



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TANZANIA WILDLIFE MANAGEMENT AUTHORITY

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

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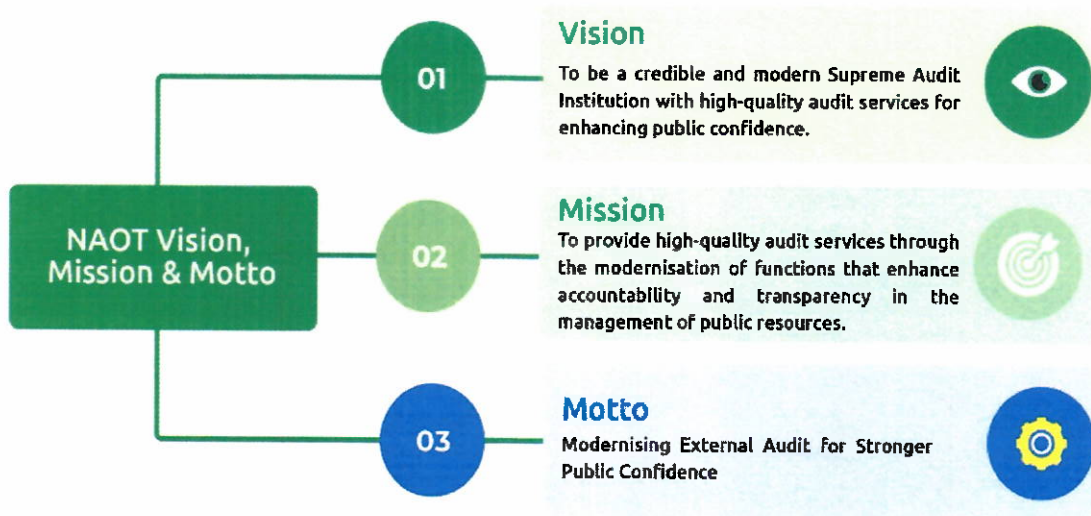
March 2025

AR/TAWA/CC/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

© This audit report is intended to be used by Tanzania Wildlife Management Authority 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

AIDS	Acquired Immune Deficiency Syndrome
CAG	Controller and Auditor General
CMA	Campus Manager Arusha
CMT	Campus Manager Temeke
CPA	Certified Public Accountant
HRM	Human Resources Manager
DPPFA	Deputy Principal Planning, Finance and Administration
DPARC	Deputy Principal Academic Research and Consultancy
ESPJ	Education and Skills for Productive
HIV	Human Immunodeficiency Virus
ICT	Information Communication and Technology
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
MNRT	Ministry of Natural Resources and Tourism
MOU	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
NACTE	National Council for Technical Education
NCT	National College of Tourism
NGOs	Non-Government Organizations
NMB	National Microfinance Bank
NTA	National Technical Award
OC	Other charges
PE	Personnel Emoluments
PMU	Procurement Management Unit
PO-PSM	President Office Public Service Management and Good Governance
&GG	
PSSSF	Public Sector Social Security Fund
QA	Quality Assurance
SARIS	Student Academic Register Information System
TANAPA	Tanzania National Parks
TFS	Tanzania Forest Services
UDSM	University of Dar es Salaam
VAT	Value Added Tax



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Conservation Commissioner,
Tanzania Wildlife Management Authority (TAWA),
P.O. Box 2658,
Morogoro, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Wildlife Management Authority, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Wildlife Management Authority as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

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

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

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

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

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

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

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



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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Tanzania Wildlife Management Authority for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

Lack of Contract Duration Specification in Aircraft Maintenance Agreement

Regulation 74 (1) requires that the contract period allowed shall be a realistic assessment of the time in which a reasonable tenderer could be expected to complete the delivery of the goods, completion of the works, or completion of providing the services, having regard to the desired completion date and the locality.

On 20 March 2020, the Tanzania Wildlife Management Authority entered into a contract with M/s TANZANIAIR Ltd to maintain and service three customers' aircrafts. However, I noted that Clause 8 of Part 6 of the contract states that, the duration of the agreement is from the date of signing until termination without specifying a clear contract duration.

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 Tanzania Wildlife Management Authority for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that the budget formulation and execution of the Tanzania Wildlife Management Authority is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere,
Controller and Auditor General,
Dodoma, United Republic of Tanzania
March 2025



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2.0 FINANCIAL STATEMENTS

2.1 STATEMENT OF THE BOARD CHAIRPERSON

On behalf of TAWA Board of Directors, I am delighted to submit the Eighth Financial Statement Report since TAWA's inception, summarizing physical and financial performance for the Financial Year (FY) ended 30th June, 2024. During the FY 2023/24 TAWA continued to implement its Strategic Plan (2021/22-2025/26) with its five overarching objectives executed through set of targets and different activities. The implementation led to realization of TAWA's vision of excellence in conservation of wildlife and cultural resources.

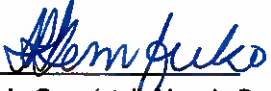
The FY 2023/24 budget preparation focused on implementing the Medium-Term Strategic Plan which aligns with Wildlife Policy objectives and in tandem with national policies such as Plan and Budget Guidelines, the National Five Years Development Plan (2021/22-2025/26), Government directives and initiatives, circulars, the CCM Election Manifesto 2020. The budget was also in consistence with the Sustainable Development Goals (SDGs) and Regional and International agreements ratified by the Government.

The budget was streamlined to accommodate key priority areas including securing of wildlife and cultural resources, Problematic Animals Control, boundaries demarcation and conflicts resolution, conservation and tourism supporting infrastructure development, strengthening revenue collection and diversification, marketing and promotion of tourism products and services, institutional transformations which are aimed at enhancing capacity and efficiency.

For the FY 2023/24 budget implementation achievements summarized in this Financial Statement is a milestone toward attaining Government's expectations on TAWA. On behalf of Board of Directors, I commend and urge the Management to maintain the spirit of being diligent and innovative, while implementing new ideas for conservation and tourism development. The Board will continue working closely with Government and development partners in implementation of various initiatives aimed at steering sustainable development for the prosperity of the nation.

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The Board envisions to sustain the outstanding achievement recorded, guide development of business-friendly policies, enhance human resource productivity and increase revenue. I remain confident that the Management will continue to work diligently and strategically, embrace result driven culture that prioritize outcomes and promote accountability and growth.


Maj. Gen (rtd) Hamis R. Semfuko
Board Chairperson

24/03/25
Date

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STATEMENT OF THE ACCOUNTING OFFICER

1.0 INTRODUCTION AND OVERVIEW

I am presenting the Financial Statements of the Tanzania Wildlife Management Authority for the financial year ended 30th June, 2024. These financial statements have been prepared in accordance with Section 30 (2) of the Public Finance Act, CAP 348 and presented based on Accrual basis of International Public Sector Accounting Standards (IPSAS). To increase clarity and reader's understanding, additional information has been included pursuant to the Tanzania Financial Reporting Standard (TFRS) No. 1 issued by the National Board of Accountants and Auditors (NBAA).

1.1. NATURE OF REPORTING ENTITY

TAWA was established through Government Notice (GN) No. 135 of May, 2014. The establishment is per section 8 of the Wildlife Conservation Act CAP 283. The core mandate of TAWA is the administration and sustainable management of Wildlife resources and its habitats outside National Parks and Ngorongoro Conservation Area. The mandate emanates from Wildlife Conservation CAP 283 and TAWA establishment Order.

1.2. VISION

Excellence in conservation of wildlife and cultural heritage resources.

1.3. MISSION

Conserving biodiversity and cultural heritage for recreation, knowledge, life support and prosperity.

1.4. CORE VALUES

To achieve vision and mission, TAWA emphasizes and demonstrate the following core values that represent the standards of behaviour by which both Management and staff wish to define their relationship when conducting business with themselves, their customers, suppliers and other stakeholders. The core values are:

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<i>Integrity</i>	We conduct business professionally, honestly, ethically and exemplify trust, respect, fairness and high character to both internal and external customers.
<i>Collaboration</i>	We create effective working relationships with team members by treating others fairly, maintaining an approachable atmosphere, sustaining open and honest two-way communication, and involving others in decision-making process when appropriate.
<i>Accountability</i>	We take responsibility for one's words and actions; remain true to their word, even under unfavourable circumstances.
<i>Diligence</i>	We not only work hard but also more importantly working smart, embrace a goal-oriented culture that focuses on outcomes and drives accountability and growth.
<i>Innovation</i>	We are driven by the concept of generating and turning ideas into value-based solutions that address customer's need.

1.5. PRINCIPAL ACTIVITIES

The statutory mandate of TAWA is to undertake administration and sustainable management of wildlife resources and biodiversity conservation outside the scope of National Parks and Ngorongoro Conservation Area. Specifically, the functions include the following:

- i. **Manage Game Reserves, Game Controlled Areas, and Heritage Sites:** Managing areas covering a total of 133,276.36 Km² which include 28 Game Reserves (104,176.36 Km²), 23 Game Controlled Areas (29,100 Km²), Lundo Island, Makuyuni Wildlife Park, and cultural sites Kunduchi, Kilwa-Kisiwani, Songomnara, Sanje ya Kati, and Majoma.
- ii. **Law enforcement and preventing wildlife poaching:** This involves patrolling Game Reserves and Game Controlled Areas, controlling the smuggling of trophies at border points (airports, ports, and customs), safeguarding the Ivory room (National Trophy Storage Facility), and providing conservation education to public and other stakeholders.
- iii. **Manage human Wildlife Conflicts** in collaboration with other wildlife management institutions
- iv. **Manage Public zoos:** this entails Managing five public zoos of State House (Dar es Salaam and Chamwino), Prime Minister's Office, Tabora and Ruhila Zoos

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- v. **Oversee the management of 81** privately owned wildlife in captive facilities: This includes 5 farms, 41 Wildlife Sanctuaries, 5 ranches, and 30 breeding sites.
- vi. **Oversee Community Based Wildlife Management Areas:** Collaborating with other Conservation Institutions to oversee management of 22 Wildlife Management Areas (WMAs) covering a total area of 28,891.08 Km².
- vii. **Implementing Regional and International Agreements** ractified by the Government, particularly the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), which regulates trade of wildlife trophies; the Convention on Biological Diversity (CBD), aimed at enhancing biodiversity; the Ramsar Convention on the management of wetlands of international importance; and the Convention on the Conservation of Migratory Species of Wild Animals.
- viii. **Improve conditions for field staff** by providing adequate salaries, good living standards, and fringe benefits so as to make the personnel more effective and efficient

1.6. REGULATORY ENVIRONMENT IN WHICH THE ENTITY OPERATES

TAWA was established as Body Corporate with perpetual succession and a common seal. It was established pursuant to section 8 of the Wildlife Conservation Act 2009 (Cap 283) vide GN No. 135 of 9 May 2014 and its amendment vide GN. No. 20 published on 23 January, 2015 to take administration and sustainable management of wildlife resources and biodiversity outside National Parks and the Ngorongoro Conservation Area. The establishment of TAWA was in response to a declining the wildlife population in areas previously managed by the then Wildlife Division (WD) of the Ministry of Natural Resources and Tourism (MNRT). TAWA was officially inaugurated on 15 October, 2015 and became effectively operational on 1 July, 2016.

1.7. OBJECTIVES AND STRATEGIES

During the FY 2023/24 TAWA continued to implement its revised Corporate Strategic Plan (CSP) which has five overarching Objectives namely:

- Objective A:** HIV/AIDS infections and Non-Communicable Diseases (NCDs) reduced among staff
- Objective B:** Governance and National Anti-Corruption Strategy Implementation enhanced and sustained implemented through a set of activities.
- Objective C:** Wildlife and cultural resources Secured
- Objective D:** Customers Delighted
- Objective E:** TAWA is effective and efficient

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1.8. KEY PERFORMANCE INDICATOR

TAWA's Key Performance Indicators (KPIs) are reported based on the implementation of annual Plan and Budget derived from Strategic Plan (2021/22-2025/26). The Key Performance Indicator give a comprehensive insight of performance across critical areas. The KPI are prepared to serve as the dynamic dashboard of measurable metrics revealing the extent to which strategic objectives are being met. The KPIs for the year ended 30th June 2024 are given in table 1.

Table 1. Key Performance Indicator

Target Description	KPI	Achievement
Objective A: Health Services improved and HIV/AIDS infections reduced		
Staff living with HIV/AIDS provided with medical and Nutritional support	Percentage of staff provided with medical and nutritional support	100% of staff living with HIV/AIDS were provided with nutritional food and medication
Prevalence of non-communicable diseases reduced	Percentage of TAWA staff reached through NCD awareness campaigns	Awareness meetings and physical exercises were conducted among staffs including 3 joint route matches
Objective B: Effective implementation of National Ant-Corruption Strategy enhanced and sustained		
Number of staff involved in corruption related cases reduced from 27 to 0 by 2024	Number of corruption related cases	Corruption allegations decreased to three (3) compared to eight (8) recorded in the FY 2022/23
Objective C: Wildlife and Cultural Heritage Resources Secured		
Poaching incidences reduced by 60% (from 556 carcass, 2731 Poachers, 2248 Snares and 223 Firearms) to 222 carcass, 1,094 Poachers, 899 Snares and 128 Firearms by June 2024	Percentage reduction in poaching incidences	A total of 270,883 patrol man-days were conducted equivalent to 93.5% of the target (289,740) covering an area of 53,877.98 km ² equivalent to 52% of the core protected areas. Poaching incidences were maintained at stable low whereby 2,913 poachers were arrested, 2,528 snares recovered, 53,290 livestock herds, 105

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Target Description	KPI	Achievement
		assorted firearm and 351 ammunitions were seized.
Conservation education and benefit sharing provided to all villages surrounding TAWA protected areas by June 2024	Number of beneficiaries reached with conservation awareness and beneficiaries	Conservation awareness was provided to 634,384 from 355 villages in 59 districts adjacent to Protected Areas of which main themes were the use of non-lethal methods against Problem Animals, Consolation procedures, fishing and bee keeping opportunities and benefit sharing Total of 7.34 Bn TZS statutory benefits from tourism activities were remitted to WMAs, Villages and District councils to support various operations and development activities. A total of 53,769 permits were issued for fishing (49,515) and beekeeping activities (4,254) in protected areas under TAWA whereby TZS 1,895,760,919.00 entry fees were collected from entry fees.
Human encroachment (farming activities and households) reduced by 60% 4,283 households by June 2024	Number of households in protected areas	Number of households have decreased by 60% from 4,283 to 1,720 . 1,245 households from Kilombero (1,056) and Mpanga Kipengere (189) are waiting for compensation while the relocation of 475 households from Mkungunero (233) and swagaswaga (242) are pending to declaration from Districts and Regional Authorities.

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Target Description	KPI	Achievement
		A total of TZS 482,567,682.00 was paid as a compensation to 153 Households out of 158 to vacate from Mkungunero game Reserve A total of 826 beacons were installed in Lunda Nkwambi Game Controlled Area and Igombe, Liparamba, Mpanga Kipengere and Kilombero Game Reserves, Out of nine (9) protected areas which had boundaries conflicts four (Igombe, Liparamba, Wamimbiki and Selous) have been resolved while the remained five (Swagaswaga, Mkungunero, Mpanga Kipengere and Lunda Nkwambi, Kilombero) were partially resolved.
Human Wildlife Conflicts reduced by 50% from 1,706 incidences by June 2024	Number of human wildlife conflicts incidences	A total of 30,615 Rapid responses patrol man-days were conducted to intercept 3,499 problematic animal incidences compared to 18,894 patrol man-days conducted in 2022/23 whereby 222 Wildlife were Killed in defense of people and their properties. other initiatives include: - i. Increased the number of rangers from 139 in 2022/23 to 237 and VGS from 57 to 187 ii. Use pepper thunder flash

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Target Description	KPI	Achievement
		iii. Equip rangers, VGS, and community-based conservation groups with necessary gear to control problem animals includes 3,150 roman candles, 552 LED light torches, 550 vuvuzela, and 500 whistles which are non-lethal and user friendly. iv. Establishment of 329 community groups to collaborate with rangers in sensitization and problematic animal's control v. Use of helicopter to drive 494 elephants from human settlements using helicopters
Five (05) Game Controlled Areas upgraded to Game Reserves by June, 2024	Number of protected areas upgraded	Assessment of five Game Controlled areas (Simanjiro, Lolksale, Mto wa Mbu, Lake Natron and Loliondo GCAs) one open areas (Simanjiro Naberera) for conservation viability has been completed.
Two (2) Cultural Sites Maintained by June 2024	Number of cultural sites maintained	Two cultural sites of Kilwa Kisiwani and Songo Mnara as well as Kunduchi were maintained for their authenticity

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Target Description	KPI	Achievement
Objective D: Customers Delighted		
Number of photographic tourist and market sharing increased from 129,912 and 8.6% in June 2018/2019 to 370,207 and 9.4% by June 2024 and 9.4% by June 2024	Number of tourists and percent of market share	A total of 194,480 Photo tourists visited TAWA managed areas equivalent to an increase of 16.5% when compared to 166,964 tourists recorded in 2022/23. International tourists Tourist recorded (119,299) accounted for 6% of total international tourists (1,808,205) recorded in Tanzania.
Percentage occupancy of hunting blocks and quota utilization increased from 63% and 18.2% in 2019/2020 to 77.8% and 30.24% % by June 2024	Percent of hunting block occupancy and quota utilization	The Hunting blocks occupancy was 63% (69 Hunting Blocks out of 110) and quotas utilization was 14.87% (4,323 animal hunted of the allocated quota of 30,885) compared to 61% occupancy (67 occupied hunting block out of 110 blocks) recorded in the FY 2023/24
Objective E: TAWA effective and efficient		
Percentage of staff achieving planned targets increased from 60% in 2019/2020 to 90% by June 2024	Number of staff attended training, Percent of staff meeting planned target	A total of 660 staff facilitate to attend short course trainings and 48 long-term training, minimum wages increased by 65.8%, 134 new staff required and 1932 staff were assessed through PEPMIS attained an average score of 90%
At least 90% of required statutory and administrative amenities provided to eligible TAWA staff by June 2024	Statutory benefits provided to staff Working tools provided	Statutory benefits (Ration, risks, housing and leave) were dully paid to all eligible staff. Working tools were timely provided and seven vehicles were purchased.

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Target Description	KPI	Achievement
Financial Management and Internal Controls improved by June 2024	Timely Financial reporting and compliance to audit recommendations	Internal and external audit conducted, financial statement timely prepared and the use of electronic revenue and expenditure were strengthened
All Authority's legal matters attended by June 2024	Legal matters attended	Legal matters attended where 1,485 wildlife related cases equivalent to 77.6% of all cases (1914) in the court of laws were finalized. Similarly, 17 contracts were vetted and eight Investment contracts were signed following completion of negotiations.

1.9. SUSTAINABILITY

Sustainability is the ability of the available resources to satisfy needs of the existing generation without affecting ability of the same resource to satisfy needs of the future generation. Sustainable accounting is a practice that promotes or maximize gains from the environment and minimizes losses caused by the environment.

The sustainability current practices of TAWA under the umbrella of *Environment, Governance and Social* can be explained as follows: -

- i. **Environment:** Reducing habitats destructions, illegal offtake of animals (poaching) through strengthened patrols; paper use by introduction of digital documentation and carbon emission by operating common staff transport.
- ii. **Governance:** Adhering financial laws and regulations, adhering rule of Law, observing transparency and practicing participatory management.
- iii. **Social:** Supporting community through Corporate Social Responsibility (CSR), participate in social events like SHIMUTA, SHIMIWI, *Mei Mosi* and Marathon.

1.10. LIQUIDITY

During the FY ended 30th June 2024, TAWA managed its liquidity level to ensure there is sufficient funds to meet its liabilities when due, without incurring unacceptable losses or damage to the Authority's reputation. This was achieved through prudent liquidity management which includes maintaining sufficient cash and cash equivalents and striving to ensure that receivables are settled within grace period of 30 days. The

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Authority's current ratio for the FY ended 30th June 2024, which measures the ability of current assets to meet short term obligations (current liabilities) was **1.62** as compared to **1.32** of 30th June 2023.

Moreover, the acid (quick) test ratio which also measure the ability of current assets without inventories to meet short-term obligations (current liabilities) was **1.32** as compared to **1.20** of 30th June 2023. Thus, the Authority's liquidity gap which is the excess of current assets over current liabilities for the FY ended 30th June 2024 was **TZS 4.76 Bn** as compared to **TZS 1.68 Bn** of 30th June 2023. All the above ratios, current ratio, acid test ratio and liquidity gap reveal that TAWA could fund its current liabilities when due.

1.11. CURRENT AND FUTURE DEVELOPMENT

For the FY 2023/24 TAWA prepared its budget with a focus of implementing the Medium-Term Strategic Plan which augurs with Wildlife policy objectives and in tandem with national policies such as Plan and Budget Guidelines, the National Five Years Development Plan (2021/22-2025/26), Government directives, circulars, and the CCM Election Manifesto 2020 all necessary for strengthening wildlife conservation and utilization for economic growth in Tanzania. In so doing TAWA streamlined on the following key priority areas which includes conservation, tourism diversification and development, strengthening financial management, staff wellbeing, good governance and institutional transformation to enhance efficiency in daily operations. The FY 2024/25 Budget is based on the following priority areas:-

- i. Conservation of wildlife and cultural resources through: Provision of working tools and equipment (Patrol vehicle, drones, amphibious boat); construction of armories, ranger posts, installation of radio communication, maintenance of road network and strengthening intelligence operations.
- ii. Boundary Conflicts resolution through boundary demarcation and installation of beacons in selected Protected areas, preparation of General Management Plans
- iii. Problematic animals control through deployment of Village Game Scout (VGS) and Rapid Response Teams, construction of water dams, ranger posts and crocodile exclusion enclosure in hotspot areas, conservation awareness and animal collaring
- iv. Increase revenue and tourist arrivals: strengthening ICT infrastructure for revenue collection; improve tourism supporting infrastructure promotion and marketing; and supervision and monitoring of tourism activities.

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- v. Improve working environment and institution capacity in service delivery: construction and rehabilitation of staff houses, office buildings, and statutory benefits and ICT management system.

1.12. CORPORATE GOVERNANCE

1.12.1 Introduction and Overview

Corporate Governance involves directing and managing affairs of an organization. In directing the affairs, TAWA internal and external mechanisms of Corporate Governance are practised. The internal mechanism involves the Conservation Commissioner, Deputy Commissioners for Conservation Services, Tourism and Business Services and Corporate Services and other key personnel of the Authority. The role of the internal mechanism is to manage the execution of all operations in compliance to laws, regulations, corporate governance standards, code of conduct and ethics. External mechanism involves Ministry of Natural Resources and Tourism (MNRT), the Parliament, the Judiciary, Controller and Auditor General and Board of Directors. The role of external mechanism is to exercise independent monitoring as to whether the internal mechanism is functional and comply with the laws, regulations, corporate governance standards, code of conduct and ethics.

1.12.2 Board of Directors

Pursuant to Section 3.1.1 (a) of the TAWA Establishment Order of 2014 the President of the United Republic of Tanzania appoint the Chairperson of the Board of Directors. Thereafter, the Minister for Natural Resources and Tourism appoints Board members in accordance with Section 3.1.1 (b) of the TAWA Establishment Order of 2014 of which institutions, experience and expertise of Board member are stipulated. The tenure of the Board is three years. The Board of Directors is responsible for overseeing the management and providing strategic direction and accountability of the Authority in carrying out its statutory functions and achieving its objectives. The key responsibility of the Board among others includes:

- i. Provision of advice to the Minister on matters relating to the improvement of the performance of the Authority.
- ii. Provides guidance to the affairs of the Authority.
- iii. It is the custodian of the Authority's assets and resources thus ensuring that adequate funds and resources necessary for carrying out the Authority's mandate, in accordance with enabling policy and legislation are availed.
- iv. Review and approval of the Authority's strategic plans, general management plans, business plans, annual plans, investment plans, budgets and contracts.

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- v. Evaluate performance of the Authority, promote good governance practices, securing sustainable financing mechanisms for the Authority.
- vi. Promote good governance practices to the Authority
- vii. Explore and secure sustainable and financing mechanism for the Authority.
- viii. It is the appointing and disciplinary organ of the Authority.

At the date of this report, TAWA Board of Directors composed of eight (8) members as stipulated in table 2.

Table 2. TAWA Board members

SN	Full Name	Position	Age	Gender	Qualification/Discipline	Year of Appointment
1	Maj.Gen. (rtd) Hamis R. Semfuko	Chairperson	75	Male	Retired Major General (JWTZ), <i>ndc</i>	20/07/2022
2	Dr. Simon R. Mduma	Vice Chairperson	66	Male	PhD. (Zoology), MSc. Zoology & BSc Zoology (Maj. Wildlife Ecology & Management)	19/09/2022
3	DCP Simon T. Chillery	Member	57	Male	BSc. Civil Engineering, Chief of Internal Integrity - Commission of Criminal Intelligence - Tanzania Police Force & Tanzania Police Gazzeted Officers Course	19/09/2022
4	Prof. Suzana Augustino	Member	50	Female	PhD. (Forestry), MSc. Forestry & BSc Forestry	19/09/2022
5	Prof Jafari R. Kideghesho	Member	59	Male	PhD (Conservation Biology), MSc. Conservation Biology & BSc Agriculture	19/09/2022
6	Dr. Fortunata U Msoffe	Member	56	Female	PhD (Ecology and Resource Management), MSc Wildlife Ecology & BSc. Zoology and Botany	19/09/2022
7	Ms. Beatrice R. Kimoleta	Member	44	Female	Master's Degree in Business Administration (Leadership & Governance), Postgraduate Diploma in	19/09/2022

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SN	Full Name	Position	Age	Gender	Qualification/Discipline	Year of Appointment
					Leadership, Master Degree in Public Administration & Bachelor in Public Administration	
8	Mabula M. Nyanda	Secretary to the Board	59	Male	Master of Science in Natural Resources Assessment and Management & BSc Wildlife Management	19/09/2022

1.12.2.1 Committees of the Board of Directors

To execute its statutory functions and ensure high standard of corporate governance, operational system for internal control policies and procedure, transparency and accountability during the FY 2023/24 the Board of Directors had three committees as follows:

i. Audit and Governance Committee (AGC)

The committee was established by the Board of Directors with main objective of Control and Governance of the Authority and financial and risk Management. The Committee convenes on quarterly basis to review financial performances and operation of the Authority. The Committee comprises of three (3) Board members as stipulated in table 3.

Table 3. Audit and Governance Committee members

S/N	Name	Position	Age	Qualification/ Discipline	Date of Appointment
1	Prof. Suzana Augustino	Chairperson	50	PhD. (Forestry), MSc. Forestry & BSc Forestry	19/09/2022
2	Ms. Beatrice R. Kimoleta	Member	44	Master Degree in Business Administration (Leadership & Governance), Postgraduate Diploma in Leadership, Master Degree in Public Administration & Bachelor in Public Administration	19/09/2022

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S/N	Name	Position	Age	Qualification/ Discipline	Date of Appointment
3	CPA Christopher F. Mtibili	Member - External	61	MSc Finance and Investment, Advanced Diploma in Certified Accounting, Associate Certified Public Accountant and Graduate Certified Public Accountant	19/09/2022

The attendance of each member on six (6) meetings held during the year under review as stipulated in table 4.

Table 4. Attendance of the Audit and Governance Committee members

Date of Meeting	Prof. Suzana Augustino	Ms. Beatrice R. Kimoleta	CPA Christopher F. Mtibili
29 July, 2023	✓	✓	✓
29 October, 2023	✓	✓	✓
26 November, 2023	✓	✓	✓
09 December, 2023	✓	✓	✓
28 January, 2024	✓	✓	✓
07 March, 2024	✓	✓	✓

KEY: ✓ - Present ✗ - Absent with apology.

ii. Wildlife Protection and Human Resources Committee (WPHROC)

The Committee Considers and Recommends to the Board the implementation of policies related to protection of biodiversity, cultural heritage and undertaking of law enforcement within the land under the jurisdiction of TAWA. Likewise, the Committee oversees the Authority's functions of Human Resources and Administration through reviews and recommends to the Board all matters related to estate management, appointments and promotions, grievances handling and disciplinary procedures policy, mediation, arbitration, cases and disciplinary proceedings, Organization Structure, Scheme of Service, Remuneration packages, staff welfare and Human Capital Development. During the financial year 2023/24, the Committee comprise of three (3) members stipulated in table 5.

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Table 5. Wildlife Protection and Human Resources Committee (WPHROC)

S/N	Name	Position	Age	Qualification/ Discipline	Date of Appointment
1	Prof Jafari R. Kideghesho	Chairperson	59	PhD (Conservation Biology), MSc. Conservation Biology & BSc Agriculture	19/09/2022
2	DCP Simon T. Chillery	Member	57	BSc. Civil Engineering, Chief of Internal Integrity - Commission of Criminal Intelligence - Tanzania Police Force & Tanzania Police Gazzeted Officers Course	19/09/2022
3	Ms. Beatrice R. Kimoleta	Member	44	Master Degree in Business Administration (Leadership & Governance), Postgraduate Diploma in Leadership, Master Degree in Public Administration & Bachelor in Public Administration	19/09/2022

The attendance of each member on 6 meetings held during the year under review, is shown in table 6.

Table 6. Attendance of the Wildlife Protection and Human Resources Committee (WPHROC) members

Date of Meeting	Prof Jafari R. Kideghesho	DCP Simon T. Chillery	Ms. Beatrice R. Kimoleta
03 Jul 2023	✓	✓	✓
13 Sept 2023	✓	✓	✓
24 Nov 2023	✓	✓	✓
27 Jan 2024	✓	✓	✓
04 Mach 2024	✓	✓	✓
12 Jun 2024	✓	✓	✓

KEY: ✓ - Present ✗ - Absent with apology.

iii. Policy, Planning and Finance Committee (PPFC)

The Committee reviews various plans and policies of the organization which are geared towards effective operation and revenue generation and their implementation for

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recommendations to the Board. During the financial year 2023/24, the Committee comprise of three (3) Board members as stipulated in table 7.

Table 7. Policy, Planning and Finance Committee (PPFC)

S/N	Name	Position	Age	Qualification/ Discipline	Date of Appointment
1	Dr. Simon R. Mduma	Chairman	66	PhD. (Zoology), MSc. Zoology & BSc Zoology (Maj. Wildlife Ecology & Management)	19/09/2022
2	Prof. Suzana Augustino	Member	50	PhD. (Forestry), MSc. Forestry & BSc Forestry	19/09/2022
3	Dr. Fortunata Msoffe	Member	56	PhD (Ecology and Resource Management), MSc Wildlife Ecology & BSc. Zoology and Botany	19/09/2022

The attendance of each member on 6 meetings held during the year under review, is shown in table 8.

Table 8. Attendance of the Policy, Planning and Finance Committee (PPFC) members

Date of Meeting	Dr. Simon R. Mduma	Prof. Suzana Augustino	Dr. Fortunata Msoffe
03 Jul 2023	✓	✗	✓
13 Sept 2023	✗	✓	✓
24 Nov 2023	✓	✓	✗
27 Jan 2024	✓	✓	✓
04 Mach 2024	✓	✗	✓
12 Jun 2024	✓	✓	✓

KEY: ✓ - Present ✗ - Absent with apology.

1.12.3 Key Management Personnel

The Management of the Authority is led by the Conservation Commissioner who is the Accounting Officer, ensuring proper management of resources entrusted to TAWA including revenue and expenditure under discreet and cost-effective manner. The

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Conservation Commissioner is assisted by three Deputy Commissioners for Conservation Services, Tourism and Business Services and Corporate Services with nine sections under directorates headed by Senior Assistant Commissioners and six Independent Units headed by Senior Assistant Commissioners.

There are also seven (7) Zone offices which are led by Senior Assistant Commissioners. The Management takes overall responsibility for the running of the Authority, including effective and efficient implementation of various activities and monitoring operations, considering significant financial matters, and reviewing the performance of management plans and budgets. Is also responsible for identifying key risk areas and ensure that internal control tools such as policies, techniques and mechanism supports the accomplishment of the Authority's objectives and operation.

The Management of the Authority at the date of this report comprise of 16 key management personnel as stipulated in table 9.

Table 9. Key Management Personnel

S/N	NAME	Position	Age	Gender	Qualification/Discipline	Year of Appointment
1.	MABULA MISUNGWI NYANDA	Conservation Commissioner	59	M	Master of Science in Natural Resources Assessment and Management & BSc Wildlife Management	04/03/2023
2.	MAARUFU THABITI MKWAYA	Deputy Conservation Commissioner- Cooperate Services	41	M	MSc. Economics & BA Economics	01/07/2023
3.	FREDRICK AMBWENE LIGATE	Ag. Deputy Conservation Commissioner- Tourism and Business Services	50	M	BSc. In Wildlife Management	01/07/2023
4.	MLAGE YUSSUF KABANGE	Ag. Deputy Conservation Commissioner - Conservation	53	M	BSc. In Wildlife Management	01/05/2023

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S/N	NAME	Position	Age	Gender	Qualification/Discipline	Year of Appointment
5.	EMMANUEL BAKE MUSAMBA	Senior Assistant Conservation Commissioner Tourism Services	46	M	National Defense College, MSc Management of Natural Resource for Sustainable Agriculture, Masters Degree in Security & Strategic Studies and BSc Wildlife Management	01/02/2023
6.	LEONARD PETER MAYETA	Ag.Senior Assistant Conservation Commissioner Investigation	51	M	MSc. Management of Natural Resources for Sustainable Agriculture, Master Degree in Security & Strategic Studies and BSc Wildlife Management	01/07/2023
7.	ASHA SHABANI KILILI	Ag.Senior Assistant Conservation Commissioner Reserve Area	41	F	MSc.In Environmental Management and BSc Wildlife Science and Conservation	01/07/2023
8.	LILIAN SAID WAWA	Senior Assistant Conservation Commissioner Planning, Monitoring and Evaluation	37	F	Master of Public Policy and BSc Wildlife Management	01/10/2022
9.	ENDRICK SIPRIAN KILLENGA	Senior Assistant Conservation Commissioner Finance and Accounts	48	M	Master of Business Administration, CPA(T)	01/11/2021

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S/N	NAME	Position	Age	Gender	Qualification/Discipline	Year of Appointment
10.	FRANCIS BARTHOROMEW KILANGI	Senior Assistant Conservation Commissioner Intelligence	41	M	Bachelor of Business Administration in Accounting	01/05/2023
11.	WILLIAM AUGOSTINE KITEBI	Senior Assistant Conservation Commissioner Human Resource and Administration	46	M	MSc. In Human Resource Management and BA Political Science & Sociology	01/10/2022
12.	JANETH MODEST MAKUNDI	Ag.Senior Assistant Conservation Commissioner Procurement	51	F	Master of Arts in Procurement and Supply, CPSP and Advanced Diploma in Cooperative Accounting	09/04/2024
13.	NETO AUGUSTINO SIWA	Senior Assistant Conservation Commissioner - ICT and Statistics	45	M	Postgraduate Diploma in Scientific Computing and Advanced Diploma in Computer Science	01/10/2022
14.	MERCY EZEKIEL MRUTU	Senior Assistant Conservation Commissioner-Legal Services	51	F	Master of Law in Information Communication Technology Law and Bachelor of Laws	01/10/2022
15.	VICKY PASCHAL KAMATA	Ag.Senior Assistant Conservation Commissioner -Public Relations	45	F	Master of Arts in Management and International Business	01/07/2023

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S/N	NAME	Position	Age	Gender	Qualification/Discipline	Year of Appointment
16.	MARK DAUDI CHUWA	Ag. Senior Assistant Conservation Commissioner -Antipoaching Operations and Problematic Animal Control	46	M	Masters in Life Sciences and Bioengineering (Biodiversity Conservation and Management) and BSc in Wildlife Management	01/07/2023
17.	OREST THOMAS NJAU	Ag. Senior Assistant Conservation Commissioner Business Service	44	M	Master of Business Administration and BSc. Wildlife Management	01/07/2023
18.	CHRISANTUS AQUILINE CHITANDA	Ag.Senior Assistant Conservation Commissioner Internal Audit	46	M	Postgraduate Diploma in Accountancy and Advanced Diploma in Accountancy	01/07/2023

The Management believes on the principles of good Governance which include transparency, accountability, probity and respect for the rights of all its stakeholders as an integral part of the operations towards better governance. The following are machineries which gives management confidence regarding internal control, effectiveness and efficiency of undertakings, the safeguarding of assets and compliance of laws and regulations.

1.12.3.1 Tender Board

TAWA tender Board is appointed by the Accounting Officer to serve for three (3) years and execute its function in accordance to Section 32 and 34 of the Public Procurement Act (PPA) R.E 2023 which manages procurements affairs of TAWA, their responsibilities include the following:-

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- i. Deliberate on the recommendations from the Procurement Management Unit and approve award of contracts
- ii. Review all applications for variation, addenda or amendments of ongoing contracts
- iii. Approving tendering and contract documents
- iv. Approve procurement and disposal by tender procedures
- v. Ensure that best practice in relation to procurement and disposal by tender are strictly adhered to by procurement entities

At the date of this report TAWA tender Board comprise of eight (8) members as stipulated in table 10: -

Table 10: Tender Board Members

S/N	Name	Position	Age	Gender	Qualification/ Discipline	Year of Appointment
1.	Gloria N. Bideberi	Chairperson	45	F	MSc. In Management of Natural Resources for Sustainable Agriculture, BSc. In Wildlife Management	9/08/2022
2.	Paschal M. Mrina	Chairperson	57	M	Advanced Diploma in Wildlife Management	24/04/2024
3.	Endrick S. Killenga	Member	48	M	Master of Business Administration, CPA(T)	24/04/2024
4.	Asha S. Kilili	Member	41	F	MSc. In Environmental Management & BSc Wildlife Management	9/08/2022
5.	Lilian S. Wawa	Member	37	F	Master of Public Policy & BSc Wildlife Management	9/08/2022
6.	Elirehema N. Maturo	Member	43	M	Masters in Tourism Planning & Management and	9/08/2022

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					Bachelor of Tourism Management	
7.	William A. Kitebi	Member	46	M	MSc. In Human Resource Management and BA Political Science & Sociology	19/9/2022
8.	Stephen A. Mwamasenje	Member	46	M	Bachelor of Law	9/08/2022
9.	Janeth M. Makundi	Secretary-PMU	51	F	Master of Arts in Procurement and Supply, CPSP and Advanced Diploma in Cooperative Accounting	01/04/2024

During the year under review, the tender Board held four (4) ordinary meetings. The attendance of each member during the period under review is shown in the table 11.

Table 11. Attendance of the Tender Board members

S/No	Name	Meetings			
		15/11/2023	06/02/2024	24/05/2024	16/06/2024
1.	Paschal M. Mrina	N/A	N/A	✓	✓
2.	Gloria N. Bideberi	✓	✓	N/A	N/A
3.	Endrick S. Killenga	✓	✓	✓	✓
4.	Asha S. Kilili	✓	✓	✓	✓
5.	Lilian S. Wawa	✓	✗	✗	✗
6.	Elirehema N. Maturo	✓	✗	✗	✗
7.	William A. Kitebi	✓	✗	✗	✗
8.	Stephen A. Mwamasenje	✓	✓	✓	✓
9.	Janeth M. Makundi	✗	✗	✓	✓

KEY: ✓ - Present ✗ - Absent with apology N/A- Not Applicable

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Internal audit Unit

The Internal Audit is an independent unit of the Authority which oversee the organizations systems of internal controls on financial, effectiveness and efficiency of operations and reporting to the Board Audit and Governance Committee. Core functions of Internal Audit Unit are: -

- i. Appraise the soundness and application of accounting, financial and operational controls
- ii. Respond, subject to resource constraints, to ad hoc requests for audit assistance or advice as may be requested by the Accounting Officer or the Heads of Departments of a unit.

1.12.3.2 Risk Management and Internal Control

The Board accepts final responsibility for the risk management and internal control systems of the Authority. It is the task of Board to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis to provide reasonable assurance regarding: -

- i. The effectiveness and efficiency of operations.
- ii. The safeguarding of the Authority's assets.
- iii. Compliance with applicable laws and regulations.
- iv. The reliability of accounting records.
- v. Business sustainability under normal as well as adverse conditions and
- vi. Responsible behaviours towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system, of internal control can provide absolute assurance against misstatement or losses, the Authority system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Board assessed the internal control systems throughout the FY ended 30th June, 2024. The Management carries risk and internal control assessment through the Audit and Governance Committee (AGC).

1.13. STAKEHOLDERS' RELATIONSHIP

TAWA offers services to internal and external stakeholders. The members of its staff performing their duties in different functional areas and at various levels are the internal stakeholders. The Authority maintain a good relationship with all external stakeholders including development partners by ensuring effective communication across.

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1.14. BUDGET PERFORMANCE FOR THE YEAR 2023/24

The approved budget for TAWA for the financial year 2023/2024 was TZS 99,884,278,428 out of which TZS 62,968,754,400 was allocated for Other Charges (OC), TZS 20,207,631,028 for Personal Emolument (PE) and TZS 16,707,893,000 for Development Expenditure. The development budget includes TZS 15,944,893,000 from the Government and TZS 763,000,000 from the Conservation partners. However, following reallocation between of TZS 7,349,380,416.76 TZS to cater for beneficiaries the revised approved budget increased to TZS 107,233,658,844.76

During the FY 2023/24 the Government released fund for other charges (OC), development expenditure, personal emolument and beneficiaries a total of TZS 113,579,955,410.60. Of the released amount TZS 62,968,754,400.00 was for other charges (OC), TZS 9,272,924,505.60 for development expenditure, TZS 33,988,896,088 for Personal Emolument and TZS 7,349,380,417 for beneficiary. The Management acknowledges and appreciate the continued support of the Government through Ministry of Natural Resources and Tourism (MNRT), Parliamentary Standing Committee for Land, Natural Resources and Tourism and development partners during the FY 2023/24.

1.15. ACHIEVEMENTS

TAWA had substantial achievements on implementation of its duties and functions, in line with the annual plan and budget milestones set for the financial year 2023/24, as summarized in table 1 in section 1.8.

1.16. CHALLENGES AND STRATEGIES

Despite of the above achievements, various challenges were encountered as in table 12.

Table 12. Challenges And Strategies

Challenge/Constraints			Strategies	
1	Increased Problematic animal incidents and its impacts		i.	Deploy VGS and RRT team in problematic animal control
			ii.	Use technology includes GPS Collars, Geo Fencing, drones and Helicopter
			iii.	Construct ranger posts in hotspot areas
			iv.	Strengthen conservation awareness to society around protected areas
			v.	Sustainable harvesting of the most problematic animals (Crocodile and Hippo) from human wildlife conflicts hotspots.
			vi.	Use of non-lethal pepper thunder flush

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	Challenge/Constraints	Strategies
2	Late disbursement of development budget funds which caused most of projects not executed as planned resulting into carried over funds at the end of FY which will affect the implementation of current planned development projects.	Continues requesting funds as early as possible in the first quarter and make close follow ups.
3	Anti-hunting campaigns especially in USA and UK	i. Participate in international meetings and trade fairs for easy access to market ii. Strengthen promotion in emerging markets
4	Livestock incursion in TAWA's managed areas	i. Strengthen patrol and mark boundaries ii. Eviction and control of livestock into TAWA's managed areas through intensive patrols iii. Increase conservation awareness campaigns iv. Continue collaboration with stakeholders Government, local communities and Development partners with the aim of enhancing support in safeguarding wildlife resources
5	Encroachment and Boundaries Conflicts	i. Demarcation of Boundaries ii. Community Conservation awareness
6	Lack of TAWA Act	Collaborate with MNRT to fast track the amendment of Wildlife Act CAP 283 address challenges regarding TAWA operations
7	Inadequate human resources and working facilities	i. Request and make follow up of recruitment permit ii. Write resources mobilization proposals to address the budget gaps

1.17. SOLVENCY

Solvency is an important indicator of financial health and stability. It is often assessed using various financial ratios such as current ratio. Maintaining solvency is crucial for long-term operations and growth, ensuring that the Authority can continue to meet its financial commitments and finance in future opportunities, the Management confirms that, applicable accounting standards (IPSAS, TFRS, the Public Finance Act CAP 348 and other Governing legislatures) have been complied with and that the financial statements have been prepared on a going concern basis. Likewise, Management has reasonable expectation that, TAWA has ability to meet its long-term financial obligations.

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1.18. EMPLOYEES' WELFARE

1.18.1 Management and Employees' Relationship

TAWA believes that employees are key element to the public service delivery and that, working relationship should be an inspiring and personally elevating experience. Also believes that a committed, capable and motivated work force is central to quality service delivery. It is for that reason; the Authority remains fully focused on maintaining high level of employee development and engagement by giving equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind. The relationship between the Management and employees was healthy for the year ended 30th June, 2024.

1.18.2 Working Environment

Management believe that its employees should feel working for the Authority is an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. TAWA continues to improve physical environment, Authority's culture and working condition to enhance workers efficiency, motivation and satisfaction.

1.18.3 Training Facilitation

The Authority offers training to its employees depending on the needs and financial resources available as it increases job satisfaction and morale among employees, motivation, increases capacity to adopt new technologies and methods and promote image of the Authority. The Authority also implements training programmes by supporting its employees to participate in different training programmes organized within and outside the country to enable them acquire necessary skills to improve their capacity and capability to deliver quality services.

1.18.4 Medical Assistance

A total number of 1996 staff of TAWA and their spouses together with a maximum number of four beneficiaries for each employee were availed with medical insurance whereby, employer contribute three percent (3%) of employee salary. Currently, the service is provided through employee membership to the National Health Insurance Fund (NHIF).

1.18.5 Gender Parity

TAWA is an equal opportunity employer. It gives equal consideration to employment opportunities and ensures that the best available person is appointed to any given

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position free from discrimination of any kind and without regard to factors like marital status, gender, tribes, religion and physical challenge. In the year under review the Authority had a total of 1996 employees compared to the previous year which were 1837(table 13). Among female personnel, 15 females serve in senior position.

Table 13. Gender Parity

Gender	FINANCIAL YEAR/EMPLOYEES	
	2023/24	2022/23
Male	1589	1451
Female	407	386
Total	1996	1837

1.18.6 Persons with Physical Challenge

The Authority pursues equal opportunities for all, irrespective of ethnicity, race, gender, or religion including people with physical challenges for vacancies they can fill. TAWA takes all the necessary measures possible to ensure the staff with physical challenges and special needs are well facilitated.

1.18.7 Employees Benefits

Staff of the Authority enjoys various employee benefits which include salaries, pensions and other related-employment benefits. Employee benefits are recognized on accrual basis. TAWA staff enjoys a defined benefit plans whereas the government contributes 15% of basic salary of each employee to PSSSF on behalf of all permanent and pensionable employees. Additionally, the Government operates an insurance scheme (NHIF) where contributions are made by the Government and the employee, each contributing 3% of salary of the employee.

1.19. CORPORATE SOCIAL RESPONSIBILITY (CSR)

As part of the Corporate Social Responsibility, during the FY 2023/24 the Authority contributed a total of TZS 172,923,877 to support community development projects in villages and districts including 160 school desks in Bunda and Morogoro Districts, support construction of dispensary and classroom in Bunda District and construction of dispensary in Korogwe District. In addition, the Authority supported floods victims at Rufiji and Hanang with necessity like food and mattresses as shown in table 14

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Table 14. CSR expenditure during FYR 2023/24

DATE	PV NO.	PAYEE	DESCRIPTION	AMOUNT
30/05/2024	0S11C084V2402871	BENTAS COMPANY LTD	Donation of building materials in respect of villages around Swagaswaga Game reserve	6,000,000.00
16/08/2023	0S110000V2400127	Pasiansi Wildlife Training Institute	Best Students prizes	1,000,000.00
06/12/2023	0S110000V2401708	TREASURY REGISTRAR	Hanang Landslide contribution	10,000,000.00
09/02/2024	0S110000V2402437	SPORTS DEVELOPMENT FUND	Sports materials	13,530,926.80
13/09/2023	0S110000V2400550	LINDI SUBTREASURY MISCELLANEOUS DEPOSIT ACCOUNT	Donation in respect of maintenance expenses	29,957,950.00
07/05/2024	0S11H073V2403995	PRIME ZONE LIMITED	Donation of cement to villages around Mpanga Kipengere	6,000,000.00
29/06/2024	0S11H073V2403951	SMART OPTION GENERAL TRADING	Donation of Sports jersey	1,495,000.00
25/06/2024	0S110000V2404362	Babati	Contribution to support weeds removal in Lake Babati	5,000,000
30/06/2024	0S110000V2404542	Temeke	Support to Ntate Organization facilitating education meeting in Dar es Salaam	5,000,000
29/08/2023	0S110000V2400337	Ruvuma	Donation to support purchase of uniform to Sanaa Nyota	1,940,000

Controller and Auditor General

AR/CG/TAWA/2023/24

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17/08/2023	OS110000V2400176	Korogwe	Donation to Korogwe for Dispensary constructions	20,000,000
	OS110000V2404333, OS110000V2401043, OS110000V2404332, OS110000V2401042	Bunda	Donation construction of Mchigondo dispensary and Mubara Primary School	25,000,000
30/06/2024	OS110000V2404526	Bunda	Facilitation of "Royal Tour" conference in Bunda	5,000,000
04/09/2023	OS110000V2400429	Bunda	Support purchase of milling machine to women group in Mara	12,000,000
05/09/2023	OS110000V2400466	Mara	Support for preparation of deaf association meeting	2,000,000
09/05/2024	OS110000V2403734	Morogoro mjini	Support planting of trees initiatives in Morogoro regions	2,000,000
08/05/2024	OS110000V2403710	Shule ya msingi Changarawe	Support purchase of 60 desks	5,000,000
08/05/2024	OS110000V2403709	Manyoni	Donation in respect of purchase of sports jersey in Primary & Secondary Schools	2,000,000
12/04/2024	OS110000V2403322	Rufiji	Rufiji flood contributions	20,000,000
				172,923,877

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1.20. ENVIRONMENTAL CONTROL PROGRAMME

During the FY 2023/24, TAWA continued to strengthen environmental conservation in its areas of operations through implementation of different conservation initiatives, among them includes provision of 3500 seedlings in Morogoro Municipal, Arusha Region, Mwanza Region strengthening environmental conservation in areas outside protected areas.

1.21. CROSS-CUTTING ISSUES

TAWA has been implementing HIV/AIDS interventions programmes in workplaces by providing effective education and necessary care support to people living with HIV/AIDS. TAWA has conducted various campaigns fostering HIV/AIDS initiatives measures, Anti-corruption campaign, mainstreaming gender balance, environmental and related issues. HIV/AIDS spread protections and taking care for infected employees by providing food and nutrient allowances.

1.22. RELATED PARTY TRANSACTIONS AND BALANCES

Related party means parties which are considered to be related if one party has the ability to control the other party, or exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control. The Authority's Related Parties includes the following:

- i) All directors or members of the Board of Directors of TAWA.
- ii) Person/Entity having the authority for directing and controlling the activities of TAWA.

All related party transactions and balances are disclosed in the financial statements.

1.23. POLITICAL AND CHARITABLE DONATIONS

The Authority did not make any political donations during the year under review.

1.24. AUDITOR MANDATE AND RESPONSIBILITY

The Controller and Auditor-General (CAG) is the statutory auditor for TAWA pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977, Section 9-12 of Public Audit Act CAP 418 [R.E 2021], and Section 30 & 31 of the Public Finance Act CAP 348 [R.E 2020]. Auditor is responsible to provide assurance of the correctness and consistency of every information contained in the report by those charged with governance with those provided in the financial statements.

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In my opinion, the attached Financial Statements give true and fair view of physical performance and state of financial status of TAWA as of 30th June 2024. I, further confirm the completeness of accounting records maintained by the Authority which have been relied upon in the preparation of the financial statements and on the adequacy of internal control systems.



Mlage Yussuf Kabange
Accounting Officer



Date

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STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

The Management is responsible for the preparation of the annual Financial Statements, which gives a true and fair view of the entity's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in conformity with Section 30 (2) & (4) of the Public Finance Act CAP 348. This responsibility includes; designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority, and properly record the use of all public financial resources accordingly.

To the best of our knowledge, the internal control systems operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June, 2024. The Government Budget for the Authority was approved for accounting period from 01st July 2023 to 30th June 2024. Hence the Authority continued to operate in the same manner as in the approved budget for the previous year. Procurement of goods works and consultancy and non-consultancy service to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, CAP 410 (R.E 2022).

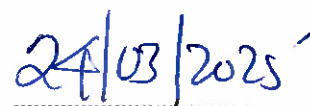
We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Public Finance Act CAP 348 and its Regulations; International Public Sector Accounting Standards (IPSAS) accrual basis; and Guidelines issued from time to time by Paymaster General and Accountant General. The Management is taking all responsibility by building confidence to the users of these financial statements that they portray the true and fair view of the state of affairs of TAWA.

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Nothing has come to the attention of the Management that the financial statements does not present fairly in all material respect of the operations of the entity and will not remain a going concern for the next twelve months from the date of these statements.



Mlage Yussuf Kabange
Accounting Officer



Date

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STATEMENT OF DECLARATION BY THE HEAD OF FINANCE AND ACCOUNTS

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Accountants and Auditors (Registration) amended Act 2021, requires 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 Management to discharge the responsibility of preparing Financial Statements of the Authority 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 management as under management Responsibility Statement.

I CPA Endrick S. Killenga, being the Head of Finance and Accounting of Tanzania Wildlife Management Authority (TAWA) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2024 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and other statutory requirements.

Thus, I confirm that the Financial Statements for the year ended 30th June, 2024 present a true and fair view position of the Authority as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Position:

NBAA Membership No:

Date:



Senior Assistant Commissioner Finance and Accounts
GA 2446
24/03/2025

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COMMENTARY TO THE FINANCIAL STATEMENTS

1. Introduction

This part of a report provides comprehensively the information regarding financial results pertaining to the fiscal year 2023/24 for the Authority. TAWA has consistently endeavoured to achieve the Strategic Plan through MTEF which covered the period of 12 months from July, 2023 to June, 2024.

The Authority implemented its annual budget based on the Medium-Term Expenditure Framework and rolling Medium Term Strategic Plan covering the period of 2021/2022- 2025/2026. The implementation of the financial year 2023/24 was based on vision, mission, objectives and targets of the Authority. An overview of Authority's financial performance for the year 2023/2024 is explained in detail below.

2. Financial and Operational Overview

The approved budget for TAWA for the financial year 2023/2024 was TZS 99,884,278,428 Out of which TZS 62,968,754,400 was allocated for Other Charges (OC), TZS 20,207,631,028 for Personal Emolument (PE) and TZS 16,707,893,000 for Development Expenditure. The development budget includes TZS 15,944,893,000 from the Government and TZS 763,000,000 from the Conservation partners. During the year the Government released TZS 7,349,380,417 for beneficiaries which increased the annual budget to TZS 107,233,658,845.

3. Revenue

Revenue includes amortization of Grants and Revenue from exchange transactions. Total revenue for the year under review is TZS 186,672,369,475 which includes revenue from non-exchange transactions (Revenue Grants) of TZS 111,121,493,783 and revenue from exchange transactions of TZS 75,550,875,692 as indicated in table 15 and figure 1.

Table 15. Breakdown of Revenue

Financial Year	2023/24	2022/23	2021/22	2020/21
	TZS	TZS	TZS	TZS
Revenue Grants	111,121,493,783	90,482,969,949	77,943,955,634	54,365,231,033
Revenue from the exchange transaction	75,550,875,692	55,419,584,820	49,544,917,052	25,723,885,385
Total Revenue	186,672,369,475	145,902,554,769	127,488,872,686	80,089,116,418

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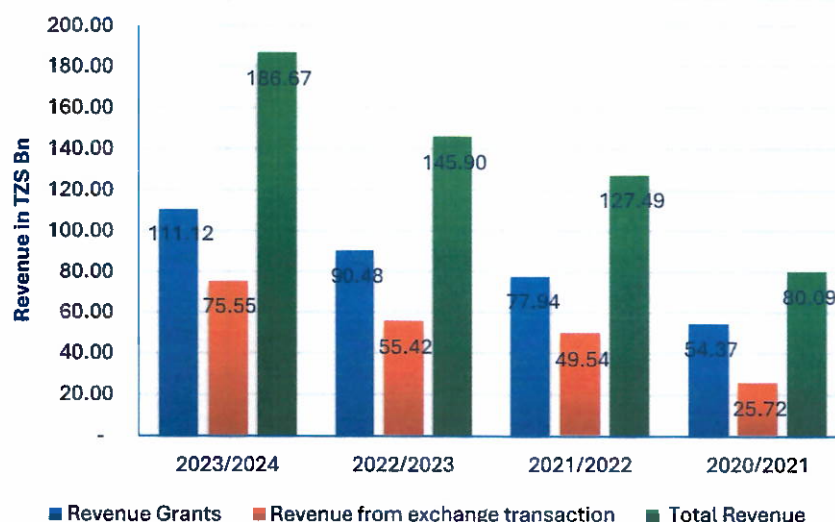


Figure 1. Revenue Trend

3.1. Revenue grants

Revenue grants for the year under review is TZS 111,121,493,783 of which TZS 110,979,957,914 is revenue from the Government received via the Ministry of Natural Resources and Tourism (MNRT) and TZS 141,535,869 is grants received from conservation partners. During the reporting period, revenue grant is the amount recognized after amortization of deferred income.

3.2. Revenue from exchange transactions

During the Financial year 2023/24 a total of TZS 75,969,641,110 was collected as compared to TZS 55,570,877,935 for FY 2022/23. The increase of 37% resulted from the impact of the royal tour, improved infrastructures, reopening of resident hunting, participation and marketing of our tourism products at national and international exhibitions, staff motivation, commencement of SWICA and improved revenue collection system. Out of the collected amount actual revenue for current year was TZS 75,550,875,692 and TZS 418,765,418 being settlement of revenue receivable from previous years.

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4. Expenses and Transfers

Expenses and transfers include; Wages, Salaries and Employee Benefits, Use of goods and services, Maintenance expenses, Loss on disposal of Assets, Other Expenses, Depreciation of PPE, amortization of intangible assets, and impairment of intangible assets. Total expenses and transfers for the FY 2023/24 were **TZS. 184,479,430,225** as compared to **TZS. 148,054,997,450** for the FY 2022/23. The increase of **24.60%**, resulted from expansion of expenditure budget for other charges and Personal Emolument as well as increase of revenue collection recorded as transfer.

Table 16 and figure 2 below shows the increase of Expenses and Transfers over years:

Table 16. Expenses and Transfers

Financial Year	2023/24	2022/23	2021/22	2020/21
	TZS	TZS	TZS	TZS
Expenses	100,778,555,701	80,727,528,708	62,325,454,842	56,153,228,488
Transfers	83,700,874,524	67,327,468,742	55,520,787,562	27,565,983,054
Total	184,479,430,225	148,054,997,450	117,846,242,404	83,719,211,542

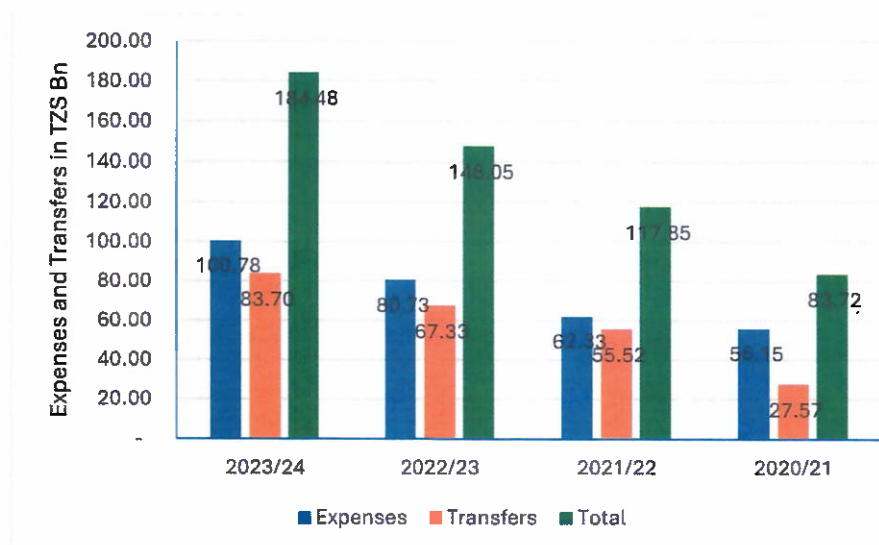


Figure 2. Trend of Expenses and Transfer

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4.1. Wages, Salaries and Employees Benefits

Wages, salaries and Employee Benefits comprises salaries and other personal allowances such as house allowance, leave travel, utilities, sitting allowances, telephone allowance, etc. The Authority spent TZS 57,991,627,883 in the FY 2023/24 to finance its staff to perform planned activities as compared to TZS 36,831,985,826 spent in the FY 2022/23. There was an increase of 57% attributed by increased number of staff from 1837 to 1996 and Village Game Scout (VGS) from 57 to 187, the effect of new TAWA scheme that increased PE cost by TZS 13.5 Bn and improved staff allowances including house allowance that has increased by TZS 4.48 Bn.

4.2. Maintenance Expenses

During the FY 2023/24, the Authority maintenance expenditure was TZS. 5,088,120,867 as compared to TZS 5,795,348,360 spent in the FY 2022/23. The decrease of 12% due to control improvement in maintenance expenses and the use of internal technicians.

4.3. Other Expenses

During the FY 2023/24, the Authority spent TZS 1,010,159,514 as compared to TZS 1,030,693,591 in the FY 2022/23.

4.4. Use of Goods and Services

During the FY 2023/24, the Authority spent TZS 28,978,829,638 as compared to TZS 22,659,418,636 spent in the FY 2022/23 for supply of goods and services. The increase was 28% due to improved working environment including adaption of new per diem rates, increase of aerial patrols and establishment and operationalization of zoos.

4.5. Depreciation and Amortization Expenses

The depreciation and amortization amount of an asset is a system of cost allocation over its estimated useful life. During the FY 2023/24, The Authority recorded depreciation of TZS. 7,570,504,855 on its Non-Current Assets compared to TZS. 10,848,908,513 recorded in FY 2022/23. The decrease of 30% was due to changes of the estimated useful life of Public Properties. During the FY 2023/24, The Authority recorded amortization of TZS. 5,859,054 on its Intangible assets compared to TZS. 11,538,803 in FY 2022/23, the decrease resulted from impairment of intangible assets.

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5. Capital Structure

The Authority's capital structure for the FY 2023/24 consists of Tax Payers Fund of TZS. 6,351,594,179 the same amount recorded in the FY 2022/23, and Accumulated Surplus of TZS. 76,062,690,798 as compared to TZS 73,450,986,131 in FY 2022/23. The increase was due to recorded surplus of TZS 2.61 Bn during the reporting period.

5.1 Assets

Total Current Asset at the end of financial year comprises of Current Asset of TZS 12,457,960,821 (Cash and Cash Equivalent, Receivables, Inventories and Prepayments) and non-current assets worth TZS 77,658,037,659 (Property, Plant and Equipment, Work in progress (WIP) and Intangible Asset); Hence the total Assets for the year ended June, 2024 was TZS 90,115,998,480 compared to TZS 85,064,885,163 for the prior year. The trend analysis of Assets is detailed in the following table 17 and Figure 3.

Table 17. Trend of Assets

Financial Year	2023/24	2022/23	2021/22	2020/21
	TZS	TZS	TZS	TZS
Current Assets	12,457,960,821	6,939,654,710	21,696,880,803	10,979,007,389
Non-Current Assets	77,658,037,659	78,125,230,453	71,369,646,255	65,763,802,086
Total	90,115,998,480	85,064,885,163	93,066,527,058	76,742,809,475

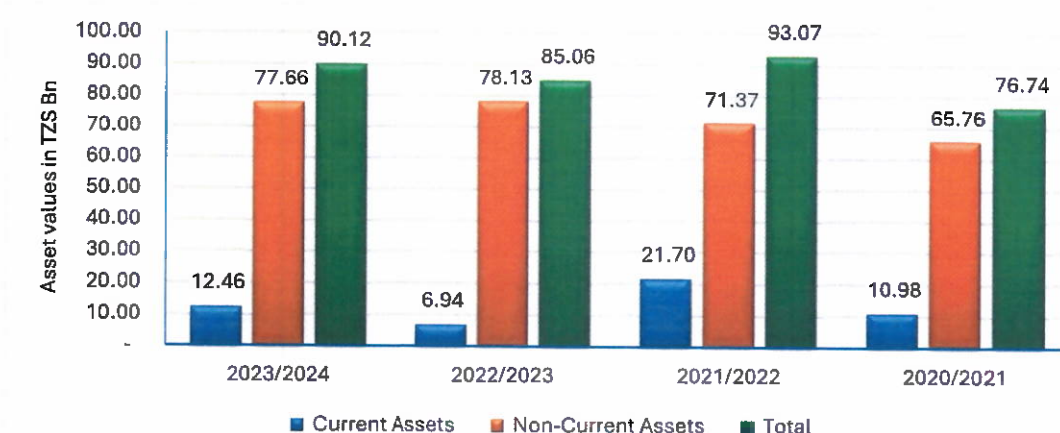


Figure 3. Trend of Assets

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5.1.1 Cash and Cash Equivalent

During the FY 2023/24, the Authority had cash and cash equivalent of TZS 7,370,013,922 as compared to TZS 4,143,874,953 in the FY 2022/23. The reason for the increased balance is attributed by the late disbursement of development funds. Amount for FY 2022/23 has been restated due to change of accounting policy (IPSAS 41).

5.1.2 Receivables

At the closure of the FY 2023/24, the Authority had receivables of TZS 856,238,225 as compared to TZS 1,187,136,932 reported in the FY 2022/23. Amount for FY 2022/23 has been restated due to change of accounting policy (IPSAS 41).

5.1.3 Inventories

At the closure of the FY 2023/24 inventory worth TZS 2,290,727,359 comprising of office consumables, fuel, ammunitions, cleaning supplies, uniforms and spare parts was reported compared to inventory worth TZS 610,390,009 reported in the FY 2022/23. The increase was due to huge purchases done at the end of financial year resulted from late disbursement of OC funds for the month of May and June 2024. It is noted that Diesel, spare parts and tyres was stocked to support operation in July whereas tourism season starts. Also, there was late delivery of uniform.

5.1.4 Prepayments

Prepayments as at 30 June, 2024 amounted to TZS 1,940,981,316 as compared to TZS 998,252,816 reported in the previous year. The increase of 94% caused by prepayment of new assets from development funds received during the FY year. All prepayment was paid to GPSA after receipt of development fund.

5.1.5 Property Plant and Equipment

The total carrying amount for PPE less of Accumulated Depreciation as at 30th June, 2024 was TZS. 76,650,580,742 compared to TZS 76,185,726,125 for the previous year. The increase of 6% was due to additional assets purchased during the year.

5.1.6 Intangible Assets

The Net Book Value of Intangible Assets as at 30th June, 2024 was TZS. 22,460,081 compared to TZS 72,048,242 for the previous year. The decrease resulted from impairment of some intangible assets.

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5.2 Total Liabilities

The total liabilities for the year under review were **TZS 7,701,713,502** comprising of Deferred income, Payables and Deposits as compared to **TZS 5,262,304,853** of FY 2022/23. Total liability increased by 46% due to the remaining unamortized grants recorded under deferred income.

5.2.1 Total Payables

At the closure of the FY 2023/24, the Authority had payables of **TZS 847,710,900** as compared **TZS 1,034,055,474** reported in the FY 2022/23.

5.2.2 Deposits

At the closure of the FY 2023/24, the deposit was **TZS 224,608,912** as compared to **TZS 198,853,185** reported in the FY 2022/23.

5.3 Net Asset

Net Asset includes Taxpayer's Fund and Accumulated Surplus/Deficit. The term Taxpayer's Fund was adopted by the Government in respect of initial residual value from Assets and Liabilities. Tax-payers fund is expected to be static after the lapse of IPSAS implementation transitional period which ended year 2016/17. The amount of Net Asset as at 30th June, 2024 worth **TZS 82,414,284,977** compared to **TZS 79,802,580,310** for the prior year. The increase was a result of recorded surplus within the reporting period.

6. Cash Flows

Cash flow statement is the statement which shows the Authority's movement of cash. It comprises of Cash flow from operating activities, Cash flow from investing activities and Cash flow from financing activities.

6.1 Cash Flow from Operating Activities

During the year under review the Authority reported a total sum of **TZS. 189,590,432,085** as receipts which includes revenue grants from the Government **TZS. 113,579,955,411**, revenue grant from conservation partners **TZS 40,835,564** and revenue from exchange transactions **TZS 75,969,641,110**.

6.2 Cash Flow from Investing Activities

During the year under review, **TZS. 8,212,507,850** were used to Purchase/Develop non-current assets.

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7. Surplus

During the FY 2023/24 the Authority recorded a surplus of TZS 2,611,704,668 as compared to deficit TZS 2,152,442,681 recorded in FY 2022/23. Surplus recorded in the FY 2023/24 was a result of a decrease in maintenance expenses and depreciation cost during the reporting period.



Mlage Yussuf Kabange
Accounting Officer


Date

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2024			
	Note	TZS	TZS
		2023/24	2022/23
			Restated
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	7,370,013,922	4,143,874,953
Inventories	70	2,290,727,359	610,390,009
Prepayments	69	1,940,981,316	998,252,816
Receivables	67	856,238,225	1,187,136,932
Total Current Asset		12,457,960,821	6,939,654,710
Non Current Asset			
Intangible Assets	78	22,460,081	72,048,242
Property, Plant and Equipment	77	76,650,580,742	76,185,726,125
Work In Progress	82	984,996,835	1,867,456,086
Total Non Current Asset		77,658,037,659	78,125,230,453
TOTAL ASSETS		90,115,998,480	85,064,885,163
LIABILITIES			
Current Liabilities			
Deferred Income	93	6,629,393,690	4,029,396,194
Deposits	94	224,608,912	198,853,185
Payables and Accruals	89	847,710,900	1,034,055,474
Total Current Liabilities		7,701,713,502	5,262,304,853
TOTAL LIABILITIES		7,701,713,502	5,262,304,853
Net Assets		82,414,284,978	79,802,580,310
NET ASSETS			
Capital Contributed by:			
Taxpayers Fund		6,351,594,179	6,351,594,179
Accumulated Surpluses		76,062,690,798	73,450,986,131
TOTAL NET ASSETS		82,414,284,977	79,802,580,310



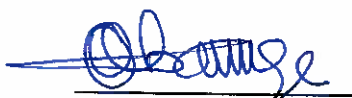
Mlage Yussuf Kabange
Accounting Officer

24/03/2025

Date

**MINISTRY OF NATURAL RESOURCES AND TOURISM
TANZANIA WILDLIFE MANAGEMENT AUTHORITY
REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE, 2024			
	Note	TZS	TZS
		2023/24	2022/23
			Restated
REVENUE			
Revenue			
Fair value Gains on Assets and Liabilities	24	418,765,418	0
Revenue from Exchange Transactions	31	75,550,875,692	55,419,584,820
Revenue Grants	16	141,535,869	466,004,251
Subvention from other Government entities	32	110,979,957,914	90,016,965,698
Total Revenue		187,091,134,893	145,902,554,769
TOTAL REVENUE		187,091,134,893	145,902,554,769
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	5,859,054	11,538,803
Depreciation of Property, Plant and Equipment	37	7,570,504,855	10,848,908,513
Expected Credit Loss	54	89,724,785	3,549,634,979
Impairment of Intangible Assets	40	43,729,106	-
Maintenance Expenses	36	5,088,120,867	5,795,348,360
Other Expenses	52	1,010,159,514	1,030,693,591
Use of Goods and Service	35	28,978,829,638	22,659,418,636
Wages, Salaries and Employee Benefits	34	57,991,627,883	36,831,985,826
Total Expenses		100,778,555,701	80,727,528,708
Transfers:			
Grants and Transfers	59	75,969,641,110	55,570,877,935
Other Transfers	60	7,731,233,414	11,756,590,807
Total Transfer		83,700,874,524	67,327,468,742
TOTAL EXPENSES AND TRANSFERS		184,479,430,225	148,054,997,450
Surplus / (Deficit)		2,611,704,668	(2,152,442,681)


Mlage Yussuf Kabange
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CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2024		
	TZS	TZS
	2023/24	2022/23
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS:		
Subvention from other Government entities	113,579,955,411	83,344,666,545
Revenue Grants	40,835,564	0
Revenue from exchange transaction	75,969,641,110	55,570,877,935
Increase in Deposit	27,671,377	37,043,788
Total Receipts	189,616,187,812	138,952,588,268
PAYMENTS:		
Wages, Salaries and Employee Benefits	58,071,810,728	36,867,878,824
Use of Goods and Service	30,037,140,340	22,212,950,807
Other Transfers	7,730,822,736	11,766,499,756
Other Expenses	1,010,159,514	1,030,693,588
Maintenance Expenses	5,283,653,822	5,710,411,826
Grants and Transfers	75,969,641,110	55,570,877,935
Total Payments	178,103,228,250	133,159,312,736
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES	11,512,959,561	5,793,275,531
CASH FLOW FROM INVESTING ACTIVITIES:		
Investing Activities		
Payment for Work in Progress	806,666,890	1,452,425,453
Advance Payment for Acquisition of Property Plant and Equipment	1,786,112,500	843,384,000
Acquisition of Property, Plant and Equipment	5,619,728,459	10,092,334,367
Acquisition of Intangibles	-	39,708,634
Total Investing Activities	(8,212,507,850)	(12,427,852,454)
NET CASH FLOW (USED IN) INVESTING ACTIVITIES	(8,212,507,850)	(12,427,852,454)
Net increase/decrease	3,300,451,712	6,634,576,923
Cash and cash equivalent at the beginning of the period	4,228,927,822	10,863,504,745
Cash and cash equivalent at the end of the period	7,529,379,531	4,228,927,822



Mlage Yussuf Kabange
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STATEMENT OF CHANGE IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30 JUNE, 2024

	Tax Payer Fund	Acc. Surplus /(deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 July 2023	6,351,594,179	73,450,986,134	79,802,580,313
Surplus/(deficit) for the year	-	2,611,704,668	2,611,704,668
Closing Balance as at 30th June 2024	6,351,594,179	76,062,690,798	82,414,284,981
Opening Balance as at 01 July 2022	6,351,594,179	75,603,428,812	81,955,022,991
Surplus/(deficit) for the year	-	(2,152,442,681)	(2,152,442,681)
Closing Balance as at 30 June 2023	6,351,594,179	73,450,986,134	79,802,580,310


Mlage Yussuf Kabange
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24/03/2025
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE, 2024

Item Descriptions	Original Budget	Reallocation/Adjustment	Final Budget (B)	Actual Amount (A)	Variance (B-A)
RECEIPTS	TZS	TZS	TZS	TZS	TZS
Revenue from Exchange Transactions	78,390,788,648		78,390,788,648	75,969,641,110	2,421,147,538
Revenue Grants	99,884,278,427	7,349,380,417	107,233,658,845	113,579,955,411	-6,346,296,566
Total Receipts	178,275,067,075	7,349,380,417	185,624,447,493	189,549,596,521	-3,925,149,028
PAYMENTS					
Grants, Subsidies and other Transfer Payments	78,390,788,648	7,349,380,417	85,740,169,065	83,700,463,846	2,039,705,219
Maintenance Expenses	6,168,557,341	638,995,355	6,807,552,696	5,283,653,822	1,523,898,874
Other Expenses	1,803,031,590	105,609,979	1,908,641,569	1,010,159,514	898,482,055
Supplies and Consumables Used	28,029,549,102	2,065,677,257	30,095,226,359	29,978,932,792	116,293,567
Wages, Salaries and Employee Benefits	46,121,072,633	-2,789,442,221	43,331,630,412	58,057,106,728	-14,725,476,316
Acquisition of Property, Plant and Equipment	17,762,067,761	4,178,703,304	21,940,771,065	8,143,883,529	13,796,887,536
Total Payment	178,275,067,075	11,548,924,091	189,823,991,166	186,174,200,231	3,649,790,935
Net Receipts/Payments	0	-4,199,543,674	-4,199,543,673	3,375,396,290	-7,574,939,963



Mlage Yussuf Kabange
ACCOUNTING OFFICER


Date

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

1. General Information

Tanzania Wildlife Authority was established by a Ministerial Order in the Government Notice (GN) No.135 of 09/05/2014 in the Government Gazette. The establishment was an implementation of an order under Section 8 of The Wildlife Conservation Act (Cap 283). The authority's other general information are as follows:

PRINCIPAL PLACE OF BUSINESS Conservation Commissioner: Tanzania Wildlife Management Authority, Dar es Salaam Road, Kingolwira Area TAFORI Building, P.O. Box 2658, MOROGORO-TANZANIA. Email Address: cc@tawa.go.tz Phone: +255 (0) 23-2934204-11	BANKER 1. Bank of Tanzania, 16 Jakaya Kikwete Road 40184 P.O Box 2303 Dodoma Tanzania Tel: +255 26 2963182 - 7 or +255 22 2232541 Fax: +255 26 2963189 Email: botcommunications@bot.go.tz : info@bot.go.tz 2. National Bank of Commerce Limited, P.O. Box 9002, DAR ES SALAAM-TANZANIA. 3. CRDB Bank (T) Limited, P.O. Box 352, MOROGORO-TANZANIA. 4. National Microfinance Bank, P.O. Box 9213, DAR ES SALAAM-TANZANIA
AUDITORS Controller and Auditor General The National Audit Office, Audit House 4 Mahakama Road, P.O.BOX 950 41104 Tambukareli Dodoma-Tanzania	LAWYERS Attorney General Attorney General Chambers P.O.BOX 630 Dodoma-Tanzania

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2. Reporting Entity

The reporting entity of these Financial Statements is the Tanzania Wildlife Authority under the Ministry of Natural Resources and Tourism.

3. Statement of Compliance and Basis of Preparation

These financial Statements comply with International Public Sector Accounting Standards - Accrual basis, the measurement bases applied is historical cost adjusted for revaluation of assets to ascertain the deemed cost. The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. Moreover, the financial Statements have been prepared in accordance with requirement of Public Finance Act, CAP 348. Furthermore, the reports by Those Charged with Governance was prepared in compliance with TFRS 1 issued by National Board of Accountants and Auditors.

4. Authorization Date

These financial statements are authorised for issue after being signed by CAG and tabled to parliament.

Accounting Officer

5. Summary of Significant Accounting Policies

The accounting policies adopted, which are consistent with those of previous years, are shown below.

5.1 THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss/gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year. The Authority operates with (CRDB/NMB) Bank with global ratings of B1 and NBC global rating of Baa3 from Moody's which gives Probability of Default (PD) of 2.16% and 0.40% respectively.

Disclosure of prior year adjustment in relation to Financial Assets as per IPSAS 41 as shown in table 18.

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Table 18 Prior year adjustment Cash and Cash Equivalent and Revenue Receivable

Description	Cash and bank balance	Revenue Receivable	Accumulated surplus	Reason
Financial Year 2022/23	4,228,927,822	3,479,994,155.00	77,000,621,113	Change in Accounting Policy
Expected Credit Loss	85,052,869	3,464,582,110.51	3,549,634,980	Change in Accounting Policy
Restated Balance	4,143,874,954	15,412,044	73,450,986,133	

6. Reporting Period

The reporting period for these Financial Statements is the financial year of the Government which runs from 1st July 2023 to 30 June 2024.

7. Foreign currency translation

Functional and presentation currency

Items included in the Financial Statements of the Authority are measured using the currency of the primary economic environment in which the Government of Tanzania operates ("the functional currency"). These financial statements are presented in Tanzanian Shillings (TZS.) which is the Government's functional and presentation currency.

8. Employee's benefits

Employee benefits are all form of consideration given by an entity in exchange for service rendered by employees or for the termination of employment. Employee benefits are of two types defined contribution plans and defined benefit plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into separate entity (A fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. Defined benefit plans a post-employment benefit plans other than defined contribution plans. The Government operates defined benefit plan, Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on accrual basis. Different plans and contribution rates for employer and employees are detailed in table 19.

Table 19. Defined Benefit Funds

No.	Name of the Fund	Employer Contribution	Employee Contribution
1	PSSSF	15%	5%
2	WCF	0.5%	0% (Government)

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Additionally, the Government operate insured medical plan (NHIF) where contributions are made by the Employer and Employee, each contributing 3% of gross salary of the respective employee.

9. Revenue

TAWA's Revenue comprises Revenue from Exchange Transactions and Revenue from Non-Exchange Transactions which are government grants released as Other Charges for both recurrent & development expenditures.

Revenue from Exchange Transactions

Revenue includes only the gross inflows of economic benefits or service potential received and receivable by the entity on its own account. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. Revenue is measured at the fair value of the consideration received or receivable and is recognized only when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Criteria for the recognition of revenue from Rendering of Services

TAWA recognises revenue from rendering of services when all the following conditions are met:

- i. The amount of revenue can be measured reliably;
- ii. It is probable that the future economic benefits or service potential associated with the transaction will flow to the entity;
- iii. The stage of completion of the transaction at the reporting date can be measured reliably; and
- iv. The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

For the purposes of determining the stage of completion, TAWA uses the following methods

- i. Surveys of work performed.
- ii. Services performed to date as a percentage of total services to be performed; or
- iii. The proportion that costs incurred to date bear to the estimated total costs of the transaction.

Revenue from Non-Exchange Transactions

Revenue from Non-Exchange Transactions occur when TAWA receives resources and provides no or nominal consideration directly in return.

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Subventions & Government Grants Assistances

Subventions and Government Grants when received by the Authority from the Government are deferred and are amortized when utilized by the authority. Thus, are reported as revenue grant in the statement of performance while the balance as at the end of FY are reported as deferred income in the statement of financial position.

Recognition of Assets

An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset (IPSAS 1) is recognized as an asset when, and only when:

- i. It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and
- ii. The fair value of the asset can be measured reliably.

Measurement of Assets on Initial Recognition

An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition.

Recognition of Revenue from Non-Exchange Transactions

Revenue from Non-exchange transactions are recognized when the following conditions are met:

- i. An inflow of resources from a non-exchange transaction recognized as an asset is recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.
- ii. As an entity satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it shall reduce the carrying amount of the liability recognized and recognize an amount of revenue equal to that reduction.

10. Expenses

An expense is a cost that the entity incurs in running their operations. In performing daily activities, the Authority records expenses in the Statement of Financial Performance when incurred and not necessarily when paid.

11. Current Asset

Current Assets are short-term assets those can be convertible to cash or liquidated quickly within a fiscal year and are the resources that TAWA needs to run its day-to-day operations and pay its current expenses. Current assets are reported on the Statement of Financial Position at their fair value.

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12. Cash and cash equivalents

Cash comprise cash on hand and demand notes and cash equivalent are short term, highly liquid investment that are readily convertible to known amount of cash and which are subject to an incognisant risk of changes in value. Cash and cash equivalents in the statement of financial position comprise cash at bank and fund committed for purpose of completing activities planned in the previous year budget and is measured at amortized cost. For the purpose of cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined, net of outstanding bank overdrafts. Cash and cash equivalent are not available for use by the management, these are third party's monies.

13. Financial Instruments Recognition

The Authority recognises financial instruments when it becomes party to the contractual provisions.

Financial Assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value and subsequently measured as per following criteria:

- i. The management model within which the Financial Asset is held.
- ii. The characteristics of contractual cash flows are solely payments of Principal and Interest.

Classification of Financial Assets

Classification is based on the criteria mentioned above, as a result the following classes of financial instruments arise namely;

- i. Financial assets at Amortized Cost,
- ii. Financial asset at Fair Value through Net asset/ Equity, and
- iii. Financial asset at Fair Value through Surplus or Deficit.

Financial Assets at Amortized cost

Financial Assets are subsequently measured at Amortized Cost if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
2. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This includes **CASH AND CASH EQUIVALENT and RECEIVABLES** of the Authority

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Impairment of Receivables and Cash

The impairment of cash and receivables are based on expected credit losses. The Authority recognizes loss allowances for Expected Credit Losses (ECL) on all financial assets except those that are credit impaired. The Authority uses the simplified approach in determining the impairment of Receivables. A loss allowance is measured at initial recognition and subsequently measured at each reporting date or material date for changes in Expected Credit Loss (ECL) triggered by significant increase in credit risks. The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

Measurement of Probability of Default (PD) for Cash

Quantitative Criteria

Stage 1: The Bank in which the Authority deposits its cash performs, If credit risk is low as of the reporting date or the credit risk has not increased significantly since initial recognition and if it is rated from Aaa to Baa3 by credible rating agencies. The Authority recognize a loss allowance at an amount equal to 12-month expected credit losses. This amount of credit losses is intended to represent 12 -month expected credit losses that will result if a default event occurs in the 12 months after the reporting date.

Stage 2: The Bank in which the Authority deposits its cash underperforms, if credit risks have significantly increased after initial recognition and if it is rated from Ba1 to B3 by credible rating agencies. In instances where credit risk has increased significantly since initial recognition, the Authority measures a loss allowance at an amount equal to full lifetime expected credit losses. That is, the expected credit losses that result from all possible default events over the life of cash deposits.

Stage 3: The Bank in which the Authority deposits its cash defaults, if credit risks have significantly increased after initial recognition and if it is rated from Caa1 to D by credible rating agencies. The Authority measures a loss allowance at an amount equal to full lifetime expected credit losses. That is, the expected credit losses that result from all possible default events over the life of cash deposits.

Significant Increase in credit risk (SICR)

The Authority assesses at each reporting date if there is an increase in credit risk with regards to Bank(s) in which it holds its cash based on the rating provided by rating agencies.

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Qualitative Criteria

The Authority judges' performance of the Bank based on the quickness of the Bank on making the cash available on immediate demand from the Authority.

Measurement of Probability of Default (PD) for Receivables

Quantitative Criteria

The customer is considered to be **Performing** if the customer settle the bills on time. The shifting of the debtor (customer) from one bucket to another occurs when the receivable amount stays more than thirty days from previous bucket which means there is a significant increase in credit risk.

If the customer (debtor) has several bills outstanding with different days past due, then the bill with the longest period of days past due is assumed to be the worse bucket and is used in calculating ECL.

The customer (debtor) is considered to be at default when the amount owed to him is over three hundred sixty days past due and the debtor is considered as **Non-Performing** and there is significant increase in credit risk. In this case life time expected credit loss is calculated.

Qualitative Criteria

These assumptions go beyond quantitative aspects, that means the Authority does not only consider the days past due aspect of its receivables but ability of its debtors on settling their bills over time. The debtor is considered to be at default even if is currently settling the bills on time, but the Authority believes in coming days the debtor will not be able to settle them due to the following reasons:

- i. The debtor is going to be in bankruptcy,
- ii. The debtor inability to settle the bills in coming days due to financial difficulties
- iii. Any information that the Authority has come across and based on that information believes the debtor will not be able to settle the amount owed.

Therefore, the occurrence of above events both qualitatively and quantitatively will shift credit exposure from one bucket to another.

However, there are instances where the debtor pays the bills as they fall due, except that the Authority doesn't have the information about the payment due to administrative reasons. If there is supportable and reasonable information to substantiate the fact that the customer indeed meets the obligations when they are due, then the debtor is categorized as Performing. (**Rebuttable presumption**)

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Loss allowances for ECL are presented in the statement of financial position as follows:
Financial assets measured at amortized cost: as a deduction from the gross carrying amount of the assets;

Inputs into measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of: probability of default (PD), loss given default (LGD) and exposure at default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Authority expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e. the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the portfolio. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

This is supported by historical analysis.

CASH AND CASH EQUIVALENT		
	2024	2023
	TZS	TZS
Cash at Bank and on hand	7,529,379,531	4,228,927,822
Expected Credit Loss:		
Opening	85,052,869	-

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CASH AND CASH EQUIVALENT		
	2024	2023
	TZS	TZS
Charged during the year	74,312,740	85,052,869
Closing	159,365,609	85,052,869
Cash as per Statement of Net Asset	7,370,013,923	4,143,874,954

RECEIVABLE		
	2024	2023
	TZS	TZS
Revenue Receivable	3,061,228,737	3,479,994,155
Expected Credit Loss:		
Opening	3,464,582,111	0
Charged during the year	15,412,044	3,464,582,111
Reversal of provision for impairment of Receivables (ECL)	(418,765,418)	
Closing	3,061,228,737	3,464,582,111
Revenue Receivable as per Statement of Net Asset	0	15,412,044

Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances.

DESCRIPTION	2024	2023
	TZS	TZS
Cash as per Statement of Financial Position	7,370,013,922	4,143,874,953
Expected Credit Loss	159,365,609	85,052,869
Gross Cash and Cash Equivalent	7,529,379,531	4,228,927,822

At the year ended 30 June 2024, the Authority reported the expected credit loss (ECL) on its cash balances at CRDB Bank with current global ratings of B1 from Moody's, which gives Probability of Default (PD) of 2.16%. Also reported the expected credit loss (ECL) on revenue receivable which gives a probability of default (PD) of 100%.

Derecognition Financial assets

The Authority derecognizes a financial asset when:

- a) The contractual rights to the cash flows from the financial asset expire; or
- b) It transfers the rights to receive the contractual cash flows in a transaction in which either:

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- substantially all of the risks and rewards of ownership of the financial asset are transferred; or
- the Authority neither transfers nor retains substantially all of the risks and rewards
- of ownership and it does not retain control of the financial asset.

When The Authority enters into transactions whereby it transfers assets recognized in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognized.

14. Financial liabilities

Recognition

Financial liabilities are recognized when the Authority has contractual obligation to deliver cash as a result of goods or services received.

Measurement

Financial liabilities are initially measured at fair value and net gains and losses, including any interest expense, are recognized in surplus or deficit. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in surplus or deficit. Any gain or loss on derecognition is also recognized in surplus or deficit.

Derecognition

The Authority derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Authority also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value. On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in surplus or deficit

15. Inventories

These are materials or supplies to be consumed or distributed in the rendering of services. Inventories held for consumption or distribution at no charge or for a nominal charge are stated at the lower of cost and current replacement cost. Cost incurred in bringing each product to its present location and condition are accounted for as follows: IT and Computer Accessories, and stationaries and other consumables cost is determined on FIFO.

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They are measured at cost upon initial recognition. To the extent that inventories were received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventories are at their fair value at the date of acquisition. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Authority.

16. Receivables from non-exchange transactions

Are established when the Authority owed asset or service (usually in a form of cash) that arises from a transaction which does not directly give approximately equal value in exchange, or TAWA has given to another entity without directly receiving approximately equal value in exchange. For the year ended 30th June 2024 the Authority recognized receivable related to imprest advanced to staff prior year end.

17. Property, Plant and Equipment

Property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. The Authority has adopted straight line method for depreciation of Assets which is allocated systematically over the useful life of the respective assets as per IPSAS 17, the 'Public Asset Management Guideline of Revised edition (2019)' issued on 30th April 2019 and the applicable accounting policies.

Depreciation

The Authority adopted straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as per requirements of Public Finance (Management of Public Property) Regulations of 2024 and applicable accounting policies. The depreciable amount of an asset is allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation is applied over the useful life of the assets. In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration, functional and economic obsolescence.

Estimated Useful Life (EUL)

Assets run an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life are projected in ranges as table 20.

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Table 20. Assets Expected Useful Life

S/N	Asset Category	Economic Life (yrs)
1	Buildings - Residential	50
2	- Office	50
3	Plant and Machinery	15
4	Plant and Machinery (e.g., Caterpillar, Excavator, Heavy Generators, etc.)	15
5	Motor vehicles	
	• Heavy duty (5 tons and above)	20
6	• Light duty (below 5 tons)	10
7	Motor Cycle	7
8	Computer (Desk tops and Laptops)	8
9	Network/Telecom Equipment	10
10	Roads Gravel roads	4
11	Bridges & Culverts	60
12	Boreholes (0-200 meters)	25
13	Sewerage Systems, water systems	25
14	Ferries and Boats	25
15	Furniture, Fixture and Equipment	10

The carrying values of cash generating property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset).

De-recognition of Property, Plant and Equipment

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

- i. On disposal; or
- ii. When no future economic benefits or service potential is expected from its use or disposal.

The gain or loss arising from the recognition of an item of property, plant, and equipment is included in surplus or deficit when the item is derecognized.

Capitalization of Assets and Threshold

Some assets may have a lower value, per unit, than the capitalization threshold. Such assets may be material as a group. In this case, the assets are generally recorded as a single group asset, with one combined value. Authority recognizes assets acquisitions of value amounting to TZS 100,000 whose life span is more than one year is recognized as non-current assets.

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18. Intangible Assets

An intangible asset is measured initially at cost and when an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition, shall be measured at its fair value as at that date, and shall be recognized initially when and only when:

- i) It is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- ii) The cost or fair value of the asset can be measured reliably.

Subsequent Recognition and Measurement of Intangible Assets

The accounting policy of the Authority is to recognize subsequently an Intangible Asset at cost Model in accordance with IPSAS 31.

Amortization of Intangible Assets

The depreciable amount of an intangible asset with a finite useful life is allocated on a systematic basis over its useful life. Amortization shall begin when the asset is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Amortization shall cease at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with the relevant international or national accounting standard dealing with noncurrent assets held for sale and discontinued operations and the date that the asset is derecognized.

The amortization method used shall reflect the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. If that pattern cannot be determined reliably, the straight-line method shall be used. The amortization charge for each period shall be recognized in surplus or deficit unless IPSAS 31 or another Standard permits or requires it to be included in the carrying amount of another asset.

Gain on Valuation of Intangible Assets

When an intangible asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to revaluation surplus. However, the increase should be recognized in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognized in surplus or deficit.

Gain or Loss on De-recognition of Intangible Assets

The gain or loss arising from the de-recognition of an intangible asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the asset. It should be recognized in surplus or deficit when the asset is derecognized.

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19. Related Party Disclosure

Related party means parties which are considered to be related if one party has the ability to control the other party, or exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control. The Authority's Related Parties include Key Management Personnel which comprises the following:

- i) All directors or members of the Board of Directors of TAWA.
- ii) Other persons having the authority and responsibility for planning, directing, and controlling the activities of TAWA.
- iii) Any key advisors of that member; and the senior management team of TAWA, including the chief executive and permanent head of the reporting entity.

20. Events after Reporting Date

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

- (a) All material events that take place between the reporting date and the authorization for issue of financial statements that provide evidence of conditions which existed at the end of the reporting period (Adjusting events after the reporting period); and
- (b) All material events that take place between the reporting date and the authorization for issue of financial statements that are indicative of conditions which arose after the reporting period (non-adjusting events after the reporting period).

21. Current Liabilities

Current liabilities are financial obligations of the Authority that are due and payable within a year. A liability occurs when the Authority has undergone a transaction that has generated an expectation for a future outflow of cash or other economic resources.

22. Financial Instruments

Financial instruments within the scope of IPSAS 41 and IFRS 9 are classified as any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. Financial Instruments include financial assets and financial liabilities. Financial Asset is cash, an equity instrument of another entity, or a contract to receive cash at a future date. For example, trade receivables, loan receivables, bonds. Whereas, Financial Liability is a contractual obligation to deliver cash or another financial asset or to another entity, Examples of Financial liabilities include trade payables, bonds, loans payable and financial guarantees. Financial assets are measured through Amortized cost, Fair value through net assets/equity and Fair value through surplus or deficit (FVTSD). Authority's financial liability include only

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financial instrument which are recognized from supplies of goods or services and staff claims not yet paid at reporting date.

23. Non-Current Asset Held for Sale

Non-current assets and disposal group are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification. Noncurrent assets (and disposal group) classified as held for sale are measured at the lower of the assets' previous carrying amount and fair value less costs to sell

24. Deferred income revenue

This relates to Authority grant received in which the related expenses have not been incurred, therefore the amount has been deferred to the next financial period, Grants received in monetary form for recurrent expenditure are recognized as deferred income revenue in the Statement of Financial Position and are released to the Statement of Financial Performance when recurrent expenditure is incurred.

25. Taxpayers Fund

This consist monies invested by the Authority to satisfy individual or collective needs or to create future benefits. It includes all monies invested on capital expenditure. For the year ended 30th June, 2024 the Taxpayers Fund stood at TZS 6,351,594,179.

26. Significant Accounting Judgments, Estimates and Assumptions

The preparation of the Authority financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

25.1 Judgments

In the process of applying the Authority's accounting policies, management has made the following judgments, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements:

Determination of the useful lives of property, plant and equipment

Management uses reasonable judgment in determining the useful lives and hence depreciation rates of the items of property, plant and equipment. The residual values,

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useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end.

25.2 Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are;

- I. Liabilities regarding utilities such as: telephone, water and electricity. Values given to assets are more estimates based on the initial price or in line with its assumed wear and tear. Furthermore, it is assumed that useful life intangible assets is approximately 10 years.
- II. Underlying assumptions for the development of ECL are important inputs as they have significant impact on the results. This entails close monitoring of key model assumptions against actual portfolio behaviour to ensure that the model serves its intended purpose, and that key model changes over time are documented with comprehensive explanations and justification. The Chief Accountant of the Authority is responsible to ensure that the underlying assumptions of the model are relevant. The Authority has to review its assumptions annually to accommodate changes. Currently the assumptions that have been used for calculating ECL are as follows;
 - a) Expected Credit Loss (ECL) is computed on the books as on the reporting date;
 - b) Days past due (DPD) is assumed the days due from one month to another month is 30 days regardless actual days in the particular month;
 - c) Data for five years have been used in order to arrive at Through-The-Cycle (TTC) PD estimates;
 - d) Macroeconomic indicators for conversion of Through the Cycle (TTC) to Point in Time (PIT) loss rates have been taken from World Bank, IMF, BOT, MOF and NBS;
 - e) Macroeconomic variables are normalized to remove any effects of dimensionality, interpolation has been done to transform yearly data to quarterly;
 - f) Correlation analysis is done for variable selection, after which regression is done so as to get relevant variables;
 - g) Standard deviation (+1 SD) and (-1 SD) has been used for forecasting the macro-economic variables for Best- and Worst-case scenarios respectively;
 - h) N/A represents closed accounts/account that does not exist;
 - i) LGD is assumed to be 100% since there is no recovery information after date of default; and
 - j) The Authority assumptions on defaulter and ECL buckets

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Quantitative assumptions:

- i. The customer is considered to be **Performing** if the customer settles the bills on time. The shifting of the debtor (customer) from one bucket to another occurs when the receivable amount stays more than thirty days from previous bucket which means there is a significant increase in credit risk.
- ii. If the customer (debtor) has several bills outstanding with different days past due, then the bill with the longest period of days past due is assumed to be the worse bucket and is used in calculating ECL.
- iii. The customer (debtor) is considered to be at default when the amount owed to him is over three hundred sixty days past due and the debtor is considered as Non Performing and there is significant increase in credit risk. In this case life time expected credit loss is calculated.

Qualitative assumptions

These assumptions go beyond quantitative aspects, that means the Authority does not only consider the days past due aspect of its receivables but ability of its debtors on settling their bills over time. The debtor is considered to be at default even if is currently settling the bills on time, but the Authority believes in coming days the debtor will not be able to settle them due to the following reasons:

- i. The debtor is going to be in bankruptcy,
- ii. The debtor inability to settle the bills in coming days due to financial difficulties,
- iii. Any information that the Authority has come across and based on that information believes the debtor will not be able to settle the amount owed.

Therefore, the occurrence of above events both qualitatively and quantitatively will shift credit exposure from one bucket to another.

However, there are instances where the debtor pays the bills as they fall due, except that the Authority doesn't have the information about the payment due to administrative reasons. If there is supportable and reasonable information to substantiate the fact that the customer indeed meets the obligations when they are due, then the debtor is categorized as Performing. (**Rebuttable presumption**)

27. Future Changes In Accounting Policies

Standards issued but not yet effective up to the date of issuance and some amendment thereon which might have impact in TAWA's Financial Statements are listed below. The issued standards are those that the Authority reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The entity intends to adopt these standards when they become effective.

- i. **IPSAS 43 - Leases:** IPSASB approved IPSAS 43, Leases with an effective date of January 1, 2025. IPSAS 43 supersedes IPSAS 13, *Leases* and introduces the right-of-

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use model for lessees, aligning with IFRS 16, *Leases*. The IPSASB will continue consideration of public sector specific leasing issues, such as concessionary leases, in its Other Lease-Type Arrangements project. The entity is currently assessing the impact of the standard.

- ii. **IPSAS 44- Non-Current Assets Held for Sale and Discontinued Operations:** In May 2022 IPSASB issued IPSAS 44 that specifies the accounting for assets held for sale and the presentation of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:
- measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and
 - presented separately in the statement of financial position and results of discontinued operations to be presented separately in the Statement of financial performance. IPSAS 44 will be effective for periods beginning on or after January 1, 2025.
- iii. **IPSAS 45 - Property, Plant and Equipment:** This standard provides guidance on accounting for Property, Plant and Equipment so that users of Financial Statements can discern information about an entity's investment in its PPE and the changes in such investment. The standard applies to PPE used to develop or maintain the biological assets related to agricultural activity other than bearer plants, Mineral rights and mineral reserves such as oil, natural gas and similar non-regenerative resources and the recognition and measurement of exploration and evaluation assets. IPSAS 45 removed IPSAS 17's scope exclusion of Heritage Asset. This standard will be effective on 1 January 2025 with earlier application permitted.
- iv. **IPSAS 46- Measurement.** The objective of this Standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The Standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting. An entity that prepares and presents financial statements under the accrual basis of accounting shall apply IPSAS 46, Measurement in measuring assets and liabilities. The measurement requirements described in this Standard apply to both initial and subsequent measurement, unless specific guidance is included in the individual IPSAS. IPSAS 46 will be effective for periods beginning on or after January 1, 2025.
- v. **IPSAS 47- Revenue.**
IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. To meet this objective requires an

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entity to consider the terms of the transaction, and all relevant facts and circumstances, to determine the type of revenue transaction and set out the accounting requirements to account for the revenue transaction. IPSAS 47 will be effective for periods beginning on or after January 1, 2026

- vi. IPSAS 48: Transfer Expenses. The objective of this standard is to establish the principles that a transfer provider (an entity) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. In order to meet the objective, This Standard requires an entity to consider the terms of the transaction and all relevant facts and circumstances to determine the type of transfer expense transaction and sets out the accounting requirements for the transfer expense transaction. IPSAS 48 will be effective for periods beginning on or after January 1, 2026.
- vii. IPSAS 49: Retirement Benefit Plans. The objective of this standard is to prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. IPSAS 49 will be effective for periods beginning on or after January 1, 2026.
- viii. IFRS S1: The objective of IFRS S1 (General Requirements for Disclosure of Sustainability related Financial Information) is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. This Standard also prescribes how an entity prepares and reports its sustainability-related financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to primary users in making decisions relating to providing resources to the entity.
- ix. IFRS S2: The objective of IFRS S2 (Climate-related Disclosures) is to require an entity to disclose information about its climate-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. Climate-related risks to which the entity is exposed includes; climate-related physical risks and climate-related transition risks.

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28. Exchange Rates

All monetary amounts in the financial statements are expressed in Tanzanian Shilling, the legal tender shown as TZS.

29. Risks Management Objectives and Policies

The Authority's activities potentially expose it to a variety of risks namely: financial risks, operational risks, compliance risks and strategic risk.

i. Financial Risks.

Financial risks are those that affect Authority cash flow and how money is handled in the operations. TAWA is also subjected to the risk of changes in market prices, such as foreign-exchange rates and interest rates, affecting the income or the value of its financial instruments. Due to this fact TAWA employ market risk management with the aim at managing and controlling market risk exposures within acceptable parameters, while optimizing the return on the risk. This risk includes the following:

a. Interest rate risk

Interest rate risk is the risk that the value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Authority does not have long-term deposits or borrowings therefore statement of financial performance and operating cash flows are not highly affected by changes in market interest rates.

b. Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. The Authority has no significant foreign currency transactions related to its expenditure hence the effects of foreign exchange risk are minimal. Where necessary, the Authority negotiates forward contracts in order to settle future transactions denominated in foreign currencies.

c. Credit risk

Credit risk refers to the risk of a loss due to the non-performance by counter parties to discharge an obligation. Financial instruments which subject the Authority to credit risk include bank balances and advances. The Authority manages the exposure to credit risk by:

- i. Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counter parties is continuously monitored; and
- ii. The Authority has set limits on different categories of investments

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Total Cash in the Banks to which the Entity is exposed to credit risk as of 30 June 2024 with its comparative figures are presented in table 21 according to the classification of assets (classification according to external credit rating is done based on credit ratings published by Standard and Poor's).

Table 21. Cash in the Banks Credit Risk Rating

Description	Rating	2024	2023
		TZS	TZS
CRDB	B1	7,415,885,456.79	3,955,201,903.03
NMB	B1	-	-
NBC	Baa3	330,419.00	330,419.00

Credit quality

Credit quality per class of financial assets. Table 22 and 23 shows the quality by class of asset for all financial assets exposed to credit risk, based on the Entity's credit rating system. The amount presented is gross of impairment allowances.

Cash and Cash Equivalent

Table 22. Cash and Cash Equivalent Credit Quality 30.06.2024

Description	Stage 1	Stage 2	Stage 3	Total
Cash & Cash Equivalent	7,370,013,922			7,370,013,922
Total	7,370,013,922			7,370,013,922

Table 23. Cash and Cash Equivalent Credit Quality 30.06.2023

Description	Stage 1	Stage 2	Stage 3	Total
Cash & Cash Equivalent	4,143,874,953			4,143,874,953
Total	4,143,874,953			4,143,874,953

Movement in Expected Credit Loss allowance

The following table 24 explain the changes in the loss allowance between the previous period and the current reporting period due to change in credit risk factors.

Table 24. Movement in Expected Credit Loss allowance

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Description	Stage 1	Stage 2	Stage 3
Loss Allowance as at 30 th June 2023	85,052,868.53		
New Financial Assets Originated/Purchased	74,312,740.04		
Financial Asset derecognised			
Change in risk parameters			
Loss Allowance as at 30 th June 2024	159,365,608.57		

Receivables

30.06.2024

Description	Performing	Under Performing	Non Performing	Total
Receivables			3,061,228,737	3,061,228,737
Total			3,061,228,737	3,061,228,737

30.06.2023

Description	Performing	Under Performing	Non Performing	Total
Receivables			3,479,994,155	3,479,994,155
Total			3,479,994,155	3,479,994,155

d. Liquidity Risk

Liquidity risk is the risk of the Authority's not being able to meet its obligations as they fall due. TAWA's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Authority's reputation. TAWA ensures that it has sufficient cash on demand to meet expected operating expenses using cash flow forecasts.

e. Operational Risk

Operational risks result from inadequate systems, management failures, ineffective internal control processes, fraud, theft and human errors. The Authority addresses this risk inter alia through ensuring the existence of Business Continuity Plan (BCP) and sound internal control system. Main instruments of the internal control system include operational and procedural manuals, policies and guidelines, and independent internal audit function. Managing operational risks in the Authority is an integral part of day-to-day operations by the management. The Management, Internal Audit Function, Audit and Risk Committee and the BOD, are actively involved in the monitoring process.

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f. Compliance Risk

Compliance risk refers to the risk of legal or financial penalties, loss of reputation, or other negative consequences arising from a failure to comply with laws and regulations.

TAWA

is constantly monitoring and evaluating internal systems to assure that all internal stakeholders are performing their daily duties in accordance with the laws, regulations, and guidelines that govern TAWA.

g. Strategic Risk

Strategic risk refers to the internal and external events that may make it difficult, or even impossible, for an organization to achieve their objectives and strategic goals. These risks can have severe consequences that impact organizations in the long term. TAWA encounter this risk in some cases when disbursements of funds to support implementation of its action plan delays. However, TAWA expands its source of income by writing resource mobilization proposals to get extra funds from conservation partners.

30. Original and Final Budget and Composition of Actual and Budget amounts

The approved budget for Tanzania Wildlife Management Authority for the FY 2023/24 was TZS 99,884,278,428 Out of which TZS 62,968,754,400 was allocated for Other Charges (OC), TZS 20,207,631,028 for Personal Emolument (PE) and TZS 16,707,893,000 for Development Expenditure. Final budget for FY 2023/24 was TZS 107,233,658,845 due to additional TZS 7,349,380,417 for beneficiary. The final budget objectives and policies are explained more fully in the Operational Review and Budget outcomes reports in conjunction with the financial statements. The operationalization of budget is elaborated in the table 25.

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Table 25. Explanations of Variances between Final Budget and Actual Amounts for the year ended 30 June, 2024

Item Descriptions	Final Budget (B)	Actual Amount (A)	Variance (B-A)	%Variance	Remark
	TZS	TZS	TZS	%	
RECEIPTS					
Revenue from Exchange Transactions	78,390,788,648	75,969,641,110	2,421,147,538	3.09	Late implementation of SWICA prior incorporated in revenue projection
Revenue Grants	107,233,658,845	113,579,955,411	-6,346,296,566	-5.92	PE cost was above budget by TZS 13.78 Bn while funds received for development budget was below budget by TZS 7.43 Bn leading to this variance
Total Receipts	185,624,447,493	189,549,596,521	-3,925,149,028		
PAYMENTS					
Grants, Subsidies and other Transfer Payments	85,740,169,065	83,700,463,846	2,039,705,219	2.38	Late implementation of SWICA prior incorporated in revenue projection
Maintenance Expenses	6,807,552,696	5,283,653,822	1,523,898,874	22.39	Control improvement in maintenance expenses and the use of internal technicians
Supplies and Consumables Used	30,095,226,359	29,978,932,792	116,293,567	0.39	
Other Expenses	1,908,641,569	1,010,159,514	898,482,055	47.07	Expenses charged related to government initiative were adjusted to respective expense code.
Wages, Salaries and Employee Benefits	43,331,630,412	58,057,106,728	-14,725,476,316	-33.98	Adaption of new TAWA salary scheme that increased PE cost to TZS 33.99 Bn which was above approved budget of TZS 20.20 Bn
Acquisition of Property, Plant and Equipment	21,940,771,065	8,143,883,529	13,796,887,536	62.88	Fund received in relation to development budget was only 56% of budgeted amount, Also the received amount was disbursed nearly end of FY and thus remain unutilized at 30 th June 2024.
Total Payment	189,823,991,166	186,174,200,231	3,649,790,935		
Net Receipts/Payments	-4,199,543,673	3,375,396,290	-7,574,939,963		

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31. Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements for the year ended 30th June, 2024

A reconciliation between the actual amounts on a comparable basis as presented in the statement of comparison of budget and actual amounts and the actual amounts in the statement of cash flows for the year ended 30 June, 2024 is presented in table 26. The financial statements and budget documents are prepared for the same period. There is a basis of difference; the budget is prepared on a cash basis and the financial statements on the accrual basis. In the budget statement, operating expenditure includes Wages, Salaries and Employee Benefits, Use of good and services, Maintenance expenses, Other Expenses, Current Grants, Transfers and Subsidies. The differences between the two statements (cash flow and budget vs actual statement) are the net of other receipts and payments from conservation partners as prescribed in table 26.

Table 26 Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements

Description	Operating	Investing	Financing	Total
Actual amount on comparable basis as presented in the statement of comparison of budget and actual amounts.	178,030,316,702	8,143,883,529	-	186,174,200,234
Basis differences	72,911,548	68,624,321	-	141,535,869
Timing differences	-	-	-	-
Actual amount in the statement of cash flows.	178,103,228,250	8,212,507,850	-	186,315,736,103

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NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2024		
	TZS	TZS
	2024	2023
		Restated
16 - Revenue Grants		
Revenue Grants - Non Monetary	100,700,305	466,004,251
Monetary Revenue - Current	40,835,564	
	141,535,869	466,004,251
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	418,765,418	0
	418,765,418	0
31 - Revenue from Exchange Transactions		
Tourism Hunting	48,397,548,758	32,537,233,873
Photographic Tourism	15,394,304,283	12,940,469,660
Others	11,759,022,651	9,941,881,288
	75,550,875,692	55,419,584,820
32 - Subvention from other Government entities		
Subvention Capital	6,898,241,357	25,339,578,323
Subvention for Other Charges	70,092,820,470	44,218,572,694
Subvention for Personal Emolument	33,988,896,088	20,458,814,681
	110,979,957,914	90,016,965,698
34 - Wages, Salaries and Employee Benefits		
Casual Labour	1,428,786,491	342,084,827
Casual Labourers	386,162,982	542,348,358
Civil Servants	33,988,896,088	20,464,038,094
Court Attire Allowance	17,225,645	12,023,600
Electricity	129,628,453	54,987,304

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Electricity Allowance	17,490,000	22,082,002
Extra-Duty	3,650,771,163	2,475,140,394
Facilitation Allowance	57,854,000	21,000,000
Field (Practical Allowance)	20,272,000	51,919,466
Food and Refreshment	1,083,728,011	674,667,962
Furniture	499,730	8,768,601
Honoraria	36,000,000	20,000,000
Housing allowance	4,636,880,000	151,200,000
Invigilators Allowances	-	3,300,000
Leave Travel	598,101,903	576,545,486
Medical and Dental Refunds	9,310,000	490,000
Moving Expenses	798,504,000	815,998,636
National Health Insurance Schemes(NHIF) Employer Expenses	800,000	
Non-Civil Servant Contracts	217,510,462	165,718,042
Other Uniformed Services	792,813	4,207,187
Outfit Allowance	12,859,500	600,000
Professional Allowances	3,460,000	15,665,000
Ration Allowance	6,904,154,932	6,643,500,000
Responsibility Allowance	129,900,000	89,400,000
Retired Officer Reward	100,000	-
Risk Allowance	3,053,666,500	2,975,893,696
Sewage Charges	695,999	

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Sitting Allowance	244,995,730	263,868,645
Special Allowance	464,167,441	344,766,134
Telephone	-	1,440,000
Telephone Allowance	86,525,000	79,670,000
Transport Allowance	10,675,040	8,120,000
Uniform Allowance	1,000,000	500,000
Water Allowance	-	1,949,999
Water and Waste Disposal	214,000	92,393
	57,991,627,883	36,831,985,826
35 - Use of Goods and Service		
Advertising and Publication	93,530,218	56,340,800
Air Travel Tickets	106,751,491	152,126,932
Air Travel Tickets Training - Foreign	292,561,554	
Aircraft Equipment	202,500,000	-
Animal Feeds	265,875,698	81,451,515
Arms and Ammunitions	86,202,300	336,274,400
Artistic Materials	25,299,752	3,750,000
Bed and Mattresses	32,847,000	2,500,000
Books, Reference and Periodicals	2,028,999	1,760,000
Classroom Teaching Supplies	23,140,000	24,434,000
Cleaning Supplies	48,365,915	39,897,720
Clothing and Attachment	1,300,000	6,900,000
Communication Equipment	-	600,000

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Communication Network Services	200,000	1,500,000
Computer Software	34,556,606	-
Computer Supplies and Accessories	86,977,818	34,392,080
Conference Facilities	418,076,315	407,253,601
Library Books Educational Materials, Services and Supplies		1,100,000
Diesel	4,374,178,183	5,313,446,975
Non-cash (Diesel)	32,075,985	
Drugs and Medicines	96,252,612	43,657,400
e Training Materials	6,000,000	-
Educational Radio and TV broadcasting programming	105,001,854	97,520,250
Electricity	99,044,822	19,510,000
Entertainment	13,000,000	22,500,000
Exhibition, Festivals and Celebrations	62,558,048	7,505,973
Field Equipment (Mechanical)	576,529	1,755,000
Food and Refreshments	150,942,481	72,575,037
Furniture and Appliances	60,000,000	167,823,314
Gifts and Prizes	172,646,971	146,543,111
Ground Transport (Bus, Train, Water)	66,397,812	34,935,356
Ground travel (bus, railway taxi, etc)	284,594,783	147,280,561
Health Insurance	10,924,564	4,558,600
Hiring of Training Facilities	-	100,000
Internet and Email connections	361,077,288	311,223,926
Jet A-1/Aviation kerosene	368,908,673	95,922,879

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Laboratory Supplies	75,124,195	58,615,102
Land Rent Expenses	11,320,000	3,640,914
Lubricants	-	8,248,711
Maps	595,833	-
Lunch Allowance/Ration - Food Purchase	720,694,545	465,667,193
Mobile Charges	53,552,966	35,119,324
Motor Oil	1,476,480	-
Newspapers and Magazines	4,484,899	9,030,000
Office Consumables (papers,pencils, pens and stationaries)	874,124,329	285,262,451
Outsourcing Costs (includes cleaning and security services)	262,139,457	67,558,207
Per Diem - Domestic	15,748,824,029	11,712,086,903
Per Diem - Foreign	590,150,289	360,796,813
Petrol	293,508,402	222,396,446
Posts and Telegraphs	8,925,365	5,577,450
Printing and Photocopy paper	4,228,757	66,666
Printing and Photocopying Costs	114,028,632	105,774,700
Printing Material	55,052,482	16,861,170
Production and Printing of Training Materials	37,736,419	-
Programs Transmission Fees	23,677,558	20,994,542
Protective Clothing, footwear and gears	5,599,000	2,100,000
Publicity	33,804,578	25,115,422
Purchased Electricity - TANESCO	698,000	28,600,000

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Remuneration of Instructors	93,400,000	14,000,000
Rent - Office Accommodation	85,945,693	94,800,000
Research and Dissertation	6,000,000	500,000
Sewage Charges	50,000	50,000
Special Foods (diet food)	27,140,000	35,750,000
Special Needs material and supplies	5,209,449	500,000
Special Operations	-	474,651,875
Special Uniforms and Clothing	19,564,054	13,015,000
Special Women Clothes	-	500,000
Sporting Supplies	36,789,900	4,482,700
Subscription Fees	33,325,913	8,078,000
Tapes, Films, and Materials (split)	426,052	8,572,000
Technical Materials	10,970,592	-
Technical Service Fees	-	21,850,000
Telephone Charges (Land Lines)	10,895,061	12,328,870
Telex and Radio	1,000,000	-
Tents and Camp Equipment	55,892,724	78,667,377
Training Aids	-	800,000
Training Allowances	24,293,958	600,000
Tuition Fees	280,966,946	168,686,950
Uniforms	895,196,940	4,500,000
Uniforms and Ceremonial Dresses	379,082,173	598,092,245

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Upkeep/ Stipend Allowance	5,150,000	5,758,302
Veterinary Drugs and Medicine	46,500,901	11,654,500
Visa Application Fees	20,682,172	6,801,433
Water Charges	33,249,766	23,327,940
Wire, Wireless, Telephone, Telex Services and Facsimile	2,956,857	800,000
	28,978,829,638	22,659,418,636
36 - Maintenance Expenses		
Air conditioners	4,956,000	-
Air Navigation Beacons	48,459,818	42,796,844
Cement, Bricks and Building Materials	118,469,475	51,086,860
Cement, bricks and construction materials	1,421,660	511,304,369
Computers, printers, scanners, and other computer related equipment	39,265,424	32,079,550
Direct labour (contracted or casual hire)	281,267,626	80,966,817
Electrical and Other Cabling Materials	-	4,071,800
Materials	7,810,910	27,664,285
Metal barriers	7,000,000	
Metal Fence and Posts - Buildings	3,500,000	-
Metal Fence and Posts - Water and Electricity Installations	1,331,000	-
Motor Vehicles and Water Craft	1,765,306,723	1,956,099,780
Navigation Equipment (flight calibrations, signalling and beacons)	4,756,886	3,600,000
Oil and Grease	29,446,193	19,026,688
Oil, grease, and other chemical materials	-	1,154,000
Outsource expenses	96,200,000	1,337,900

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Outsource Maintenance Contract Services	1,163,668,067	2,040,172,960
Expensed WIP (Non cash)	150,873,295	
Photocopiers	4,552,400	-
Repair and Maintenance of Furniture	28,977,452	2,030,400
Spare Parts	760,916,024	569,344,499
TV sets and Radios	14,313,200	1,433,000
Tyres and Batteries	555,628,714	451,178,608
	5,088,120,867	5,795,348,360
37 - Depreciation of Property, Plant and Equipment		
Computers and Photocopiers	287,903,841	511,193,599
Depreciation Motor Vehicles (Administrative)	4,757,813,352	8,789,633,403
Depreciation of Boreholes	11,331,208	-
Depreciation of Bridge	30,537,130	1,011,966
Depreciation Office buildings and structures	714,394,558	590,979,810
Depreciation-Furniture and Fittings	262,500,768	174,279,247
Motorbikes, Motor cycles and bicycles	25,046,050	13,773,947
Other specialized motorized vehicles	104,250,000	192,244,419
Plant and Machinery	301,907,598	301,907,598
Roads	971,514,751	211,465,073
Boats and ferries	53,595,627	23,855,353
Telecommunications infrastructure, networks and equipment	49,709,973	38,564,100
	7,570,504,855	10,848,908,513
39 - Amortazation of Intangible Assets		
Amortization of intangible asset	5,859,054	11,538,803

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	5,859,054	11,538,803
40 - Impairment of of Intangible Assets		
Computer Software Impairment	43,729,106	-
	43,729,106	-
52 - Other Expenses		
Agency fees	3,000,000	-
Audit fees	171,585,000	148,828,000
Bank Charges and Commissions	405,383	551,726
Burial Expenses	97,381,235	99,050,974
consultancy fees	6,170,800	26,571,000
Director's Fee	84,999,972	61,499,979
education supervision expenses	2,882,667	0
Electricity distribution expenses	-	32,401,579
Facilitation Fees	-	3,000,000
Freight Forwarding and Clearing Charges	3,112,000	3,437,983
Insurance Expenses	51,613,859	624,357,429
Investigation expenses	3,167,330	-
Legal fees Expenses	1,110,000	-
Negotiated Compensation	482,567,682	-
Registration Fees	1,800,000	6,354,000
Shipping Administration Charges	-	540,000
Sundry Expenses	67,235,729	24,100,921
Testing Fees	300,000	-
Transportation Cost by Air	29,827,857	-

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Water Bill Allowance	2,000,000	-
Weights and Measures Instruments	1,000,000	-
	1,010,159,514	1,030,693,591
54 - Expected Credit Loss		
Expected Credit Loss	89,724,785	3,549,634,979
	89,724,785	3,549,634,979
59 - Grants and Transfers		
Tanzania Revenue Authority (TRA)	75,969,641,110	55,570,877,935
	75,969,641,110	55,570,877,935
60 - Other Transfers		
Disbursement Transfer	7,731,233,414	11,756,590,807
	7,731,233,414	11,756,590,807
62 - Cash and Cash Equivalents		
Cash in hand	113,163,655	273,395,500
Deposit General Cash Account	89,787,331	2,103,303
Development Expenditure Cash Account	6,300,839,063	3,755,882,919
imprest cash account	167,458,640	117,775
Ownsource Collection Account - CRDB	100,000	100,000
Ownsource Collection Account - NBC	100,000	100,000
Provision for ECL (Cash)	(159,365,609)	(85,052,869)
Ownsource Collection Account CRDB - USD	248,023	248,023
Ownsource Collection Account NBC - USD	230,419	230,419
Ownsource Recurrent Expenditure GF		-
Recurrent Expenditure Cash Account	722,630,818	-

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Unapplied Cash Account	134,821,581	196,749,883
	7,370,013,922	4,143,874,953
67 - Receivables		
Imprest Receivable	856,238,225	1,171,724,887
Receivables from exchange transactions	3,061,228,737	3,479,994,155
Provision for ECL (Receivable)	(3,061,228,737)	(3,464,582,111)
	856,238,225	1,187,136,932
69 - Prepayments		
Prepayments - Assets	1,940,981,316	998,252,816
	1,940,981,316	998,252,816
70 - Inventories		
Ammunition	338,533,860	180,481,700
Cleaning supplies	1,627,800	-
Consumables	236,317,655	67,577,423
Foodstuffs	83,508,785	-
Fuel	809,149,265	168,448,529
Oil and Lubricants	35,252,800	2,007,500
Spare parts and tyres	344,985,953	31,825,000
Uniforms	441,351,240	160,049,857
	2,290,727,359	610,390,009
77 - Property, Plant and Equipment		
Buildings	(12,803,156,498.91)	(12,088,761,941.18)
Furniture, Fittings & Equipment	(1,317,469,860.53)	(1,054,969,092.58)
Machine & Plant	(2,882,593,660.67)	(2,580,686,062.33)

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Vehicles	(30,484,205,225.45)	(25,726,391,873.60)
Computers & Printers	(2,372,554,943.32)	(2,084,651,102.76)
Telcom Network	(122,373,501.17)	(72,663,527.84)
Ferries & Boat	(88,642,233.37)	(35,046,606.71)
Specialised Motors & Tractors Trailers	(386,494,419.00)	(282,244,419.02)
Bridges & Culvert	(32,522,705.66)	(1,985,575.56)
Roads	(1,276,875,535.85)	(305,360,785.03)
Motor Cycles	(38,819,996.43)	(13,773,946.77)
Boreholes Accumulated Depreciation	(11,331,207.62)	-
Land	20,977,005,673	20,977,005,673
Buildings	37,848,445,812	33,842,003,872
Furniture, Fittings & Equipment	3,560,507,118	2,164,857,322
Machine & Plant	4,528,613,975	4,528,613,975
Vehicles	48,006,699,141	47,163,315,141
Computers & Printers	2,637,930,038	2,178,520,973
Telcom Network	613,022,866	482,393,466
Ferries & Boat	1,339,890,667	1,339,890,667
Specialised Motors & Tractors Trailers	2,085,000,000	2,085,000,000
Bridges & Culvert	2,294,495,460	1,538,101,517
Roads	4,013,072,503	3,760,426,085
Motor Cycles	208,178,321	159,554,000
Boreholes & Water Systems	354,758,956	212,578,368

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	76,650,580,742	76,185,726,125
78 - Intangible Assets		
Accumm. Amortization Computer Software	(36,130,464)	(43,339,792)
Computer Software	58,590,545	115,388,034
	22,460,081	72,048,242
82 - Work In Progress		
Buildings other than dwellings - WIP	282,048,135	1,670,879,741
Other structure - WIP	524,618,755	18,246,400
Land improvements - WIP Monetary	178,329,945	178,329,945
	984,996,835	1,867,456,086
89 - Payables and Accruals		
Advance for Work in Progress	12,956,400	76,735,656
Beneficiary deposits	410,678	-
Deductions	4,117,429	3,889,794
Deferred revenue	119,509,820	119,509,820
Misc Deduction		1,014,400
Other Payables	85,574,243	125,671,925
Retention	77,220,598	7,973,815
Staff Claim	166,263,890	245,659,970
Supplies of goods and services	357,061,701	332,471,270
Withholding Tax Payable	24,596,140	121,128,824
	847,710,900	1,034,055,474
93 - Deferred Income		
Deferred Subvention Capital	6,130,566,068	3,755,882,919

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Deferred Subvention Current	498,827,622	273,513,275
	6,629,393,690	4,029,396,194
94 - Deposits		
Deposit General	89,787,331	2,103,303
Unapplied Deposit Account	134,821,581	196,749,882
	224,608,912	198,853,185
Capital		
Taxpayers/Share Capital	6,351,594,179	6,351,594,179
Accumulated Surpluses / Deficits	76,062,690,798	73,450,986,131
	82,414,284,977	79,802,580,310

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77. Property, Plant and Equipment

PROPERTY PLANT AND EQUIPMENT SCHEDULE									
Description	Cost/Revaluation			Accumulated Depreciation and Impairment					
	At 01 July 2023	Addition (Monetary)	Addition (Non Monetary)	Transfer	At 30 June 2024	At 01 July 2023 Acc. Depreciation	Charges during the year Depreciation	Acc. Depreciation 30 June 2024	Carrying Value as at 30 June 2024
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Land	20,977,005,673	0	0	0	20,977,005,673	0	0	0	20,977,005,673
Buildings	33,842,003,872	2,721,500,494		1,284,941,446	37,848,445,812	12,088,761,941	714,394,558	12,803,156,499	25,045,289,313
Furniture, Fittings & Equipment	2,164,857,322	1,375,649,796	20,000,000		3,560,507,118	1,054,969,093	262,500,768	1,317,469,861	2,243,037,257
Machine & Plant	4,528,613,975	0			4,528,613,975	2,580,686,062	301,907,598	2,882,593,661	1,646,020,314
Vehicles	47,163,315,141		843,383,999.74		48,006,699,141	25,726,391,874	4,757,813,352	30,484,205,225	17,522,493,916
Computers & Printers	2,178,520,973	459,409,065			2,637,930,038	2,084,651,103	287,903,841	2,372,554,943	265,375,095
Telcom Network	482,393,466	130,629,400			613,022,866	72,663,528	49,709,973	122,373,501	490,649,365
Ferries & Boat	1,339,890,667	0			1,339,890,667	35,046,607	53,595,627	88,642,233	1,251,248,434
Specialised Motors & Tractors Trailers	2,085,000,000	0			2,085,000,000	282,244,419	104,250,000	386,494,419	1,698,505,581
Bridges & Culvert	1,538,101,517	521,328,943			2,294,495,460	1,985,576	30,537,130	32,522,706	2,261,972,755
Roads	3,760,426,085	252,646,418		235,065,000	4,013,072,503	305,360,785	971,514,751	1,276,875,536	2,736,196,967
Motor Cycles	159,554,000	0	48,624,321		208,178,321	13,773,947	25,046,050	38,819,996	169,358,325
Boreholes & Water Systems	212,578,368	123,934,188		18,246,400	354,758,956	0	11,331,208	11,331,208	343,427,748
Total	120,432,261,059	5,585,098,304	912,008,320	1,538,252,846	128,467,620,530	44,246,534,933	7,570,504,855	51,817,039,788	76,650,580,742

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PROPERTY PLANT AND EQUIPMENT SCHEDULE

Description	Cost/Revaluation				Accumulated Depreciation and Impairment				
	At 01 July 2022	Addition (Monetary)	Addition (Non Monetary)	Transfer	At 30 June 2023	At 01 July 2022 Acc. Depreciation	Charges during the year Depreciation	Acc. Depreciation 30 June 2023	Carrying Value as at 30 June 2023
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Land	20,977,005,673	-			20,977,005,673	-	-	-	20,977,005,673
Buildings	22,913,554,801	4,036,327,741		6,892,121,330	33,842,003,872	11,497,782,131	590,979,810	12,088,761,941	21,753,241,930
Furniture, Fittings & Equipment									
Machine & Plant	1,686,616,394	438,146,452		40,094,476	2,164,857,322	880,689,846	174,279,247	1,054,969,093	1,109,888,229
Vehicles	4,528,613,975	-			4,528,613,975	2,278,778,464	301,907,598	2,580,686,062	1,947,927,913
Computers &	40,632,266,642	0	6,531,048,499		47,163,315,141	16,936,758,471	8,789,633,403	25,726,391,874	21,436,923,268
Printers	1,971,066,173	207,454,800			2,178,520,973	1,573,457,504	511,193,599	2,084,651,103	93,869,870
Telcom Network	141,269,477	341,123,989			482,393,466	34,099,428	38,564,100	72,663,528	409,729,938
Ferries & Boat	139,890,667	1,007,977,263	192,022,737		1,339,890,667	11,191,254	23,855,353	35,046,607	1,304,844,060
Specialised									
Motors & Tractors	1,600,000,000	485,000,000			2,085,000,000	90,000,000	192,244,419	282,244,419	1,802,755,580
Trailers									
Bridges & Culvert	48,680,500	1,489,421,017			1,538,101,517	973,610	1,011,966	1,985,576	1,536,115,941
Roads	643,856,308	1,078,101,200		2,038,468,577	3,760,426,085	93,895,712	211,465,073	305,360,785	3,455,065,300
Motorcycles		159,554,000			159,554,000		13,773,947	13,773,947	145,780,053
Boreholes &									
Water Systems		212,578,368			212,578,368		-	-	212,578,368
Total	95,282,820,610	9,455,684,830	6,723,071,236	8,970,684,383	120,432,261,059	33,397,626,420	10,848,908,513	44,246,534,933	76,185,726,125

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78. Intangible Assets

Note 78: INTANGIBLE ASSETS SCHEDULE			
DETAILS	Computer software	Application software	Total
Cost as 1 July 2023	102,349,179	13,038,856	115,388,035
Additions	-	-	-
Impairment	(43,758,634)	(13,038,856)	(56,797,490)
Balances as at 30 June 2024	58,590,545	-	58,590,545
Accumulated amortization	39,428,136	3,911,657	43,339,793
Amortization for the year	5,859,054	-	5,859,054
Impairment	(9,156,727)	(3,911,657)	(13,068,384)
Acc. Amortization as at 30 June 2024	36,130,464	-	36,130,463
Net Carrying Amount 30 June 2024	22,460,081	-	22,460,082
Cost as 1 July 2022	62,640,545	13,038,856	75,679,401
Additions	39,708,634	-	39,708,634
Balances as at 30 June 2023	102,349,179	13,038,856	115,388,035
Accumulated amortization	29,193,218	2,607,771	31,800,989
Amortization for the year	10,234,918	1,303,886	11,538,803
Acc. Amortization as at 30 June 2023	39,428,136	3,911,657	43,339,793
Net Carrying Amount 30 June 2023	62,921,043	9,127,199	72,048,242

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79. Work in Progress

Note 82: WORK IN PROGRESS SCHEDULE FOR THE YEAR ENDED JUNE, 2024	
DETAILS	(TZS)
Cost as 1 July 2023	1,867,456,086.45
Addition	806,666,890.33
Transfers	- 1,538,252,846.31
Written off WIP	-150,873,295.14
Balances as at 30.06.2024	984,996,835.33
Cost as 1 July 2022	9,440,573,653.87
Addition	1,397,566,815.25
Transfers	- 8,970,684,382.67
Balances as at 30.06.2023	1,867,456,086.45

80. Deferred Income

NOTE 93: Deferred Income	Recurrent	Devo Local	Devo Foreign(donors)	Total
Opening Balance of Deferred Income at 1st July 2023	273,513,275.00	3,755,882,919.09		4,029,396,194.09
Fund receipts	104,307,030,904.99	9,272,924,505.60	141,535,869.00	113,721,491,279.59
Amortized during the year	104,081,716,557.71	6,898,241,356.69	141,535,869.00	111,121,493,783.40
Closing Balance of Deferred as at 30th June 2024	498,827,622.28	6,130,566,068.00	-	6,629,393,690.28

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81. Analysis of the outstanding Receivables as at 30 June 2024

S/N	CATEGORY	TOTAL	0-30 DAYS	31-60 DAYS	61-90 DAYS	91-365 DAYS	1-2 YEARS	ABOVE 2 YEAR
1	Imprest Receivables	856,238,225	773,348,707	14,847,518	29,925,000	33,917,000	4,200,000	0
	Total	856,238,225	773,348,707	14,847,518	29,925,000	33,917,000	4,200,000	0

82. Analysis of the outstanding Liabilities as at 30th June 2024

ANALYSIS OF THE OUTSTANDING LIABILITIES AS AT 30 JUNE 2024								
S/N	CATEGORY	TOTAL	0-30 DAYS	31-60 DAYS	61-90 DAYS	91-365 DAYS	1 - 2 YEARS	ABOVE 2 YEARS
1	Advance for Work in Progress	12,956,400	12,956,400					
2	Beneficiary deposits	410,678	410,678					
3	Deductions	4,117,429	4,117,429					
4	Deferred revenue	119,509,820						119,509,820
5	Misc Deduction							
6	Other Payables	66,800,443				66,800,443		
7	Retention	77,220,598	99,577	3,249,956		67,316,627	6,554,438	
8	Staff Claim	166,263,890	117,289,404			48,974,486		
	Supplies of goods and services	375,835,502	248,302,682		24,023,800	92,785,100	7,650,005	3,073,914
9	Withholding Tax Payable	24,596,140	4,514,069	1,981,143	563,132	17,537,796		
	Total	847,710,900	387,690,239	5,231,099	24,586,932	293,414,452	14,204,443	122,583,734

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83. Commitments

During the reporting period TAWA has made no commitments.

84. Contingent Liabilities

A contingent liability is defined as a liability which may arise depending on the outcome of a specific event. It is a possible obligation which may or may not arise depending on how a future event unfolds. A contingent liability is not recognized but rather disclosed since it does not meet the criteria for recognizing as a liability.

During the year under review there were no contingent liabilities.

85. Contingent Assets

Is a possible asset that arise from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of an entity. It's potential economic benefit that is dependent on future events out of TAWA control. There were no contingent assets for the year ended 30th June 2024

86. Provisions

Provisions are made for future liabilities and expenses where has a present legal or constructive obligation as a result of past events, and it is probable that the Authority will be required to settle the obligation, and the value can be reliably measured. During the reporting period TAWA had no provision realized.

87. Guarantees

There were no guarantees for the year ended 30 June 2024 (2022/23: NIL).

88. Number of Employees

The number of permanent employees for the year ended 30 June, 2024 was 1996 (2022/23: 1837)

89. Impairment of Asset

The Authority assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Authority estimates the assets recoverable service amount as the higher of an asset's fair value less costs to sell and its value in use and is determined for an individual asset, where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount. During the year there was impairment for intangible assets.

The Authority treated all assets as non-cash generating assets. The criteria developed to distinguish non-cash generating assets from cash generating assets is the core objective of the Authority.

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90. Reconciliation of Surplus with Net Cash flow from Operating Activities

The Government through Circular No. 11 of 2014/15 adopted a direct method in reporting cash flows from operating activities in line to Para 28 & 29 of IPSAS 2. This option as per the referred standard requires reporting entities to provide a reconciliation of the surplus/deficit from ordinary activities with the net cash flow from operating activities as per table 27.

Table 27. Reconciliation of Surplus with Net Cash flow from Operating Activities

RECONCILIATION OF NET FLOWS FROM OPERATING ACTIVITIES TO SUPLUS/DEFICIT		
Description	2023/24	2022/23
	TZS	TZS
Surplus/Deficit for the Period	2,611,704,668.19	1,397,192,301
Add/(Less) Non-Cash Item		
Depreciation	7,570,504,854.60	10,848,908,513
Amortization	5,859,054	11,538,804
Expected Credit Loss	89,724,785	
Impairment of Intangible asset	43,729,106	
Fair value Gains on Assets and Liabilities	- 418,765,418	
Add/ (Less) Change in Working Capital		
Increase in payable	2,474,038,804	- 6,723,014,419
WIP written off	150,873,295	-
Non-monetary PPE	- 68,624,321	- 466,004,251
Increase in Current Asset	- 946,085,267	724,654,583
Net Cash flow from operating Activities	11,512,959,561	5,793,275,531

91. Aircraft Disclosure

TAWA currently use two Aircrafts that were received from the Ministry of Natural Resources and Tourism (MNRT) to support its operations. The Aircraft has not been recognised as Fixed Asset in the FS ending June 2024 as the Authority is still working on the official hand over from the MNRT to the Authority.

Aircraft list

S/N	Reg. Number	Make	Capacity (CC)
1	5H-TWF	CESSINA 208	12 SEATERS
2	5H-MPK	CESSINA 182	4 SEATERS

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ENHANCED NOTES FOR CASHFLOW STATEMENTS

	2023/24	2022/23
16 - Revenue Grants		
Revenue Grants - Non Monetary	-	466,004,251
Monetary Revenue - Current	40,835,564	
	40,835,564	466,004,251
31 - Revenue from Exchange Transactions		
Tourism Business Licence fees	75,969,641,110	55,419,584,820
	75,969,641,110	55,419,584,820
32 - Subvention from other Government entities		
Subvention Capital	9,272,924,506	25,339,578,323
Subvention for Other Charges	70,318,134,817	44,218,572,694
Subvention for Personal Emolument	33,988,896,088	20,458,814,681
	113,579,955,411	90,016,965,698
34 - Wages,Salaries and Employee Benefits		
Casual Labour	1,428,786,491	342,084,827
Casual Labourers	386,162,982	542,348,358
Civil Servants	33,988,896,088	20,464,038,094
Court Attire Allowance	17,225,645	12,023,600
Electricity	129,628,453	54,987,304
Electricity Allowance	17,490,000	22,082,002
Extra-Duty	3,650,771,163	2,475,140,394
Facilitation Allowance	57,854,000	21,000,000
Field (Practical Allowance)	20,272,000	51,919,466
Food and Refreshment	1,083,728,011	674,667,962
Furniture	499,730	8,768,601
Honoraria	36,000,000	20,000,000
Housing allowance	4,636,880,000	151,200,000

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Invigilators Allowances	-	3,300,000
Leave Travel	598,101,903	576,545,486
Medical and Dental Refunds	9,310,000	490,000
Moving Expenses	798,504,000	815,998,636
National Health Insurance Schemes(NHIF) Employer Expenses	800,000	
Non-Civil Servant Contracts	217,510,462	165,718,042
Other Uniformed Services	792,813	4,207,187
Outfit Allowance	12,859,500	600,000
Professional Allowances	3,460,000	15,665,000
Ration Allowance	6,904,154,932	6,643,500,000
Responsibility Allowance	129,900,000	89,400,000
Retired Officer Reward	100,000	-
Risk Allowance	3,053,666,500	2,975,893,696
Sewage Charges	695,999	
Sitting Allowance	244,995,730	263,868,645
Special Allowance	464,167,441	344,766,134
Telephone	-	1,440,000
Telephone Allowance	86,525,000	79,670,000
Transport Allowance	10,675,040	8,120,000
Uniform Allowance	1,000,000	500,000
Water Allowance	-	1,949,999
Water and Waste Disposal	214,000	92,393
Staff arrears movement	196,685,484	
Staff calims new booking	- 117,289,404	
Increase in deduction payable	- 227,635	
Paid misc deduction	1,014,400	
	58,071,810,728	36,831,985,826
35 - Use of Goods and Service		

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Advertising and Publication	93,530,218	56,340,800
Air Travel Tickets	106,751,491	152,126,932
Air Travel Tickets Training - Foreign	292,561,554	
Aircraft Equipment	202,500,000	-
Animal Feeds	265,875,698	81,451,515
Arms and Ammunitions	86,202,300	336,274,400
Artistic Materials	25,299,752	3,750,000
Bed and Mattresses	32,847,000	2,500,000
Books, Reference and Periodicals	2,028,999	1,760,000
Classroom Teaching Supplies	23,140,000	24,434,000
Cleaning Supplies	48,365,915	39,897,720
Clothing and Attachment	1,300,000	6,900,000
Communication Equipment	-	600,000
Communication Network Services	200,000	1,500,000
Computer Software	34,556,606	-
Computer Supplies and Accessories	86,977,818	34,392,080
Conference Facilities	418,076,315	407,253,601
Library Books Educational Materials, Services and Supplies	-	1,100,000
Diesel	4,406,254,168	5,313,446,975
Drugs and Medicines	96,252,612	43,657,400
e Training Materials	6,000,000	-
Educational Radio and TV broadcasting programming	105,001,854	97,520,250
Electricity	99,044,822	19,510,000
Entertainment	13,000,000	22,500,000
Exhibition, Festivals and Celebrations	62,558,048	7,505,973
Field Equipment (Mechanical)	576,529	1,755,000

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Food and Refreshments	150,942,481	72,575,037
Furniture and Appliances	60,000,000	167,823,314
Gifts and Prizes	172,646,971	146,543,111
Ground Transport (Bus, Train, Water)	66,397,812	34,935,356
Ground travel (bus, railway taxi, etc)	284,594,783	147,280,561
Health Insurance	10,924,564	4,558,600
Hiring of Training Facilities	-	100,000
Internet and Email connections	361,077,288	311,223,926
Jet A-1/Aviation kerosene	368,908,673	95,922,879
Laboratory Supplies	75,124,195	58,615,102
Land Rent Expenses	11,320,000	3,640,914
Lubricants	-	8,248,711
Maps	595,833	-
Lunch Allowance/Ration - Food Purchase	720,694,545	465,667,193
Mobile Charges	53,552,966	35,119,324
Motor Oil	1,476,480	-
Newspapers and Magazines	4,484,899	9,030,000
Office Consumables (papers,pencils, pens and stationaries)	874,124,329	285,262,451
Outsourcing Costs (includes cleaning and security services)	262,139,457	67,558,207
Per Diem - Domestic	15,748,824,029	11,712,086,903
Per Diem - Foreign	590,150,289	360,796,813
Petrol	293,508,402	222,396,446
Posts and Telegraphs	8,925,365	5,577,450
Printing and Photocopy paper	4,228,757	66,666
Printing and Photocopying Costs	114,028,632	105,774,700
Printing Material	55,052,482	16,861,170

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Production and Printing of Training Materials	37,736,419	-
Programs Transmission Fees	23,677,558	20,994,542
Protective Clothing, footwear and gears	5,599,000	2,100,000
Publicity	33,804,578	25,115,422
Purchased Electricity - TANESCO	698,000	28,600,000
Remuneration of Instructors	93,400,000	14,000,000
Rent - Office Accommodation	85,945,693	94,800,000
Research and Dissertation	6,000,000	500,000
Sewage Charges	50,000	50,000
Special Foods (diet food)	27,140,000	35,750,000
Special Needs material and supplies	5,209,449	500,000
Special Operations	-	474,651,875
Special Uniforms and Clothing	19,564,054	13,015,000
Special Women Clothes	-	500,000
Sporting Supplies	36,789,900	4,482,700
Subscription Fees	33,325,913	8,078,000
Tapes, Films, and Materials (split)	426,052	8,572,000
Technical Materials	10,970,592	-
Technical Service Fees	-	21,850,000
Telephone Charges (Land Lines)	10,895,061	12,328,870
Telex and Radio	1,000,000	-
Tents and Camp Equipment	55,892,724	78,667,377
Training Aids	-	800,000
Training Allowances	24,293,958	600,000
Tuition Fees	280,966,946	168,686,950
Uniforms	895,196,940	4,500,000

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Uniforms and Ceremonial Dresses	379,082,173	598,092,245
Upkeep/ Stipend Allowance	5,150,000	5,758,302
Veterinary Drugs and Medicine	46,500,901	11,654,500
Visa Application Fees	20,682,172	6,801,433
Water Charges	33,249,766	23,327,940
Wire, Wireless, Telephone, Telex Services and Facsimile	2,956,857	800,000
Paid payable	321,747,351	
New payables booking	- 346,337,782	
WHT payable movt	96,532,684	
Imprest movement	- 315,486,662	
Inventory movement	1,333,931,096	
Non cash Donation expenses	- 32,075,984	
	30,037,140,340	22,659,418,636
36 - Maintenance Expenses		
Air conditioners	4,956,000	-
Air Navigation Beacons	48,459,818	42,796,844
Cement, Bricks and Building Materials	118,469,475	51,086,860
Cement, bricks and construction materials	1,421,660	511,304,369
Computers, printers, scanners, and other computer related equipment	39,265,424	32,079,550
Direct labour (contracted or casual hire)	281,267,626	80,966,817
Electrical and Other Cabling Materials	-	4,071,800
Materials	7,810,910	27,664,285
Metal barriers	7,000,000	
Metal Fence and Posts - Buildings	3,500,000	-
Metal Fence and Posts - Water and Electricity Installations	1,331,000	-
Motor Vehicles and Water Craft	1,765,306,723	1,956,099,780
Navigation Equipment (flight calibrations, signalling and beacons)	4,756,886	3,600,000
Oil and Grease	29,446,193	19,026,688
Oil, grease, and other chemical materials	-	1,154,000

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Outsource expenses	96,200,000	1,337,900
Outsource Maintenance Contract Services	1,163,668,067	2,040,172,960
Expensed WIP	150,873,295	
Photocopiers	4,552,400	-
Repair and Maintenance of Furniture	28,977,452	2,030,400
Spare Parts	760,916,021	569,344,499
TV sets and Radios	14,313,200	1,433,000
Tyres and Batteries	555,628,714	451,178,608
WIP written off	- 150,873,295	
Inventory movement	346,406,253	
	5,283,653,822	5,795,348,360
37 - Depreciation of Property, Plant and Equipment		
Computers and Photocopiers	287,903,841	511,193,599
Depreciation Motor Vehicles (Administrative)	4,757,813,352	8,789,633,403
Depreciation of Boreholes	11,331,208	-
Depreciation of Bridge	30,537,130	1,011,966
Depreciation Office buildings and structures	714,394,558	590,979,810
Depreciation-Furniture and Fittings	262,500,768	174,279,247
Motorbikes, Motor cycles and bicycles	25,046,050	13,773,947
Other specialized motorized vehicles	104,250,000	192,244,419
Plant and Machinery	301,907,598	301,907,598
Roads	971,514,751	211,465,073
Ships, boats and ferries	53,595,627	23,855,353
Telecommunications infrastructure, networks and equipment	49,709,973	38,564,100
	7,570,504,855	10,848,908,513
39 - Amortization of Intangible Assets		
Amortization of intangible asset	5,859,054	11,538,803
	5,859,054	11,538,803

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40 - Impairment of of Intangible Assets		
Computer Software Impairment	43,729,106	-
	43,729,106	-
52 - Other Expenses		
Agency fees	3,000,000	-
Audit fees	171,585,000	148,828,000
Bank Charges and Commissions	405,383	551,726
Burial Expenses	97,381,235	99,050,974
consultancy fees	6,170,800	26,571,000
Director's Fee	84,999,972	61,499,979
Education supervision expenses	2,882,667	0
Electricity distribution expenses	-	32,401,579
Facilitation Fees	-	3,000,000
Freight Forwarding and Clearing Charges	3,112,000	3,437,983
Insurance Expenses	51,613,859	624,357,429
Investigation expenses	3,167,330	-
Legal fees Expenses	1,110,000	-
Negotiated Compensation	482,567,682	-
Registration Fees	1,800,000	6,354,000
Shipping Administration Charges	-	540,000
Sundry Expenses	67,235,729	24,100,918
Testing Fees	300,000	-
Transportation Cost by Air	29,827,857	-
Water Bill Allowance	2,000,000	-
Weights and Measures Instruments	1,000,000	-
	1,010,159,514	1,030,693,588
54 - Expected Credit Loss		

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Expected Credit Loss	74,312,740	85,052,869
	74,312,740	85,052,869
59 - Grants and Transfers		
Tanzania Revenue Authority (TRA)	75,969,641,110	55,570,877,935
	75,969,641,110	55,570,877,935
60 - Other Transfers		
Disbursement Transfer	7,731,233,414	11,756,590,807
Payable beneficiary	- 410,678	
	7,730,822,736	11,756,590,807
62 - Cash and Cash Equivalents		
Cash in hand	113,163,655	273,395,500
Deposit General Cash Account	89,787,331	2,103,303
Development Expenditure Cash Account	6,300,839,063	3,755,882,919
imprest cash account	167,458,640	117,775
Ownsource Collection Account - CRDB	100,000	100,000
Ownsource Collection Account - NBC	100,000	100,000
Ownsource Collection Account CRDB - USD	248,023	248,023
Ownsource Collection Account NBC - USD	230,419	230,419
Ownsource Recurrent Expenditure GF		-
Recurrent Expenditure Cash Account	722,630,818	-
Unapplied Cash Account	134,821,581	196,749,883
	7,529,379,531	4,228,927,822
67 - Receivables		
Imprest Receivable	856,238,225	1,171,724,887
Receivables from exchange transactions	3,061,228,737	3,479,994,155
	3,917,466,962	4,651,719,042
69 - Prepayments		
Prepayments - Assets	1,940,981,316	998,252,816

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Less opening prepayment	-	154,868,816	
		1,786,112,500	998,252,816
70 - Inventories			
Ammunition		338,533,860	180,481,700
Cleaning supplies		1,627,800	-
Consumables		236,317,655	67,577,423
Foodstuffs		83,508,785	-
Fuel		809,149,265	168,448,529
Oil and Lubricants		35,252,800	2,007,500
Spareparts and tyres		344,985,953	31,825,000
Uniforms		441,351,240	160,049,857
		2,290,727,359	610,390,009
77 - Property, Plant and Equipment			
Buildings	(12,803,156,498.91)		(12,088,761,941.18)
Furniture, Fittings & Equipment	(1,317,469,860.53)		(1,054,969,092.58)
Machine & Plant	(2,882,593,660.67)		(2,580,686,062.33)
Vehicles	(30,484,205,225.45)		(25,726,391,873.60)
Computers & Printers	(2,372,554,943.32)		(2,084,651,102.76)
Telcom Network	(122,373,501.17)		(72,663,527.84)
Ferries & Boat	(88,642,233.37)		(35,046,606.71)
Specialised Motors & Tractors Trailers	(386,494,419.00)		(282,244,419.02)
Bridges & Culvert	(32,522,705.66)		(1,985,575.56)
Roads	(1,276,875,535.85)		(305,360,785.03)
Motor Cycles	(38,819,996.43)		(13,773,946.77)
Boreholes Accumulated Depreciation	(11,331,207.62)		-
Land		20,977,005,673	20,977,005,673
Buildings		37,848,445,812	33,842,003,872

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Furniture, Fittings & Equipment	3,560,507,118	2,164,857,322
Machine & Plant	4,528,613,975	4,528,613,975
Vehicles	48,006,699,141	47,163,315,141
Computers & Printers	2,637,930,038	2,178,520,973
Telcom Network	613,022,866	482,393,466
Ferries & Boat	1,339,890,667	1,339,890,667
Specialised Motors & Tractors Trailers	2,085,000,000	2,085,000,000
Bridges & Culvert	2,294,495,460	1,538,101,517
Roads	4,013,072,503	3,760,426,085
Motor Cycles	208,178,321	159,554,000
Boreholes & Water Systems	354,758,956	212,578,368
	76,650,580,742	76,185,726,125
78 - Intangible Assets		
Accumm. Amortization Computer Software	(36,130,464)	(43,339,792)
Computer Software	58,590,545	115,388,034
	22,460,081	72,048,242
82 - Work In Progress		
Buildings other than dwellings - WIP	282,048,135	1,670,879,741
Other structure - WIP	524,618,755	18,246,400
Land improvements - WIP Monetary	178,329,945	178,329,945
Less opening WIP	-	178,329,945
	806,666,890	1,867,456,086
89 - Payables and Accruals		
Advance for Work in Progress	12,956,400	76,735,656
Beneficiary deposits	410,678	-
Deductions	4,117,429	3,889,794
Deferred revenue	119,509,820	119,509,820

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Misc Deduction	-	1,014,400
Other Payables	85,574,243	125,671,925
Retention	77,220,598	7,973,815
Staff Claim	166,263,890	245,659,970
Supplies of goods and services	357,061,701	332,471,270
Withholding Tax Payable	24,596,140	121,128,824
	847,710,900	1,034,055,474
93 - Deferred Income		
Deferred Subvention Capital	6,130,566,068	3,755,882,919
Deferred Subvention Current	498,827,622	273,513,275
	6,629,393,690	4,029,396,194
94 - Deposits		
Deposit General	89,787,331	2,103,303
Unapplied Deposit Account	134,821,581	196,749,882
	224,608,912	198,853,185
Capital		
Taxpayers/Share Capital	6,351,594,179	6,351,594,179
Accumulated Surpluses / Deficits	76,062,690,798	73,450,986,134
	82,414,284,977	79,802,580,313
Asset Prepayments		
Prepayment Assets Reported Financial Position	1,940,981,316.00	998,252,816.00
Less: Prior year paid for assets not yet received	154,868,816.00	154,868,816.00
Recomputed Asset Prepayments	1,786,112,500.00	843,384,000.00
Prepayment of Assets Reported in Cash Flow	1,786,112,500.00	843,384,000.00
ADDITIONAL ASSETS		
Additional Assets Reported as per PPE Schedule	8,035,359,471.18	25,149,440,448.54
Less: Prior year paid for assets received during 2023/24	843,384,000.00	6,219,542,447.91
Less: Assets received from WIP	1,538,252,846.00	8,970,684,382.67

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Less: Non Monetary Assets	68,624,321	466,004,251
Add: PPE payables paid during the year	34,630,155	599,125,000
Recomputed Asset Cash out flow	5,619,728,458.74	10,092,334,366.96
Acquisition of Property, Plant and Equipment Cash Flow	5,619,728,458.74	10,092,334,366.96

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SUPPLEMENTARY INFORMATION

92. List of Transactions/Balances with Other Government Entities for The Year Ended 2023/24

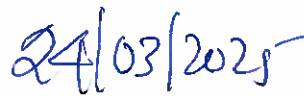
S/N	GOODS/SERVICES RECEIVED	NAME OF THE ENTITIES PAID BY TAWA	AMOUNT PAID
1	Maintenance Expenses	TEMESA Revenue Account	485,455,114.81
2	Diesel	Government Procurement Services Agency	1,402,028,720.25
3	Office Consumables (papers, pencils, pens and stationaries)	Government Procurement Services Agency	795,192,718.00
4	Motor Vehicles and Watercraft	Government Procurement Services Agency	1,786,112,500.00
5	Tuition Fees	NBAA Collection Account	12,617,500.00
6	Conference Facilities	TAFORI	27,086,946.45
7	Rent - Office Accommodation	TAFORI	71,680,000.00
8	Electricity	TANZANIA ELECTRIC SUP CO LTD	279,960,572.46
9	Tuition Fees	Procurement and Supplies Professionals and Technicians Board	14,300,000.00
10	Tuition Fees	TANZANIA PUBLIC SERVICE COLLEGE	52,940,000.00
11	Courier expenses	Tanzania Posts Corporation	7,769,000.00
12	Advertising Expenses	Tanzania Standard Newspaper Ltd	2,832,000.00
13	Advertising Expenses	Tanzania Broadcasting Corporation	5,898,000.00
14	Programs Transmission Fees	TANZANIA COMMUNICATIONS REGULATORY AUTHORITY	14,718,300.00
15	Internet and Email connections	TANZANIA TELECOMONICATION CORPORATION	342,703,742.28
16	Aircraft Equipment	TANZANIA WILDLIFE RESEARCH INSTITUTE	54,500,000.00
17	Raton - Food Purchase	TANZANIA WILDLIFE RESEARCH INSTITUTE	141,300,000.00
18	Terminal Charges	TANZANIA AIRPORTS AUTHORITY	12,772,231.00
19	Electricity - Utilities Supplies and Service	Tabora Urban Water Supply and Sanitation Authority	5,537,052.50

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20	Audit fees	CAG Collection Account	171,585,000.00
21	Registration Fees	PUBLIC SECTOR CEO's ASSOCIATION	3,000,000.00
22	Insurance Expenses	NIC GENERAL DEPARTMENT CURRENT ACCOUNT	329,787,110.94
23	Internet and Email connections	E GOVERNMENT AGENCY	45,478,458.00
24	Office Consumables (papers, pencils, pens and stationaries)	GOVERNMENT PRINTER REVENUE ACCOUNT	2,607,000.00
25	Electricity - Utilities Supplies and Service	MAMLAKA YA MAJI USAFI IFAKARA	480,901.40
26	Electricity - Utilities Supplies and Service	DAWASA	2,419,605.87
27	Air Navigation Beacons	DIRECTOR GENERAL TANZANIA CIVIL AVIATION AUTHORITY	10,786,620.00
28	Tuition Fees	COMMANDAT NATIONAL DEFENCE COLLEGE	41,825,800.00
29	Electricity - Utilities Supplies and Service	BUSEGA WATER SUPPLY AND SANITATION AUTHORITY	393,900.00
30	Electricity - Utilities Supplies and Service	BUNDA URBAN WATER SUPPLY AND SANITATION AUTHORITY	711,948.80
31	Electricity - Utilities Supplies and Service	DUWASA	155,556.20



**Mlage Yussuf Kabange
Accounting Officer**



Date