REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

TANZANIA WILDLIFE MANAGEMENT AUTHORITY (TAWA)

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

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
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March 2024

AR/CG/TAWA/2022/23

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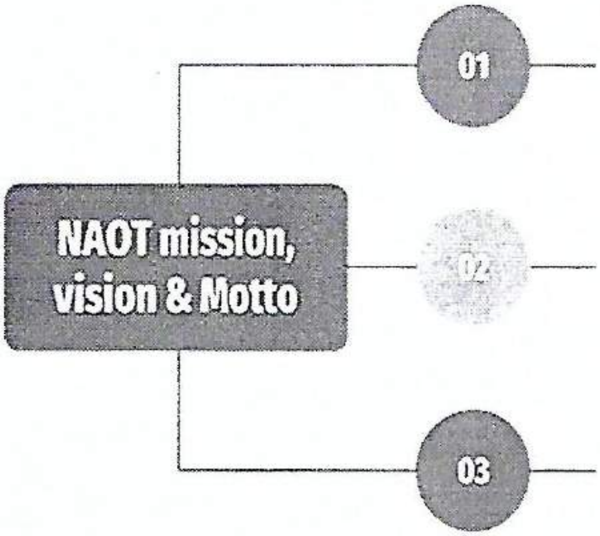
About the National Audit Office

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.



Mission

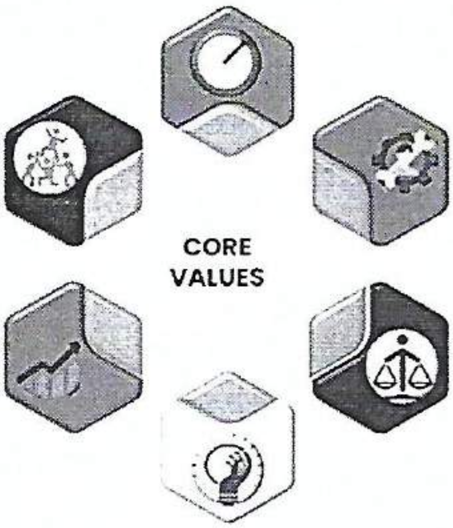
To provide high-quality audit services through the modernisation of functions that enhance accountability and transparency in the management of public resources.

Vision

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

Motto

Modernising External Audit for Stronger Public Confidence



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.

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ABBREVIATIONS

AR	Audit Report
CAG	Controller and Auditor General
GCA	Game Controlled Area
GR	Game Reserve
IPSAS	International Public Sector Accounting Standard
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MNRT	Ministry of Natural Resources and Tourism
TAFORI	Tanzania Forestry Research Institute
TAWA	Tanzania Wildlife Management Authority
TAWIRI	Tanzania Wildlife Research Institute
WMA	Wildlife Management Area

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 (TAWA), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Wildlife Management Authority as at 30 June 2023, 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 Conservation Commissioner, Statement of the chairperson of the board and Declaration by the Head of Finance and Accounting but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

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

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

Subject matter: Compliance audit on procurement of works, goods, and services
I performed a compliance audit on the procurement of works, goods, and services in the Tanzania Wildlife Management Authority, for the financial year 2022/23 as per the Public Procurement laws.

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

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of 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 2024

2.0 STATEMENT OF THE CHAIRPERSON OF THE BOARD

On behalf of the Board of Directors, I am honoured to submit the Seventh Financial Report summarizing physical and financial performance for the Financial Year (FY) ended 30 June 2023. During the FY 2022/23 TAWA continued to implement its Strategic Plan (2021/22-2025/26) to realize TAWA vision of being excellence in conservation of wildlife and cultural resources.

For the FY 2022/23, TAWA prepared its budget with a focus of implementing the Medium-Term Strategic Plan which augurs well with Wildlife policy objectives and in tandem with national policies such as the CCM Election Manifesto 2020, the National Five Years Development Plan (2021/22-2025/26), Plan and Budget Guidelines; Government directives necessary for strengthening wildlife conservation and utilization for economic growth in Tanzania and other Regional and International agreements ratified by the Country.

Budget for the FY 2022/23 continued to emphasis on achieving its core functions the conservation (biodiversity and cultural antiquities), tourism diversification and development as well as ensuring human resources productivity. It also focused on strengthening financial management, good governance and institutional transformation so as to enhance efficiency in daily operations. In so doing attributed to realization of its distant goal and vision of being Excellence in conservation of wildlife and cultural heritage resources. TAWA does not just support wildlife and cultural resources conservation for its own sake; it does so with a profoundly clear purpose of recreation, knowledge, sustaining life and prosperity with potential to effectively contribute to socio- economic development.

The performance for the FY 2022/23 depicted in this Financial Statements is a stepping stone towards attaining Government expectations on TAWA. The Board of Directors is very optimistic and confident that the recorded achievement will be sustained and scaled up to address challenges regarding conservation. On behalf of Board of Directors, I urged Management to continue being innovative while implementing new ideas for conservation and tourism development. The Board will continue working closely with the Government and conservation partners in implementation of various initiatives that are aimed at steering national development for the wellbeing of Tanzania at large. The Board envision to sustain the outstanding achievement recorded, formulate development of business-friendly policies, enhance human resources productivity as well and increase revenue from TAWA main revenue streams. I remain confident that TAWA staff will continue to work hard, smart, embrace a goal-oriented culture that focuses on outcomes and drives accountability and growth for prosperity of the Authority.

Semfuko

Maj. Gen (Rtd) Hamis R. Semfuko
BOARD CHAIRMAN
Date: 12 March 24

3.0 STATEMENT OF THE CONSERVATION COMMISSIONER

I have the honour and pleasure to present the TAWA Financial Statements for the FY ended 30 June 2023. These Financial statements are prepared and submitted pursuant to section 30(2) of the Financial Public Act, Cap. 348 with its subsequent amendments. The Statements have been prepared in compliance with the requirements of the International Public Sector Accounting Standard (IPSAS) and General Accepted Accounting practices.

TAWA was established through Government Notice (GN) No. 135 of May 2014. The establishment is in compliance with 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. TAWA mandates emanate from Wildlife Conservation CAP 283 and TAWA establishment Order.

TAWA is responsible to manage a total area of **133,276.36 Km^2** comprising of **28** Game reserves covering **104,176.36 Km^2** and 23 Game Controlled Areas (**29,100 Km^2**). In addition, TAWA also oversees management 22 Wildlife Management Areas covering **28,891.08 Km^2** and **67** wildlife captive facilities covering **674.11 Km^2** including 4 Farms, 32 Zoos, 5 Ranches and 26 Breeding sites. TAWA thrives to successful manage all these areas to improve management and administration of Game Reserves (GRs) and Game Controlled Areas (GCAs); Optimize revenue collection from various sources for improvement of wildlife management; Realize optimal wildlife economic Potentials; Conserve wildlife population more efficiently and effectively; Improve human, physical, financial and information resources required for managing wildlife and natural resources; and 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.

During the FY 2022/23 TAWA received a total of TZS **83.34 billion** from the Government to cater for Other Charges, Development Projects and Personnel Emolument. On the same note a total of TZS **90.01 billion** were spent for the same to ensure wildlife and cultural resources secured, customers are delighted, efficiency and effective in its operations and National crosscutting issues addressed. The amount spent includes TZS **10,863,504,745** carried over funds from FY 2021/22. Generally, planned activities were implemented in accordance with annual action plan and budgetary provision.

The funds enabled TAWA to execute its functions smoothly through planned activities of which a number of achievement were recorded including reduced poaching from six (6) elephant carcases to three (3), boundary conflicts were resolved of which **1,594** beacons were installed, **9,432** people were permitted to conduct sustainable fishing and beekeeping in GRS, and increased photo tourist and hunters to **166,964** and **787** equivalent to an increase of **6%** and **48%** respectively when compared to the corresponding FY 2021/22.

Similarly, a total of TZS **55.57 billion** was collected from major revenue streams of which trophy hunting accounted for **60%** of the total revenue as a result of e auction of five (5) hunting blocks, animal hunted and increased hunters. On the same note working facilities was enhanced through provision of five patrol vehicles, construction of five (5) armouries, six (6) staff houses, four (4) offices and **20** ranger posts were completed. Furthermore, seven Management Plans which includes General Management Plans for Rungwa, Kizigo and Muhesi Game Reserves and MBOMIPA and WAGA WMAs, Integrated Management Plans for Kilwa Kisiwani and Management Zone Plan for Makuyuni Wildlife Park were developed.

In my opinion, the attached Financial Statements give true and fair view of physical performance and state of financial status of TAWA as of 30 June 2023. 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.

Name: Mabula Misungwi Nyanda
Title: CONSERVATION COMMISSIONER
Date: 10 / 03 / 2024

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF NATURAL RESOURCES AND TOURISM
TANZANIA WILDLIFE MANAGEMENT AUTHORITY

3.1 TAWA OVERVIEW

3.1.1 TAWA establishment

The Tanzania Wildlife Management Authority (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, 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. As of 30 June 2023, TAWA was managing and area of 133,276.36 Km^2 comprising of 28 Game reserves (104,176.36 Km2) 23 Game Controlled Areas 29,100 Km2 and 3 Ramsar Sites and Open areas. TAWA also oversees the management of 67 wildlife in captivity (4 Farms, 32 Zoos, 5 Ranches, 26 Breeding sites and 22 Wildlife Management Areas covering 28,891.08 Km^2.

3.1.2 TAWA's Mandates and Functions

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. The Authority collaborates with other relevant institutions to address cross cutting issues related to conservation. Specifically, TAWA addresses the following: -

(i) Improve management and administration of Game Reserves (GRs) and Game Controlled Areas (GCAs);
(ii) Optimize revenue collection from various sources for improvement of wildlife management;
(iii) Realize optimal wildlife economic potentials;
(iv) Conserve wildlife population more efficiently and effectively;
(v) Improve human, physical, financial and information resources required for managing wildlife and natural resources; and
(vi) 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.

Functions

(i) Manage all areas that are designated as Game Reserves and Game Controlled Areas;
(ii) Manage and protect wildlife in corridors, dispersal areas, wetlands, open areas and public land;
(iii) Oversee the management of wildlife in village land, Wildlife Management Areas, zoos, wildlife sanctuaries, wildlife ranches and wildlife farms based on the guidelines developed by the Director of Wildlife;
(iv) Manage human Wildlife Conflicts in collaboration with other wildlife management institutions;
(v) Liaise with other institutions and agencies on matters related to wildlife

conservation;

(vi) Develop wildlife resource base investments in collaboration with the private sectors and local communities;
(vii) Issue, renew, cancel and revoke permit and licenses for wildlife utilization;
(viii) Undertake law enforcement and curb illegal off take of wildlife resources; and
(ix) Educate stakeholders on the values of wildlife resources and sensitize them on their protection.

In addition, TAWA was appointed as honorary antiquities wardens vide GN No. 631 of 14 August 2020 to conserve and manage sites set out in the Fourth schedule such sites include Kunduchi ruins, the ruins of Kilwa Kisiwani, ruins of Songo Mnara, ruins of Sanje ya Kati and Sanje ya Majoma. Following these decisions TAWA mandates have been extended to accommodate: -

(i) Preserving the monument;
(ii) Ensure proper site presentation, interpretation and visitors enhancement; and
(iii) Prevention and detection of the offences under the Antiquities Act, Cap. 333.

3.2 Vision

Excellence in conservation of wildlife and cultural heritage resources.

3.3 Mission

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

3.4 Core values

To achieve vision and mission and, 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: -

Integrity	We conduct business professionally, honestly, ethically and exemplify trust, respect, fairness and high character to both internal and external customers.
Collaboration	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 processes when appropriate.
Accountability	We take responsibility for one's words and actions; remain true to their word, even under unfavourable circumstances.
Diligence	*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.
Innovation	We are driven by the concept of generating and turning ideas into value-based solutions that address customer's need.

3.5 PHYSICAL PERFORMANCE

During the FY 2022/23 TAWA continued to implement its revised Corporate Strategic Plan (CSP) which has three overarching Objectives namely (i) Wildlife and cultural resources Secured (ii) Customers Delighted and (iii) TAWA is effective and efficient and the two cross cutting objectives which are HIV/AIDS infections and Non-Communicable Diseases (NCDs) reduced among staff; and Governance and National Anti-Corruption Strategy Implementation enhanced and sustained implemented through a set of activities. Overall level of annual performance indicates impressive progress towards achieving outcomes. Achievements attained include the following.

Objective A: HIV/AIDS infections and Non-Communicable Diseases (NCDs) reduced among staff

TAWA continued to address HIV/AIDS in a view to reducing risk of contracting new infection and minimize severity of NCDs through provision of Food supplements to HIV affected staff, organize awareness seminars and advocate physical exercises on morning parades. During the FY 2022/23 eight staff living with HIV/AIDS were timely provided with monthly allowances to meet their dietary supplement hence enabled smooth execution of their daily duties and assignments. Awareness meetings and counselling on HIV/AIDS transmission and NCDs were conducted to 987 staff

Objective B: Good Governance and National Anti-Corruption Strategy Implementation enhanced and sustained. During the period under review TAWA continued to advocate good governance by ensuring that its service delivery is conducted in accordance with laws and regulations. In so doing a total of 84 anti-corruption awareness seminar were conducted to 1320 TAWA staff to awaken them on the effect of corruption in as a result no staff was reported to be involved in corruption related cases contrary to previous years where a number of staff were terminated and jailed for corruption related cases.

Objective C: Wildlife and cultural heritage resources Secured

A total of **252,976** patrol man-days conducted which led to reduced poaching from 6 elephant in 2021/22 to three, arrest of 3,639 poachers and seizure of 138 assorted firearms and 1588 ammunitions and impounded of 37,707 herds of livestock; conducted conservation awareness campaign to 464,438 villagers from 1,319 villages in 81 districts adjacent to PAs. Furthermore, a total of 4 patrol vehicles and ammunitions were purchased as well as five armouries and 4 ranger posts constructed as well as installation of Telemetry to eight **(8)** rhinos. Other achievement recorded under this objective includes: -

(i) Rapid response to problematic animals' incidences

Rapid responses to problematic animal incidences have increased from 2,304 in the year 2021/22 to 2,817 in the 2022/23. To minimize adverse effect to human being and their belongings of which a total of 18,894 patrol were conducted in hot spot areas (103 Districts) where by 108 animals including 16 elephants, 18 crocodiles, 14 buffalos, 13 hyenas, 7 lions and 22 hippos were killed. On the other hand, 16 problematic animal control post were constructed in the areas with high incidences as well as procurement of 50 motor cycles, and engaged **142** Village Game Scout and facilitated **179** community groups.

Following this efforts number of injuries and area of plantations damaged decreased from 105 injuries to 75 and 2923.50 acres in the year 2021/22 to 828.75 acres in the year 2022/23.

(ii) Upgrade of Kilombero Game Controlled Area

Due to improved conservation efforts of Kilombero Game Controlled Area and its ecological importance and being the main source of water, which flows to Mwalimu Nyerere Hydroelectrical Dam, the GCA was upgraded to Game reserve through Government Notice **No. 64 of 17/02/2023** covering and area of **6,989.3 Km^2**

(iii) Preparation of Management Plans

To guide investment and resources zonation a total of a total of seven (7) General Management Plans were developed for MBOMIPA and WAGA WMAs, and Rungwa, Kizigo and Muhesi Game reserves, Integrated Management Plans for Kilwa Kisiwani and Management Zone Plan for Makuyuni Wildlife Park.

(iv) Boundary conflicts resolution in protected areas

In the course of implementing directives from a team of eight (8) Sectorial Ministers regarding conflicts resolution a total of 1,594 beacons were installed in various GR which had conflicts of which all the required beacons were installed in Swagaswaga, Liparamba, Mkungunero, Wamimbiki and Mkungunero Game while Mpanga/Kipengere, Kilombero. Lunda Nkwambi installation was on going. It is worthwhile that long outstanding Boundary Conflicts between Mkungunero Game Reserve and Kimotorock (Simanjiro) and Irkiushbor (Kiteto) Villages in Manyara Region was the resolved.

Furthermore, assessment of five GCAs to ascertain the viability to continue conserving such areas is in progress and upon completion the viable protected areas will be up graded to Game Reserves.

(v) Fishing and beekeeping activities in the protected areas

In order to strengthen community involvement in conservation activities a total 7,386 fishermen and 2,046 beekeepers in the protected areas through 33,695 fishing and 8,013 beekeeping permits. This has enabled the community around to benefit from the wildlife resources as well as being a new revenue source to the Government of which a total of 1.6 billion TZS was generated from these sources for sustainable fishing and beekeeping activities conducted in in Ugalla, Uwanda, Moyowosi and Kilombero Game Reserves.

(vi) Benefit sharing and community support

Benefit sharing and community support is part of community empowerment. During the period under review a total of **11.58 billion** TZS statutory benefits from tourism activities were remitted to 232 beneficiaries including **13** WMAs **(6.14)**, **187** Villages **(2.26)** and 32 Districts Councils **(2.82)** to support various operations and development activities.

Objective D: Customers Delighted

Following recovery from COVID 19 and intensive promotion of which TAWA participated in 9 national and 7 international trade fairs to market and promote its attraction and investment potentials tourism activities gained its momentum. In so doing number of photographic tourists increased from 158,108 to 166,964, while hunters increased from 531 to 787 in a span of one year. Protected areas attached photo tourists include Mpanga Kipengele Game Reserve, Pande Game Reserve, Kilwa Kisiwani, Lundo Island, Ruhila Zoo and Tabora Zoo. Other achievements recorded include: -

(i) E-Auctioning of hunting blocks

During the financial year 2022/23 five (5) hunting blocks were allocated through electronic auction in which a total of USD 431,000 were realized equivalent to TZS 972,637,700.

(ii) Marine and history tourism

In the course of tourism products diversification, TAWA purchased glass bottomed boat with a capacity of 60 pax for Kilwa to integrate History and Marine Tourism. Following the initiative, number of tourists in Kilwa increased to **6,369** while revenue increased to **66.02 M TZS.** Similarly, Kilwa attracted four cruise ships which had **286** foreign tourists.

(iii) Growth of hunting tourism industry

For the period of 2022/23 hunting tourism business shown a positive movement in which number tourism hunters increase from 531 in the year 2021/22 to 787 in the year 2022/23. Similarly, number of animals hunted increased from 4,034 to 4,289 in the same period. This improvement has been contributed by the Government initiative which changed hunting period from being six months to twelve months and the impact of Tanzania the Royal Tour film as well as improved business environment provided by the Authority.

(iv) Photographic Tourism

In the year under review number of tourists visited areas which are under TAWA mandate increased from 158,108 to 166,964 in the year 2022/23. The Authority is putting more effort to improve tourism infrastructure in Mpanga Kipengele Game Reserve, Pande Game Reserve, Kilwa Kisiwani, Lundo Island, Ruhila Zoo and Tabora Zoo to attract more investors and tourists.

Objective E: TAWA is effective and Efficient

(i) Revenue

Although, TAWA is no longer accounting for its own revenue, following the

Government decisions in 2020 of which, Tanzania Revenue Authority bestowed with powers to collect non-tax revenues from Conservation areas, revenue collection remained the Key performance Indicator. During the Financial year 2022/23, actual revenue collected from TAWA main revenue streams through the MNRT Portal was **TZS 55.57 billion** equivalents to **87%** of the projection **TZS 63.8 billion.** Revenue collected during the FY 2022/23 increased by 12% compared to **49.5 billion TZS** collected during the FY 2021/22.

(ii) Enhancement of staff working environment
Administrative services and improve working environment of its staff through construction of staff houses (6), armories (5), ranger post for Problematic animal controls (16) and Offices (4) and purchased of new equipment including vehicles (4), drones (4) cooking stoves (20) and timely provision of statutory benefits and office working tools.

(iii) Paramilitary transformation
To institute paramilitary culture, a total of 163 staff attended paramilitary training which increased the number of TAWA staff with paramilitary skills to 1,538 equivalent to 80% of TAWA workforce.

(iv) Approved Schemes of service and structure
During the period under review, the Government approved TAWA Scheme of Service, Salary Structure and endorsed slight increase of remuneration package for TAWA staff.

(v) Staff development
For the FY 2022/23, TAWA developed capacity of its staff in order to improve overall performance of the Authority through appropriate training programs and courses. A total of 396 staff were with various skills including intelligence, mid-level management, pilot training, Dog handling, ballistics, boat driving and Qualifying law for administrative officers.

(vi) Use of ICT Management Systems
During the FY 2022/23 TAWA intensified the use of ICT in management through installation of Wide Area Network in Sangaiwe OA, Ndarakway OA, Uwanda GR and Lake Natron and Local Area Network (LAN) in Northern Zone HQ, Kilwa Ruins, Lake Natron, Sangaiwe OA and Ndarakway OA, Pande GR, Central Zone HQ, Western Zone HQ and Southern Zone HQ. In addition e-office was installed in South Eastern and Southern Highland Zones as well as training staffs on the use of the system. Furthermore, the MNRT Portal was modified to accommodate various modules and auto generation of surcharges/Penalties,top up fees and quota utilization.

3.6 CHALLENGES AND STRATEGIES
Despite of the above achievements, various challenges were encountered of which a number of strategies were proposed as follows: -

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S/n	Challenge/Constraints	Strategies
1	Late disbursement of development budget as a result most of projects not executed as planned	Request for funds be submitted as early as first quarter and make follow-ups.
2	Increased Problematic animal incidents and its impacts	• Deploy VGS and quicky response RT teams in problematic animal control; • Intensify the use of technology including GPS collars, Geo fencing, drones and helicopter; and • Construct ranger posts in hotspot areas.
3	Anti-hunting campaigns especially in trophy hunting in major markets of USA and UK which in turn affects trophy hunting industry.	• Participate in international meetings and trade fairs for lobbying and knowledge sharing; and • Strengthen promotion in emerging markets.
4	Livestock incursion in TAWA's managed areas	• Strengthen patrol and mark boundaries; • Eviction and control of livestock into TAWA's managed areas through intensive patrols; • Increase conservation awareness campaigns; • Continue collaboration with stakeholders Government, local communities and Development partners with the aim of forging support in safeguarding wildlife resources
5	Encroachment and Boundaries Conflicts	• Demarcation of Boundaries; • Compensation; • Community Conservation awareness; and • Collaborate with other local authorities to enhance conservation activities
6	Lack of TAWA Act	Collaborate with MNRT to fast track the process
7	Inadequate human resources and working facilities	• Request for recruitment permit budget; and • Write resources mobilization proposals to address budget gaps.

Mabula Misungwi Nyanda
CONSERVATION COMMISSIONER
Date: 12 | 03 | 2024

3.7 CORPORATE GOVERNANCE

3.7.1 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 appoints the Chairperson of the Board of Directors. Thereafter, the Minister for Natural Resources and Tourism appoints Board members in accordance to 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;
(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; and
(viii) It is the appointing and disciplinary organ of the Authority.

At the date of this report, the TAWA Board of Directors of the Authority composed of the following members: -

s/n	Full Name	Institution/Tittle	Position
1	Maj.Gen. (Rtd) Hamis R. Semfuko	Rtd Maj.General of the Tanzania Peoples Defence Forces	Chairperson
2	Dr. Simon R. Mduma	Exe Director General - TAWIRI	Vice Chairperson
3	DCP Simon T. Chillery	Representing the Inspector General of Police	Member
4	Prof. Suzana Augustino	Senior Public Official in Natural resources Sector	Member
5	Prof. Jafari R. Kideghesho	Senior public official in the Wildlife Sector	Member
6	Dr. Maurus J. Msuha	Director of Wildlife	Member
7	Ms. Beatrice R. Kimoleta	Representing the Local Government Authority	Member
8	Mabula M. Nyanda	TAWA Conservation Commissioner	Secretary to the Board

3.7.2 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 2022/23 the Board of Directors had three committees as follows: -

(a) Audit and Governance Committee (AGC)

The committee was established by the Board of Directors with main objective of Risk Management, control and Governance of the Authority. Normally, this Committee convenes on quarterly basis to review financial Performances and operation of the Authority. The Committee comprises the following members: -

	Title	Position
1.	Prof. Suzana Augustino	Chairperson
2.	Ms. Beatrice R. Kimoleta	Member
3.	CPA. Christopher F. Mtibili	Member-External
4.	CPA. Asifiwe E. Kyando	Invitee

(b) Wildlife Protection and Human Resources Committee (WPHCO)

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 2022/23, the Committee comprised the following members:

	Name of Member	Position
1	Prof Jafari R. Kideghesho	Chairperson
2	DCP Simon T. Chillery	Member
3	Ms. Beatrice R. Kimoleta	Member
4	SAC Mlage Y. Kabange	Invitee

(c) 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 recommendations to the Board. During the financial year, the Committee comprised the following members: -

S/N	Name	Position
1	Dr. Simon R. Mduma	Chairman
2	Prof. Suzana Augustino	Member
3	Dr. Maurus J. Msuha	Member
4	SAC. Emmanuel B. Musamba	Invitee

3.7.3 Management team

The Management of the Authority is led by the Conservation Commissioner who is the Accounting officer, ensures proper management of resources entrusted to TAWA including revenue and expenditure under discreet and cost-effective manner. The Conservation Commissioners 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 six Zones offices which are led by Zonal Conservation Commanders. The Management of the Authority at the date of this report comprised of the following members: -

	Full Name	Position
1.	Mabula M. Nyanda	Conservation Commissioner
2.	Maarufu T. Mkwaya	Deputy Commissioner, Corporate Services
3.	Ambwene F.Ligate	Ag. Deputy Commissioner, Tourism and Business Services
4.	Mlage Y. Kabange	Ag. Deputy Commissioner, Conservation Services
5.	Mercy E. Mrutu	Senior Assistant Commissioner, Legal Services
6.	CPA. Asifiwe E. Kyando	Senior Assistant Commissioner, Internal Audit
7.	Costantine P. Balua	Senior Assistant Commissioner, Procurement Management Unit
8.	CPA. Endrick S. Killenga	Senior Assistant Commissioner, Finance and Accounts
9.	Asha S. Kilili	Senior Assistant Commissioner, Reserve Areas Management and Infrastructure
10	Lilian S. Wawa	Senior Assistant Commissioner, Planning, Monitoring & Evaluation
11	Neto A. Siwa	Senior Assistant Commissioner, Information Communication Technology
12	Vicky P. Kamatta	Ag. Senior Assistant Commissioner, Public Relations
13	Gloria N. Bideberi	Senior Assistant Commissioner, Conservation, Research, Community and Outreach
14	Leonard P. Mayeta	Senior Assistant Commissioner, Investigation
15.	William A. Kitebi	Senior Assistant Commissioner, Human Resources and Administration
16	Fransis B. Kilangi	Senior Assistant Commissioner, Intelligence
17	Emmanuel B.Msamba	Senior Assistant Commissioner, Tourism

TAWA recognizes the importance for effective accountability and transparency in its operation not limited to only financial related matters. 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.

3.7.4 Tender Board

TAWA tender Board execute its function in accordance with Public Procurement Act Cap. 410 with subsequent amendments of 2016 and Regulations of 2013 and its amendments of 2016. Their responsibilities include the following:

(i) Deliberate on the recommendations from the Procurement Management Unit and approve award of Contract;
(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; and
(v) Ensure that best practice in relation to procurement and disposal by tender are strictly adhered by procurement entities.

By at the date of this report TAWA tender Board comprised of the following members.

	Name of Member	Position
1.	Gloria N. Bideberi	Chairperson
2.	CPA.Endrick S. Killenga	Member
3.	Asha S. Kilili	Member
4.	Lilian S. Wawa	Member
5.	Stephen A. Mwamasenjele	Member
6	Wiliam A. Kitebi	Member
7.	Elirehema N. Maturo	Member
8	Constantine P. Balua	Secretary-PMU

3.8 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.

3.9 Solvency

The Board of Directors confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board has reasonable expectation that the Authority has adequate resources to continue in operational existence for the foreseeable future.

3.10 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 in order 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 financial year ended 30 June 2023 and is of the opinion that they met accepted criteria. The Management carries risk and internal control assessment through the Audit and Governance Committee (AGC).

3.11 Employees' Welfare

3.11.1 Management and Employees' Relationship

There were continued good relation between employees and management for the year ended 30 June 2023. There were no unresolved complaints received by Management from the employees during the year. The Authority is equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

3.11.2 Employees Benefit

The authority pays contributions to a publicly administered pension plans on mandatory basis which qualifies to be a defined contribution plan. The number of employees during the year was 1883.

3.11.3 Training

Investing in the on job professional staff development is important for the growth of the Authority. TAWA recognizes the importance of conducting training to its employees as it increases job satisfaction and morale among employees, motivation, increases capacity to adopt new technologies and methods and promote image of the Authority. Major part of the training costs was on-going institution transformation to institutionalize paramilitary mode of operation.

3.11.4 People with Disability

It is TAWA's policy to give equal employment opportunity to people with disability for vacancies they are able to fill. TAWA takes all the necessary measures possible to ensure the staff with disability and special needs are well facilitated. Furthermore, infrastructures designed by the Authority have taken into consideration people with special needs to accommodate and easy access.

3.11.5 Relationship with stakeholder

The Authority continued to maintain a good relationship with all stakeholders including development partners. The Authority also recognizes that effective communication with stakeholders is essential to good governance. Following this, the financial statements of the authority are publicly available.

3.11.6 Corporate Social Responsibility (CSR)

As part of the Corporate Social Responsibility, during the FY 2022/23 the Authority contributed a total of **TZS 30,291,500** to support community development projects in kind.

3.11.7 Political and Charitable Donations

The Authority donated a total of **TZS 3,719,000** to Seed Trust group, Ikupa Trust Fund and Kondoa Islamic Orphanage Centre during the FY 2022/23.

3.11.8 Environmental Control Programme

During the FY 2022/23, TAWA continued to strengthen environmental conservation in its areas of operations through implementation of different conservation and development projects and programs. These include implementation of donor funded projects which includes Emergency and Recovery Support Biodiversity in Tanzania (ERB), Monitoring Illegal Killing of Elephants (MIKE), Lion Recovery Fund (LRF) and Selous Ecosystem Conservation and Development Project (SECAD), which supports capacity improvement of Selous Game Reserve and its adjacent communities. These Projects are focused on improvement of tourism, conservation and other administrative infrastructure in and outside Selous Game Reserve.

3.11.9 Cross-Cutting Issues

TAWA has been implementing HIV/AIDS interventions programmes in work places 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. Also, TAWA involves Stakeholders in various matters such as formulation of policies, regulations and guidelines.

3.12 Statement of Directors Responsibilities

The Board of Directors ensures that the Authority maintains proper accounting records that disclose, with reasonable accuracy, the financial position and performance of the Authority. They are responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities. They also accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

3.13 Statutory Auditors of TAWA

The Controller and Auditor General (CAG) is the statutory auditor for the Authority pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977, Section 10(1) of the Public Audit Act, Cap. 418.

3.14 Approval of the Conservation Commissioner Report

Approved by the Board of Directors on 30 September 2023 and signed on its behalf by;

Semfuko

Maj. Gen (rtd) Hamis R. Semfuko
BOARD CHAIRPERSON
Date: 12 March 24

4.0 COMMENTARY ON THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2023

4.1 INTRODUCTION

This part of a report provides comprehensively the information in regards to financial results pertaining to the fiscal year 2022/23 for the Authority. TAWA has consistently endeavoured to achieve the Strategic Plan through MTEF which covered the period of 12 months from July 2022 to June 2023.

The Authority implemented its annual budget based on the Medium-Term Expenditure Framework and rolling Medium Term Strategic Plan covering the period of 2021/22- 2025/26. The implementation of the financial year 2022/23 was based on vision, mission, objectives and targets of the Authority. An overview of Authority's financial performance for the year 2022/23 and position is outlined below: -

4.2 FINANCIAL PERFOMANCE

(a) Revenue from Exchange transactions

During the FY 2022/23 the Authority collected current year revenue from exchange transactions TZS 55,419,584,820 as compared to TZS 48,882,471,958 collected in FY 2021/22. The increase is due to increased revenue resulted from promotion of tourism products and the impact of Tanzania the Royal tour.

(b) Subvention from the Government

During the FY 2022/23 the Authority used Subvention for Other Charges, Development and Personal emolument (PE) TZS 90,016,965,698 as compared to TZS 77,943,955,635 used in FY 2021/22. The increase is due to the use of Development grants carried forward from FY 2021/22 as well as changes in salary after implementation of new TAWA scheme which has resulted into increase in PE cost.

(c) Employees' Benefits

The Authority spent TZS 36,831,985,826 in the FY 2022/23 to finance its staff to perform planned activities as compared to TZS 30,086,999,708 spent in the FY 2021/22. The increase was due to changes in salary after implementation of new TAWA scheme.

(d) Supplies and Consumables

During the FY 2022/23, the Authority spent TZS 22,659,418,636 as compared to TZS 20,924,685,771 spent in the FY 2021/22 for supply of goods and consumable.

(e) Maintenance Expenses

During the FY 2022/23, the Authority maintenance expenditure was TZS 5,795,348,360 as compared to TZS 3,732,206,081 spent in the FY 2021/22. The increase was due to increased expenditures on outsources maintenances.

(f) Other Expenses
During the FY 2022/23, the Authority spent TZS 1,030,693,591 as compared to TZS 1,770,416,439 in the FY 2021/22.

(g) Transfer Payments
During the FY 2022/23 the Authority transferred TZS 67,327,468,742 as compared to TZS 55,520,787,562 for FY 2021/22. The increase is due to increased revenue resulted from promotion of tourism products and the impact of Tanzania the Royal tour.

(h) Other Transfer
During the FY 2022/23 the Authority transferred TZS 11,756,590,807 as compared to TZS 5,975,870,510 transferred in FY 2021/22. The increase in other transfer is due to increased Beneficiary transfers from increased revenue collected as a result of promotion of tourism products and the impact of Tanzania the Royal tour.

4.3 FINANCIAL POSITION

(a) Cash and Cash Equivalent
During the FY 2022/23, the Authority had cash and cash equivalent of TZS 4,228,927,822 as compared to TZS 10,863,504,749 reported in the FY 2021/22. The reason for the balance is attributed by the late disbursement of development funds by the Ministry of Finance and Planning.

(b) Inventory
At the closure of the FY 2022/23 inventory worth TZS 610,390,009 was reported compared to inventory worth TZS 1,480,176,538 reported in the FY 2021/22.

(c) Receivables
At the closure of the FY 2022/23, the Authority had receivables of TZS 4,651,719,042 as compared to TZS 4,506,587,097 reported in the FY 2021/22.

(d) Payables and Accruals
At the closure of the FY 2022/23, the Authority had payables of TZS 1,034,055,474 as compared TZS 2,191,343,399 reported in the FY 2021/22.

(e) Property Plant and Equipment
At the closure of FY 2022/23, the Authority had PPE book value at TZS 76,185,726,125 as compared to TZS 61,885,194,190 book value at the end of the FY 2021/22. The increase was due to successfully completion of projects implemented within the Authority.

(f) Intangible Assets
Intangible asset at the end of the reporting period was TZS 72,048,242 while in the F/Y 2021/22 valued at TZS 43,878,411.

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TANZANIA WILDLIFE MANAGEMENT AUTHORITY

(g) Work in Progress (WIP)

At the closure of the F/Y 2022/23 the Authority recorded WIP valued at TZS 1,867,456,086 compared to WIP recorded in last FY which was TZS 9,440,573,654. The decrease was due to successfully completion of prior year projects which has been capitalized.

Mabula Misungwi Nyanda
CONSERVATION COMMISSIONER
Date: 12/03/2024

5.0 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 Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors as under Directors Responsibility statement on an earlier page.

I, CPA **Endrick S. Killenga**, being the Senior Assistance Commissioner Finance and Accounts of Tanzania Wildlife Management Authority hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of the Authority as on that date and that they have been prepared based on properly maintained financial records.

Signed by: ________

Position: Senior Assistance Commissioner Finance and Accounts
NBAA Membership No.: GA 2446
Date: 12/3/2024

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MINISTRY OF NATURAL RESOURCES AND TOURISM
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	TZS 2022/23	TZS Restated 2021/22
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	4,228,927,822	10,863,504,749
Inventories	70	610,390,009	1,480,176,540
Prepayments	69	998,252,816	6,789,956,501
Receivables	67	4,651,719,042	4,506,587,097
Total Current Asset		**10,489,289,689**	**23,640,224,885**
Non Current Asset			
Intangible Assets	78	72,048,242	43,878,411
Property, Plant and Equipment	77	76,185,726,125	61,885,194,190
Work In Progress	82	1,867,456,086	9,440,573,654
Total Non Current Asset		78,125,230,453	71,369,646,255
TOTAL ASSETS		88,614,520,142	95,009,871,140
LIABILITIES			
Current Liabilities			
Deferred Income	93	4,029,396,194	10,701,695,348
Deposits	94	198,853,185	161,809,397
Payables and Accruals	89	1,034,055,474	2,191,343,403
Total Current Liabilities		5,262,304,853	13,054,848,148
TOTAL LIABILITIES		5,262,304,853	13,054,848,148
Net Assets		83,352,215,290	81,955,022,991
NET ASSETS:			
Capital Contributed by:			
Taxpayers Funds		6,351,594,179	6,351,594,179
Accumulated Surpluses		77,000,621,111	75,603,428,812
TOTAL NET ASSETS		83,352,215,290	81,955,022,991

Hemfuko
CHAIRMAN OF THE BOARD

CONSERVATION COMMISSIONER

Date: 12/03/2024

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF NATURAL RESOURCES AND TOURISM
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2023

	Note	TZS	TZS Restated
REVENUE		2022/23	2021/22
Revenue from exchange transactions	31	55,419,584,820	48,882,471,958
Subvention from other Government entities	32	90,016,965,698	77,943,955,635
Revenue Grants	16	466,004,251	0
Total Revenue		145,902,554,769	126,826,427,593
TOTAL REVENUE		145,902,554,769	126,826,427,593
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	11,538,803	7,567,940
Depreciation of Property, Plant and Equipment	37	10,848,908,513	6,041,608,232
Loss on Disposal of Assets	44	0	2,407,228
Maintenance Expenses	36	5,795,348,360	3,732,206,081
Other Expenses	52	1,030,693,591	1,770,416,439
Use of Goods and Service	35	22,659,418,636	20,924,685,771
Wages, Salaries and Employee Benefits	34	36,831,985,826	30,086,999,708
Total Expenses		77,177,893,729	62,565,891,399
Transfer			
Grants and Transfers	59	55,570,877,935	49,544,917,052
Other Transfers	60	11,756,590,807	5,975,870,510
Total Transfer		67,327,468,742	55,520,787,562
TOTAL EXPENSES AND TRANSFERS		144,505,362,471	118,086,678,961
Surplus		1,397,192,298	8,739,748,631

Mmbuko
CHAIRMAN OF THE BOARD

CONSERVATION COMMISSIONER

Date: 12/03/2024

THE UNITED REPUBLIC OF TANZANIA
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CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

CASH FLOW FROM OPERATING ACTIVITIES	2022/23 (TZS)	2021/22 (TZS)
RECEIPTS:		
Subvention from other Government entities	83,344,666,545	85,315,534,299
Revenue from exchange transactions	55,570,877,935	49,544,917,052
Increase in deposit	37,043,788	
Total Receipts	**138,952,588,268**	**134,860,451,351**
PAYMENTS:		
Wages, Salaries and Employee Benefits	36,867,878,824	29,912,085,060
Use of Goods and Service	22,212,950,807	21,940,309,682
Other Transfers	11,766,499,756	5,966,156,556
Other Expenses	1,030,693,588	1,931,597,794
Maintenance Expenses	5,710,411,826	3,732,206,080
Grants and Transfers	55,570,877,935	49,544,917,052
Total Payments	**133,159,312,736**	**113,027,272,224**
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES	**5,793,275,531**	**21,833,179,127**
CASH FLOW FROM INVESTING ACTIVITIES:		
Investing Activities		
Payment for Work in Progress	1,452,425,453	5,866,139,874
Advance Payment for Acquisition of Property Plant and Equipment	843,384,000	6,170,481,237
Acquisition of Property, Plant and Equipment	10,092,334,367	3,510,275,363
Acquisition of Intangibles	39,708,634	4,050,000
Total Investing Activities	12,427,852,454	15,550,946,473
NET CASH FLOW USED IN INVESTING ACTIVITIES	**12,427,852,454**	**15,550,946,473**
Net (decrease)/Increase in cash and cash equivalent	**(6,634,576,923)**	**6,282,232,653**
Cash and cash equivalent at beginning of period	10,863,504,745	4,581,272,091
Cash and cash equivalent at end of period	**4,228,927,822**	**10,863,504,745**

Lomfuko

CHAIRMAN OF THE BOARD

CONSERVATION COMMISSIONER

Date: 12/03/2024

THE UNITED REPUBLIC OF TANZANIA
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TANZANIA WILDLIFE MANAGEMENT AUTHORITY

STATEMENT OF CHANGE IN NET ASSET FOR THE PERIOD ENDED 30 JUNE 2023

	Tax Payer Fund TZS	Acc. Surplus/(deficit) TZS	Total TZS
Opening Balance as at 01 July 2022	6,351,594,179	75,603,428,812	81,955,022,991
Surplus for the year		1,397,192,298	1,397,192,298
Closing Balance as at 30 June 2023	**6,351,594,179**	**77,000,621,111**	**83,352,215,290**
Opening Balance as at 01 July 2021	6,351,594,179	64,257,891,010	70,609,485,189
Surplus for the year		8,739,748,631	8,739,748,631
Adjustment (Understated revenue)		662,445,094	662,445,094
Adjustment (Revenue receivable restatement)		1,943,344,077	1,943,344,077
Closing Balance as at 30 June 2022	**6,351,594,179**	**75,603,428,812**	**81,955,022,991**

Lemfurko
CHAIRMAN OF THE BOARD

CONSERVATION COMMISSIONER

Date: 12/03/2024

THE UNITED REPUBLIC OF TANZANIA
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TANZANIA WILDLIFE MANAGEMENT AUTHORITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE PERIOD ENDED 30 JUNE 2023

	Original Budget	Reallocation/Adjustment	Final Budget (B)	Actual Amount (A)	Variance (B-A)
RECEIPTS:	TZS	TZS	TZS	TZS	TZS
Revenue from Exchange Transactions	63,839,672,808		63,839,672,808	55,570,877,935	8,268,794,873
Revenue Grants	87,813,047,071	6,799,689,271	94,612,736,342	83,344,666,545	11,268,069,798
Total Receipts	**151,652,719,879**	**6,799,689,271**	**158,452,409,151**	**138,915,544,480**	**19,536,864,671**
PAYMENTS:					
Grants, Subsidies and other Transfer Payments	63,851,872,808	-12,000,000	63,839,872,808	67,337,377,691	-3,497,504,883
Maintenance Expenses	3,772,368,616	518,931,077	4,291,299,693	5,710,411,826	-1,419,112,133
Other Expenses	1,775,590,367	172,116,506	1,947,706,873	1,030,693,588	917,013,285
Supplies and Consumables Used	22,220,411,916	-358,001,069	21,862,410,847	22,212,950,807	-350,539,960
Wages, Salaries and Employee Benefits	32,333,598,277	-246,600,414	32,086,997,863	36,867,878,824	-4,780,880,961
Acquisition of Property, Plant and Equipment	27,698,877,895	11,024,272,124	38,723,150,019	12,427,852,454	26,295,297,565
Total Payment	**151,652,719,879**	**11,098,718,224**	**162,751,438,103**	**145,587,165,190**	**17,164,272,913**
Net Amounts	**-**	**-4,299,028,953**	**-4,299,028,953**	**-6,671,620,711**	**2,372,591,758**

CHAIRMAN OF THE BOARD

CONSERVATION COMMISSIONER

Date: 12/03/2024

1. GENERAL INFORMATION

Tanzania Wildlife Authority was established by a Ministerial Order in the Government Notice (GN) No.135 of 09 May 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: -

PLACES OF BUSINESS
Conservation Commissioner:
Tanzania Wildlife Management Authority,
Dar es Salaam Road,
Kingolwira Area TAFORI Building,
P.O. Box 2658,
MOROGORO-TANZANIA.

BANKERS:
Bank of Tanzania (BoT),
P.O. Box 2939
DAR ES SALAAM-TANZANIA.

National Bank of Commerce Limited,
P.O. Box 9002,
DAR ES SALAAM-TANZANIA.
CRDB Bank (T) Limited,
P.O. Box 352,
MOROGORO-TANZANIA.
National Microfinance Bank,
P.O. Box 9213,
DAR ES SALAAM-TANZANIA

LAWYER
Attorney General,
P.O BOX 9050,
DODOMA TANZANIA.

EXTERNAL AUDITORS
Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
P.O. Box 950,
41101 Tambukareli,
Dodoma, Tanzania.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation of the Financial Statements

These financial statements have been prepared in accordance with the Accrual Based International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB) under the International Federation of Accountants (IFAC). The TAWA's financial statements have been prepared on the basis of historical cost, excluding certain types of intangible assets and property, plant and equipment measured at fair value as of the date of their acquisition.

The preparation of financial statements in conformity with accrual based IPSAS requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgment in the process of applying the Authority's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements are disclosed in accounting policy.

Authorization for Issue

The authorized date for issue of Financial Statements to the Public is after receiving opinion from the Controller and Auditor General and the report being tabled to the Parliament.

Functional and Presentation Currency

The TAWA's functional currency is the Tanzanian Shillings (TZS) and the financial statements have been presented in Tanzanian Shillings (TZS) with all values rounded to nearest two decimals, except where otherwise indicated.

Fundamental Accounting Principles

In the process of preparation and presentation of the financial statements of TAWA, the fundamental accounting principles which have been considered includes but not limited to business entity; going concern; money measurement; accrual basis; matching concept; revenue realization concept; prudence/conservatism principle; consistency; and materiality.

Assessment of Going Concern of the TAWA

In assessing whether the going concern assumption is appropriate, the management of the TAWA, which is responsible for the preparation and presentation of financial statements have taken into account all available information about the future, which is at least, but is not limited to, twelve months from the approval of the financial statements.

In assessing whether the going concern basis is appropriate for the TAWA, the management has considered wide range of factors relating to the following: -

- Current and expected performance of the TAWA;
- Potential and announced restructurings of organizational units of the TAWA;
- Estimates of revenue or the likelihood of continued government funding; and
- Potential sources of replacement financing before it is appropriate to conclude that the going concern assumption is appropriate. Based on these factors, the Management of the TAWA believes that, the authority has an ability to continue as a going concern in the next 12 months.

Statement of Compliance with Accrual Based International Public Sector Accounting Standards

These Financial Statements have been prepared in accordance with the requirements of Accrual Based International Public Sector Accounting Standards (IPSASs).

Revenue recognition

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 expenditure.

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 of the following conditions are met:

The amount of revenue can be measured reliably;

- It is probable that the future economic benefits or service potential associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be measured reliably; and

- 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
- Surveys of work performed;
- Services performed to date as a percentage of total services to be performed; or
- 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.

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: -
- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and
- 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 should be recognized when the following conditions are met:
- 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; and

- 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.

Present Obligations Recognized as Liabilities

A present obligation arising from a non-exchange transaction that meets the definition of a liability shall be recognized as a liability when, and only when:
It is probable that an outflow of resources embodying future economic benefits or service potential will be required to settle the obligation; and
A reliable estimate can be made of the amount of the obligation.

Measurement of Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions shall be measured at the amount of the increase in net assets recognized by the entity.

Enforceability of Stipulations

IPSAS 23 defines stipulations, conditions, and restrictions as terms in a transfer agreement or legislation or other binding arrangements imposed upon the use of transferred assets.

The Standard reflects the view that stipulations, conditions, and restrictions must be enforceable to be effective. TAWA takes into account the principle that stipulations imposed on the use of transferred assets are contained in laws, regulations, or other binding arrangements, and are by definition enforceable.

The Standard reflects the view that stipulations, conditions, and restrictions must be enforceable to be effective. The IPSASB considers that this principle is necessary to prevent the inappropriate deferment of revenue recognition, or the disclosure of restrictions that have no substance.

Property, Plant and Equipment

Property, Plant and Equipment is stated at cost, excluding cost 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.

Depreciation

The Government has adopted straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in Government Assets Guideline on 30 April 2019 and the accounting policies applicable.

The prevailing international standard of depreciation shall be applied over the useful life of 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, function and economic obsolescence.

Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use such beyond the UEL due to periodical maintenance and repairs. Assets expected life are projected in ranges as follows: -

S/N	Asset Category	Economic Life (yrs.)
1.	Leasehold land	Over the lease term
2.	Buildings - Residential	50
3.	- Office	50
4.	Plant and Machinery	15
5.	Furniture and Fixture	5
6.	Office Equipment	5
7.	Motor Vehicles Heavy duty (5 tons and above)	10
8.	Light duty (below 5 tons)	5
9.	Motor Cycle	7
10.	Computer (Desk tops and Laptops)	4
11.	Video Conference Equipment	4
12	Servers	7
13	Network/Telecom Equipment	7
14	Equipment Racks	10
15	Automated File Storage Equipment	7
16	Document processing equipment (Photocopies, mail handling equipment, check handling equipment and shredders)	7
17	Television studio, cameras and other photographic equipment	7
18	Uninterruptible power supplies (UPS)	7
19	Roads Gravel roads	4
20	Tarmac Roads- Asphalt	10
21	Tarmac Roads - Surface Dressing	7
22	Earth Aircraft runways	20
23	Bridges Wooden Bridges	2
24	Concrete Bridges	100
25	Steel Bridges and Concrete Culverts	50
26	Steel Culverts	20
27	Boreholes	15

S/N	Asset Category	Economic Life (yrs.)
28	Sewerage Systems, water systems	15
29	Plant and Machinery (e.g., Caterpillar, Excavator, Heavy Generators, etc.)	15
30	Furniture, Fixture and Equipment	10
31	Ferries and Boats	25
32	Tractor	10
33	Aircraft (G550)	40,000 flight hours
34	Aircraft (Fokker 28)	90,000 flight hours
35	Aircraft (Fokker 30)	90,000 flight hours
36	Piper Navajo PA 31	11,000 flight hours
37	Excavator (used for Drilling Dams)	10
38	Bull Dowser	10

The carrying value of cash generation property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

De-recognition of Property, Plant and Equipment

The carrying mount of an item of property, plant, and equipment shall be derecognized: On disposal; or 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.

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: -

- It is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- 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.

Inventories

Inventories are recognized at their purchasing price.

Payables and Accrued Charges

Payables represent the present obligations for goods and services delivered and invoiced whereas Accruals are present obligations for goods and services consumed or rendered and invoice is yet to be received and therefore are only estimated based on past experience. Payables and Accruals are recognized at fair value.

Cash Flows Statement
The Authority presents cash flows statement using direct method in accordance with IPSAS 2 and Treasury Circular No. 11 of the financial year 2014/15 which is about changes of accounting period and presentation of statement of cash flows using direct method.

For the purpose of cash flow statement, Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Capital Fund
Capital Fund comprises contribution of capital expenditure funds from Government of Tanzania to the Authority.

Effects of Changes in Foreign Exchange Rates
A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. At each reporting dates:

- Foreign currency monetary items are translated using the closing rate;
- Non-monetary items that are measured in terms of historical cost in a foreign currency is translated using the exchange rate at the date of the transaction; and
- Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising from the settlement of monetary items, or translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements, are recognized in surplus or deficit in the period in which they arise. When a gain or loss on a non-monetary item is recognized directly in net assets/equity, any exchange component of that gain or loss is recognized directly in net assets/equity. Conversely, when a gain or loss on a non-monetary item is recognized in surplus or deficit, any exchange component of that gain or loss is recognized in surplus or deficit.

Functional and Presentation Currency

Transactions, events and items included in the financial statements of the Authority are measured using Tanzanian Shilling (TZS), which is the currency of the primary economic environment in which the Authority operates.

Related Party Disclosures

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: -

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

Presentation of Budget Information in Financial Statements

TAWA's annual budget is based on the cash basis and the financial statements are prepared on accrual basis. Budget information represent amounts from TAWA's Plan of Financial and Operational Activities, approved by TAWA's Board of Directors at the beginning of the reporting period and revised during the year were necessary. TAWA compares budgeted and actual amounts arising from budget execution in order to include them in the financial statements.

TAWA elects to present the results of comparing budgeted and actual amounts, which are provided in a separate statement known as the Statement of Comparison of Budget and Actual amounts, which is included as a separate statement in the financial statements. For the purposes of compliance with IPSAS 24, TAWA discloses and explain the following in its every annual financial statement:

- The budgetary basis and classification basis adopted in the approved budget;
- The period covered by the approved budget;
- The entities included in the approved budget (if applicable);
- Reconciliation of actual amounts on a Comparable Basis and Actual Amounts in the Financial Statements; and
- The reasons for the variances resulted in the Comparison of Actual Amounts and Approved Budget.

Risk Management

The overall risk management focuses on the unpredictable financial markets and is aimed at minimizing potential adverse effects on the Authority's financial performance. The role of the Authority's risk management is primarily vested in the Internal Audit Unit and Audit Committee under guidance of the Board of Directors and the office of the Director General. The BOD accepts final responsibility for risk management and internal control system of the TAWA. The management ensures that adequate financial and operational controls systems are maintained on an ongoing basis. The objective is to provide reasonable assurance on the following:

- Safeguarding of Authority's resources;
- Effectiveness and efficiency of operations;
- Compliance with applicable laws and regulations;
- Reliability of accounting records and financial information;
- Sustainability of the Authority's operations under normal and adverse conditions; and
- Responsive behaviour towards 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's system is designed to provide reasonable assurance that procedures in place are operating effectively.

The Authority have assessed the internal control system and generally satisfied as explained below. The Authority has a risk management framework and various policies through which it manages its risks. On the other hand, the Authority has an internal audit function which reports to the board's audit committee through which the Board monitors and directs corrective measures on the internal control environment.

Risk and Internal Control Assessment

The Authority is subject to a number of financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.
The main financial risks facing the Authority include: -

Foreign currency risk

The foreign exchange risk (or currency risk) is the risk arising from changes in the value of foreign currencies. The Authority has no significant foreign currency transactions 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.

Credit risk

Credit risk is the risk that the counterparty to any financial transaction may not be able to fulfil its obligation on due date. Apart from Government based credit lines, the Authority does not have significant concentration of credit risk in other areas. However, in order to minimize credit risk, the Authority has set limits on different categories of investments and has also set exposure limits for each bank where it makes placements of Authority.

Liquidity risk

Liquidity risk is the risk of failing to meet obligations when they fall due. Liquidity risk may also arise from inability to sell financial assets quickly at close to its fair value. The Authority is exposed to daily calls on its available cash to meet its daily obligations and other administrative expenses. The Authority manages liquidity risk by maintaining a pool of short-term placements with banks which is adequate to meet its obligations and administrative expenditure. The Authority carries out weekly cash flow projection which is discussed by Management. In addition to the above highlighted financial risks, there are number of non-financial risks affecting the Authority which include 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 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 monitoring process.

The Authority is faced by number of risks due to its mandate and obligations, which includes:

Safeguarding of Authority's Assets

The BOD is responsible for safeguarding the assets of the Authority. The Board has approved various policies and regulations including but not limited to financial regulations, accounting policies, human resources policies and internal audit manual in order to strengthen the internal control environment. These are reviewed from time to time to align with the dynamics of the operating environment.

	2022/23 TZS	Restated 2021/22 TZS
16 - Revenue Grants		
Non Monetary Revenue - Capital	466,004,251	-
	466,004,251	-
31 - Other Revenue (Revenue from exchange transactions)		
Tourism Business Licence fees	55,419,584,820	48,882,471,958
	55,419,584,820	**48,882,471,958**
32 - Subvention from other Government entities		
Government Grant Development Local	25,339,578,323	16,452,668,216
Subvention for Other Charges	44,218,572,694	46,460,944,224
Subvention for Personal Emolument	20,458,814,681	15,030,343,195
	90,016,965,698	**77,943,955,635**
34 - Wages, Salaries and Employee Benefits		
Casual Labour	342,084,827	173,596,020
Casual Labourers	542,348,358	538,260,789
Civil Servants	20,464,038,094	15,288,835,759
Court Attire Allowance	12,023,600	-
Electricity	54,987,304	40,959,360
Electricity Allowance	22,082,002	-
Extra-Duty	2,475,140,394	2,102,891,440
Facilitation Allowance	21,000,000	7,900,000
Field (Practical Allowance)	51,919,466	-
Food and Refreshment	674,667,962	341,388,887
Furniture	8,768,601	166,071,000
Honoraria	20,000,000	46,700,000
Housing allowance	151,200,000	37,670,000
Invigilators Allowances	3,300,000	-
Leave Travel	576,545,486	360,044,196
Medical and Dental Refunds	490,000	-
Moving Expenses	815,998,636	793,032,474
Non-Civil Servant Contracts	165,718,042	133,843,800
Other Uniformed Services	4,207,187	-
Outfit Allowance	600,000	900,000
Professional Allowances	15,665,000	4,500,000
Ration Allowance	6,643,500,000	6,529,552,017
Responsibility Allowance	89,400,000	56,700,000
Risk Allowance	2,975,893,696	2,941,650,000
Sitting Allowance	263,868,645	175,252,950
Special Allowance	344,766,134	284,998,375
Subsistence Allowance	-	740,000
Telephone	1,440,000	43,774,000

	2022/23 TZS	Restated 2021/22 TZS
Telephone Allowance	79,670,000	967,880
Transport Allowance	8,120,000	16,400,000
Uniform Allowance	500,000	-
Water Allowance	1,949,999	220,761
Water and Waste Disposal	92,393	150,000
	36,831,985,826	**30,086,999,708**
35 - Use of Goods and Service		
Advertising and Publication	56,340,800	40,631,600
Air Travel Tickets	152,126,932	369,155,497
Animal Feeds	81,451,515	161,301,853
Arms and Ammunitions	336,274,400	-
Artistic Materials	3,750,000	300,000
Bed and Mattresses	2,500,000	-
Books, Reference and Periodicals	1,760,000	700,000
Classroom Teaching Supplies	24,434,000	10,000,000
Cleaning Supplies	39,897,720	97,056,229
Clothing and Attachment	6,900,000	-
Communication Equipment	600,000	-
Communication Network Services	1,500,000	650,000
Computer Software	-	1,840,000
Computer Supplies and Accessories	34,392,080	94,312,763
Conference Facilities	407,253,601	420,338,175
Depreciation Charge for Library Books	1,100,000	-
Diesel	5,313,446,975	3,143,235,596
Drugs and Medicines	43,657,400	46,304,300
Educational Radio and TV broadcasting programming	97,520,250	164,597,066
Electricity	19,510,000	53,834,977
Entertainment	22,500,000	25,920,000
Exhibition, Festivals and Celebrations	7,505,973	4,980,100
Field Equipment (Mechanical)	1,755,000	-
Food and Refreshments	72,575,037	476,694,612
Furniture and Appliances	167,823,314	-
Gifts and Prizes	146,543,111	152,349,803
Ground Transport (Bus, Train, Water)	34,935,356	117,370,832
Ground travel (bus, railway taxi, etc)	147,280,561	101,595,982
Health Insurance	4,558,600	2,556,100
Hiring of Training Facilities	100,000	-
Internet and Email connections	311,223,926	219,575,546
Jet A-1/Aviation kerosene	95,922,879	169,331,293
Laboratory Supplies	58,615,102	86,685,600
Land Rent Expenses	3,640,914	-
Lubricants	8,248,711	-

	2022/23 TZS	Restated 2021/22 TZS
Lunch Allowance	465,667,193	65,600,000
Mobile Charges	35,119,324	15,585,644
Newspapers and Magazines	9,030,000	323,143
Office Consumables (papers, pencils, pens and stationaries)	285,262,451	322,774,161
Outsourcing Costs (includes cleaning and security services)	67,558,207	62,417,371
Per Diem - Domestic	11,712,086,903	11,905,858,302
Per Diem - Foreign	360,796,813	361,970,933
Petrol	222,396,446	173,318,763
Posts and Telegraphs	5,577,450	5,326,706
Printing and Photocopy paper	66,666	-
Printing and Photocopying Costs	105,774,700	63,449,600
Printing Material	16,861,170	30,287,100
Programs Transmission Fees	20,994,542	28,172,680
Protective Clothing, footwear and gears	2,100,000	1,290,000
Publicity	25,115,422	-
Purchased Electricity - TANESCO	28,600,000	-
Remuneration of Instructors	14,000,000	-
Rent - Office Accommodation	94,800,000	69,000,000
Research and Dissertation	500,000	3,600,000
Seeds	-	2,895,500
Sewage Charges	50,000	-
Special Foods (diet food)	35,750,000	22,315,368
Special Needs material and supplies	500,000	2,395,000
Special Operations	474,651,875	121,372,000
Special Uniforms and Clothing	13,015,000	-
Special Women Clothes	500,000	-
Sporting Supplies	4,482,700	-
Subscription Fees	8,078,000	8,508,066
Tapes, Films, and Materials (split)	8,572,000	2,063,830
Technical Service Fees	21,850,000	5,000,000
Telephone Charges (Land Lines)	12,328,870	21,921,918
Tents and Camp Equipment	78,667,377	735,311,999
Training Aids	800,000	-
Training Allowances	600,000	-
Tuition Fees	168,686,950	141,259,176
Uniforms	4,500,000	-
Uniforms and Ceremonial Dresses	598,092,245	718,444,140
Upkeep/ Stipend Allowance	5,758,302	13,829,760
Veterinary Drugs and Medicine	11,654,500	21,461,500
Visa Application Fees	6,801,433	8,106,488

	2022/23 TZS	Restated 2021/22 TZS
Water Charges	23,327,940	29,508,699
Wire, Wireless, Telephone, Telex Services and Facsimile	800,000	-
	22,659,418,636	**20,924,685,771**
36 - Maintenance Expenses		
Aggregates and Road Surfacing Materials	-	41,064,000
Air Navigation Beacons	42,796,844	13,000,000
Cement, Bricks and Building Materials	51,086,860	273,806,143
Cement, bricks and construction materials	511,304,369	183,723,463
Computers, printers, scanners, and other computer related equipment	32,079,550	2,166,000
Direct labour (contracted or casual hire)	80,966,817	61,226,239
Electrical and Other Cabling Materials	4,071,800	3,000,000
Materials	27,664,285	6,130,000
Motor Vehicles and Water Craft	1,956,099,780	1,566,290,305
Navigation Equipment (flight calibrations, signaling and beacons)	3,600,000	-
Oil and Grease	19,026,688	20,159,250
Oil, grease, and other chemical materials	1,154,000	-
Outsource	1,337,900	-
Outsource Maintenance Contract Services	2,040,172,960	536,588,070
Panel and body shop repair materials and services	-	1,582,000
Repair and Maintenance of Furniture	2,030,400	28,989,224
Small tools and implements	-	925,000
Spare Parts	569,344,499	453,785,908
TV sets and Radios	1,433,000	861,063
Tyres and Batteries	451,178,608	535,409,416
X-Ray Equipment	-	3,500,000
	5,795,348,360	**3,732,206,081**
37 - Depreciation of Property, Plant and Equipment		
Computers and Photocopiers	511,193,599	500,486,467
Depreciation Motor Vehicles (Administrative)	8,789,633,403	4,243,775,065
Depreciation of Boreholes	-	93,895,712
Depreciation of Bridge	1,011,966	973,610

	2022/23 TZS	Restated 2021/22 TZS
Depreciation Office buildings and structures	590,979,810	458,271,096
Depreciation-Furniture and Fittings	174,279,247	329,653,343
Motorbikes, Motor cycles and bicycles	13,773,947	90,000,000
Other specialized motorized vehicles	192,244,419	-
Plant and Machinery	301,907,598	301,907,598
Roads	211,465,073	-
Ships, boats and ferries	23,855,353	5,595,627
Telecommunications infrastructure, networks and equipment	38,564,100	17,049,714
	10,848,908,513	**6,041,608,232**
39 - Amortization of Intangible Assets		
Amortization of intangible asset	11,538,803	7,567,940
	11,538,803	**7,567,940**
44 - Loss on Disposal of Assets		
Foreign exchange differences (Losses)	-	2,407,228
	-	**2,407,228**
52 - Other Expenses		
Audit fees	148,828,000	71,010,000
Bank Charges and Commissions	551,729	219,018
Burial Expenses	99,050,974	80,177,449
Compensation	-	832,969,589
consultancy fees	26,571,000	95,405,988
Director's Fee	61,499,979	101,666,630
Electricity distribution expenses	32,401,579	-
Facilitation Fees	3,000,000	-
Freight Forwarding and Clearing Charges	3,437,983	-
Insurance Expenses	624,357,429	315,000,000
Registration Fees	6,354,000	8,893,368
Shipping Administration Charges	540,000	506,000
Sundry Expenses	24,100,918	25,351,700
Surveys	-	653,920
Vehicles Insurance	-	238,562,777
	1,030,693,591	**1,770,416,439**
59 - Grants and Transfers		
Tanzania Revenue Authority (TRA)	55,570,877,935	49,544,917,052
	55,570,877,935	**49,544,917,052**

60 - Other Transfers

	2022/23 TZS	Restated 2021/22 TZS
Disbursement Transfer	11,756,590,807	5,975,870,510
	11,756,590,807	**5,975,870,510**
62 - Cash and Cash Equivalents		
Cash in hand	273,395,500	-
Deposit General Cash Account	2,103,303	9,713,954
Development Expenditure Cash Account	3,755,882,919	10,614,385,994
Imprest cash account	117,775	-
Ownsource Collection Account - CRDB	100,000	650,259
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	-	148,414
Recurrent Expenditure Cash Account	-	76,218,287
Unapplied Cash Account	196,749,883	161,809,399
	4,228,927,822	**10,863,504,749**
67 - Receivables		
Imprest Receivable	1,171,724,887	875,299,826
Receivables from exchange transactions	3,479,994,155	3,631,287,271
	4,651,719,042	**4,506,587,097**
69 - Prepayments		
Advance Payment	-	415,545,237
Prepayments - Assets	998,252,816	6,374,411,264
	998,252,816	**6,789,956,501**
70 - Inventories		
Ammunition	180,481,700	430,555,200
Building Materials - Inventory	-	-
Cleaning supplies	-	2,751,860
Consumables	67,577,423	177,272,221
Foodstuffs	-	300,700
Fuel	168,448,529	374,464,478
Oil and Lubricants	2,007,500	10,143,000
Spare parts and tyres	31,825,000	108,626,034
Uniforms	160,049,857	376,063,045
	610,390,009	**1,480,176,538**
77 - Property, Plant and Equipment		
Buildings	(12,088,761,941)	(11,497,782,131)
Furniture, Fittings & Equipment	(1,054,969,093)	(880,689,846)

	2022/23 TZS	Restated 2021/22 TZS
Machine & Plant	(2,580,686,062)	(2,278,778,464)
Vehicles	(25,726,391,874)	(16,936,758,471)
Computers & Printers	(2,084,651,103)	(1,573,457,504)
Telecom Network	(72,663,528)	(34,099,428)
Ferries & Boat	(35,046,607)	(11,191,254)
Specialised Motors & Tractors Trailers	(282,244,419)	(90,000,000)
Bridges & Culvert	(1,985,576)	(973,610)
Roads	(305,360,785)	(93,895,712)
Motor Cycles	(13,773,947)	-
Land	20,977,005,673	20,977,005,673
Buildings	33,842,003,872	22,913,554,801
Furniture, Fittings & Equipment	2,164,857,322	1,686,616,394
Machine & Plant	4,528,613,975	4,528,613,975
Vehicles	47,163,315,141	40,632,266,642
Computers & Printers	2,178,520,973	1,971,066,173
Telcom Network	482,393,466	141,269,477
Ferries & Boat	1,339,890,667	139,890,667
Specialised Motors & Tractors Trailers	2,085,000,000	1,600,000,000
Bridges & Culvert	1,538,101,517	48,680,500
Roads	3,760,426,085	643,856,308
Motor Cycles	159,554,000	-
Boreholes & Water Systems	212,578,368	-
	76,185,726,125	**61,885,194,190**
78 - Intangible Assets		
Accumm. Amortization Computer Software	(43,339,792)	(31,800,989)
Computer Software	115,388,034	75,679,400
	72,048,242	**43,878,411**
82 - Work In Progress		
Buildings other than dwellings - WIP	1,670,879,741	9,440,573,654
Other structure - WIP	18,246,400	-
Work in Progress	178,329,945	-
	1,867,456,086	**9,440,573,654**
89 - Payables and Accruals		
Advance for Work in Progress	76,735,656	-
Beneficiary deposits	-	9,713,954
Deductions	3,889,794	7,895,536
Deferred revenue	119,509,820	119,509,820
Misc Deduction	1,014,400	11,020,701
Other Payables	125,671,925	1,284,158,271
Retention	7,973,815	-
Staff Claim	245,659,970	267,540,922
Supplies of goods and services	332,471,270	423,403,118

	2022/23 TZS	Restated 2021/22 TZS
Withholding Tax Payable	121,128,824	67,906,082
WMA's/Beneficiaries	-	194,995
	1,034,055,474	**2,191,343,399**
93 - Deferred Income		
Deferred Subvention Capital	3,755,882,919	1,455,644,283
Deferred Subvention Current	273,513,275	287,718,764
Development Deferred Income	-	21,324,768,587
Recurrent Deferred Income	-	(12,366,436,286)
	4,029,396,194	**10,701,695,348**
94 - Deposits		
Deposit General	2,103,303	-
Unapplied Deposit Account	196,749,882	161,809,397
	198,853,185	**161,809,397**
Capital		
Taxpayers/Share Capital	6,351,594,179	6,351,594,179
Accumulated Surpluses / Deficits	77,000,621,111	75,603,428,812
	83,352,215,290	81,955,022,991

Note 77: PROPERTY PLANT AND EQUIPMENT SCHEDULE

Description	Cost/Revaluation					Accumulated Depreciation and Impairment			
2022/23	At 01 July 2022	Addition (Monentary)	Addition (Non Monentary)	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	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
Machine & Plant	4,528,613,975	-			4,528,613,975	2,278,778,464	301,907,598	2,580,686,062	1,947,927,913
Vehicles	40,632,266,642	6,065,044,248	466,004,251		47,163,315,141	16,936,758,471	8,789,633,403	25,726,391,874	21,436,923,268
Computers & 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	1,200,000,000			1,339,890,667	11,191,254	23,855,353	35,046,607	1,304,844,060
Specialised Motors & Tractors Trailers	1,600,000,000	485,000,000			2,085,000,000	90,000,000	192,244,419	282,244,419	1,802,755,580
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
Motor Cycles		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	15,712,751,815	466,004,251	8,970,684,383	120,432,261,059	33,397,626,420	10,848,908,513	44,246,534,933	76,185,726,125

Note 77: PROPERTY PLANT AND EQUIPMENT SCHEDULE								
2021/22	Cost/Revaluation			Accumulated Depreciation & Impairment				
DESCRIPTION	At 01 July 2021	Addition (Monentary)	At 30 June 2022	At 01 July Acc. Depreciation	Depr Charges during the year	Acc. Depreciation 30 June 2022	Total Depreciation & Impair 30 June 2022	Carrying Value as at 30 June 2022
30 June 2022								
Land	20,977,005,673	-	20,977,005,673	-	-	-	-	20,977,005,673
Buildings	22,017,868,462	895,686,339	22,913,554,801	11,039,511,035	458,271,096	11,497,782,131	11,497,782,131	11,415,772,670
Furniture, Fittings & Equipment	1,377,020,654	309,595,740	1,686,616,394	551,036,503	329,653,343	880,689,846	880,689,846	805,926,548
Machine & Plant	4,525,339,375	3,274,600	4,528,613,975	1,976,870,866	301,907,598	2,278,778,464	2,278,778,464	2,249,835,511
Vehicles	39,437,750,651	1,194,515,991	40,632,266,642	12,692,983,406	4,243,775,065	16,936,758,471	16,936,758,471	23,695,508,171
Computers & Printers	1,712,505,771	258,560,402	1,971,066,173	1,072,971,037	500,486,467	1,573,457,504	1,573,457,504	397,608,669
Telcom Network	119,348,001	21,921,476	141,269,477	17,049,714	17,049,714	34,099,428	34,099,428	107,170,049
Ferries & Boat	139,890,667	-	139,890,667	5,595,627	5,595,627	11,191,254	11,191,254	128,699,413
Specialised Motors & Tractors Trailers	-	1,600,000,000	1,600,000,000	-	90,000,000	90,000,000	90,000,000	1,510,000,000
Bridges & Culvert	-	48,680,500	48,680,500	-	973,610	973,610	973,610	47,706,890
Roads	-	643,856,308	643,856,308	-	93,895,712	93,895,712	93,895,712	549,960,596
Total	90,306,729,254	4,976,091,356	95,282,820,610	27,356,018,188	6,041,608,232	33,397,626,420	33,397,626,420	61,885,194,190

Note 78: INTANGIBLE ASSETS SCHEDULE			
DETAILS	Computer software	Application software	Total
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**
Cost as 1 July 2021	**58,590,545**	**13,038,856**	**71,629,401**
Additions	4,050,000		4,050,000
Balances as at 30 June 2021	**62,640,545**	**13,038,856**	**75,679,401**
Accumulated amortization	22,929,163	1,303,886	24,233,049
Amortization for the year	6,264,054	1,303,886	7,567,940
Acc. Amortization as at 30 June 2022	29,193,218	2,607,771	31,800,989
Net Carrying Amount 30 June 2022	**33,447,327**	**10,431,085**	**43,878,412**

Note 82: WORK IN PROGRESS SCHEDULE	Amounts
DETAILS	(TZS)
Cost as 1 July 2022	9,440,573,654
Addition	1,397,566,815
Transfers	(8,970,684,383)
Balances as at 30.06.2023	**1,867,456,086**
Cost as 1 July 2021	2,899,989,709
Additions	6,540,583,945
Balances as at 30.06.2022	**9,440,573,654**

Note 24: Prior Year Adjustments				
Includes below transaction that affected Revenue, Receivable, Payable and Accumulated surplus as detailed below				
S/N	Details	Amount (TZS)	Debited account	Credited account
1	Prior year receipt of revenue receivable from exchange transaction	662,445,094	Revenue from exchange transaction)	Receivables from exchange transactions
2	Recognition of prior year revenue receivable unrecognized earlier	2,605,789,171	Receivables from exchange transactions	Accumulated surplus
3	Recognition of prior years'	240,436,557	Civil Servants	Staff Claim

Note 24: Prior Year Adjustments				
Includes below transaction that affected Revenue, Receivable, Payable and Accumulated surplus as detailed below				
S/N	Details	Amount (TZS)	Debited account	Credited account
	salary arrears unrecognized earlier			
	Total	3,268,234,265		

Disclosure checklist for adjustments made

SN	Item	Original amount 30 June 2022 (TZS)	Restated amount (TZS)	Difference (TZS)	Reason for restatement
1	Revenue	49,544,917,052	48,882,471,957.58	662,445,094.42	Overstatement of prior year revenue from exchange transaction
2	Receivable	1,687,943,194	3,631,287,270.58	(1,943,344,076.58)	Overstatement of prior year revenue from exchange transaction & Understatement of prior year revenue receivable
3	Accumulated surplus	73,900,521,293	75,603,428,812	(1,702,907,519)	Overstatement of prior year revenue from exchange transaction & Understatement of prior year revenue receivable
4	Civil Servants	29,846,563,151	30,086,999,708.30	(240,436,557.30)	Understatement of prior years' salary arrears
5	Staff Claim	27,104,365	267,540,922.30	(240,436,557.30)	Understatement of prior years' salary arrears.

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 2023 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

RECONCILIATION OF NET CASHFLOWS FROM OPERATING ACTIVITIES TO SUPLUS/DEFICIT

Description	2022/23 TZS	2021/22 TZS
Surplus/(Deficit)	**1,397,192,298.27**	**9,642,630,282.55**
Add: Depreciation	10,848,908,513.37	6,041,608,231.87
Add: Amortization	11,538,803.50	7,567,940.10
Add: Increase in payable	-6,723,014,419.46	5,273,223,190.10
Less: Denoted Assets	-466,004,251	0
Less: Increase in Current Asset	724,654,583.40	868,149,482.45
TOTAL	**5,793,275,528.08**	**21,833,179,127.07**

Reconciliation of Actual Amount on Comparable Basis between Statement of Comparison of Budget and actual Amounts and Statement of Cash flows

Description	Operating	Investing	Total
Actual amount on comparable basis as presented in the statement of comparison of budget and actual amounts.	5,793,275,531.00	12,427,852,454.00	-6,634,576,923.00
Basis differences	37,043,787		37,043,787
Timing differences	-		0.00
Actual amount in the statement of cash flows.	5,756,231,744.00	12,427,852,453.93	-6,671,620,709.93

ANALYSIS OF THE OUTSTANDING LIABILITIES AS AT 30 JUNE 2023

S/N	CATEGORY	TOTAL	>30 DAYS	>30< 60 DAYS	>60< 90 DAYS	>90< 365 DAYS	>365< 2 YEAR	ABOVE 2 YEARS
1	Advance for Work in Progress	76,735,656	76,735,656.06					
2	Deductions	3,889,794	3,889,794					
3	Deferred revenue	119,509,820						119,509,820
4	Misc Deduction	1,014,400					359,091	655,309.28
5	Other Payables	125,671,925	125,671,924.74					
6	Retention	7,973,815	3,344,179.77	133,597.20	4,496,038.46			
7	Supplies of goods and services	332,471,270	329,397,356.44				3,073,914	
8	Withholding Tax Payable	121,128,824	27,472,348.61	121,743.02	203,998.80	1,288,800.65	61,909,046.94	30,132,885.57
9	WMA's/Beneficiaries	-						
10	Staff Claim	245,659,969.80				5,223,412.50		240,436,557.30
	Total	1,034,055,473.80	566,511,259.62	255,340.22	4,700,037.26	6,512,213.15	65,342,051.94	390,734,572.15

ANALYSIS OF THE OUTSTANDING RECEIVABLES AS AT 30 JUNE 2023

S/N	CATEGORY	TOTAL	>30 DAYS	>30< 60 DAYS	>60< 90 DAYS	>90< 365 DAYS	>365< 2 DAYS	ABOVE 2 YEAR
1	Imprest Receivables	1,171,724,887	882,387,430	75,521,432	32,434,500	46,952,130	76,426,635	58,002,760
2	Revenue Receivable	3,479,994,155					124,764,957	3,355,229,198
	Total	4,651,719,042	882,387,430	75,521,432	32,434,500	46,952,130	201,191,592	3,413,231,958

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF NATURAL RESOURCES AND TOURISM
TANZANIA WILDLIFE MANAGEMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2023							
	Original Budget	Reallocation/Adjustment	Final Budget (B)	Actual Amount (A)	Variance (B-A)		Explanation
	TZS	TZS	TZS	TZS	TZS	%	
RECEIPTS							
Revenue from Exchange Transactions	63,839,672,808		63,839,672,808	55,570,877,935	8,268,794,873	14.88	Late approval on finalization of SWICA and delay of approval for Electronic Auction which were prior considered during budget projection
Revenue Grants	87,813,047,071	6,799,689,271	94,612,736,342	83,344,666,545	11,268,069,798	13.52	Failure of the government to remit fund for development budget within the respective financial year
Total Receipts	**151,652,719,879**	**6,799,689,271**	**158,452,409,151**	**138,915,544,480**	**19,536,864,671**	**14.06**	
PAYMENTS							
Grants, Subsidies and other Transfer Payments	63,851,872,808	(12,000,000)	63,839,872,808	67,337,377,691	(3,497,504,883)	-5.19	There is increase in the amount transferred for beneficiaries
Maintenance Expenses	3,772,368,616	518,931,077	4,291,299,693	5,710,411,826	(1,419,112,133)	-24.85	Maintenance and opening of new roads in game areas within the Authority increased the expenditure of this item beyond budget
Other Expenses	1,775,590,367	172,116,506	1,947,706,873	1,030,693,588	917,013,285	88.97	Implementation of government initiatives were

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2023							
	Original Budget	Reallocation/Adjustment	Final Budget (B)	Actual Amount (A)	Variance (B-A)		Explanation
	TZS	TZS	TZS	TZS	TZS	%	
							financed by other wildlife stakeholder
Supplies and Consumables Used	22,220,411,916	(358,001,069)	21,862,410,847	22,212,950,807	(350,539,960)	-1.58	
Wages, Salaries and Employee Benefits	32,333,598,277	(246,600,414)	32,086,997,863	36,867,878,824	(4,780,880,961)	-12.97	The increase was due to changes in salary after implementation of new TAWA scheme.
Acquisition of Property, Plant and Equipment	27,698,877,895	11,024,272,124	38,723,150,019	12,427,852,454	26,295,297,565	211.58	Failure of the government to remit fund for development budget within the respective financial year
Total Payment	151,652,719,879	11,098,718,224	162,751,438,103	145,587,165,190	17,164,272,913	11.79	
Net Receipts/Payments	-	(4,299,028,953)	(4,299,028,953)	(6,671,620,711)	2,372,591,758		

ENHANCED NOTES OF CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2023

	2022/23 TZS	2021/22 TZS
31 - Other Revenue		
Tourism Business License fees	55,570,877,935	49,544,917,052
	55,570,877,935	49,544,917,052
32 - Subvention from other Government entities		
Government Grant Development Local	17,582,028,264	28,333,206,375
Subvention for Other Charges	45,303,823,600	41,766,745,000
Subvention for Personal Emolument	20,458,814,681	15,215,582,924
	83,344,666,545	85,315,534,299
34 - Wages, Salaries and Employee Benefits		
Casual Labour	342,084,827	173,596,020
Casual Labourers	542,348,358	538,260,789
Civil Servants	20,464,038,094	15,048,399,201
Court Attire Allowance	12,023,600	-
Electricity	54,987,304	40,959,360
Electricity Allowance	22,082,002	-
Extra-Duty	2,475,140,394	2,102,891,440
Facilitation Allowance	21,000,000	7,900,000
Field (Practical Allowance)	51,919,466	-
Food and Refreshment	674,667,962	341,388,887
Furniture	8,768,601	166,071,000
Honoraria	20,000,000	46,700,000
Housing allowance	151,200,000	37,670,000
Invigilators Allowances	3,300,000	-
Leave Travel	576,545,486	360,044,196
Medical and Dental Refunds	490,000	-
Moving Expenses	815,998,636	793,032,474
Non-Civil Servant Contracts	165,718,042	133,843,800
Other Uniformed Services	4,207,187	-
Outfit Allowance	600,000	900,000
Professional Allowances	15,665,000	4,500,000
Ration Allowance	6,643,500,000	6,529,552,017
Responsibility Allowance	89,400,000	56,700,000
Risk Allowance	2,975,893,696	2,941,650,000
Sitting Allowance	263,868,645	175,252,950
Special Allowance	344,766,134	284,998,375
Subsistence Allowance	-	740,000
Telephone	1,440,000	43,774,000
Telephone Allowance	79,670,000	967,880
Transport Allowance	8,120,000	16,400,000
Uniform Allowance	500,000	-
Water Allowance	1,949,999	220,761
Water and Waste Disposal	92,393	150,000
Opening payables relating to staff Claims	286,457,163	111,542,512
Closing payables relating to staff Claims	-250,564,164	-46,020,602
	36,867,878,824	29,912,085,060

35 - Use of Goods and Service

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF NATURAL RESOURCES AND TOURISM
TANZANIA WILDLIFE MANAGEMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2022/23 TZS	2021/22 TZS
Advertising and Publication	56,340,800	40,631,600
Air Travel Tickets	152,126,932	369,155,497
Animal Feeds	81,451,515	161,301,853
Arms and Ammunitions	336,274,400	-
Artistic Materials	3,750,000	300,000
Bed and Mattresses	2,500,000	-
Books, Reference and Periodicals	1,760,000	700,000
Classroom Teaching Supplies	24,434,000	10,000,000
Cleaning Supplies	39,897,720	97,056,229
Clothing and Attachment	6,900,000	-
Communication Equipment	600,000	-
Communication Network Services	1,500,000	650,000
Computer Software	-	1,840,000
Computer Supplies and Accessories	34,392,080	94,312,763
Conference Facilities	407,253,601	420,338,175
Depreciation Charge for Library Books	1,100,000	-
Diesel	5,313,446,975	3,143,235,596
Drugs and Medicines	43,657,400	46,304,300
Educational Radio and TV broadcasting programming	97,520,250	164,597,066
Electricity	19,510,000	53,834,977
Entertainment	22,500,000	25,920,000
Exhibition, Festivals and Celebrations	7,505,973	4,980,100
Field Equipment (Mechanical)	1,755,000	-
Food and Refreshments	72,575,037	476,694,612
Furniture and Appliances	167,823,314	-
Gifts and Prizes	146,543,111	152,349,803
Ground Transport (Bus, Train, Water)	34,935,356	117,370,832
Ground travel (bus, railway taxi, etc)	147,280,561	101,595,982
Health Insurance	4,558,600	2,556,100
Hiring of Training Facilities	100,000	-
Internet and Email connections	311,223,926	219,575,546
Jet A-1/Aviation kerosene	95,922,879	169,331,293
Laboratory Supplies	58,615,102	86,685,600
Land Rent Expenses	3,640,914	-
Lubricants	8,248,711	-
Lunch Allowance	465,667,193	65,600,000
Mobile Charges	35,119,324	15,585,644
Newspapers and Magazines	9,030,000	323,143
Office Consumables (papers, pencils, pens and stationaries)	285,262,451	322,774,161
Outsourcing Costs (includes cleaning and security services)	67,558,207	62,417,371
Per Diem - Domestic	11,712,086,903	11,905,858,302
Per Diem - Foreign	360,796,813	361,970,933
Petrol	222,396,446	173,318,763
Posts and Telegraphs	5,577,450	5,326,706
Printing and Photocopy paper	66,666	-
Printing and Photocopying Costs	105,774,700	63,449,600
Printing Material	16,861,170	30,287,100
Programs Transmission Fees	20,994,542	28,172,680

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF NATURAL RESOURCES AND TOURISM
TANZANIA WILDLIFE MANAGEMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2022/23 TZS	2021/22 TZS
Protective Clothing, footwear and gears	2,100,000	1,290,000
Publicity	25,115,422	-
Purchased Electricity - TANESCO	28,600,000	-
Remuneration of Instructors	14,000,000	-
Rent - Office Accommodation	94,800,000	69,000,000
Research and Dissertation	500,000	3,600,000
Seeds	-	2,895,500
Sewage Charges	50,000	-
Special Foods (diet food)	35,750,000	22,315,368
Special Needs material and supplies	500,000	2,395,000
Special Operations	474,651,875	121,372,000
Special Uniforms and Clothing	13,015,000	-
Special Women Clothes	500,000	-
Sporting Supplies	4,482,700	-
Subscription Fees	8,078,000	8,508,066
Tapes, Films, and Materials (split)	8,572,000	2,063,830
Technical Service Fees	21,850,000	5,000,000
Telephone Charges (Land Lines)	12,328,870	21,921,918
Tents and Camp Equipment	78,667,377	735,311,999
Training Aids	800,000	-
Training Allowances	600,000	-
Tuition Fees	168,686,950	141,259,176
Uniforms	4,500,000	-
Uniforms and Ceremonial Dresses	598,092,245	718,444,140
Upkeep/ Stipend Allowance	5,758,302	13,829,760
Veterinary Drugs and Medicine	11,654,500	21,461,500
Visa Application Fees	6,801,433	8,106,488
Water Charges	23,327,940	29,508,699
Wire, Wireless, Telephone, Telex Services and Facsimile	800,000	-
Closing inventories	576,557,509	1,480,176,536
Opening payables relating to supplies and consumables	495,557,199	2,379,330,591
Closing imprest receivables relating to supplies and consumables	1,171,724,887	875,299,826
Opening inventories	-1,361,407,504	-1,505,005,507
Closing payables relating to supplies and consumables	-453,600,094	-495,557,199
Opening imprest receivables relating to supplies and consumables	-875,299,826	-1,718,620,338
	22,212,950,807	21,940,309,682

36 - Maintenance Expenses

	2022/23 TZS	2021/22 TZS
Aggregates and Road Surfacing Materials	-	41,064,000
Air Navigation Beacons	42,796,844	13,000,000
Cement, Bricks and Building Materials	51,086,860	273,806,143
Cement, bricks and construction materials	511,304,369	183,723,463
Computers, printers, scanners, and other computer related equipment	32,079,550	2,166,000
Direct labour (contracted or casual hire)	80,966,817	61,226,239
Electrical and Other Cabling Materials	4,071,800	3,000,000
Materials	27,664,285	6,130,000

	2022/23 TZS	2021/22 TZS
Motor Vehicles and Water Craft	1,956,099,780	1,566,290,305
Navigation Equipment (flight calibrations, signalling and beacons)	3,600,000	-
Oil and Grease	19,026,688	20,159,250
Oil, grease, and other chemical materials	1,154,000	-
Outsource	1,337,900	-
Outsource Maintenance Contract Services	2,040,172,960	536,588,070
Panel and body shop repair materials and services	-	1,582,000
Repair and Maintenance of Furniture	2,030,400	28,989,224
Small tools and implements	-	925,000
Spare Parts	569,344,499	453,785,908
TV sets and Radios	1,433,000	861,063
Tyres and Batteries	451,178,608	535,409,416
X-Ray Equipment	-	3,500,000
Closing inventories maintenance expenses	33,832,500	
Opening inventories maintenance expenses	-118,769,034	
	5,710,411,826	3,732,206,080

52 - Other Expenses

	2022/23 TZS	2021/22 TZS
Audit fees	148,828,000	71,010,000
Bank Charges and Commissions	551,726	219,018
Burial Expenses	99,050,974	80,177,449
Compensation	-	832,969,589
consultancy fees	26,571,000	95,405,988
Director's Fee	61,499,979	101,666,630
Electricity distribution expenses	32,401,579	-
Facilitation Fees	3,000,000	-
Freight Forwarding and Clearing Charges	3,437,983	-
Insurance Expenses	624,357,429	315,000,000
Registration Fees	6,354,000	8,893,368
Shipping Administration Charges	540,000	506,000
Sundry Expenses	24,100,918	25,351,700
Surveys	-	653,920
Vehicles Insurance	-	238,562,777
Deposit payments & exchange rate loss		161,181,355
	1,030,693,588	1,931,597,794

59 - Grants and Transfers

	2022/23 TZS	2021/22 TZS
Tanzania Revenue Authority (TRA)	55,570,877,935	49,544,917,052
	55,570,877,935	49,544,917,052

60 - Other Transfers

	2022/23 TZS	2021/22 TZS
Disbursement Transfer	11,756,590,807	5,975,870,510
Opening payables relating to other transfer	9,908,949	0
Closing payables relating to other transfer	0	-9,713,954
	11,766,499,756	5,966,156,556

62 - Cash and Cash Equivalents

	2022/23 TZS	2021/22 TZS
Cash in hand	273,395,500	-
Deposit General Cash Account	2,103,303	9,713,954

	2022/23 TZS	2021/22 TZS
Development Expenditure Cash Account	3,755,882,919	10,614,385,994
Imprest cash account	117,775	-
Ownsource Collection Account - CRDB	100,000	650,259
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	-	148,414
Recurrent Expenditure Cash Account	-	76,218,287
Unapplied Cash Account	196,749,883	161,809,399
	4,228,927,822	10,863,504,749

69 - Prepayments

Advance Payment	-	415,545,237
Prepayments - Assets	998,252,816	6,374,411,264
Prior year paid for assets not yet received	-154,868,816	-619,475,264
	843,384,000	6,170,481,237

77 - Property, Plant and Equipment

Land	20,977,005,673	20,977,005,673
Buildings	33,842,003,872	22,913,554,801
Furniture, Fittings & Equipment	2,164,857,322	1,686,616,394
Machine & Plant	4,528,613,975	4,528,613,975
Vehicles	47,163,315,141	40,632,266,642
Computers & Printers	2,178,520,973	1,971,066,173
Telcom Network	482,393,466	141,269,477
Ferries & Boat	1,339,890,667	139,890,667
Specialised Motors & Tractors Trailers	2,085,000,000	1,600,000,000
Bridges & Culvert	1,538,101,517	48,680,500
Roads	3,760,426,085	643,856,308
Motor Cycles	159,554,000	-
Boreholes & Water Systems	212,578,368	-
Opening PPE	-95,282,820,610	-90,306,729,254
Prior year paid for assets received during the year	-6,219,542,448	-866,690,993
Assets received on credit during the year		-599,125,000
Assets received from WIP	-8,970,684,383	
Non Monetary Assets	-466,004,251	
PPE payables paid during the year	599,125,000	
	10,092,334,367	3,510,275,363

78 - Intangible Assets

Closing Computer Software	115,388,034	75,679,400
Opening book value	-75,679,400	-71,629,400
	39,708,634	4,050,000

82 - Work In Progress

Buildings other than dwellings - WIP	1,670,879,741	9,440,573,654
Other structure - WIP	18,246,400	-
Work in Progress	178,329,945	-
Opening WIP	-9,440,573,654	-2,899,989,709
Closing WIP Payable	-84,709,471	-674,444,071

	2022/23 TZS	2021/22 TZS
Transfer	8,970,684,383	
Prepaid during 2021-22	-415,545,237	
Payable related to WIP paid in 2022-23	555,113,346	
	1,452,425,453	5,866,139,874

94 - Deposits		
Deposit General	2,103,303	-
Unapplied Deposit Account	196,749,882	161,809,397
	198,853,185	161,809,397