
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021/22 TZS	Restated 2020/21 TZS
REVENUE			
REVENUE FROM NON EXCHANGE OF TRANSACTIONS:			
Subvention from Other Government Entities	9	5,745,370,421	4,446,491,640
Grants received from third parties	10	1,832,974,411	1,197,137,808
REVENUE FROM EXCHANGE OF TRANSACTIONS:			
Research Fees and Consultancy	11	1,402,794,923	870,216,758
Bee Product sales	12	174,837,504	89,746,000
Rental Income	13	197,864,700	184,950,550
Other revenue	14	58,012,800	6,970,000
Amortization of Capital grant	8	-	267,537,380
Total Revenue		9,411,854,759	7,063,050,136
Expenses			
Wages, salaries and employee benefits	15	3,154,646,771	2,694,726,452
Supplies, Services and consumables used	16	5,658,860,565	3,319,120,525
Depreciation of property, plant and equipment	3	522,005,469	464,627,163
Finance costs	20	1,910,586	835,900
Total Expenses		9,337,423,391	6,479,310,040
Surplus/(deficit) during the year		74,431,368	583,740,096

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


 Dr. David N Manyaniza
 Chairperson of the Board

DATE: 28th March 2023



 Dr. Eblate E Mjingo
 Director General

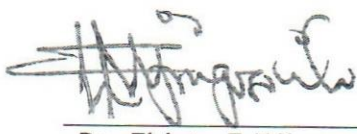
DATE: 28th March 2023

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Taxpayers Fund	Accumulated Surplus / (Deficit)	Total
	TZS	TZS	TZS
At 01 July 2021	18,301,089,618	1,276,247,868	19,577,337,486
Adjustments	-	258,619,468	258,619,468
Restated as at 01 July 2021	18,301,089,618	1,534,867,336	19,835,956,954
Surplus/(Deficit) during the year	-	74,431,368	74,431,368
At 30 June 2022	18,301,089,618	1,609,298,704	19,910,388,322
At 01 July 2020	18,301,089,618	951,127,240	19,252,216,858
Surplus/(Deficit) during the year	-	583,740,096	583,740,096
At 30 June 2021(Restated)	18,301,089,618	1,534,867,336	19,835,956,954

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



 Dr. David N Manyanza
 Chairperson of the Board
 DATE 28th March 2023

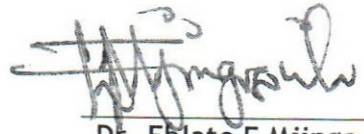

 Dr. Eblate E Mjingo
 Director General
 DATE 28th March 2023

CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021/22 TZS	2020/21 TZS
Cash flows from operating activities			
Receipts			
Subvention from Other Government Entities	9	6,532,670,421	4,446,491,640
Grants received from third parties	10	1,269,147,707	1,377,756,572
Revenue from exchange transactions	17	1,638,753,325	1,095,023,769
Total Receipts		9,440,571,453	6,919,271,981
Payments			
Wages, salaries and employee benefits	18	3,223,965,836	2,670,613,239
Supplies and consumables used	19	6,048,627,794	3,319,908,183
Finance costs	20	1,910,586	835,900
Total Payments		9,274,504,216	5,991,357,322
Adjustments for			
Net cash flows from operating activities	27	166,067,237	927,914,659
Cash flows from investing activities			
Acquisition of property, plant, and equipment	3	(753,607,983)	(259,861,566)
Net cash from investing activities		(753,607,983)	(259,861,566)
Net increase in cash and cash equivalents		(587,540,746)	668,053,093
Cash and cash equivalents at beginning of period		2,165,709,973	1,497,656,880
Cash and cash equivalents at end of period	4	1,578,169,227	2,165,709,973

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


 Dr. David N. Maryanza
 Chairperson of the Board
 DATE: 28th March 2023


 Dr. Eblate E. Mjingo
 Director General
 DATE: 28th March 2023

TANZANIA WILDLIFE RESEARCH INSTITUTE

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

(Budget Prepared on Cash Basis)

	Original Budget {A}	Final Budget {B}	Actual on Comparable Basis {C}	Difference {C-B}	Perce ge
	TZS	TZS	TZS	TZS	%
Receipts					
Current grants, transfers and subsidies received	8,500,442,000	6,500,442,000	6,532,670,421	32,228,421	0.5%
Revenue from exchange transactions	2,000,000,000	2,000,000,000	1,638,753,325	(361,246,675)	(18)%
Grants received	2,000,000,000	2,000,000,000	1,269,147,707	(730,852,293)	(37)%
Total Receipts	12,500,442,000	10,500,442,000	9,440,571,453	(1,059,870,547)	(10)%
Payments					
Wages, salaries and employee benefits	2,885,316,000	2,885,316,000	3,223,965,836	338,649,836	12%
Supplies, and consumables used	6,515,126,000	6,515,126,000	6,048,627,794	(466,498,206)	(7)%
Finance Cost	6,000,000	6,000,000	1,910,586	(4,089,414)	(68)%
Total Payments	9,406,442,000	9,406,442,000	9,274,504,216	(131,937,784)	(1)%
Net cash flow from/(used) in operating activities	3,094,000,000	1,094,000,000	166,067,237	(927,932,763)	(85)%
Cash flow from investing activities					
Acquisition of property, plant and equipment	(2,815,000,000)	(815,000,000)	(753,607,983)	61,392,017	(8)%
Net cash flow from investing activities	(2,815,000,000)	(815,000,000)	(753,607,983)	61,392,017	(8)%
Net increase/(decrease) in cash and cash equivalents	279,000,000	279,000,000	(587,540,746)	(866,540,744)	
Cash and cash equivalents at beginning of period	880,533,075	1,943,692,341	2,165,709,973	222,017,631	
Cash and cash equivalents at end of period	1,159,533,075	2,222,692,341	1,578,169,227	(644,523,114)	

Explanation of material differences between Budget and Actual amounts for the year 2021/22 are in Note 31.

Controller and Auditor General

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 2022 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, Pantan and Water craft	Work in Progress	TOTAL
Cost* or Valuation	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
As at 01 July 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	-	169,714,678	40,982,053	5,750,000	29,414,835	-	-	14,000,000	-	-	259,861,566
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
Additions	-	189,413,162	92,115,955	-	66,279,828	-	-	-	-	405,799,038	753,607,983
Monetary	-	-	-	-	-	-	-	-	-	405,799,038	753,607,983
As at 30 June 2022	11,752,000,000	6,764,865,733	453,636,868	90,545,000	299,600,319	115,000,000	1,997,560,380	121,467,627	12,000,000	405,799,038	22,012,474,965
Depreciation and Impairment:											
As at 01 July 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
Depreciation charge for the year	-	135,297,167	59,803,732	17,852,500	25,163,898	5,750,000	269,556,888	8,101,284	480,000	-	522,005,469
As at 30 June 2022	-	788,679,072	322,407,169	69,208,667	133,602,750	69,000,000	1,362,281,009	51,124,486	3,360,000	-	2,799,663,153
Net book value											
As at 30 June 2022	11,752,000,000	5,976,186,661	131,229,699	21,336,333	165,997,569	46,000,000	635,279,371	70,343,141	8,640,000	405,799,038	19,212,811,812
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

	<u>2021/22</u>	<u>Restated</u>
	TZS	2020/21
		TZS
4 CASH AND CASH EQUIVALENT		
<u>Cash with Government Bank</u>		
BOT TZS Bank Account	56,473,750	172,538,661
BOT USD Bank Account	1,008,218,465	798,345,777
<u>Cash with Non-Government Bank</u>		
NBC TZS Bank Account-HQ	700,000	100,000
NMB TZS Bank Account - SWRC	-	611,525
NBC TZS Bank Account - MWRC	-	100,000
NMB TZS Bank Account - REGROW	141,058,333	197,438,319
NBC USD Bank Account - HQ	34,617	34,485
NMB USD Bank Account - SWRC	-	75,522
NMB EURO Bank Account - SWRC	-	18,667,675
NMB TZS Bank Account - Expenditure	371,684,062	977,798,009
TOTAL	1,578,169,227	2,165,709,973
5 RECEIVABLES		
Rent receivables (Wake Forest Project)	29,106,000	20,668,631
Rent receivables (Biocomplexity Project)	8,316,001	-
Rent receivables (NTNU Project)	16,632,000	16,534,905
Rent receivables (Carnivore Project)	12,474,000	12,401,179
Rent receivables (Cheetah Project)	8,316,000	24,811,305
Rent receivable (Biodiversity Project)	30,492,000	18,614,444
Rent receivable (Bamprass Project)	37,422,000	16,534,905
Rent receivable (Hyena Project)	13,513,500	14,483,700
Rent receivables (Prime Regional Supplies)	2,079,000	-
Rent receivables (Yale University)	33,957,000	-
Rent receivables (United State Aviation)	346,500	-
Rent receivables (Georgia University)	-	10,345,500
Imprest Receivables	117,914,000	-
TOTAL	310,568,001	134,394,569
6 PREPAYMENTS		
Prepaid Avigas (PUMA)	40,291,355	17,832,051
Prepaid Fuel (GPSA)	41,369,709	10,000,000
Prepaid Aircraft Lease (State Aviation)	63,000,000	-
Prepaid Motorvehivles (GPSA)	300,904,001	-
TOTAL	445,565,065	27,832,051

The amount for the current year of TZS 445,565,065 represents advance payment for purchase of Avigas from PUMA Energy (T) Ltd for TZS 40,291,55, purchase of fuel from Government Procurement Service Agency (GPSA) for TZS 41,369,709, Aircraft Lease from State Aviation for TZS 63,000,000 and purchase of Motorvehicles from Government Procurement Service Agency (GPSA) for TZS 300,904,001 and amount for the prior year of TZS 27,832,051 represent advance payment for the 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.

	<u>2021/22</u>	<u>Restated</u> <u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
7 PAYABLES		
Trade Payables	31,912,955	28,472,930
Audit fes payable	84,525,760	60,000,000
Payroll Payables	42,090,377	111,409,442
House rent Advances	7,969,500	26,552,670
TOTAL	166,498,592	226,435,042
8 DEFERRED CAPITAL GRANT		
This relates to items of property, plant and equipment and intangible assets received from various donors		
Cost		
At the beginning of the year	1,098,496,314	830,958,934
Receipt during the year (Non Monetary)	-	267,537,380
At the end of the year	1,098,496,314	1,098,496,314
Less: Accumulated amortization		
At the beginning of the year	1,098,496,314	830,958,934
Amortization charge for the year	-	267,537,380
At the end of the year	1,098,496,314	1,098,496,414
Balance at year end	-	-
There are no capital grants received during the year and amount for the prior year comprised of two motor vehicles from REGROW project.		
9 SUBVENTIONS FROM OTHER GOVERNMENT ENTITIES		
Other Charges (OC)	3,678,282,080	78,084,000
Salaries from Ministry (PE)	2,212,352,000	2,129,807,640
Stake holders Contributions	642,036,341	2,238,600,000
Total Subvention received during the year	6,532,670,421	4,446,491,640
Less: Transfer to Capital Grant	-	-
Amount utilized during the year	5,745,370,421	4,446,491,640
Balance at year end	787,300,000	-
10 GRANTS, TRANSFERS AND SUBSIDIES RECEIVED FROM PRIVATE ENTITIES		
At the beginning of the year	1,246,753,895	1,066,135,131
Donor Funded Projects	1,269,147,707	1,377,756,572
Total Grants, transfers and subsidies received	2,515,901,602	2,443,891,703
Amount utilized during the year	(1,832,974,411)	(1,197,137,808)
Deferred Revenue Income	682,927,191	1,246,753,895

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 1,269,147 comprised of TZS 753,607,983 represents capital expenditures and TZS 515,539,724 as revenues expenditures and amount for the prior year of TZS 1,377,756,572 comprised of TZS 259,861,566 represents capital expenditures and TZS 1,117,895,006 as revenues expenditures.

	<u>2021/22</u>	<u>Restated</u>
	<u>TZS</u>	<u>2020/21</u>
		<u>TZS</u>
11 RESEARCH FEES AND CONSULTANCY		
Consultancy fees	351,870,431	216,772,106
Research fees	570,798,409	653,444,652
Scientific Conference fees	480,126,083	-
TOTAL	1,402,794,923	870,216,758
12 BEE PRODUCT SALES		
Bee Product income	174,837,504	89,746,000
TOTAL	174,837,504	89,746,000
13 RENTAL INCOME		
Rest house	11,659,200	11,860,500
Workshop rent	3,600,000	1,039,500
House rent	161,815,500	158,190,550
Fuel Station rent	20,790,000	13,860,000
TOTAL	197,864,700	184,950,550
14 OTHER INCOME		
Miscellaneous Income	58,012,800	6,970,000
TOTAL	58,012,800	6,970,000
15 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Salaries and Wages	2,235,137,000	2,158,726,170
Medical and Staff Welfare	889,620,268	530,675,282
Transfer/Recruitment Expenses	29,889,503	5,325,000
TOTAL	3,154,646,771	2,694,726,452
16 SUPPLIES, SERVICES AND CONSUMABLE USED		
Office Consumables (papers,pencils, pens and stationaries)	49,852,967	33,021,818
Computer Supplies and Accessories	16,852,360	-
Printing and Photocopy paper	30,554,402	14,480,920
Food and Refreshment	4,000,000	-
Statutory Contributions	121,500	-
Computer Software	-	930,000.00
Outsourcing Costs (includes cleaning and security services)	100,728,850	120,149,230
Cleaning Supplies	1,230,000	-
Electricity	22,080,000	12,200,000
Water Charges	5,903,992	3,889,327
Diesel	397,012,720	131,927,914
Jet A-1/Aviation kerosene	2,554,074	-
Aviation gas/spirit	90,154,515	-

TANZANIA WILDLIFE RESEARCH INSTITUTE

	<u>2021/22</u>	<u>Restated</u> <u>2020/21</u>
	TZS	TZS
Drugs and Medicines	46,242,000	26,401,250
Consumable Medical Supplies	1,045,000	-
Special Foods (diet food)	-	306,250.00
Uniforms and Ceremonial Dresses	27,359,844	4,850,000
Protective Clothing, footwear and gears	-	250,000
Conference Facilities	81,789,835	3,700,000
Accommodation	983,544	12,670,000.00
Tuition Fees	17,931,500	9,414,312
Remuneration of Instructors	-	15,240,000.00
Research and Dissertation	132,958,602	549,409,913
Upkeep Allowances	87,474,820	413,245,570
Air Travel Tickets	43,773,507	20,723,724
Per Diem - Domestic	2,462,215,353	952,638,294
Per Diem - Foreign	4,120,000	-
Census	56,721,500	270,835,933
Internet and Email connections	62,942,632	53,245,542
Posts and Telegraphs	356,000	-
Courier Services	110,000	-
Wire, Wireless, Telephone, Telex Services and Facsimile	-	1,115,000
Telephone Charges (Land Lines)	4,155,000	2,675,236
Subscription Fees	5,067,750	2,248,390
News Services Fees	-	2,447,000
Technical Service Fees	56,382,851	34,090,500
Technical Materials	97,672,951	-
Special Needs material and supplies	195,670,916	77,239,908
Laboratory small non-durable equipment	12,552,250	-
Food and Refreshments	172,457,906	31,094,800
Entertainment	37,800,388	22,419,357
Gifts and Prizes	10,571,740	1,716,000
Veterinary Drugs and Medicine	35,826,750	-
Advertising and publication	12,719,041	7,402,912
Outsource Maintenance Contract Services	124,678,270	218,640,439
Motor Vehicles and Water Craft	135,422,756	58,614,038
Tyres and Batteries	49,314,907	9,822,600
Oil and Grease	-	1,207,722
Direct labour (contracted or casual hire)	-	12,000,000
Spare Parts	36,969,126	177,000.00
Mechanical, electrical, and electronic spare parts	194,000	200,000
Small tools and equipment	-	242,810
Computers, printers, scanners, and other computer related equipment	23,697,368	5,622,820
Air conditioners	3,385,348	-
Survey Aircraft	464,935,064	-
Audit fees	84,525,760	60,000,000
Legal fees	726,760	-
Consultancy fees	204,468,082	10,054,800.00
Audit supervision expenses	15,250,000	13,500,000
Registration Fees	6,488,550	-

	<u>2021/22</u>	<u>Restated</u> <u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
Honorariums (expert opinion)	21,750,000	30,000,000
Sundry Expenses	2,510,000	9,890,000
Insurance Expenses	19,236,514	14,747,713
Burial Expenses	5,361,000	600,000
Suppliers Debts	-	41,821,483.00
Contribution to CF (15%)	72,000,000	-
TOTAL	5,658,860,565	3,319,120,525
17 REVENUE FROM EXCHANGE OF TRANSACTION ON CASHFLOW		
Income Receivables at beginning of year	134,394,569	139,168,521
House Rent Advances at beginning of year	(26,552,670)	(88,186,161)
Revenue from Exchange Transactions	1,833,509,927	1,151,883,308
	1,941,351,826	1,202,865,668
Income Receivables at end of year	(310,568,001)	(134,394,569)
House Rent Advances at end of year	7,969,500	26,552,670
TOTAL	1,638,753,325	1,095,023,769
18 WAGES, SALARIES AND EMPLOYMENT BENEFIT PAID		
Payable Expense b/d	111,409,442	87,296,229
Net	111,409,442	87,296,229
Wages, salaries and employee benefits	3,154,646,771	2,694,726,452
	3,266,056,213	2,782,022,681
Payable Expense c/d	(42,090,377)	(111,409,442)
TOTAL	3,223,965,836	2,670,613,239
19 PAYMENT FOR SUPPLIES AND CONSUMABLES		
Payable Expense b/d	88,472,930	81,991,501
Prepayment b/d	(27,832,051)	(20,562,963)
Supplies, Services and Consumable used	5,658,860,565	3,319,120,525
	5,719,501,444	3,380,549,062
Payable Expense c/d	(116,438,715)	(88,472,930)
Prepayments c/d	445,565,065	27,832,051
TOTAL	6,048,627,794	3,319,908,183
20 FINANCE COSTS		
Bank Charge	1,910,586	835,900
TOTAL	1,910,586	835,900
21 PAYABLE EXPENSES BROUGHT DOWN -Payment for Supplies and Consumables		
Trade Payables	28,472,930	32,071,501
Audit Fees Payables	60,000,000	49,920,000
TOTAL	88,472,930	81,991,501

22 PAYABLE EXPENSES CARRIED FORWARD -Payment for Supplies and Consumables

Trade Payables	31,912,955	28,472,930
Audit Fees Payables	84,525,760	60,000,000
TOTAL	116,438,715	88,472,930

23 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 2022 employer's contributions were remitted directly by the Treasury to the respective scheme.

24 ULTIMATE OWNER OF THE INSTITUTE

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

25 TAXATION

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

26 RELATED PARTY TRANSACTIONS

During the year under review, TAWIRI incurred related party expenses amounting to TZS 653,534,160 as follows:-

	2021/22	2020/21
	TZS	TZS
Key Management Personnel		
Salaries	489,600,000	573,300,000
Responsibility Allowances	35,414,160	45,800,080
Utility Allowances	50,520,000	61,000,000
House Allowances	78,000,000	76,200,000
TOTAL	653,534,160	756,300,080

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. However, appointment of the chairperson of TAWIRI Board of directors was effected by President of URT on 18 September 2022 and appointment of other board members was effected by Minister of Natural Resources and Tourism on 7th November 2022.

27 CASHFLOW RECONCILIATION**Reconciliation of Net Cashflow from operating activities to Surplus /(Deficit)**

	Note	2021/22 TZS	2020/21 TZS
Surplus/(deficit) from ordinary activities		74,431,368	583,740,096
Adjustments for:			
Depreciation	3	522,005,469	464,627,163
Amortization of Grant	8	-	(267,537,380)
Changes in working capital			
Increase/Decrease in receivables from exchange transactions	5	(176,173,432)	4,773,951
Increase/Decrease in prepayment	6	(417,733,014)	(7,269,088)
Increase/Decrease in payables from exchange transactions	7	(59,936,450)	(31,038,847)
Increase/Decrease in payables from non-exchange transactions	10	223,473,296	180,618,764
Net cash flows from operating activities		166,067,237	927,914,659

28 CAPITAL COMMITMENTS AND CONTINGENCIES

There were no capital commitments as at 30 June 2022. Also, management are not aware of any material contingencies as at 30 June 2022.

29 PRIOR YEAR'S ADJUSTMENTS

There were accounting errors in the previous year's financial statements affecting different accounts ledgers. The financial statements of 2020/21 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 2020/21 FS (TZS)	Adjustment (TZS)	Restated Balance 2021/22 (TZS)
A: Net Assets/Equity			
Accumulated Surplus/Deficit	1,276,247,868	258,619,468	1,538,867,336
<i>Adjustment of the cost of motor-vehicles acquired in kind from Regrow project in order to comply with requirements of IPSAS 23 and overstated balance of the deferred capital grants in the prior year signed accounts</i>			

30 COMPARATIVE FIGURES

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

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

Receipts:

- Current grant, transfers and subsidies received were higher by 0.5% mainly attributed by more fund received from government to covers for the prior year arrears for the payroll costs especially pension contributions, NHIF contributions, TAWIRI Saccos deductions and Staff Welfare fund contributions.
- Revenue from exchange transaction was lower by 18% due to decrease in rental income and research fees income as results of the Post COVID - 19 pandemic effects whereby most of the foreign researchers stuck in their home country due to travel restrictions consequently no fund was secured by TAWIRI for implementation of various research project activities and decrease in sales from bee product caused by stiff competition on bee products especially bee hives and honey.
- Grants received was lower by 37% mainly due to the fact that most of the Donor funded projects were not able to secure fund timely due the Post COVID -19 pandemic effects.

Payments:

- Wages, salaries and employee benefits were higher by 12% due to the staff promotion granted after directives issued by President of URT.
- Supplies and consumables used were lower by 7% due to the Post COVID - 19 pandemic effects as a result field work activities was not implemented by some researchers.
- Finance costs were lower by 68% arising from low charges as the most funds are transacted with BOT no transactions cost charged.
- Acquisition of Property and Equipment were lower by 8% due to pending construction works of the staff houses at Njiro and Serengeti Wildlife Research Centre.

Cash at the end of period decreased by TZS 644 million due to the Post COVID - 19 pandemic effects as result TAWIRI was not able to secure some funds for the implementation of various research project activities.