



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



TANZANIA METEOROLOGICAL AUTHORITY (TMA)

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

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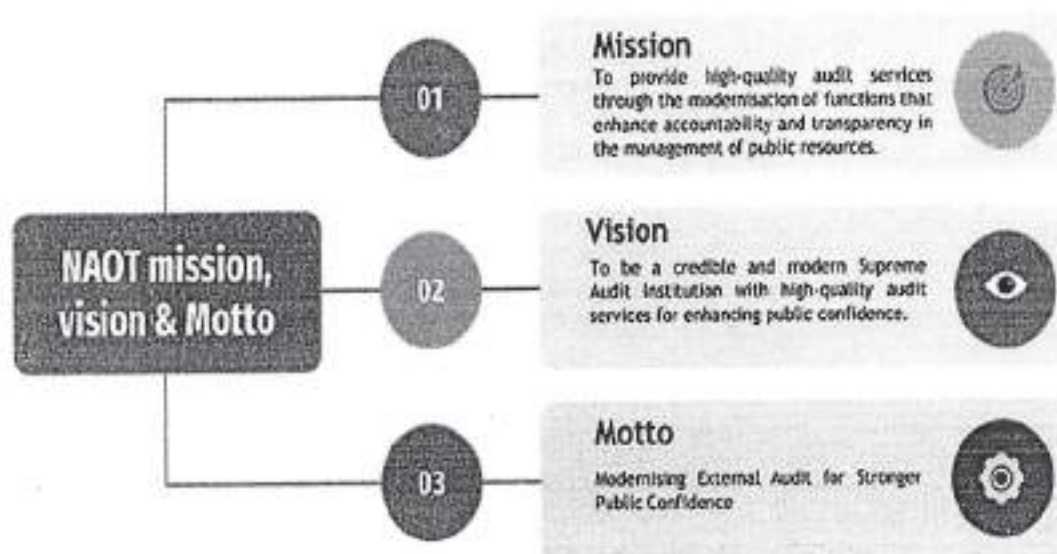
March 2024

AR/CG/TMA/2022/23

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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Abbreviations

AMCOMET	African Ministerial Conference on Meteorology
AWS	Automatic Weather Station
CAG	Controller and Auditor General
CAROT	Climate Adaption Risk and Opportunities in Tanzania
CFO	Central Forecasting Office
CPD	Continuous Professional Development
DFID	Department For International Development
FYDP	Five Year Development Plan
GAW	Global Atmospheric Watch
GCOS	Global Climate Observing System
GIS	Geographic Information System
IAG	Internal Auditor General
ICAO	International Civil Aviation Organization
ICT	Information Communication Technology
IMTC	Inter-Ministerial Technical Committee
IPSAS	International Public Sector Accounting Standard
ISSAIs	International Standard of Supreme Audit Institutions
JNIA	Julius Nyerere International Airport
KADCO	Kilimanjaro Airport Development Company
KIA	Kilimanjaro International Airport
LAN	Local Area Network
LC	Letter Of Credit
MAB	Ministerial Advisory Board
MAIS	Meteorological Aviation Information System
MoWTC	Ministry Of Works, Transport and Communication
MTEF	Medium Term Expenditure Framework
NACTE	National Council for Technical Education
NBAA	National Board of Accountants And Auditors
NHIF	National Health Insurance Fund
NMB	National Microfinance Bank
NMTC	National Meteorological Training Centre
NSSF	National Social Security Fund

NTA	National Technical Awards
PAA	Public Audit Act, Cap. 418
PAC	Public Accounts Committee
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PIC	Parliamentary Infrastructure Committee
PPA	Public Procurement Act
PPR	Public Procurement Regulations
PPRA	Public Procurement Regulatory Authority
PSPTB	Public Sector Procurement Standard Board
PSSSF	Public Service Social Security Fund
QMS	Quality Management System
R.E	Revised Edition
SADC	Southern African Development Cooperation
SBAS	Strategic Budget Allocation System
TMA	Tanzania Meteorological Authority
TSIP	Transport Sector Investment Programme
TTCL	Tanzania Telecommunication Company Limited
TZS	Tanzania Shilling
UK	United Kingdom
UNFCCC	United Nation Framework Convention On Climate Change
VPO	Vice President's Office
WMO	World Meteorological Association
WWW	World Weather Watch

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Tanzania Meteorological Authority,
University of Dodoma, Administration block,
1 CIVE Street, P.O. Box 27,
41218 DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Meteorological Authority (TMA), 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 Meteorological Authority (TMA) 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 Meteorological Authority (TMA) 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 Director's Report, statement of management responsibility, Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

Responsibilities of management and those charged with governance for the Financial Statements

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

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

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap. 418 [R.E 2021] 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 [R.E 2022] 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 Meteorological Authority for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

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

- **Delay in commencement of projects - TZS 6,466,920,050.34**
Contrary to Regulation 10 (4) of the Public Procurement Regulations, 2013; my review of procurement management observed two projects, namely the supply and installation of meteorological marine radars totaling TZS 3,948,001,611.84, and the supply and installation of calibration laboratory equipment amounting to TZS 2,518,918,438.50, had not commenced as of the conclusion of this audit in December 2023. This delay was attributed to insufficient funds, despite the contracts having been initiated on 21 October 2022.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

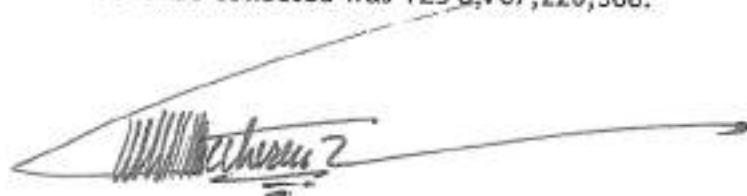
I performed a compliance audit on budget formulation and execution in the Tanzania Meteorological Authority for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, Budget formulation and execution of Tanzania Meteorological Authority is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

- **Shortfall in revenue collection**
According to Section 57 (1) of the Public Finance Regulations, it is mandated for Accounting Officers to establish and enforce adequate measures for the timely collection and accurate accounting of all Government revenue and other public funds associated with their departments or offices.

To the contrary, my review of revenue management revealed eight revenue items were under-collected by TZS 8,672,779,432, which represents 50% of the budget allocation. The total budget for these items was TZS 17,380,000,000, while actual revenue collected was TZS 8,707,220,568.



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

March 2024



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2.0 FINANCIAL STATEMENTS

THE REPORT BY THOSE CHARGED WITH GOVERNANCE

INTRODUCTION

The Directors present this report which highlights major interventions made in regard to TMA development and operational initiatives, together with the draft financial statements for the financial year ended 30 June 2023 that discloses the results of operations, state of affairs, cash flows, statement of the changes in net assets and statement of comparison of budget and actual, including the notes to the financial statements of the Tanzania Meteorological Authority (TMA).

2.1. ESTABLISHMENT

The Tanzania Meteorological Authority is under the Ministry of Transport and was established by the Act No.2 of 2019. It was inaugurated as an Authority on 5 September 2019 to take the responsibility of the former Tanzania Meteorological Agency, which was established under the Executive Agencies Act Cap.245 R.E 2002 to provide meteorological services in Tanzania.

The entity is entrusted with the task of regulating, coordinating and provision of weather and climate services in Tanzania in a manner intended to improve welfare of the Tanzanian society and support sustainable socio-economic development of the country.

2.1.2. TMA VISION, MISSION AND CORE VALUES

TMA Vision and Mission Statements reflect on the long-term desire and commitment to enhance the quality of the services and strengthen its contribution to the attainment of the National Development Vision and strategies. The vision and mission statements are presented in items 1.1.1 (i) and 1.1.1 (ii) respectively.

i. Vision Statement

The TMA vision statement outlines the Authority's view and course, empowering employees to carry out their duties in service of a single goal. The current TMA Vision is:

"A centre of excellence for meteorological services that support all stakeholders to attain National sustainable social, economic development".

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ii. Mission Statement

The Authority's mission statement outlines its main goals and how it will live up to its consumers' expectations. TMA's mission is *"To ensure quality and reliable meteorological services that meet stakeholders' expectations through provision and regulation of weather and climate services for safety and sustainable social, economic development of Tanzania"*.

iii. TMA Core Values

TMA core values represent moral boundaries within which the Authority operates. They define personality and are ethical standards by which employees would be measured. The values are TMA commitment to its stakeholders.

The Core Values that guide in pursuit of the provision of quality services to stakeholders are described in **Table 1** below: -

Table 1: Description of core values

SN	CORE VALUE	DESCRIPTION
1	Professionalism	We shall be committed to uphold to the highest of professionalism to meet the competence requirements;
2	Transparency and Accountability	We shall be obliged to provide quality and reliable Meteorological services to meet customers' expectations;
3	Diversity Inclusion	We shall be committed to serve the stakeholders without considering race, ethnicity, gender, disability, nationality, tribe, socio-economic status etc.;
4	Quality Services and Timeliness	We shall perform our functions by focusing or striving for excellence and quality in services that we offer in real time;
5	Cost-effectiveness	We shall use the most cost-efficient approach to fulfil our stakeholders' expectations and work with continuous improvement to guarantee growth and stability;
6	Teamwork	We shall be committed to work in a team environment where every employee is a valued member, treated with respect, encouraged to contribute and recognized and rewarded for his/her efforts.
7	Customer focus	We shall work to provide quality services that meet or exceed customers' expectations.

iv. Quality Policy Statement

The Quality Policy Statement of Tanzania Meteorological Authority states that; "We, TMA employees are dedicated to provide quality meteorological products and services which meet or exceed customers' expectations and comply with agreed national and international requirements through continual improvement of our processes".

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2.1.2. NATURE OF OPERATIONS

The Authority is responsible for regulating, coordinating and providing meteorological services to the general public, institutions and individual users of tailor-made services for socio-economic development. The Authority is also responsible for issuing warnings and advisories on severe weather events for protection of human life and properties within the United Republic of Tanzania.

TMA owns, operates and coordinates a network of meteorological observation stations for observing and monitoring of weather and climate phenomena within the country. The current status of observational network platform includes surface, upper-air, weather Radars and remote sensing observational networks.

Transmission and global exchange of weather data in TMA has two levels of communication links, namely transmission from observation stations to Central Forecasting Office (CFO) and from CFO to Regional Telecommunication Hub Nairobi, Kenya.

TMA uses modern weather forecasting technique which is very effective in short range and medium range forecasting. TMA is running two Numerical Weather Prediction (NWP) models namely Weather Forecasting and Research (WRF) and High-Resolution Model (HRM). Public Weather Services (PWS) disseminate weather forecast information, advisories and warning to the general public and other sectors through various communication channels such as TVs, Radios, Newspapers and Internet.

Meteorological services offered in the country include daily weather forecasts, five (5) days forecasts, 10 days forecasts, monthly forecasts, seasonal climate outlook, early warnings and advisories. The Authority also provides tailored services to specific sectors that contribute to the collection of internal generated revenue.

The capital of the Authority comprises of tax payers fund and accumulated reserves accrued over time since the inception of the former Tanzania Meteorological Agency.

2.1.3. THE PRINCIPAL FUNCTIONS OF THE AUTHORITY

The principal functions of the Authority are stipulated in the Tanzania Meteorological Authority Act No. 2 of 2019 Sec. 5 (1) and (2) as follows: -

- i) Implement the National climate-related policies in relation to weather and climate matters;
- ii) Regulate and coordinate meteorological activities in the United Republic of Tanzania;
- iii) Organize and administer efficient networks of surface and upper-air stations necessary to establish accurate records of the weather and climatic conditions;

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- iv) Provide weather and climate services for the safety of life and property and to various users of meteorological services;
- v) Issue severe weather-related warnings and advisories to ensure that there is a single authoritative voice in this regard;
- vi) Publish weather and climatology summaries, climate status and other interpreted products;
- vii) Observe, collect, process, archive and disseminate meteorological data and related information;
- viii) Cooperate with other institutions and authorities involved in meteorology and related fields in aspects of training, studies, research, environment, climate variability and change;
- ix) To recover the cost for meteorological services rendered to ensure service sustainability;
- x) Provide marine meteorological services to the shipping, fishing, and other marine activities within the United Republic territorial waters and high sea;
- xi) Provide aeronautical meteorological services, advisory, warnings, products and information and related services to Civil Aviation within the United Republic and other prescribed areas as per regional and international agreements;
- xii) Cooperate with other national and international institutions in search and rescue relating to aviation and maritime accidents by providing relevant weather information;
- xiii) Keep in safe custody all meteorological records and data;
- xiv) Calibrate and fabricate meteorological equipment for internal and external use;
- xv) Ensure that international standards and practices of meteorological services including instrument and equipment installation are maintained;
- xvi) Carry out research, awareness activities, and training in meteorology, climatology and other related fields and to process and analyse climatic data for use in socio-economic development planning;
- xvii) Approve and register meteorological stations;
- xviii) Participate in the activities of relevant international organizations, in particular, the World Meteorological Organization; and
- xix) Carry out any other function as the Minister may direct.

2.2. THE AUTHORITY OBJECTIVES AND STRATEGIES

The primary tool for planning, prioritization, and decision-making is the TMA Strategic Plan (2021/22-2025/26). For a five-year term, the Plan makes it easier to carry out TMA's responsibilities. The following strategic goals are prioritized in the plan for achievement: -

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- A: HIV/AIDS and Non-Communicable Diseases (NCD) interventions strengthened;
- B: Implementation of National Anti-Corruption Strategies enhanced;
- C: Quality of meteorological services improved;
- D: Quality Assurance and Regulation of meteorological sector players enhanced;
- E: National, Regional and international cooperation in weather and climate services enhanced;
- F: Research and Development on climate and Applied services enhanced;
- G: Financial capacity and resources management and Internal Control Systems of TMA strengthened; and
- H: Capacity to facilitate TMA to discharge its mandates enhanced

In order to realize these strategic goals, TMA prepares annual plan and budget with a result-based management orientation as envisaged in the five years strategic plan.

ii) THE AUTHORITY OPERATION MODEL

TMA has the following key strengths and resources, some of these are tangibles and others are intangibles as follows: -

a) TMA Governing Board

TMA Governing Board serves as the focal point and custodian of corporate governance within the Authority. The Board has been effective in its role of providing direction and oversight to Management and employees. They exercised oversight of the implementation of strategy and operational plans by Management against agreed performance measures and targets.

The functions and responsibilities of the Board also include the development of policies, strategic planning, control over finances and operations and supervising managerial functions of the Authority. Board members are competent and capable leaders in accordance with the Act No. 2 of 2019, section 7 (2), (4) and First Schedule of the Act.

b) Business and Regulatory Instruments

In discharging its function, the Authority is guided by Tanzania Meteorological Authority Act No.2 of 2019 and its respective Regulations, Staff regulations, Standing orders for the Public Services. These instruments were key instruments in discharging its functions during the financial year under review.

c) Human Resource

TMA has skilled, committed, motivated and competent employees dedicated to provision of quality services that meet and exceed customers' expectations. In addition, the Management adheres to the principles of good governance and promotes good working environment and labour relations. By 30 June 2023, the Authority had a total of 512 employees of which 397 were male and 115 were female. However, the optimum requirement is 859 employees.

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d) Cooperation with stakeholders

The authority has internal and external stakeholders, and it has established a harmonious relationship with stakeholders. During the period under review, the Authority continued to cooperate with various stakeholders including Agriculture; Industrial; Tourism; Mining; Energy; Marine; Aviation Environment; and Water. Other stakeholders include: International Organisations and Development Partners; Universities; Research Institutions; General Public and Customers of TMA services; MDAs and other Government Parastatals; Disaster Management; Parliament of the United Republic of Tanzania; Defence and Security; Non- State Actors (Insurance Companies, Civil Society Organisations, Community Based Organisation, Commercial Banks); and TMA employees.

e) Financial Sustainability

Management of resources continued to be improved through prioritizing and implementing initiatives within the available financial resources to generate adequate revenue for timely implementation of planned activities. Sources of funds for Tanzania Meteorological Authority are outlined in section 35 of TMA Act which consists of;

- i) Sum of moneys as may be appropriated by the Parliament;
- ii) Funds from the government for public good services rendered by the Authority;
- iii) Money accruing to the Authority from commercial services, consultancy or other payments;
- iv) Money received from donations, gifts or grants;
- v) Permits fee and charges;
- vi) Loans; and
- vii) Such other income as derived from performance of activities under this Act.

f) ICT Systems

Various operations have been automated to improve provision of services and other operations. These ICT systems include: -

- i) Digital Meteorological Observatory System (DMO);
- ii) Meteorological Aviation Information System (MAIS);
- iii) Marine Meteorological Information System (MMIS);
- iv) Budgeting, Planning and Reporting System (PlanRep);
- v) National Project Management Information System (NPMIS);
- vi) 'Mfumo wa Uhasibu Serikalini' (MUSE);
- vii) Government Salary Payment Portal (GSPP);
- viii) HCMIS- Human Capital Management Information System;
- ix) CLIDATA- Climate Data Management System/ Climatological Database Management System;
- x) National e-Procurement System of Tanzania (NeST);

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- xi) E- Office system;
- xii) Electronic Management System (ELO);
- xiii) RSMC - Regional Specialised Meteorological Portal; and
- xiv) Permits and Stations Registration Portal.

In general, the ICT application system has increased efficiency in operations and service delivery. TMA will continue with initiatives to automate business operations to enhance efficiency and reduce cost of business operations.

2.2.2. CORPORATE GOVERNANCE

The Authority is committed to the principals of effective corporate governance. The Board also recognizes the importance of integrity, transparency and accountability.

a. INSTITUTIONAL REGULATORY FRAMEWORKS

Tanzania Meteorological Authority practices good corporate governance principles whereby there is segregation of duties to the Authority operations. TMA corporate governance framework is designed to provide a sound basis for decision-making, define mechanisms for accountability and stewardship, and promote both leadership and strategic direction for the Authority. Corporate governance within TMA is based on:

- i) The legislative foundation provided by the Tanzania Meteorological Authority Act No.2 of 2019;
- ii) A robust executive and management structure;
- iii) Mechanisms for stakeholders' inputs and reviews through a number of theme-based advisory and consultative workshops and meetings;
- iv) Internal Control System including Audit charter and Plans that addresses key business and financial risks to improve TMA business and management practices;
- v) A Board Committee on Audit, Risk and Quality Assurance focusing on fraud, risk, quality management and oversight on the preparation of the Authority's financial statements;
- vi) A program-based Planning and Reporting framework;
- vii) Detailed asset management Policies and guidelines and
- viii) A client service charter setting out the standards of services to the community.

b. TMA GOVERNING BOARD OF DIRECTORS

The Board is in charge of all institutional activities and management of critical risk areas, monitoring investment choices, important financial concerns, and evaluating the effectiveness of management's business plans and budget.

The Board is also responsible for ensuring that comprehensive system of internal control policies and procedures is in compliance with sound corporate governance principles.

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The Board is also responsible for ensuring that comprehensive system of internal control policies and procedures is in compliance with sound corporate governance principles.

i. COMPOSITION OF THE BOARD OF DIRECTORS

TMA Board governs on the issues relevant to the proper discharge of TMA functions, including service provision, coordination and sector regulation, strategic planning, and broad-scale resourcing and implementation issues.

In the financial year 2022/23, the Board conducted three ordinary meetings. However, the first two meetings were attended by five members of the Board whose tenure expired in September 2022 and the later another new five board members were appointed on 1 April 2023 and managed to conduct one (1) meeting on 16 May 2023.

The Board delegates a day-to-day management of the business to the Director General who is assisted by senior management. Members of the senior management are from time to time invited to attend Board meetings in order to facilitate the effective control of Authority's operational activities, since they act as a medium communication and coordination with other business units.

The Board normally meets on quarterly basis to review issues implemented during the specified period and approve issues that need the Board's approval before being put into implementation. The Board is also responsible for driving regulatory compliance within and outside the organisation.

The names of Board of Directors with their professional and appointed dates are as follows:-

Table 2: Members of the TMA Governing Board

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Judge Mshibe Ally Bakari	Chairperson	Judge	Tanzanian	10/12/2023
2.	Dr. Emmanuel Mpeta	Vice- Chair	Meteorologist	Tanzanian	10/12/2023
3.	Ms. Khadija A. Juma	Member	Agriculture Specialist	Tanzanian	01/04/2023
4.	Mr. Biseko P. Chiganga	Member	Transport Specialist	Tanzanian	01/04/2023
5.	Eng. Tamim T. Katakweba	Member	Engineer	Tanzanian	01/04/2023
6.	Mr. Charles E. Msangi	Member	Economist	Tanzanian	01/04/2023
7.	Col. Godfrey J. Mwanakatwe	Member	Military Expert	Tanzanian	01/04/2023
8.	Dr. Ladislaus B. Chang'a	Secretary	Meteorologist	Tanzanian	01/04/2023

The Board meetings, during the financial year 2022/23, discussed and deliberated on the following main issues:

- i) The Board Committee Reports;
- ii) Adoption and Authorization of the Audited Financial Statements for the year ended June, 2022;

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- iii) Review of TMA performance reports;
- iv) TMA proposed budget and Annual Procurement Plan for Financial Year 2022/23;
- v) Participated in End of Term Board Evaluation;
- vi) Approval of various TMA Framework document include: -
 - a. Staff Regulations;
 - b. Code of Ethics;
 - c. Training Policy;
 - d. Training Programme; and
 - e. Client Service Charter.

2.2.3. TMA BOARD COMMITTEES

During the financial year 2022/23, TMA Board had four committees which were Governance and Technical Committee; Audit, Risk and Quality Assurance; Planning and Finance; and National Meteorological Training Centre (NMTTC) Operations. These committees continued to implement their duties by conducting meetings whenever the need arises. The membership of these Committees involves experts from various professions who provide technical expertise.

(a) Governance and Technical Committee (GTC)

The Governance and Technical Committee is generally responsible for reviewing the governance structures and practices of the organization and reporting its findings and recommendations to the Board. The Committee can also be tasked with evaluating the efficiency of various policies. Moreover, the Committee oversees the technical activities of the Authority, including Forecasting, Research, Observations, Data processing, Data analysis, Data exchange, data archiving etc. The Members of the committee is as shown in Table 3.

Table 3: Governance and Technical Committee

S/N	Name	Position	Qualification/Profession	Nationality	Date Appointed
1	Dr. Makame O. Makame	Chairperson	Environment and Education	Tanzanian	29/11/2019
2	Ms Marystella B. Mtalo	Member	Nutrition and Agriculture	Tanzanian	29/11/2019
3	Rtd Col. Mamdali M. Msuya	Member	Defence and security	Tanzanian	29/11/2019
4	Mr Nolasco J. Kipanda	Member	Human Resources and Administration	Tanzanian	29/11/2019
5	Dr Ladislaus B. Chang'a	Secretary	Meteorologist	Tanzanian	29/11/2019

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(b) Audit, Risk and Quality Management Committee (ARQMC)

The primary purpose of the committee is to provide oversight of the financial reporting process, the audit process, the institution's system of internal controls and compliance with laws and regulations. The committee is also mandated to ensure that the organization product or service is consistent. In performing its duties, the Committee reviews quarterly the institution risk profile and manage action plans to mitigate the risk. The Members of the Committee is as shown in Table 4.

Table 4: Audit, Risk and Quality Management Committee

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Ms. Jane A. Kikunya	Member	Statistician	Tanzanian	29/11/2019
2.	Maj. Large V. Temba	Member	Defence and Security	Tanzanian	29/11/2019
3.	Mr. Robert K. Sunday	Member	Hydrologist	Tanzanian	29/11/2019
4.	CPA Ahadi M. Chacha	Member	Auditor	Tanzanian	29/11/2019
5.	CPA Angyelite Tende	Member	Accountant	Tanzanian	29/11/2019
6.	Dr. Ladislaus B. Chang'a	Secretary	Meteorologist	Tanzanian	29/11/2019

The ARQMC reports to the Board of Directors of TMA. The Committee conducted two meetings and reviewed Financial Statements for Financial Year 2021/22; Annual Internal Audit Report 2022/23 and PPRA audit report for 2022/23. The Committee approved the Annual Internal Audit Plan for 2023/24; and the Quality Assurance and Risk Management Plan 2023/24.

(c) Planning and Finance Committee (PFC)

The Committee oversees that financial planning for the Institution is supportive of and fully integrated with the long-range plans and mission of the Institution. The overall objective of the Finance and Plan Committee is to ensure that TMA has the relevant funding to support its activities in fulfilling the Strategic Plan.

Table 5: Planning and Finance Committee

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Eng. Aron J. Kisaka	Chairperson	Engineering	Tanzanian	29/11/2019
2.	Ms. Marystella B. Mtalo	Member	Nutritionist	Tanzanian	29/11/2019
3.	Maj. Large V. Temba	Member	Defence and Security	Tanzanian	29/11/2019
4.	Mr. Waddy H. Ali	Member	Economist	Tanzanian	29/11/2019
5.	Ms. Naima Mrisho	Member	Economist	Tanzanian	29/11/2019
6.	Dr. Agnes L. Kijazi	Secretary	Meteorologist	Tanzanian	29/11/2019

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(d) National Meteorological Training Centre Committee (NMTCC)

The Committee is responsible for strategic planning and oversight management of the National Meteorological Training Centre (NMTC) by establishing policies related to programs offered, endorse the annual budget and set NMTC program fees. The Committee finally reports all matters on NMTC operations and strategic issues to the TMA Governing Board. The Members of the committee is as shown in Table 6.

Table 6: National Meteorological Training Centre Committee

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Dr Makame O. Makame	Chairperson	Environment and Education	Tanzanian	29/11/2019
2.	Mr. Robert K. Sunday	Member	Hydrologist	Tanzanian	29/11/2019
3.	Ms. Jane A. Kikunya	Member	Statistician	Tanzanian	29/11/2019
4.	Prof Susan Msolla	Member	Agriculture and Education	Tanzanian	29/11/2019
5.	Mr Iddi Marugujo	Member	Accountancy, Finance and Education	Tanzanian	29/11/2019
6.	Dr. Agnes L. Kijazi	Secretary	Meteorologist	Tanzanian	29/11/2019

The GTC reports to the Board of Directors of TMA. NMTCC held one ordinary meeting during the Financial Year ended 30 June 2022 and discussed on students' examination results and NMTC quarterly financial reports. Moreover, on improving NMTC operations the Board discussed on affiliation the centre to University of Dar es Salaam; acquiring more land for NMTC and establishment of other programmes; and advertising of short courses.

c. MANAGEMENT OF THE TANZANIA METEOROLOGICAL AUTHORITY

Daily operations of TMA are headed by Director General, assisted by Directors and Managers. The Director-General reports to the Permanent Secretary of the Ministry of Works and Transport (Transport).

TMA operations are split in the following business divisions which are Forecasting Services, Research and Applied Meteorology, Corporate Services and Infrastructure and Technical Services. Zanzibar Office is under the Director General Office as well as the following units of Internal Audit, Procurement Management, Legal Services, Quality Assurance and Risk Management and International Cooperation.

The Management team is the high-level decision-making body within the Authority. Its role is to consider and promulgate decisions on programs, policy, financial and staff Management issues. Normally the Director-General chairs Management meetings.

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2.2.4. REVIEW OF BUSINESS PERFORMANCE AND FUTURE PLANS

d. Key Performance Indicators

The indicators are based on accuracy of weather forecast issued, number of customers satisfied/served and investment in meteorological infrastructure and services. Tailored services customers comprise of various users of meteorological services including contractors, Agriculture, energy, tourism, training activities etc. Table 7.1 depicts trend of TMA performance indicators that show improvement in meteorological services provided.

Table 7.1: Key Performance Indicators

Key performance indicators		June 2021 Target	June 2021 Actual	June2022 Target	June2022 Actual	June2023 Target	June2023 Actual
Accuracy rate for daily and seasonal weather forecasts %		88	88.3	89	89	89	89
No. of customers/users using TMA Services*	Aircrafts	30,000	35,111	30,000	40,323	42,000	47,715
	Ships and boats	8,000	32,736	36,774	40,755	40,700	77,529
	Tailored made customers	3,000	2,683	3,000	-	2,000	1,539
% Of users/customers satisfied with TMA services		91%	95.5	97	96	95%	96
Total expenditure on meteorological investment (TZS Billion)		30,000	16,988	30,000	15,521	20,000	12,171

Source: TMA Documents

e. CURRENT PERFORMANCE

TMA Performance report shows that the Authority planned to implement 44 targets of which 38 were fully implemented and six were partially implemented. In general, the planned activities were achieved by 95% and the remaining 5% will be finalised in the next financial budget. Detailed description of the current performance is provided in Annex I.

f. FUTURE PLANS

TMA will continue to improve its services through regulating, coordinating and provision of meteorological services within the United Republic of Tanzania. TMA will also continue to strengthen its operational processes in order to ensure smooth implementation of the Quality Management System (QMS) based on ISO 9001:2015 standards while focusing on value added customer services. The Authority will continue to improve and modernize its business operations services to the satisfaction of its stakeholders/customers.

TMA as a country focal point for the Intergovernmental Panel on Climate Change (IPCC) will continue to contribute to the national and international activities related to meteorological services and environmental protection. The Authority will strengthen weather observations along Indian Ocean through installation of three marine weather radars, expanding weather RADAR network by installing two weather Radars in Kilimanjaro and Dodoma; improve aeronautical weather services

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by installing two aviation systems at Songwe and Zanzibar Airports, procure modern meteorological instruments; improve calibration capacity that will reduce the cost of calibrating abroad; Construction of Eastern Zone Office and Tsunami Warning Centre and starting construction of hostel and administration block at NMTC.

Other interventions to be made in the forthcoming year include enhanced capacity of human resources of the Authority, use of modern forecasting tools, enhanced research activities, implementation of Quality Management System, enhanced revenue collection, meteorological stations rehabilitation and improvement service provision as well as publicising TMA activities.

2.2.5. PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

The key function of TMA Governing Board in relation to risks is to provide oversight roles in relation to internal controls, governance processes and risk management of the Authority. The Board accepts final responsibility for the risk management and internal control systems of TMA.

It is the task of management to ensure that adequate internal financial and operational control systems are adequately developed and maintained on an ongoing basis to provide reasonable assurance regarding:

- i. The effectiveness and efficiency of operations
- ii. The safeguarding of assets
- iii. Compliance with applicable laws and regulations
- iv. The reliability of accounting records
- v. Business sustainability in normal and adverse conditions; and
- vi. Responsible behaviour towards all stakeholders.

TMA risk management system is a process and is monitored by the Board, management, and other stakeholders, applied in strategy setting. It is designed to identify potential events that may affect the Authority and manage risks to be within its risk appetite and provide reasonable assurance regarding the achievement of TMA objectives.

The Authority has reviewed its risk management framework implementation in accordance with ISO 9001:2015 standards. The Authority continued to be risk-based institution where risk registers were updated and reported on monthly, quarterly, and annual basis. Effective internal control systems have been put in place and are operating efficiently. Effective internal control is maintained by ensuring segregation of duties and enhancing oversight systems. During the period under review, key risks identified were staff turnover and misplacement of documents due to transfer of headquarters offices from Dar es Salaam to Dodoma.

The Authority has an Internal Audit unit advising the Director-General on compliance matters with existing laws and Regulations in particular areas of internal controls. Internal Audit Unit of the Authority provide reasonable assurance to the Board and Management on the internal controls' effectiveness. The Board assessed the

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internal control systems throughout the financial year and is of the opinion that they met accepted criteria. The Board carries risk and internal control assessment through its Committee on Audit, Risks and Quality Management (ARQMC).

2.2.6. STAKEHOLDERS' RELATIONSHIP

TMA had the relationship with the following stakeholders: -

g. Customers

TMA has been strengthening its relationship with customers through improving its different channels of service delivery including software like DMO, MMIS, MAIS and other social media networks as alternatives to the traditional model of service delivery through visiting offices, fax or telephone conversations. These Channels has enabled customers to be served with our services 24 hours a day throughout a week. TMA also conduct meetings with its customers as part of awareness creation.

h. Creditors

The relationship between TMA and its creditors is basically mutual agreement for them to supply goods and services on credit, while TMA prepares local purchase order and other forms of contracts and submit to suppliers. In settlement of debts, all incoming invoices are correctly recorded in an electronic register in such a way that it can be possible to have correct planning of the weekly payment schedule in accordance with the maturity dates of invoices.

i. Suppliers and Contractors

TMA maintains good relationship with its Suppliers and contractors in the year. The use of Tanzania Electronic Procurement System (TANePS) has strengthened relationship with suppliers and contractors as the said system has increased transparency in managing public tenders. Enhanced transparency has reduced corruption allegations and complaints from bidders on dissatisfaction with Tender awards. During the year, TMA did not face any case resulting from administrative review.

j. Government MDAs

The Ministry of Works and Transport (MoWT) is the Parent Ministry of the Authority regarding related parties. During the financial year, TMA had material transactions with this Ministry. Being the public entity, the Authority also had material transactions with the Ministry of Finance and Planning and other institutions. These include a number of public bodies, Government departments and its Agencies, principally the Tanzania Civil Aviation Authority (TCAA), Tanzania Airport Authority (TAA), Tanzania Port Authority (TPA), Water Basin Authorities, Kilimanjaro International Airport Development Company (KADCO), Water Institute (WI), Sokoine University of Agriculture, Dar es Salaam Institute of Technology (DIT) and the University of Dar es Salaam (UDSM).

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k. Employees

The Authority is an equal opportunity employee. It gives equal access to employment opportunities to both males and females and free from discrimination of any kind and without regard to factors like gender, marital status, tribes and disability that does not impair ability to discharge duties.

During the year, the Authority recruited 15 employees to fill the gaps of employee who retired, passed away, terminated and those from approved establishment in respective years. Category of recruitment were for the following cadres: 8 Meteorologist II, 3 Meteorological Assistant, 2 ICT Officer II, 1 Legal Officer II and 1 Economist II.

The Authority filled nine (9) Managerial posts after the Board endorsement with effect from May 2023. The filled posts include Director of Corporate Services, Manager Central Forecasting Office, Manager Marine Meteorological Services, Manager Hydro- Meteorological Services, Manager - Zonal Meteorological Office Zanzibar, Manager - Zonal Meteorological Office North Eastern Highlands, Manager Zonal Meteorological Office Eastern, Manager- Zonal Meteorological Office South Western Highland and Manager Instrument and Calibration.

A total of 39 staff were promoted on various grades and 7 staff were re-categorized to different cadres. TMA continued to involve staff in various forum including meetings, presentations, workshops, seminar and attachments as a way of involving them in decision-making.

During the year ended June 2023, the Authority trained 64 employees in various capacity building programs within and outside the country whereby 7 staff were pursuing PhD studies, 19 MScs, 30 BSc and 8 staff were pursuing Diploma in Meteorology and other discipline, whereas in the year ended June 2022, a total of 118 employees were trained in various courses and levels.

TMA utilized TZS 298,347,170.00 for staff training in the year ended June 2023 as compared to the year ended 30 June 2022, which was TZS 272,636,132.00.

TMA has continued to receive training opportunities for online (virtual training) as well as face to face short course trainings and workshops to its staff from WMO, Development partners, TMA and WMO Regional Training Centres (RTCs) in order to have skilled staff for the purpose of improving the quality of meteorological services.

2.2.7. RELATED PARTY TRANSACTIONS

Related party is the one who has the ability, authority and responsibility for planning, directing and controlling the activities or exercise significant influence in making financial and operating decisions. A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged or not. Under the Corporation's circumstance, the Board Members and Senior Management Employees are related parties. This includes Members of the Board of Directors and Senior Management employees (Directors and Heads of Unit). The related party transactions are disclosed in Note 37 and include Board expenses and remuneration to Management employees.

2.2.8. ENVIRONMENT CONTROL PROGRAMME

The Authority believes that environmental awareness plays a vital role in shaping public attitudes. Public education inculcates the habits of preservation and conservation of nature in the general public. It is for this reason that TMA has been streamlining meteorology with environmental issues by monitoring climate and climate change issues to help understand current climate and expected future climate; conducting research; and provide short-term and long-term weather forecasts for serving life and properties. During the financial year ended 30 June 2023, the Authority participated in World Environmental Day whereby the Authority conducted general cleanliness and awareness raising on the environmental conservation.

TMA attended several task force meetings outside TMA, which foster our collaboration with other institutions in the country, and outside the country. These include those related to climate change and the environment under the Vice Presidents' Office, such that the development of the National Green House Gases Inventory, the National Determined Contribution, and the biannual report necessary for submission to the United Nations Convention for Climate Change (UNFCCC).

2.2.9. EVENTS AFTER REPORTING DATE

There were no events that have occurred which is to be disclosed nor to be adjusted in the financial statements that could materially affect these financial statements.

2.2.10. APPOINTMENT OF AUDITORS

The Controller and Auditor General (CAG) is the statutory Auditor for the Tanzania Meteorological Authority pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania 1977, and Sections 26-37 of the Public Finance Act Cap. 348 [R.E 2020] and Section 10 of the Public Audit Act, Cap. 418.

2.2.11. CHARITABLE AND STATUTORY DONATIONS

TMA did not make any political donations during the year ended 30 June 2023.

2.2.12. EMPLOYEE WELFARE

(a) Management and Employees' Relationship

A healthy and harmonious relationship existed between management and employees during the period. TMA continued to involve staff in various forum including meetings, presentations, workshops, seminar and attachments as a way of involving them in decision-making. There were no unresolved complaints received by the Board from the employees during the year apart from disciplinary cases to employees engaged in unethical behaviour.

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(b) Working Environment

Management believes that its employees should find working with TMA is an inspiring and personal experience and consequently accept co responsibility for development of each employee to his/her fully potential. Career progress is based on the individual initiatives towards the fulfillment of their responsibilities complemented by the Authority. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward. In the efforts to improve working environment, a total number of 11 vehicles and 4 motorcycles were procured and existing transport facilities were maintained and operationalized.

(c) Opportunities and Fairness

Management is convinced that equal opportunities for all employees, irrespective of ethnicity, race, gender, disability, or religion, should be pursued. Management accepts that only through total commitment loyalty and dedication of its employees will be able to achieve its performance targets.

(d) Post-employment benefits

TMA employees are members of Public Social Security Fund (PSSSF). The Authority contributes 15% of the basic salary of each employee to the Fund on behalf of all permanent employees and employee contributes 5% of their basic salary.

(e) Medical Services

The Authority's medical services for its employees are administered under the National Health Insurance Fund (NHIF) whereby its employees, their spouses and up to maximum of four dependents are included in the health benefit plan of the fund. Contribution is paid to the National Health Insurance Fund (NHIF) upon successful registration of employee to the Fund. Employees contributed 3% of their gross salary and the employer contributes additional 3% of the employee salary.

(f) Training Facilities

The Authority developed and implemented its training program to ensure employees are equipped with modern and technical know-how to improve its operations and service delivery. Employees are given opportunity to attend short and long training programmes both locally and outside the country. During the financial year under review, 64 employees were released for long term trainings whereby 7 staff were pursuing PhD studies, 19 MScs, thirty BSc and 8 staff were pursuing Diploma in Meteorology and other discipline. Furthermore, during the year review, a total of 13 staff completed their studies (1 PHD studies, 3 MSc, 7 Bachelor Degree program and 2 for Ordinary Diploma in Meteorology (NTA Level 6).

Furthermore, 79 TMA staff participated in 31 trainings workshop of which 54 were males and 25 were females. The main aspects covered in the workshops were capacity building to meteorological experts, which contributed in enhancing the capacity of TMA in provision of meteorological services.

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(g) Financial Assistance to Employees

The Authority also guarantees its employees access to staff loans from various financial institutions including NMB, CRDB, PBZ TCB to improve their welfare. Furthermore, TMA employees have established a non-governmental organization as a TMA SACCDOS to facilitate employees with Loans.

DISABLED PERSONS AND GENDER BALANCE

TMA takes all the necessary possible measures to establish mechanisms for staff with disabilities to have a favourable working environment. TMA also consider gender on promoting equity and empowerment of Women.

(a) Person with Disabilities

TMA is an equal opportunity employer and as a matter of policy, recruitment process is transparent and competitive. TMA policy accepts disabled persons for employment for those vacancies that they are able to fill. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with TMA continues, and appropriate training is arranged. It is the Authority policy that training, career development and promotion of disabled person are identical to that of other employees.

(b) Gender Parity

TMA consider gender on Promoting Gender Equality and Empowerment of Women. Decisions made within the Authority observe gender equity. Policies exist to maintain gender balance based on qualifications and ability.

During the year ended June 2023, the Authority had a total of 512 staff of which 397 (77%) were male and 115 (23%) were female compared to the financial year 2021/22 where there was a total of 532 staff of which 412 (77%) were male and 120 (23%) were female. The decrease in number of employees was due to retirements, death, and dismissal.

TMA recruitment policy gives equal opportunity to all people to fill vacant employment posts. The Authority take great care in implementing the policy order to ensure the education, profession, qualification, competencies, and key attributes which are the basic criteria for selection and appointment are not compromised.

2.2.13. PREJUDICIAL ISSUES

During the period under review, TMA had no case pending in the Court of Law and other Quasi-Judicial Bodies such as Tribunals.

2.2.14. STATEMENT OF COMPLIANCE

The Directors' Report is prepared in line with the Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA). TMA financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB).

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2.2.15. HIGHLIGHT OF SIGNIFICANT ACCOUNTING POLICIES

TMA is the public entity thus it has prepared and presented its financial statements in compliance with IPSAS. The Authority significant accounting policies are provided under the Notes to the Financial Statements. The accounting policies have consistently been applied by the TMA throughout the reporting period. There was one new standard issued by International Public Sector Accounting Standard Board (IPSASB) but were not yet effective for use in the preparation of these financial statements. The standard is IPSAS 41- Financial Instruments with effective date of 1 January 2023. The Authority did not plan for early adoption of this standard but will adopt it for the purpose of preparation of its future financial statements where applicable.

2.2.16. SOLVENCY AND GOING CONCERN

The Board 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 operation.

2.2.17. RESPONSIBLE BEHAVIOR TOWARDS STAKEHOLDERS/ CUSTOMERS

The Authority believes that the stakeholders/ customers are what make its existence. Several measures have been taken to institute a responsible behaviour to employees of TMA and other stakeholders/customers. These measures include, but are not limited to, holding interactive stakeholders' meetings/engagements, staff meetings, seminars and workshops, provide education through media and improving customer services at our office.

2.2.18. AUTHORISATION DATE

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

2.2.19. APPROVAL

This Report was approved by the Governing Board of Tanzania Meteorological Authority on date..... and

Signed on its behalf by

Judge Mshibe Ally Bakari
Board Chairman

Signature.....

Date.....15.03.2024.....

Dr. Ladislaus B. Chang'a
Board Secretary

Signature.....

Date.....

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STATEMENT OF MANAGEMENT RESPONSIBILITY


Section 25 (2) and (4) of Public Finance Act No. 6 of 2001 (revised 2004) and Section 15 of the Executive Agencies Act 1997 (amended 2009) spell out that, Chief Executive is responsible for the preparation and fair presentation of these Financial Statements for the year ended 30 June 2023 in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB). Further, the Management complied with NBAA pronouncements, and requirements of the Government Notice No. 404 of 29th November 1999 under Executive Agencies Act No.30 of 1997. The Management is equally responsible for internal control systems to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

The Management accept responsibility for these Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with IPSAS, NBAA pronouncements, and in a manner required by the Establishment Order and Executive Agencies Act, 1997. The Management is of the opinion that Financial Statements give a true and fair view of the state of the financial affairs of TMA and its operating results. The Management further accepts responsibility for the maintenance of accounting records which may be relied upon the preparation of Financial Statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Management to indicate that TMA will not remain a going concern for at least the next twelve months from the date of this statement.

There is no system of internal control that can provide absolute assurance against misstatement or losses, nevertheless, the Authority's system is designed to provide reasonable assurance that the procedures in place are operating effectively.

The Management assessed the internal control systems throughout the financial year ended 30th June, 2023 and is of the opinion that they met accepted criteria. The Director General carries risk and internal control assessment through the Audit Committee.

Signature:
Dr. Ladislaus B. Chang'a
Acting Director General

Date.....

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DECLARATION BY 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 by a declaration issued by the Head of Finance and Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Body to discharge the responsibility of preparing financial statements of an entity showing a true and fair view of the entity financial position and financial performance in accordance with International Public Sector Accounting Standards, NBAA Pronouncements, and statutory financial reporting requirements. Full legal responsibility for preparing financial statements rests with the Governing Body under the TMA Board Responsibility statement.

I, CPA Mohammed Ibrahim Nyamakato Accountant of TMA hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2023 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

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

Signed by: 

Position: Accountant

NBAA Membership GA 6200

Date:

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**MANAGEMENT COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2023**

2.1 Introduction

This part of the report provides comprehensive information regarding the financial results of the fiscal year 2022/23 of the Tanzania Meteorological Authority. The Authority has consistently striven to achieve the strategic plan (2021/22-2024/25) through MTEF, which covered the period of 12 months from July 2022 to June 2023.

2.1.1 Financial Position

During the financial year 2022/23 Current Assets were TZS 26,394,337,146 compared to TZS 37,835,776,511 for the financial year 2021/22. There has been a decrease in the Current Assets by 30% equivalent to TZS 11,441,439,365. Cash and Cash Equivalents were TZS 16,322,916,940 in the financial year 2022/23 compared to TZS 29,058,731,659 for the financial year 2021/22. Cash and Cash Equivalents decreased by 43.81% in 2022/23, this decrease was due to the payment made through letter of credit that has been opened earlier from government's investment in the procurement of four weather Radars and Infrastructure, Meteorological Instruments and Equipment, also the decreases in prepayment is caused by transfer made to WIP after receiving weather radars equipment and installation is on progress and inventory were decreased because the stock was financial year as issued to users departments.

The non-current assets were TZS 58,742,668,864 for the financial year 2022/23 compared to TZS 37,292,679,450 for the financial year 2021/22. There has been an increase in non-current assets by 57.52% in the financial year 2022/23, caused by receiving of transfers from prepayment and LC to WIP and PPE increase was due to purchases of some assets and transferred made from WIP. The total Current Liabilities were TZS 16,743,768,753 for the financial year 2022/23 compared to TZS 30,512,149,031 for the financial year 2021/22. The Current Liabilities decrease by 45.12%, this is due to the decrease of amortization of deferred Government Grant. Either, Net Assets increased from TZS 44,551,890,634 to TZS 68,368,200,063 due to the increase of the assets.

2.1.2 Financial Performance

During the financial year 2022/23, the approved budget was TZS 56,355,387,186 compared to TZS 63,894,540,743.52 in the previous year 2021/22. Part of the amount budgeted totaling TZS 315,313,329 was funded by the Government for services rendered to the public on behalf of the Government as Other Charges (OC), TZS 9,327,412,000 for TMA staff salaries and TZS 30,000,000,000 from Government Development Fund to finance Infrastructure of Meteorological activities. TMA planned to collect TZS 25,591,283,059 from its internal generated revenue.

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TANZANIA METEOROLOGICAL AUTHORITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget 2022/23 (a) TZS	Final Budget 2022/23 (a) + (b) - (c) TZS	Actual 2022/23 (d) TZS	Difference (c) - (d) TZS
RECEIPTS:				
Government Grants - Recurrent (OC&PE)	17,272,185,025	17,272,185,025	10,984,234,129	6,287,950,896
Government Grants - Development	20,000,000,000	20,000,000,000	11,946,632,158	8,053,367,842
Donor Grants	0	113,202,161	113,202,161	0
Fees and Charges	18,820,000,000	18,820,000,000	11,023,683,083	7,796,316,917
Other Revenue	150,000,000	150,000,000	142,293,536	7,706,464
TOTAL	56,242,185,025	56,355,387,186	34,210,045,067	22,145,342,119
PAYMENTS:				
Salaries, Wages and Employee's Benefit Supplies and Consumable used & Prepayment	18,903,920,000	18,903,920,000	16,077,388,178	2,826,531,822
Grants and Other transfer	12,059,551,145	12,172,753,306	7,044,219,414	5,128,533,892
Other Expenses	50,000,000	50,000,000	37,261,353	12,738,647
Purchase of Property Plant and equipment, WIP & Prepayment	900,000,000	900,000,000	676,879,070	223,120,930
	24,328,713,880	24,328,713,880	11,346,983,014	12,981,730,866
TOTAL PAYMENTS	56,242,185,025	56,355,387,186	35,182,731,029	21,172,656,157

Signature: _____

Judge Mshibe Ally Bakari

Board Chairman

Signature: _____

Dr. Ladislaus B. Chang'a

Board Secretary

TANZANIA METEOROLOGICAL AUTHORITY (TMA)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE

TANZANIA METEOROLOGICAL AUTHORITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Taxpayers Fund	Accumulated Surplus	TOTAL
	TZS	TZS	TZS
Balance at 30 June 2022	20,206,578,750	24,345,311,885	44,551,890,635
Surplus during the year	0	23,816,309,429	23,816,309,429
Balance at 30 June 2023	20,206,578,750	48,161,621,314	68,368,200,064
Balance at 30 June 2021	20,206,578,750	17,816,732,622	38,023,311,372
Adjustment	0	467,648,565	467,648,565
Surplus during the year	0	6,060,930,698	6,060,930,698
Balance at 30 June 2022	20,206,578,750	24,345,311,885	44,551,890,635

Signature: 

Judge Mshibe Ally Bakari

Board Chairman

Signature: 

Dr. Ladislaus B. Chang'a

Board Secretary

TANZANIA METEOROLOGICAL AUTHORITY (TMA)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE

TANZANIA METEOROLOGICAL AUTHORITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22
	Notes	TZS	TZS
Revenue			
Revenue from non-exchange transaction			
Government Grant	15(c)	37,352,783,174	19,333,661,617
Donors Grants	16	152,581,263	173,541,127
Revenue from the exchange transaction			
Fees and Charges	17	11,737,041,939	8,832,681,615
Other Revenue	18(a)	141,947,001	39,252,721
Total Revenue		49,386,353,376	28,379,137,080
Expenditures			
Salaries, Wages and Employee Benefit	20	16,064,042,796	12,646,478,395
Supplies and Other Running Costs	21	7,313,398,220	6,598,257,784
Grants and other transfer payments	22	37,261,353	34,540,448
Depreciation and Amortization Expense	23	1,478,462,507	2,585,319,114
Other Expenses	24	676,879,070	453,610,643
Total Expenses		25,570,043,947	22,318,206,382
Surplus		23,816,309,429	6,060,930,698

Signature: 

Judge Mshibe Ally Bakari

Board Chairman

Signature: 

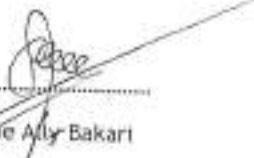
Dr. Ladislaus B. Chang'a

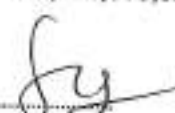
Board Secretary

TANZANIA METEOROLOGICAL AUTHORITY (TMA)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE

TANZANIA METEOROLOGICAL AUTHORITY
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS	Notes	2022/23 TZS	2021/22 TZS
Current Assets			
Cash and Bank Balances	7	16,322,916,940	29,058,731,659
Receivables	8	2,191,446,171	1,478,087,315
Prepayments	9	7,780,687,826	6,858,724,511
Inventory	10	99,286,210	440,233,026
Total current assets		26,394,337,146	37,835,776,511
Non-Current Assets			
Work in Progress	11	13,273,519,809	2,430,700,902
Intangible Assets	12	2,531	8,434,531
Property, Plant and Equipment	13	45,469,146,523	34,853,544,017
Total Non-Current Assets		58,742,668,864	37,292,679,450
TOTAL ASSETS		85,137,006,010	75,128,455,961
LIABILITIES			
Current Liabilities			
Payable and Accruals	14	496,254,396	581,367,788
Deferred Government Grant	15	16,247,514,356	29,930,781,243
Total Current Liabilities		16,743,768,753	30,512,149,031
Non-Current Liabilities			
Deferred Donor Grants	16	25,037,194	64,416,296
Total Non-Current Liabilities		25,037,194	64,416,296
Total Liabilities		16,768,805,947	30,576,565,327
NET ASSETS		68,368,200,063	44,551,890,634
NET ASSETS ATTRIBUTABLE TO THE OWNERS			
Taxpayers Fund		20,206,578,750	20,206,578,750
Accumulated Surplus		48,161,621,314	24,345,311,885
TOTAL		68,368,200,064	44,551,890,635

Signature: 
Judge Mathibe Ally Bakari
Board Chairman

Signature: 
Dr. Ladislaus B Chang'a
Board Secretary

TANZANIA METEOROLOGICAL AUTHORITY (TMA)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE

TANZANIA METEOROLOGICAL AUTHORITY
CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22
CASH FLOWS GENERATED FROM OPERATING ACTIVITIES			
RECEIPTS:	Notes	TZS	TZS
Government Grants	15(a)	22,930,866,287	24,586,197,121
Donor Grants	16(a)	113,202,161	169,896,824
Fees and Charges	17(a)	11,023,683,083	8,512,370,262
Other Revenue	18	142,293,536	38,594,758
TOTAL RECEIPTS		34,210,045,067	33,307,058,965
PAYMENTS:			
Salaries, Wages and Employee Benefit	20(a)	16,077,388,178	12,545,201,286
Supplies and Other Running Costs	21(a)	7,044,219,414	6,477,799,217
Grants and other transfer	22	37,261,353	14,540,448
Other Expenses	24	676,879,070	453,610,643
Prepayment	9(a)	43,475,369	53,907,432
TOTAL PAYMENTS		23,879,223,384	19,565,059,025
Net cash flows generated from operating activities	A	10,330,821,682	13,741,999,939
CASH FLOWS USED IN INVESTING ACTIVITIES			
Increase in WIP (Additions)	11	(12,316,201,737)	(1,467,943,436)
Acquisition of Property Plant and Equipment	13	(9,873,600,184)	(1,554,206,231)
Prepayments	9(b)	(878,487,945)	(5,610,802,653)
Net Cash Flows used in Investing Activities	B	(23,068,289,866)	(8,632,952,320)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net Cash Flows from Financing Activities	C		0
Net Increase/(Decrease) in Cash and Cash Equivalents	A+B+C	(12,737,468,181)	5,109,047,620
Cash and cash equivalents at the beginning of the financial year		29,058,731,658	23,949,026,075
Effects of currency translation on Cash and Cash equivalents	19	1,653,465	657,963
Cash and Cash Equivalents at the End of the Financial Year		16,322,916,940	29,058,731,658

Signature: _____

Judge Mshibe Ally Bakari

Board Secretary

Signature: _____

Dr. Ladislaus B Chang'a

Board Chairman

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. GENERAL INFORMATION

Tanzania Meteorological Authority (TMA) was established by the Tanzania Meteorological Authority Act No. 2 of 2019 through a Ministerial Establishment Order of 2019, and it was inaugurated as an Authority on 5 September 2019. The Authority is under the Ministry of Works, Transport and Communications. The operation of the Authority is vested in the Board, and the day-to-day running of the affairs is on the Director-General. Its predecessor, the Tanzania Meteorological Authority, was established under the Executive Agencies Act Cap. 245 R.E 2002 to provide Meteorological Services in Tanzania.

PRINCIPAL PLACE OF BUSINESS

Tanzania Meteorological Authority,
The University of Dodoma, Administration block,
College of Informatics and Virtual Education,
1 CIVE Street, P.O. Box 27,
41218 Dodoma.

BANKERS

National Microfinance Bank (NMB) Ltd
NMB Bank House, Samora Avenue
P. O. Box 9213
Dar es Salaam
Tanzania

CRDB Bank Limited

Azikiwe Street
P.O. Box 268
Dar Es Salaam
Tanzania

Bank of Tanzania (BOT)

Dar Es Salaam Zone
P. O. Box 2939
Dar Es Salaam
Tanzania

LAWYERS

Attorney General
P. O. Box 9050
Da es Salaam
Tanzania.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

EXTERNAL AUDITORS

The Controller and Auditor General

The National Audit Office
Audit Office

Ukaguzi road

P. O. Box 950

41104

Tambukareli

Dodoma,

Tanzania.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Public Finance Act of 2001 (revised 2020) and comply with the requirements of International Public Sector Accounting Standards (IPSAS) for the accrual basis of accounting. The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in applying its accounting policies. The areas involving a higher degree of judgment or complexity or areas where assumptions and estimates are significant to the financial statements are separately disclosed in the notes. The financial statements have been prepared on a historical cost basis, presented in Tanzanian Shillings (TZS), and all values are rounded to the nearest Shilling.

3. AUTHORIZATION DATE

The authorised 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.

4. REPORTING ENTITY

5. The Financial Statement is set to present the Tanzania Meteorological Authority.

6. SIGNIFICANT CONTROLLED ENTITY

TMA is controlled by the Ministry of Works and Transport

7. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been adopted for the preparation of the financial statements:

(a) Foreign currency translation

Functional and presentation currency

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

The annual rates of depreciation that have been consistently applied are:

Description	Rate (%)
Buildings and Structures	2
Motor Vehicles	25
Meteorological Equipment	10
RADAR	7
Communications Equipment	7
Furniture and Fittings	10
Office Equipment	20
Computers	20
Household Appliances	10
Books and Library	25
Software	33 1/3

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognised. The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed and adjusted if appropriate at each financial year-end. When each major inspection is performed, its cost is recognised in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

(e) Capital work in progress

Capital work in progress related to the construction of the new Authority's infrastructure is included in property and equipment at cost based on the percentage completed at the statement of financial position date. The capital work in progress is transferred to the appropriate asset category and depreciated when the construction of the asset is completed and is available for its intended use.

(f) Non-current assets held for sale

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

Non-current assets (and disposal group) classified as held for sale are measured at the lower of the assets' previous carrying amount and fair value less costs to sell.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

(g) Intangible assets

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets shall not be recognized as an asset and all research costs are charged to expense when incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with a finite life are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible assets may be impaired.

Intangible assets with indefinite useful lives are not amortized but are tested for impairment on an annual basis. If the recoverable amount of a cash-generating asset or the recoverable service amount of a non-cash-generating asset is lower than the carrying amount, an impairment loss is recognized.

The amortisation period and the amortisation methods for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the assets are accounted for by changing the amortisation period or method, as appropriate and treated as changes in accounting estimates.

The amortisation expense on intangible assets is recognised in the statement of financial performance. Gains or Losses arising from the de-recognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss when the asset is derecognised.

(h) Financial Instruments (financial assets/liabilities).

Initial Recognition

TMA recognizes a financial asset or a financial liability in its statement of financial position when, and only when, the Authority becomes a party to the contractual provisions of the instrument.

Initial Measurement of Financial Assets and Financial Liabilities

A financial asset or financial liability is recognized initially by measuring its fair value plus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent Measurement of Financial Assets

Financial assets after initial recognition will be classified and measured into the following four categories:

- a. Financial assets at fair value through surplus or deficit - measured at fair value with gain or loss recognized to surplus and deficit;

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

- b. Held-to-maturity investments - measured at amortized cost using the effective interest method;
- c. Loans and receivables - measured at amortized cost using the effective interest method; and
- d. Available-for-sale financial assets - measured at fair value with gain or loss recognized directly in net assets/equity through the statement of changes in net assets/equity

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured and derivatives that are linked to and must be settled by delivery of such unquoted equity instruments shall be measured at cost.

Subsequent Measurement of Financial Liabilities

After initial recognition, all financial liabilities will be measured at amortized cost using the effective interest method, except for those categorized as financial liabilities at fair value through surplus or deficit which shall be measured at fair value with gain or loss recognized in surplus and deficit.

Impairment and Collectability of Financial Assets

At the end of each reporting period, an assessment is made on whether there is any objective evidence that a financial asset or group of financial assets is impaired. If any such evidence exists impairment is carried out.

For Financial Assets Carried at Amortized Cost that is on loans and receivables or held-to-maturity investments, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

(i.e., the effective interest rate computed at initial recognition). The carrying amount of the asset shall be reduced either directly or through the use of an allowance account. The amount of the loss shall be recognized in surplus or deficit. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized (such as an improvement in the debtor's credit rating), the previously recognized impairment loss shall be reversed either directly or by adjusting an allowance account. The reversal shall not result in a carrying amount of the financial asset that exceeds what the amortized cost would have been had the impairment not been recognized at the date the impairment is reversed. The amount of the reversal shall be recognized in surplus or deficit.

For Financial Assets Carried at Cost, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses shall not be reversed.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

For Available-For-Sale Financial Assets, the cumulative loss that had been recognized directly in net assets/equity shall be removed from net assets/equity and recognized in surplus or deficit even though the financial asset has not been derecognized. Impairment losses recognized in surplus or deficit for an investment in an equity instrument classified as available for sale shall not be reversed through surplus or deficit. If, in a subsequent period, the fair value of a debt instrument classified as available for sale increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in surplus or deficit, the impairment loss shall be reversed, with the amount of the reversal recognized in surplus or deficit.

De-recognition of financial instruments

Financial assets will be derecognized when, and only when: (a) The contractual rights to the cash flows from the financial asset expire or are waived; or (b) a financial asset is transferred by IPSAS 29. Financial liability (or a part of a financial liability) shall be removed from its statement of financial position when, and only when, it is extinguished - i.e. when the obligation specified in the contract is discharged, waived, cancelled or expires.

(i) Related Party Transactions

Parties 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. They include relationships with subsidiaries, associates, joint ventures and key Management personnel. For TMA, key management includes; Members of the Board, Members of the Audit Committee, the Director General, Directors; Managers and their close relatives.

Some of the Authority's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

(k) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Authority as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Authority's net investment in the leases. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the Authority's net investment outstanding in respect of the leases.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which the use benefit derived from the leased asset is diminished. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The Authority as lessee

Assets held under finance leases are recognised as assets of the Authority at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to the statement of financial performance unless they are directly attributable to qualifying assets, in which case they are capitalised by the Authority's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Rentals payable under operating leases are charged as an expense to the statement of financial performance on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

(l) Inventories

Inventories are measured at the lower cost and replacement value. Where inventories are acquired through a non-exchange transaction, their cost shall be measured as their fair value as of the date of acquisition. However, inventories are required to be measured at the lower of cost and current replacement cost where they are held for:

- Distribution at no charge or for a nominal charge
- Consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Costs include all purchase costs, conversion costs (materials, labour, and overhead), and other costs to bring inventory to its present location and condition, but not foreign exchange differences and selling costs. Trade discounts, rebates, and other similar items are deducted in determining the costs of purchase.

For inventory items that are not interchangeable, specific costs are attributed to the specific individual items of inventory.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

TMA applies the same cost formula for all inventories having similar nature and use; a difference in geographical location of inventories by itself is not sufficient to justify the use of different cost formulas.

For interchangeable items, cost is determined on either a first-in or first-out basis. For inventories with a different nature or use, different cost formulas are used. When inventories are sold, exchanged, or distributed, the carrying amount is recognized as an expense in the period in which the related revenue is recognized. If there is no related revenue, the expense is recognized when the goods are distributed or related services have been rendered.

Write-downs to net realisable value is recognized as an expense in the period the loss or the write-down occurs. Reversals arising from an increase in net realisable value are recognized as a reduction of the inventory expense in the period in which they occur.

(m) Provisions

Provisions are recognised when the Authority has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Authority expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in surplus or deficit net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

(n) Employment benefits

TMA operates defined contribution plans. Employees are members of the Public Service Social Security Fund (PSSSF). The Authority contributes 15% and employees contribute 5% of the basic salary of each permanent and pensionable employee to PSSSF also TMA contributes 10% and 10% contributed by employees of the basic salary for other employees. The Authority operates an insured (health benefit) plan where contributions are paid to the National Health Insurance Fund (NHIF), and both the employer and employee contribute 3% of the basic salary.

(o) Capital Reserve

The Capital Reserve amounting to TZS 20,206,578,750 represents part of the Net Assets and Liabilities so far identified and taken over by the Authority during its inception.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

(q) Taxes

The Authority is exempt from all taxes except value-added tax. Thus no provision is made for deferred taxation.

Value added tax

Revenues, expenses and assets are recognised net of the amount of value-added tax except:

- Where the value-added tax incurred on a purchase of assets or services is not recoverable from the taxation Authority, in which case the value-added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables that are stated with the amount of value-added tax included. The net amount of value-added tax recoverable from, or payable to, the taxation Authority is included as part of receivables or payable in the statement of financial position.
- Events after the reporting period.

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

- Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- Those which are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period)

(r) Presentation of budget information in financial statements

The financial statements are prepared on an accrual basis IPSAS whereas the budget is prepared on a cash basis and is approved by the Parliament. The actual amount spent is adjusted from the presented accrual-based IPSAS financial statements of the Authority

(s) Accounting Policies, Changes in Accounting Estimates and Errors

This standard governs the process of selecting and changing accounting policies, as well as the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors. IPSAS 3 sets out a hierarchy of authoritative guidance for management to consider in the absence of a standard that specifically applies to an item. The standard is intended to enhance the relevance and reliability of a public sector entity's financial statements as well as the comparability of those financial statements over time and with the financial statements of other entities.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7: CASH AND BANK BALANCES	2022/23	2021/22
	TZS	TZS
Expenditure Bank Account	16,115,930	52,900,979
Revenue Bank Account	1	34,983,704
Forex (USD) Revenue Bank Account	125,357,471	229,273
Expenditure Bank Account - Pemba	-	315,146
Expenditure Bank Account - Arusha	66,983	66,983
Expenditure Bank Account - Kigoma	546	546
Expenditure Bank Account - KIA	-	4,608,556
Expenditure Bank Account - Mbeya	5,566	5,566
Expenditure Bank Account - Morogoro	5,790	5,790
Expenditure Bank Account - Iringa	0.25	72,611
Expenditure Bank Account - Shinyanga	4,284	4,284
Expenditure Bank Account - Sumbawanga	903,570	903,570
Expenditure Bank Account - Musoma	-	1,361,972
Expenditure Bank Account - Moshi	-	246,489
Expenditure Bank Account - Mahenge	-	8,051,297
Expenditure Bank Account - Tanga	9,100	9,100
Expenditure Bank Account - Songea	513	513
Expenditure Bank Account - Zanzibar	100,000	100,000
NMB Development Account	96,759,442	372,499,667
BOT Revenue Collection Bank Account (TZS)	560,866,510	647,721,052
BOT Revenue Collection Bank Account (USD)	614,158,659	1,482,614,196
Letter of Credit Account	14,880,372,274	26,422,030,364
MUSE Account	28,190,300	30,000,000
TOTAL	16,322,916,940	29,058,731,659

NOTE 8. RECEIVABLES

NOTE 8a: Imprest and Staff Loan

Safari and Special Imprest

Staff Loan

Total Imprest and Staff Loan

NOTE 8b: Trade Debtors

Trade Debtors

Total Trade debtors

TOTAL RECEIVABLES (8a and 8b)

	2022/23	2021/22
	TZS	TZS
Safari and Special Imprest	86,843,000	19,709,482
Staff Loan	14,434,000	16,678,000
Total Imprest and Staff Loan	101,277,000	36,387,482
Trade Debtors	2,090,169,171	1,441,699,833
Total Trade debtors	2,090,169,171	1,441,699,833
TOTAL RECEIVABLES (8a and 8b)	2,191,446,171	1,478,087,315

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS	2022/23	2021/22
NOTE 9: PREPAYMENTS	TZS	TZS
Balance b/d	6,858,724,511	1,194,874,622
Fuel expenses from the previous year	(53,907,432)	(13,639,736)
Motor Vehicle	0.00	1,378,379,802
Synoptic AWS (80%) & 10% Forecasting system	6,354,576,596	
Prepaid Fuel balance during the year	43,475,369	66,686,972
Amortization of Met. Instruments and Consumables	(4,254,642,852)	3,953,679,965
Transfer to WIP (10% Radar MBY & KGM)	(1,167,538,367)	0.00
Mobile calibration equipment (Master calibration instrument)	0.00	278,742,886
TOTAL PREPAYMENTS	7,780,687,826	6,858,724,511
NOTE 9 (a) ACTUAL PREPAYMENT (Operations)		
Fuel	43,475,369	53,907,432
TOTAL ACTUAL PREPAYMENT	43,475,369	53,907,432
NOTE 9 (b) ACTUAL PREPAYMENT (Investment)		
Motor Vehicle	0.00	1,378,379,802
Radar and or Meteorological Instruments	878,487,945	4,232,422,851
TOTAL ACTUAL PREPAYMENT	878,487,945	5,610,802,653
NOTE 10: INVENTORY		
Stationery Stock	2,965,437	14,633,643
Meteorological Consumables Stock	8,767,300	263,293,326
Meteorological Instruments Stock	84,572,015	159,861,057
Computer supplies Stock	2,981,458	2,445,000
TOTAL	99,286,210	440,233,026
NOTE: 11 WORKS IN PROGRESS (W.I.P)		
Beginning Balance	2,430,700,902	962,757,466
Additions	12,316,201,737	1,467,943,436
TOTAL	14,746,902,638	2,430,700,902
Transfer to Assets (2022/23)	(1,473,382,829)	0
Balance at year-end	13,273,519,809	2,430,700,902
INCREASE/DECREASE OF WORK IN PROGRESS	(10,842,818,908)	(1,467,943,436)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 12: INTANGIBLE ASSETS - SOFTWARE

At 1 July 2022	Total Additions (2022/23)	Total Cost on 30 June 2023	Acc. Amortization On 1 July 2022	Amortization Expenses June 2023	Acc. Amortization Amount to date June 2023	Net Book Value as of 30/06/2023	Net Book Value as of 30/06/2022
TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
37,945,899.00	0.00	37,945,899.00	29,511,368.00	8,432,000.00	37,943,368.00	2,531.00	8,434,531.00

At 1 July 2022	Total Additions (2021/22)	Total Cost on 30 June 2022	Acc. Amortization On 1 July 2021	Amortization Expenses June 2022	Acc. Amortization Amount to date June 2022	Net Book Value as of 30/06/2022	Net Book Value as of 30/06/2021
TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
37,945,899.00	0.00	37,945,899.00	21,079,368.00	8,432,000.00	29,511,368.00	8,434,531.00	16,866,531.00

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS AS OF 30 JUNE 2023

NOTE:13 MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT

	Cost						Accumulated Depreciation and Impairment						Carrying Value			
	At 01 July 2021	Addition monetary	Addition non-monetary	Transfers from WIP	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30 June 2023	Acc Depreciation 01 July 2023	Depreciation A Depreciation Charge - during the year	Impairment Acc 01 July 2023	Impairment Charge - during the year		Total Depreciation 30 June 2023	Acc bal. Of disposed assets	Total Acc Depreciation & Impairment At 30 June 2023
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Landhold Land	18,641,615,600	5,485,000	734,600,000					19,781,750,600								18,785,750,600
Buildings and Structure Telecommunication Equipment	5,391,704,536	336,887,419		1,305,839,187				7,233,431,141	1,249,547,841	103,682,405			183,682,405		1,253,230,246	5,882,209,895
Observatory Equipment	86,681,620	162,461,244		161,361,264				411,104,148	57,671,360	1,471,598			1,471,598		59,642,958	351,461,198
House Hold Appliances	873,000			4,582,381			(21,522,447)	16,015,812,500	4,710,134,988	577,479,519			577,479,519	(71,572,447)	5,265,131,061	10,749,680,438
Furniture & Fixtures	993,602,693	91,003,000					(35,360,178)	958,242,415	773,170,070	63,787,458			63,787,458	(35,360,178)	741,547,290	287,699,165
Office Equipment	3,265,288,345	31,213,000					(23,303,168)	3,273,197,977	1,191,680,384	66,604,781			66,604,781	(21,303,168)	1,235,071,797	338,126,180
Computer Equipment	2,196,071,687	271,274,980					(95,443,295)	2,341,903,289	1,540,531,948	194,996,496			184,996,496	(95,443,295)	1,630,085,150	711,818,139
Motor Vehicles (Light duty)	1,995,292,932	23,220,000					(3,075,196)	2,002,937,302	1,366,017,637	97,286,618			97,286,618	(3,075,196)	1,459,229,023	544,208,277
Books & Library	7,314,187							7,314,187	4,097,408	536,126			536,126		4,633,554	2,680,633
Plant & Machinery	248,564,804							248,564,804	98,936,272	10,319,354			16,119,534		115,045,827	133,538,977
Weather Radar	13,214,727,505	-						13,214,727,505	5,176,001,203	367,427,060			367,427,060		5,311,428,262	7,681,399,303
TOTAL	35,981,953,546	9,873,600,184	758,630,000	1,472,242,832			(180,794,618)	62,886,881,922	16,128,409,239	470,030,507			1,470,030,507	(180,794,618)	17,417,725,398	45,469,146,523

NOTE: During this financial year 2022/2023 review of the useful life of Asset was done to its respective class of assets, these assets are Motor vehicles, Plant and Machine, Telecommunication equipment, Books and Library, and Household appliances which has resulted to adjustments of TZS 457,754,128. Likewise, unserviceable asset amounting to TZS 180,704,638 were disposed and adjustments made in the accumulated reserve of the previous financial year.

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS AS OF 30 JUNE 2022

NOTE:13 MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT

Cost								Accumulated Depreciation and Impairment						Carrying Value		
	At 01 July 2021	Addition monetary	Addition non-monetary	Transfers from WIP	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30 June 2022	Acc Depreciation 01 July 2021	Depreciation Charge - during the year	Impairment Acc 01 July 2021	Impairment Charge - during the year	Total Depreciation 30 June 2022	Acc Impairment at 30 June 2022	Total Acc Depreciation & Impairment At 30 June 2022	Carrying Value at 30 June 2022
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	18,032,405,690.00	9,130,000	-	-	-	-	-	18,041,615,690	-	-	-	-	-	-	-	18,041,615,690
Buildings and Structure	5,308,277,844	208,437,642	-	-	-	-	-	5,591,704,538	1,140,734,116	108,813,507	-	-	108,813,507	-	1,249,547,643	4,342,158,893
Telecommunication Equipment	86,681,620	-	-	-	-	-	-	86,681,620	31,603,946	6,067,713	-	-	6,067,713	-	37,671,660	49,010,260
Observatory Equipment	6,845,207,658	234,408,515	-	-	-	-	-	7,079,646,965	3,340,915,737	692,342,324	-	-	692,342,324	-	4,710,174,386	2,369,521,986
House hold Appliances	871,200	-	-	-	-	-	-	871,200	293,176	47,007	-	-	47,007	-	640,383	232,617
Furniture & Fixtures	935,432,403	16,170,291	-	-	-	-	-	952,602,693	637,895,642	95,324,407	-	-	95,324,407	-	733,130,070	219,481,624
Office Equipment	3,217,440,811	247,844,534	-	-	-	-	-	3,465,285,345	917,179,512	274,300,872	-	-	274,300,872	-	1,191,480,384	2,273,805,061
Computer Equipment	1,637,683,017	528,388,670	-	-	-	-	-	2,166,071,687	1,162,841,881	377,590,866	-	-	377,590,866	-	1,540,435,849	615,635,837
Motor Vehicles (Right Drive)	1,215,985,672	269,311,580	-	-	-	-	-	1,485,297,252	1,292,016,890	72,801,983	-	-	72,801,983	-	1,365,017,657	110,279,695
Books & Library	7,314,187	-	-	-	-	-	-	7,314,187	4,097,408	525,748	-	-	525,748	-	4,623,156	2,691,031
Plant & Machinery	248,584,804	-	-	-	-	-	-	248,584,804	74,067,792	24,808,480	-	-	24,808,480	-	98,876,272	149,708,532
Weather Radar	13,214,727,558	-	-	-	-	-	-	13,214,727,558	4,256,961,274	825,019,929	-	-	825,019,929	-	5,082,001,203	8,132,726,355
TOTAL	49,427,247,214	1,354,206,223	-	-	-	-	-	50,981,553,545	13,551,522,414	2,576,827,114	-	-	2,576,827,114	-	16,128,409,519	34,853,544,017

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS	2022/23	2021/22
NOTE 14: PAYABLES AND ACCRUALS	TZS	TZS
Internal Creditors	129,342,327	142,687,709
Accrued Expenses	1,020,000	33,341,300
Other Creditors and Trade Creditors	365,892,069	405,338,779
TOTAL	496,254,396	581,367,788
NOTE 15: DEFERRED CURRENT GOVERNMENT GRANT		
Balance b/f 1 July	29,930,781,243	24,678,245,738
Receipts during the year (note 15. a and b)	23,669,516,287	26,137,755,024
Amortized amount for Government grant (Met consumables, Instruments and Radar)	(25,629,899,045)	(10,262,786,336)
The amortized amount for Non-Monetary-Land	(738,650,000)	0
The amortised amount for Government grant PE and OC	(10,984,234,129)	(9,070,875,280)
Balance c/f 30 June	16,247,514,356	29,930,781,243
NOTE: . 15 (a) GOVERNMENT GRANT RECEIVED MONETARY		
Government Subventions - Other Charges	315,313,329	429,445,148
Government Subventions - Personal Emoluments	10,668,920,800	8,641,430,132
Government Grants	11,946,632,158	15,515,321,841
TOTAL	22,930,866,287	24,586,197,121
NOTE: . 15 (b) GOVERNMENT GRANT RECEIVED NON-MONETARY		
Capital Grants (Non-Monetary)-Land	738,650,000	0
TOTAL	738,650,000	0
Total GOVERNMENT GRANT RECEIVED	23,669,516,287	
NOTE 15 (c): GOVERNMENT GRANT AMORTISED	TZS	TZS
The amortized amount for other expenses (PE and OC)	10,984,234,129	9,070,875,281
The amortised amount for a government grant (MET consumables and Instruments)	25,629,899,045	10,262,786,336
The amortized amount for Non-Monetary-Land	738,650,000	0
TOTAL	37,352,783,174	19,333,661,617
NOTE16: DEFERRED DONOR GRANT	TZS	TZS
Balance b/f 01 July	64,416,296	68,060,599
Receipts during the year (note 16(a) and note 16 (b))	113,202,161	169,896,824
Amortised amount	(152,581,263)	(173,541,127)
Balance c/f 30 June	25,037,194	64,416,296

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS	2022/23	2021/22
NOTE 16.a: DONOR GRANT RECEIVED	TZS	TZS
UK MET, WMO, AND COGENT	113,202,161	169,896,824
Total Donor Grant Received	113,202,161	169,896,824
NOTE 17: REVENUE FROM EXCHANGE TRANSACTIONS		
Landing and Parking Charges	3,000,726,372	2,456,334,070
Air Navigation charges	7,455,872,055	5,281,704,872
Charges of MET Services, Data & products	296,207,879	233,699,054
Fees from Training Activities & Programs	30,378,016	37,150,000
Charges from Consultancy & Education Tours	20,210,000	24,767,000
Meteorological Fee from Marine Services	804,552,618	670,846,619
Meteorological fee from Marine Services	100,000,000	120,000,000
Application fees for licence	25,655,000	3,305,000
Permit fees	3,440,000	4,875,000
TOTAL	11,737,041,939	8,832,681,615
NOTE 17a: ACTUAL RECEIVED FROM TRADE DEBTORS		
Opening Receivables (NOTE 16b)	1,478,087,315	1,157,775,962
Fees and Charges Received during the year (NOTE 17)	11,737,041,939	8,832,681,615
Closing Receivables	(2,191,446,171)	(1,478,087,315)
TOTAL RECEIPTS	11,023,683,083	8,512,370,262
NOTE 17b: ACTUAL RECEIVED FROM IMPREST AND STAFF LOANS		
Opening Receivables (NOTE 8a)	36,387,482	42,398,409
Closing Receivables	(101,277,000)	(36,387,482)
ACTUAL RECEIVED FROM IMPREST AND STAFF LOANS	(64,889,518)	6,010,927
TOTAL ACTUAL RECEIPT (NOTE 17 a & b)	11,023,683,083	8,512,370,262
NOTE 18: OTHER REVENUE		
Sales of Tender Document	0	100,000
House Rent	5,175,994	7,914,324
Miscellaneous Receipts	137,117,542	30,580,434
TOTAL	142,293,536	38,594,758
Exchange gain	1,653,465	657,963
TOTAL (NOTE 18a)	143,947,001	39,252,721
NOTE 19: EFFECTS OF CURRENCY TRANSLATION		
Effects of Exchange Rate Translation	1,653,465	657,963
TOTAL	1,653,465	657,963

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS		
NOTE 20: SALARIES, WAGES AND EMPLOYEES BENEFIT		
	2022/23 TZS	2021/22 TZS
Staff Salaries	10,668,920,800 ¹	8,641,430,132
Wages to Casual Labour	143,084,353	175,049,594
Leave Allowance	382,021,665	399,770,178
Extra Duty Allowance	1,166,485,000	967,450,000
Acting Allowance	4,459,840	7,190,000
Outfit Allowance	39,300,000	3,900,000
Sitting Allowance	315,400,000	273,400,000
Medical Expenses	73,631,523	32,135,045
Shift Allowance	1,373,785,500	1,120,827,500
Transfer Allowance	459,091,569	18,547,036
Risk Allowance	267,215,000	146,800,000
Electricity Allowance	142,975,382	137,140,000
House and furniture Allowances	307,600,000	139,870,000
Meal Allowance	370,291,765	419,028,910
Telephone Allowance	124,270,000	138,380,000
Staff Uniforms	36,860,400	25,560,000
Responsibility Allowance	188,650,000	0
TOTAL	16,064,042,796	12,646,478,395

NOTES TO THE FINANCIAL STATEMENTS		
NOTE 20(a): ACTUAL SALARIES, WAGES AND EMPLOYEES BENEFIT		
	2022/23 TZS	2021/22 TZS
Opening balance creditors	142,687,708	41,410,600
Salaries, Wages and Employees Benefit	16,064,042,796	12,646,478,395
	16,206,730,505	12,687,888,995
Less: Closing Creditors	(129,342,327)	(142,687,708)
ACTUAL SALARIES, WAGES AND EMPLOYEES BENEFIT during the year	16,077,388,178	12,545,201,286

¹ Increase of Salaries is caused by payment of Salaries arrears and promotions of staff

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS	2022/23	2021/22
NOTE 21: SUPPLIES AND OTHER RUNNING COSTS.	TZS	TZS
Directors' fees	76,500,000	62,100,000
Contributions/Relief Assistance	40,900,000	54,020,000
Gratuity and Passage Allowance (Staff Welfare)	340,277,658	27,802,429
Honorariums	565,795,000	979,485,000
Office Consumables	153,617,017	146,251,110
Computer Supplies and License fee	245,779,403	238,321,301
Printing and publication	36,196,520	20,032,920
Outsource (Office Cleaning & Security Services)	315,916,643	367,453,812
Electricity Expenses	189,678,441	229,076,431
Water Charges	27,153,500	29,516,696
M/V Running Costs - Fuel, Lubricants & Parking	253,376,325	204,856,275
Rent - Office Accommodation	587,798,430	710,415,552
Staff Transport	227,640,400	231,013,169
Conference Facilities	62,207,000	125,768,200
Staff Training Local (Accommodation, Tuition fee, Research & Dissertations)	264,558,112	268,451,132
Ground Transport	176,745,541	175,132,248
Travelling Overseas (Air ticket and Per Diem)	290,659,679	347,589,229
Training Overseas (Stipend Allowance)	8,329,086	4,185,000
Health Insurance for Overseas Travel	23,390,932	7,284,042
Traveling-Local (Per Diem) and Air Ticket Local	2,222,870,800	1,395,061,200
Internet	204,281,874	67,311,825
Postage	9,042,800	12,577,300
Telephone, Emails, Fax expenses & communication network	221,414,279	254,268,514
Advertising, Publicity and Newspaper	93,214,030	100,954,942
Meteorological Supplies Account & Tools and Implements	397,177,941	117,536,009
Sundry Expenses	74,442,829	111,887,709
Audit Expenses	60,928,000	30,000,000
Consultancy Fees	32,021,552	224,472,286
Burial Expenses	96,396,000	19,443,300
Bank Charges	15,088,430	35,990,153
TOTAL	7,313,398,220	6,598,257,784

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS	2022/23	2021/22
NOTE 21(a): ACTUAL SUPPLIES AND OTHER RUNNING COST	TZS	TZS
Opening balance creditors	438,680,079	255,920,579
Add: Closing balance Stock	99,286,210	440,233,026
Water and postage used	0	(860,196)
Supplies and Consumable used	7,313,398,220	6,598,257,784
	<u>7,851,364,509</u>	<u>7,293,551,189</u>
Less: Closing Creditors	(366,912,069)	(438,680,079)
Opening Stock	(440,233,026)	(377,071,893)
	<u>(807,145,095)</u>	<u>(815,751,972)</u>
Actual Supplies and Consumable used during the year	<u>7,044,219,414</u>	<u>6,477,799,217</u>
NOTE 22: GRANTS AND OTHER TRANSFER		
Grants donated to other Organizations (WMO, MASA)	37,261,353	34,540,448
	<u>37,261,353</u>	<u>34,540,448</u>
NOTE: 23 DEPRECIATION AND AMORTIZATION EXPENSE		
From NOTE: 13 Movement of PPE Depreciation expense	1,470,030,507	2,576,887,114
From NOTE: 12 Amortization expense	8,432,000	8,432,000
TOTAL	<u>1,478,462,507</u>	<u>2,585,319,114</u>
NOTE: 24 OTHER EXPENSES	2022/23	2021/22
	TZS	TZS
Maintenance Costs - Buildings and Minor Civil Works	83,106,112	147,851,187
Maintenance Costs - Motor Vehicles	178,048,714	168,789,957
Maintenance Costs - Office and Telecommunication Equipment	12,311,604	3,936,505
Maintenance Costs - Computer	48,625,806	0
Maintenance Costs - Meteorology Equipment	354,786,834	133,032,994
TOTAL	<u>676,879,070</u>	<u>453,610,643</u>
NOTE: 25 ACCUMULATED SURPLUSES	TZS	TZS
Balance on July 1	24,345,311,885	17,816,732,622
Adjustment for the useful life of Assets	0	467,648,565
Add: Surplus/(Loss) During the Year	23,816,309,429	6,060,930,698
Balance on 30 June	<u>48,161,621,314</u>	<u>24,345,311,885</u>

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

NOTES TO THE FINANCIAL STATEMENTS

2022/23

2021/22

NOTE 26: Related Party Transactions:

TZS

TZS

The following transactions between TMA and related parties (controlled entities, associates, joint ventures) were entered into:

Funds received through MOT towards OC, PE, Development and Statutory contributions paid by Employer during the year.

23,669,516,287 24,586,197,121

NOTE 27: KEY MANAGEMENT REMUNERATION:

Salaries & other short-term benefits;

Board fees for eight Board Members

76,500,000

62,100,000

Salaries and short-term benefits for the Management Team

1,943,700,000

1,832,616,000

NOTE: 28 LEASES - LESSEE

Amount Paid during the year

587,798,430

710,415,552

Operating leases as lessee

TMA leases office accommodation in the normal course of its business. They have a non-cancellable term of 12 months. The future aggregate minimum lease payments to be made under a non-cancellable operating lease are as follows:

Non-cancellable operating leases as lessee

Not later than one year

587,798,430

710,415,552

Later than one year and not later than five years

Later than five years

Total non-cancellable operating leases

587,798,430

710,415,552

NOTE 29 OPERATING LEASES AS LESSOR

TMA leases out its houses under operating leases and receives revenue as a lessor. The leasehold has non-cancellable terms of 12 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessor

Not later than one year

5,175,994

7,914,324

Later than one year and not later than five years

Later than five years

Total non-cancellable operating leases

5,175,994

7,914,324

NOTE 30: FINANCIAL INSTRUMENT RISKS

TMA has policies to manage risks associated with financial instruments. TMA is risk-averse and seeks to minimize exposure from its treasury activities. These policies do not allow any transactions that are speculative to be entered into.

MARKET RISK;

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. TMA is exposed to price fluctuations for the supplies it maintains. The risk is minimized through an annual procurement plan which is prepared early at the start of the year.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. TMA is exposed to currency risk, as it sometimes enters into foreign currency transactions. The risk is mitigated through prompt and pre-purchase payment.

Interest rate risk

The interest rate risk for TMA arises only when excess funds are invested. Careful and safe investments are made in near-term investments to mitigate interest rate risk.

Credit risk

Credit risk is the risk that a third party will default on its obligation to TMA, causing TMA to incur a loss. TMA has no significant concentrations of credit risk, as it has several credit customers relating to landing and parking services and air navigation services. The risk is minimized by the refusal to provide service for long overdue customers.

Liquidity risk

Liquidity risk is the risk that TMA will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. TMA aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, TMA maintains a target level of funds within the next 12 months.

NOTE 31: NUMBER OF EMPLOYEES

Employees in 2022/23 were 513 compared to 532 in 2021/22

NOTE 32: CREDIT AND LIQUIDITY ANALYSIS

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

CREDIT ANALYSIS

The breakdown of the amount owed to the Authority from external customers and employees is analysed through an age analysis as follows:

Period Outstanding	2022/23	2021/22
Trade Receivables:	TZS	TZS
1 to 3 months	2,090,169,171	1,441,699,833
Over 1 year		
Staff Receivables:		
Up to 1 Month	86,843,000	19,709,482
Over 1 Year	14,434,000	16,678,000
Trade Payable:		
1 to 3 months	496,254,396	581,367,788

NOTE: 33. STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

The Authority's budget is prepared on a cash basis using a classification based on the nature of expenses and covers the period from 1 July 2022 to 30 June 2023, which is the same period of the annual financial statements. The budget was approved by Parliament and was included in the Government budget by the Appropriation.

The Authority's budget and financial statements are prepared using different basis. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were reallocated from the accrual basis to the cash basis and reclassified to be on the same basis as the final approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the final approved budget, is then presented in the statement of comparison of budget and actual amounts.

As required under IPSAS 24, the actual amounts presented on a comparable basis to the budget shall, where the financial statements and the budget are not prepared on a comparable basis, be reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. Adjustments were made for receivables and payable at the beginning and the end of the year. The difference between the original and final budget was made during the mid-year and the Board approved the re-allocation.

The difference between the Budget and Actual was due to; the -

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- i. Authority had been allocated Government Grants for personal emoluments and Other Charges in the Budget of the financial year 2022/23 amounting to TZS 17,272,185,025 promotions and arrears had been paid during the financial year ending 30 June 2023 that make a difference of TZS 6,287,950,896
- ii. Authority had been allocated as Government Grants for Development Budget in the financial year 2022/23 which amounting to TZS 20,000,000,000 up to the end of the financial year the amount released was TZS 11,946,632,158
- iii. There is a 33% improvement in revenue collections from TZS 8,832,681,615 to TZS 11,737,041,939 this is due to the improvement of revenue sources from aviation sectors.

NOTE: 35 RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)		
	2022/23	2021/22
	TZS	TZS
Net Surplus / (deficit)	23,816,309,429	6,060,930,698
Add: non-cash items		
Depreciation and amortised expense	1,478,462,507	2,585,319,114
Amortised grant - Land	(738,650,000)	-
Deferred government grants	(13,683,266,887)	5,252,535,505
Deferred donor grants	(39,379,102)	(3,644,302)
Exchange rate (gain)	(1,653,465)	(657,963)
Total non-cash items	-12,984,486,947	7,833,552,354
Total Net Surplus/ (deficit) and Non-Cash items	10,831,822,482	13,894,483,052
Movements in the statement of financial position items		
(Increase) /Decrease in receivable	(713,358,856)	(320,311,353)
(Increase) /Decrease in prepayments	10,432,063	(40,267,696)
(Increase) /Decrease in inventories	340,946,816	(63,161,132)
Increase / (Decrease) in payables	(85,113,391)	284,036,612
	(447,093,368)	(139,703,569)
Net payments	10,384,729,114	13,754,779,483
Net payments from cash flows statement	10,330,821,682	13,741,999,939
Difference (prepayment)	53,907,432	12,779,543

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NOTE: 36 RESTATEMENT OF PRIOR YEAR BALANCES (STATEMENT OF FINANCIAL POSITION)

TYPE OF ASSET	AUDITED 2022 (TZS)	RESTATEMENT 2022(TZS)	DIFFERENCE (TZS)	REASON
House hold Appliance	0	232,617	232,617	Review of useful life
Motor Vehicle	296,948,076	619,774,895	322,826,819	Review of useful life
Books & Library	0	3,216,759	3,216,759	Review of useful life
Plant & Machinery	8,286,162	149,658,532	141,372,370	Review of useful life
Total	305,234,238	772,882,803	467,648,565	

INTRA ENTITIES TRANSACTIONS AND BALANCES FOR THE YEAR ENDED 30 JUNE 2023

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
S/no	Goods/Services Provided	Name of the Entity Received Goods/Services	Amount Received	Receivable
1.	Meteorological services for air navigation	Tanzania Civil Aviation Authority (TCAA)	7,455,872,055	1,408,136,075
2.	Meteorological services for airports	Tanzania Airports Authority (TAA)	2,477,624,716	439,766,061
3.	Meteorological services for maritime activities	Tanzania Ports Authority (TPA)	803,408,518	133,662,915
4	Meteorological services for airports	Kilimanjaro Development Company (KADCO)	719,931,040	73,751,076

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S/No	Goods/Services Received	Name of the Entity Provided Goods/Services	Amount Paid	Payables Balances
1	WHT	Commissioner for Domestic Revenue	617,202,891.54	
2	Audit fees	Controller and Auditor General	60,928,000.00	
3	Consultancy	Dar Es Salaam Institute Of Technology	7,470,000.00	
4	Electricity	Director General TAA	550,000.00	
5	Water	Director Nyerere International Airport	2,425,500.00	
6	Clearance	Government Procurement Services Agency	220,135,897.01	
7	Land	Halimashauri Ya Wilaya Kigoma	5,128,000.00	
8	Land	Halmashauri Ya Jiji La Dodoma	357,000.00	
9	Land	Katibu Mkuu Wizara Ya Ardhi	22,896,200.00	
10	Procurement Fee	Public Procurement Regulatory Authority	4,350,000.00	
11	Tuition Fees	Public Service Social Security Fund	20,488,944.80	
12	Tuition fees	Public Service Management and Good Governance	250,000.00	
13	DSA	Sekretarieti Ya Ajira Katika Utumishi Wa Umma	12,270,000.00	
14	Electricity	Tanzania Airports Authority	31,800,968.00	
15	Consultancy	Tanzania Buildings Agency	50,582,626.27	
16	Advertisement	Tanzania Broadcasting Corporation	6,563,600.00	
17	Consultancy	Tanzania Civil Aviation Authority	5,000,000.00	
18	WADU	Tanzania Posts Corporation	73,800.00	
19	Clearance	Tanzania Ports Authority	59,958,225.14	
20	Advertisement	Tanzania Public Service College	9,200,000.00	
21	Telephone	Tanzania Standard (Newspapers) Ltd	13,322,200.00	
22	Fibers	Tanzania Telecommunications Corporation - Dsm/North	469,875,475.87	
23	Maintenance	TEMESA	69,169,531.46	
24	Tuition fees	The Open University Of Tanzania	4,020,000.00	
25	Tuition fees	University Of Dar Es Salaam	24,552,000.00	
26	Tuition fees	VETA	8,300,000.00	

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ANNEX 1: STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2023

SUB VOTE: 4001 SUB VOTE DESCRIPTION: TANZANIA METEOROLOGICAL AUTHORITY

Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
A: Health Services improved and HIV/AIDS infections reduced.	201E-A01S	TMA HIV/AIDS support program developed and implemented by June 2026.	% of TMA staff supported	100% of TMA Staff living with HIV/AIDS were supported by providing them with meal allowances.
	201E-A02S	Public service NCD guidelines and manuals implemented by June 2026	Several awareness programs on NCD were implemented.	Two (2) seminars on healthier lifestyles were provided to staff during Workers Council meetings.
B: Effective implementation of the National Anti-Corruption Strategy enhanced and sustained	201E-B01S	Gender, Ethics and Integrity Committees operationalized by June 2026	Number of meetings conducted by the Ethical and Integrity Committee.	i) The Ethical and Integrity Committee convened four (4) times every quarter and discussed various issues about Anti-corruption and staff disciplines within TMA; and ii) Awareness of ethical issues including anti-corruption was provided during Workers Council and other TMA events.
C: The quality of meteorological services improved	209A-C19S	Provision of accurate weather and climate information in ZNZ maintained above 80% by June 2026.	Several stations provide briefing services for aviation and marine services.	i) Maritime weather services at Zanzibar and Pemba ports were provided; ii) Aeronautical meteorological services continued to be provided at Abeid Amani Karume International Airport and Pemba Airport in conformity with ISO 9001:2015; iii) Synoptic, agromet and Automatic weather stations located at Zanzibar were operationalized; iv) Daily, 10 days and seasonal Weather forecast services at Zanzibar were issued; v) A total of 16 rainfall stations located on Unguja Island were inspected for preventive and corrective maintenance; and vi) Climatology data and other meteorological services were issued to various stakeholders located at Zanzibar upon request.
	216A-C09S	ICAO Convention Annex 3 on	Several aircraft are provided with	i) Aeronautical briefing services were made available through

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
		aeronautical meteorological requirements complied by June 2026.	meteorological services. Compliance with Universal Safety Audit Program.	ii) eight (8) airport stations; A total of 47,715 crafts were served compared to 40,323 in FY 2021/22; iii) Weather forecast for aviation was provided as per ISO 9001:2015 certifications at 17 QMS stations; and iv) Aeronautical meteorological services were provided as per WMO and ICAO requirements.
	216C-C105	Safety of Life at Sea (SOLAS) Convention on meteorological requirements complied by June 2026.	Number of boats/ships provided with weather and climate services. Number of port offices operationalised	i) A total of 77,529 boats and ships were provided with a tailor-made forecast which is an increase of 40,755 compared to FY 2021/2022; ii) Eight (8) ports in the Indian Ocean and major lakes (Victoria, Tanganyika and Nyasa) were provided with marine tailor-made weather forecasts; iii) One (1) marine meteorological Office was established at Karema Port along Lake Tanganyika in the Katavi region; and iv) Specific point forecasts of up to five (5) days for operation planning were provided to ports through the Marine Meteorological Information System (MMIS)
	216D-C015	Provision of accurate and impact-based weather and climate information maintained above 80% by June 2026.	Percentage of the accuracy of the weather forecast Provision of weather services	i) The accuracy of the weather forecast was 89.4% which is above the acceptable standard of 70%; ii) Daily, 5 days, 10 days and seasonal weather forecasts were issued; iii) Shift and meal allowances to staff were provided; iv) Training was provided to media Journalists about the OND 2022 and NDJFMA 2022/2023 seasonal forecasts; v) OND 2022 and NDJFMA 2022/2023 seasonal forecasts were issued and downscaled for 86 districts over the bimodal areas and 63 districts over the uni-modal areas; and vi) weather forecasts were provided through various media outlets including

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
				television stations (17), radio stations (74), newspapers (2) and online televisions (6) nationwide.
	216D-C03S	Multi-Hazard Early Warning (MHEWS) Systems developed and operationalised by June 2026.	Number of Early warning and advisory services provided	i) 40 warning advisories on strong winds and large waves advisories were issued over the Ocean, inland large water bodies (Lakes) and over land; and ii) 55 heavy rainfall events were also issued over the country.
	216D-C05S	Real-time data monitoring and National and Global data exchange maintained by June 2026.	Percentage of data exchange to the global centre	i) 100% of data were received from local meteorological stations to the Central forecasting Office and transmitted to Global centres; ii) Monitoring of data performance and availability was done of which it was 99% for SYNOP, 95.4% for BUFR and 98.6% for METAR; and iii) The Regional WIGOS Center in Dar es Salaam monitored data availability and quality of 70 stations located in Tanzania, Kenya, Uganda, Rwanda, Burundi and South Sudan.
	216D-C16S	Products of specialised meteorological services generated by June 2026.	Number of products for specialized met services	i) Specialized weather products for 12 Mining sites, Maritime, water resources and construction sectors were produced; and ii) Four (4) user engagement meetings were conducted for the construction, water resources and tourism sectors in collaboration with MoWT and MoF.
	216E-C12S	Zonal weather systems monitored for weather and climate forecast provision by June 2026.	Number of stations operated Number of forms and charts provided	i) All meteorological stations were provided with the necessary facilities to enhance their operations; and ii) Rainfall data forms and temperature books were distributed to respective stations.
	216H-C17S	Numerical Weather Prediction (NWP) products for the provision of quality meteorological services	Number of NWP models operated	i) Six (6) staff were trained four (4) in using High-Performance Computers (HPC) and two (2) on numerical models; and ii) NWP models and associated scripts to generate the NWP products were maintained.

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
		generated by June 2026.		
	216H-C185	Weather and Climate forecasts and models performance verified by June 2026.	Percentage of the accuracy of the weather forecast	i) Verification for OND 2022 rainfall season forecast accuracy was found to be 83.7%, which is an increase of 8.7% from the previous OND 2021 rainfall season forecast; and ii) Verification for NDJFMA 2022/2023 rainfall season was conducted and the accuracy was 94.1%.
D: Quality Assurance and Regulation of meteorological sector players enhanced	205A-D015	TMA Act, regulations, rules and guidelines operational and implemented by June 2026.	Number of Regulations prepared	i) Two (2) Regulations of the TMA Act No. 2 of 2019 were amended and published; ii) One (1) draft Regulation on Meteorological Professionals in the United Republic of Tanzania was prepared for further reviews; iii) One (1) meeting on improving Cost Recovery from the mining sector was conducted; and iv) One (1) awareness seminar on the TMA Act, regulations and services was conducted for the Parliamentary Committee on Subsidiary Legislation.
	219A-D025	Quality Management System for Aeronautical meteorological services expanded to TQMS and maintained by June 2026.	ISO 9001:2015 maintained	i) QMS internal audits were conducted and non-conformity corrected; ii) 77% of CARs were verified and closed; and iii) QMS external audits were conducted in January 2023 and (ISO 9001:2015) certificate was retained successfully.
	219A-D035	Risk and fraud Management system maintained by June 2026.	Risk management system in place	i) Risk registers were updated every month; ii) The Risk Management Framework was reviewed to comply with new standards; iii) A prototype of a digital risk management system was designed and the concept note was submitted to eGA for review and approval; iv) Draft Contingency and Disaster Recovery Plan in place and; v) The risk management audits were conducted and 92% of risks had valid mitigation.

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Objective0	Activity Code	Planned target	Performance Indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
	219A-D04S	Meteorological sector regulation enhanced by June 2026.	Number of stations registered	i) A total of 168 (37%) of stations were registered; and ii) A total of 14 permits were successfully released for conducting meteorological activities in Tanzania.
E: National, Regional and International cooperation in climate services enhanced.	208A-E01S	Tanzania's obligations to Regional and International conventions, Treaties and Protocols related to weather and climate maintained by June 2026.	Number of meetings	i) TMA participated in 63 international meetings related to meteorology; and ii) A stakeholder's consultation meeting for Zanzibar was held on 4th October 2021 as a step towards enhancing ratification of the ANCOMET constitution.
	208A-E02S	Programs for WMO Commissions and Bodies coordinated and implemented by June 2026.	Number of workshops attended workshops	TMA staff attended 31 international training/Workshops that enhanced their capacity to deliver services.
F: Improved research in climate and climate change and its application.	217A-F05S	Program to improve service delivery in Agro-meteorological services implemented by June 2026.	Number of Agro met stations facilitated Number of exhibitions attended	i) 13 Agro met stations were provided with necessary working facilities including electricity, telephone, Internet, furniture and water; ii) Agro meteorological services were extended to the Veterinary Research Institute (TALIRI Uyo) and Community Development Institute (CDTI Uyo); and iii) TMA participated in Nananene exhibitions in Morogoro and Mbeya regions, and Zanzibar.
	217A-F06S	Weather forecasts and outlooks for Agro-meteorological products and information to the farming community mainstreamed by June 2026.	Number of Bulletins published	40 decadal bulletins and 5 seasonal bulletins were produced and disseminated
	217B-F07S	Hydro-meteorological services delivery program enhanced by	Number of bulletins produced Number of rainfall data digitized for respective regions	i) Nine (9) hydro-meteorological stations within Rufiji Basin were inspected; ii) An early warning system was commenced by generating flood

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
		June 2026.		forecasting for the WAMI-RUVU Basin; iii) One (1) Flood and drought monitoring bulletin was prepared; iv) Rainfall intensity data for years between 1970 and 2021 were analysed and digitized for six (6) regions of Tanga, Singida, Kilgoma, Kilimanjaro, Mwanza and Iringa; and v) One (1) training on hydrological models and product generation was conducted.
	217C-F095	The climate data management system maintained and enhanced by June 2026.	Historical data rescued and digitized	Quality control and digitization of gaps for maximum and minimum temperature, wind speed direction and rainfall were conducted.
	217C-F10C	Tailor-made climatology information and products increased from 3 sectors to 18 by 2026.	Number of customers served	i) A total of 293 customers were provided with climate data services under the data cost-sharing scheme. ii) One (1) training on the computation of Climate Standard Normal (CLINO:1991-2020) was conducted
	217D-F01C	Weather and climate services for environment-related activities mainstreamed by June 2026.	Statement on the status of climate in place	i) Weather and climate services to enhance environment sector operations were enhanced; ii) Statement on the Status of the Tanzania Climate Report for 2022 was published.
	217D-F035	Research activities on meteorology and related fields will be coordinated by June 2026.	Number of researches	i) Eight (8) researches conducted and published in the international scientific journals; and
G: Financial capacity and resources management of TMA strengthened.	201F-G105	Financial statements and reports developed and submitted timely by June 2026.	Percent of Revenue collected Clean Audited report	i) TZS 10.91 billion was collected which is 56% of the targeted revenue of 18.97 billion; ii) TMA attained a clean audited report for the financial year 2021/22; iii) Training on Treasury on Government Accounting System (Mfumo wa Ulipaji Serikalini - MUSE) was conducted to 11

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
				staff; iv) The fixed asset register was updated.
	201G-G125	TMA plans, programs, projects and performance contracts prepared and implemented by June 2026.	TMA Budget and Action Plan prepared Attending Bunge session 4 Board meetings conducted	i) Two (2) Board meetings and two (2) Board Committee meetings conducted; ii) The Authority has prepared a budget for the financial year 2023/224 and iii) Bunge Budget sessions and Parliamentary Committees were attended.
	201G-G135	Integrated Monitoring and Evaluation established and operationalized by June 2026.	Reports in place	i) Monthly monitoring reports on the implementation of development projects were prepared; ii) Performance contract between TMA and Ministry of Transport for the year 2022/23 was prepared and evaluation for the contract of 2021/22 was conducted; and iii) A performance contract between TMA and the Treasury Registrar for 2022/23 was prepared and an evaluation of the contract for 2021/22 was conducted.
	206A-G055	Risk-Based Internal Audit plan developed and Implemented by June 2026.	Quarterly audits conducted	i) One (1) Board Committee meetings on Audit were conducted; ii) Annual Internal Audit Report for 2022/23 was prepared and submitted; iii) Quarterly internal audit reports were prepared and submitted to the Controller and Auditor General every quarter; iv) Risk-based internal auditing was conducted for Headquarters sections and outstations; v) Capacity buildings for internal auditors conducted to improve their performances.

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Objective0	Activity Code	Planned target	Performance Indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
				vi) The Annual Internal Audit Plan for 2022/23 was prepared and approved by a Board Committee on Quality Assurance and Risk management; and vii) Internal Audit activities conducted include review of management responses about CAG's findings and preparation of contract performance audit as requested by the Management.
	207A-G035	Procurement plan developed and implemented by June 2026.	% Implementation of Annual Procurement Plan	i) The annual Procurement Plan for 2022/23 was prepared and implemented by an average of 75%; ii) Four (4) tender Board meetings were conducted and approved various procurement issues; iii) Advertisement of tender documents in the PPRA journal, media and Evaluation of TMA tenders was conducted; iv) Various procurement contracts prepared.; and v) Three (3) staff attended the PSPTB Annual Conference in Arusha.
H: The capacity of TMA to deliver quality services to its stakeholders strengthened.	210A-H015	NMTC infrastructure and learning facilities maintained by June 2026,	Maintaining NACTVET registration requirements, 45 students recruited	i) NACTVET full registration award was maintained; and ii) A total of 42 students (19 NTA Level 6; 9 NTA Level 5; and 14 NTA Level 4) were enrolled of which 31 are males and 11 are females.
	212A-H015	Meteorological services and products marketed and publicized by June 2026.	20 Awareness programmes 5 Service Level Agreements signed % of Customer satisfaction	i) 20 awareness programmes were conducted; ii) TMA signed 15 Service Level Agreements (SLAs) with TSN online TV, Bitikwaja TV, C-FM radio, Metro FM, FADECO, 20E FM, Mwanahalisi Media, Jamhuri Media, Dar 24 Media, TBC Radio Jamii, Mteza Media, Efatha TV, Hopaje TV, Inland Radio and H

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Objective0	Activity Code	Planned target	Performance indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
				FM to broadcast meteorological information to the public; iii) TMA activities were publicized through media, TMA websites, blogs and socio-media; iv) The Authority has prepared various documentaries and attended media house programs to enhance awareness of weather and climate services; v) Monthly and Quarterly Newsletters were published; and vi) Satisfaction survey for aviation customers the results indicated that 96% of customers were satisfied with the service.
	214A-H095	ICT technology and Infrastructure administered and maintained by June 2026.	Several ICT facilities were procured and installed. Availability of reliable internet services	i) HPC computer cluster was installed at JNIA and capacity building on maintenance and uses of the device was provided to staff; and ii) Four (4) Meteorological stations (Mbeya and Kigoma weather radars; and Mpanda and Same stations) were installed with Optic Fiber.
	214A-H105	ICT systems and applications developed and maintained by June 2026.	Capacity building on ICT enhanced	Capacity building on ICT was enhanced through attending training, on the new procurement system (NEST), Government Enterprises Services Bus.
	218A-H04C	TMA Capacity building program reviewed and implemented by 2026.	TMA Training program implemented through training of 50 staff	A total of 64 staff were under training at various levels including PhD, MSc, BSc and Diploma at different higher learning institutions within and outside the country. 7 staff were pursuing PhD studies, 19 MScs, 30 BSc. and 8 staff were pursuing Diploma in Meteorology and other discipline.
	215A-H035	Surface and upper air station networks established and administered by June 2026.	Number of stations	JNIA Upper Air station was operationalized. The procurement process for two upper air station equipment is on the way

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Objective0	Activity Code	Planned target	Performance Indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
	215A-H05D	Buildings of Central Forecasting Office, Eastern Zonal Office, Kigoma National Meteorological Training Centre and rehabilitation of thirteen (13) meteorological stations by June 2026.	Finalize design and drawings. Secure of contractor Number of meteorological stations Rehabilitated	i) TMA has started construction of the Eastern Zone Meteorological Office and Tsunami Monitoring Centre where the contractor is proceeding with the construction of the foundation; and ii) Five (5) stations located at Songea, Shinyanga Mahenge, Bangula weather radar, TMA workshop at JNIA and three (3) staff houses at Mahenge were rehabilitated.
	215B-H04D	Modern meteorological instruments and equipment installed and maintained by June 2026.	Number of instruments procured/ installed/ maintained	iii) TMA received various meteorological instruments including 5 sets of Lightning detectors which have been installed in Musoma, Mwanza, Bukoba, Tabora and Kibondo and 25 sets of HMT transmitters for measuring atmospheric temperature and relative humidity, which were installed at various meteorological stations across the country; iv) The Authority also received 13 Automatic weather stations, which will be installed at 13 Agromet stations; v) The Authority has entered contracts for the procurement of three (3) maritime weather observing systems, acquisition of a complete forecasting system comprising data acquisition facilities, AMSS and forecasting tools, 20 Automatic Weather Stations (AWS), 60 Automatic Rainfall Observing Systems and Spare parts for AWS and Wind dials; and vi) The contractor is progressing with the installation of solar energy systems for 18 meteorological stations starting with demo installation at five (5) stations namely Mtwara, Mpanda, Songea, Songwe and Kigoma.
	215B-	Radar network	Number of weather	i) Three (3) weather Radar

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Objective0	Activity Code	Planned target	Performance Indicator	Achieved target
(a)	(b)	(c)	(d)	(e)
	H055	infrastructure and associated software and spare parts installed by June 2026.	Radar stations maintained and operationalized	stations were maintained and operationalized that has strengthened weather forecasting activities and issuance of warnings on severe weather events; ii) Two (2) weather Radars are progressing with installation in the Kigoma and Mbeya regions; and iii) Two (2) to be installed in Dodoma and Kilimanjaro are under industrial manufacturing in the USA.
	215D-H025	The meteorological instrument calibration and fabrication Centre modernized and operationalized by June 2026.	Number of instruments fabricated/calibrated	i) The TMA workshop fabricated a total of 232 meteorological instruments; and ii) A total of 26 meteorological stations were calibrated.
	201D-H035	Working Environment and administrative logistics maintained by June 2026.	Office accommodation and utilities expenses met. Number of vehicles procured and maintained	i) Office utilities including office rent, telephones, electricity, cleaning and security services, and vehicle maintenance were facilitated to ensure smooth operations of the Authority; ii) The Authority procured furniture for office use; iii) Facilities to enhance shifting of headquarters from Dar to Dodoma were enhanced; iv) The Authority managed to procure 11 vehicles; and v) Existing vehicles were maintained and operationalized.
	201E-H015	HR internal policies and Plans developed and implemented by June 2026	Number of staff recruited; Number of staff promoted; Number of managerial posts filled	i) Staff Regulations prepared; ii) Schemes of Services were reviewed as per the approved new TMA Organization Structure;