



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

TANZANIA METEOROLOGICAL AUTHORITY

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

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

March 2023

AR/CG/TMA/2021/22



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



TANZANIA METEOROLOGICAL AUTHORITY

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

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

March 2023

AR/CG/TMA/2021/22

## About the National Audit Office

### Mandate

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

### Vision

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

### Mission

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

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

### Core values

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

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

### We do this by:

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

© This audit report is intended to be used by Tanzania Meteorological Authority and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

## TABLE OF CONTENTS

Abbreviations .....	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL .....	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS.....	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS .....	4
2.0 FINANCIAL STATEMENTS .....	1

## 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
IPSAS	International Public Sector Accounting Standards
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 Governing Board,  
Tanzania Meteorological Authority,  
P.O. Box 3056,  
DAR ES SALAAM.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Unqualified Opinion**

I have audited the financial statements of Tanzania Meteorological Authority which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Meteorological Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (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 "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements" section below. I am independent of Tanzania Meteorological Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.



### **Other Information**

Management is responsible for the other information. The other information comprises the report from those charged with governance and the Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **1.2.1 Compliance with the Public Procurement laws**

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

I performed a compliance audit on procurement of works, goods and services in the Tanzania Meteorological Authority for the financial year 2021/22 as per the Public Procurement laws.

#### **Conclusion**

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

#### **1. Procurement without raising LPO TZS. 10,856,000**

Regulation 164 (2)(j) of the Public Procurement Regulations, 2013 stipulates that, letter of invitation for quotations and any attachment shall contain the form of contract or Local Purchase Order (LPO) to include all conditions and terms of payments.

However, during the audit, we noted that, the Authority effected payment amounting to TZS 10,856,000 vide Payment voucher No. 00024193 with cheque no.671523 to Raphael Logistic (T) LTD without prior issuing the Local Purchase order contrary to the cited regulation. The work was done from 19/08/2021 to 11/09/2022 and the LPO was issued to service provider on 05/01/2022 4 months after completion of the work.

#### **2. Micro Procurements were not reported to Tender Board TZS 35,250,050**

Regulation 166 (7) of the Public Procurement Regulations, 2013, requires all micro procurements to be reported to the Tender Board every month by the holder of delegated authority, using the appropriate procedural form issued by the authority .

However, we noted that, the authority made micro procurements amounting to TZS 35,250,050 using imprests as allowed by regulation 166 (4) of the Public Procurement Regulations, 2013 but did not report monthly to the Tender Board contrary to the above cited regulations.


### 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 2021/22 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

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

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

March 2023



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

**2.0 FINANCIAL STATEMENTS**

**2.1 INTRODUCTION**

The Directors present this report together with the draft financial statements for the financial year ended 30<sup>th</sup> June, 2022, which discloses the results of the operations and the state of affairs of the Tanzania Meteorological Authority (TMA).

**2.1.1 ESTABLISHMENT**

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

The Authority is the designated National Meteorological Authority entrusted with the task of regulating, coordinating and provision of weather and climate services in Tanzania in a manner intended to improve the welfare of the Tanzanian society and maintain the safety and security of people and their properties while supporting the 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 and 1.2 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 by 2025"

**ii. Mission Statement**

The Authority's mission statement outlines its main goals and outlines 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.

In its daily operations, TMA is guided by the seven (7) Core Values in pursuit of the provision of quality services to its stakeholders as follows: -

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

**Table 1: Description of core values**

S/N	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 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 services that meet customers' expectations and comply with agreed national and international requirements through continual improvement of our processes".

#### 2.1.3 AUTHORITY OPERATING MODEL

TMA 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, operate and coordinate a network of meteorological observation stations for observation and monitoring of weather and climate phenomena within the country. The current status of observational network platform includes surface, upper air 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, 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



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

TVs, Radios, Newspapers and Internet.

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.

Meteorological services offered in the country include daily weather forecasts, ten days forecasts, monthly forecasts, seasonal climate outlook, early warnings and advisories. The Authority also provides services tailored to specific sectors.

The Authority stakeholders include: Agriculture sector, Industrial sector, Tourism sector, Mining, Gas and Oil exploration sector, Energy sector, Marine sector, Aviation sector, International Organisations and Development Partners, Universities, Research Institutions, General Public and Customers of TMA services, Media, MDAs and other Government Parastatals, Disaster Management, Parliament of the United Republic of Tanzania, Defence and Security, Water sector, Environment sector, Non- State Actors (Insurance Companies, Civil Society Organisations, Community Based Organisation, Commercial Banks).

#### 2.1.4 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) are 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
- iii) Organize and administer efficient networks of surface and upper-air stations necessary to establish accurate records of the weather and climatic conditions;
- 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 climatological 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;

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

- 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.

#### 2.1.5 THE AUTHORITY OBJECTIVES AND STRATEGIES

The primary tool for planning, prioritization, and decision-making is the TMA Strategic Plan (2020/21-2024/2025). 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: -

- A: Health Services improved, and HIV/AIDS infections reduced
- B: Effective implementation of National Ant-Corruption Strategy enhanced and sustained
- 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, climate change and applied services enhanced
- G: Financial capacity and resources management of TMA strengthened
- H: Capacity of TMA to deliver quality services to its stakeholders strengthened

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

#### 2.2 KEY STRENGTHS AND RESOURCES OF THE AUTHORITY

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

##### a) Board of Directors

The Board of Directors 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, and control over finances and operations. Board members were often competent and capable leaders.

##### b) Business and Regulatory Instruments

In discharging its function, the Authority is guided by Tanzania Meteorological Authority



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

Act No.2 of 2019 and its respective Regulations, staff regulations, Standing orders for the Public Services. These instruments were key 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 30th June, 2022, the Authority had a total of 536 of which 416 are male and 120 are female.

**d) Cooperation with stakeholders**

The authority has internal and external stakeholders, and it has established a harmonious relationship with stakeholders. During period under review, the Authority continued to cooperate with various stakeholders include Government (Parliament of the URT and MDA's), general public, international organizations (WMO) Academic and Research Institutions and Media. In addition, cooperation with these entities continued to improve services provided by TMA.

**e) Financial Sustainability**

The Authority continued with improving management of its resources through prioritization of initiatives, 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:

- a) Sum of moneys as may be appropriated by the Parliament;
- b) Funds from the government for public good services rendered by the Authority;
- c) Money accruing to the Authority from commercial services, consultancy or other payments;
- d) Money received from donations, gifts or grants;
- e) Permits fee and charges;
- f) Loans; and
- g) Such other income as derived from performance of activities under this Act.

**f) ICT Application System**

TMA has ICT systems whereas various operations have been automated to improved provision of services and other TMA operations.

- 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

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

- ix) CLIDATA- Climate Data Management System/ Climatological Database Management System
- x) E- Office system
- xi) Electronic Management System (ELO)
- xii) RSMC - Regional Specialised Meteorological Portal
- xiii) Permits and Stations Registration Portal.

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

### 2.3 CORPORATE GOVERNANCE

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

#### 2.3.1 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 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.

#### 2.3.2 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 operative and is compliance with sound corporate governance principles.

### V. COMPOSITION OF THE BOARD OF DIRECTORS

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

TMA Board is a governing Board of the Authority on issues of relevance to the proper discharge of TMA functions, including service provision, coordination and sector regulation, strategic planning, and broad-scale resourcing and implementation issues.

TMA Board comprises eight (8) members, including the Director-General of TMA, who is Board Secretary. Board Chairman is from Tanzania Mainland, and the Vice-Chairman is from Zanzibar, and they have been appointed by the President of the United Republic of Tanzania for four years. Minister for Works and Transport appointed the remaining five (5) members of the Board for three years.

The Board delegates a day-to-day management of the business to the Director General 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. In 2021/22, the Board conducted four (4) ordinary meetings and one (1) extra ordinary meeting.

The Board of Directors who served during the year and up to the date of signing of the financial statement are:-

**Table 2: Members of the TMA Governing Board**

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Dr. Buruhani S. Nyenzi	Chairperson	Meteorologist	Tanzanian	18/11/2019
2.	Dr. Makame O. Makame	Vice-Chairperson	Environment and Education	Tanzanian	18/11/2019
3.	Ms. Marystella B. Mtalo	Member	Nutritionist	Tanzanian	13/09/2019
4.	Maj. Large V. Temba	Member	Defence and Security	Tanzanian	13/09/2019
5.	Eng. Aron J. Kisaka	Member	Engineering	Tanzanian	13/09/2019
6.	Mr. Robert K. Sunday	Member	Hydrologist	Tanzanian	13/09/2019
7.	Ms. Jane A. Kikunya	Member	Statistician	Tanzanian	13/09/2019
8.	Dr. Agnes L. Kijazi	Secretary	Meteorologist	Tanzanian	13/09/2019

The Board meetings, during the financial year under review, discussed and deliberated on the following main issues:-

- i) The Board Committee Reports;
- ii) Presentation on the Report on Board Evaluation for financial Year 2017/18 to 2019/20;
- iii) Adoption and Authorization of the Audited Financial Statements for the year ended June, 2021;
- iv) TMA proposed budget and Annual Procurement Plan for Financial Year 2021/22;

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

- 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;
  - e. Staff loan Policy; and
  - f. Client Service Charter.

**vi. TMA BOARD COMMITTEES**

TMA Board has four committees which are Governance and Technical Committee; Audit, Risk and Quality Assurance; Planning and Finance; and National Meteorological Training Centre (NMTTC) Operations. During the financial year 2021/2022, 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 oversee 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 Buruhani S. Nyenzi	Chairperson	Meteorologist	Tanzanian	29/11/2019
2.	Dr.Makame O. Makame	Member	Environment and Education	Tanzanian	29/11/2019
3.	Ms Marystella B. Mtalo	Member	Nutrition and Agriculture	Tanzanian	29/11/2019
4.	Rtd Col. Mamdali M. Msuya	Member	Defence and security	Tanzanian	29/11/2019
5.	Mr Nolasco J. Kipanda	Member	Human Resources and Administration	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. GTC held one (1) ordinary meeting during the year and discussed on implementation of TMA Act No.2 of 2019; Meteorological station establishment guide; Business continuity and Disaster Recovery Plan; Implementation of Approved Structure; Progress of weather Radar project; Regional and international activities; and on Forecasting activities.

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

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

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 AngyelileTende	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 4 meetings and reviewed Financial Statements for Financial Year 2020/21; Annual internal Audit Report 2021/22 and PPRA audit report for 2020/21. The Committee approved Annual internal Audit Plan for 2022/23; Quality Assurance and Risk Management Plan 2022/23. The committee was trained on the roles of the Board on Corporate Management and was evaluated on Annual performance.

**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

The PFC reports to the Board of directors of TMA. The Committee has held one (1) meeting during the year to review proposed budget and Annual Procurement Plan for Financial Year 2022/23.



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

**(c) National Meteorological Training Centre Committee (NMTCC)**

The Committee is responsible for strategic planning and oversight management of the National Meteorological Training Centre (NMTCC) by establishing policies related to programs offered, endorse the annual budget and set NMTCC program fees. The Committee finally reports all matters on NMTCC operations and strategic issues to the TMA Governing Board. The Members of the committee is as shown in Table 7.

**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 four (4) ordinary meetings during the Financial Year ended 30<sup>th</sup> June, 2021 and discussed on students' examination results for second semester in academic year 2020/21 and for first and second semester in academic year 2021/22; NMTCC quarterly financial reports; and on NMTCC Committee Board Charter. Moreover, on improving NMTCC operations the Board discussed on affiliation the centre to University of Dar es salaam; acquiring more land for NMTCC and establishment of other programmes; and advertisement of short courses.

**b. 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, Support Services and Infrastructure and Technical Services. Zanzibar Office is under the Director General Office as well as the following units of Finance and Accounts, Internal Audit, Planning and Monitoring, 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.

**(b) REVIEW OF BUSINESS PERFORMANCE AND FUTURE PLANS**

**a. Key Performance Indicators**

The indicators in have based on accuracy of weather forecast issued, number of customers satisfied/served and investment meteorological infrastructure and services. Tailor made customers comprises of various users of meteorological services including contractors, Agriculture, energy, tourism, training activities etc. Table above depict trend of TMA performance indicators that shows improvement in meteorological services provided.

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

Table 7.1: Key Performance Indicators

Key performance indicators		June 2020 Actual	June 2021 Target	June 2021 Actual	June 2022 Target	June 2022 Actual
Accuracy rate for daily and seasonal weather forecasts %		87.9	88	88.3	86.5	89
No. of customers/users using TMA Services*	Aircrafts	27,348	30,000	35,111	30,000	40,323
	Ships and boats	7,248	8,000	32,736	36,774	40,200
	Tailored made customers	2,582	3,000	2,683	3,000	88,191
% of users/customers satisfied with TMA services		89.8	91	95.5	97	96
Total expenditure on meteorological investment (TZS Billion)		0.673	30.000	16.988	30.000	15.521

Source: TMA Documents

**b. CURRENT PERFORMANCE**

Table 7.2 : Summary of Performance

Objective	Activity Code	Planned target	Performance indicator	Achieved target
A: Health Services improved and HIV/AIDS infections reduced	201A-A015	TMA HIV/AIDS support program developed and implemented by June 2022	% of TMA staff supported	100% of TMA Staff living with HIV/AIDS were supported by providing them with meal allowances.
	201A-A025	Public service NCD guidelines and manuals implemented by June, 2025	Number of awareness programs on NCD implemented.	i) During Workers Council TMA staff were provided with seminar on good health style; and ii) Awareness on NCDs was provided to staff on various TMA events.
B: Effective implementation of National Anti-Corruption Strategy enhanced and sustained	201A-B015	Gender, Ethics and Integrity Committees operationalized by June 2024	Number of meetings conducted by Ethical and Integrity Committee.	i) Ethical and Integrity Committee convened four (4) times on quarterly basis and discussed various issues pertaining to Anti-corruption and staff disciplines; and ii) Awareness on ethical issues including anti-corruption was provided during workers council and other TMA events.
C: Quality of meteorological services improved	209A-C195	Capacity of TMA to provide accurate weather and climate information in ZNZ maintained	Number of stations operationalized at Zanzibar	i) Maritime weather services were provided at Zanzibar and Pemba ports; ii) Weather services for aviation were provided at Abeid Aman Karume



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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
		above 80% by June, 2025		<p>International airport and Pemba Airport;</p> <p>iii) TMA Briefing Office at Zanzibar International Airport Terminal 3 became in operation from 1<sup>st</sup> July 2021;</p> <p>iv) Synoptic stations, agromet stations and Automatic weather stations located at Zanzibar were operationalized throughout the year;</p> <p>v) Weather forecast for air transport was provided at Zanzibar Airports as per ISO 9001:2015 certifications;</p> <p>vi) Daily, 10 days and seasonal Weather forecast services at Zanzibar were issued.</p>
	216A-C085	Quality Aeronautical meteorological services generated and provided by June 2024	Number of aircrafts provided with meteorological services	<p>i) A total of 40,323 aircrafts were served;</p> <p>ii) Weather forecast for air transport was provided as per ISO 9001:2015 certifications at 17 QMS stations;</p>
	216A-C095	ICAO Convention Annex 3 on aeronautical meteorological requirements complied by June, 2026	Compliance with Universal Safety Audit Program	Aeronautical meteorological services were implemented as per WMO and ICAO requirements.
	216B-C125	Zonal meteorological Stations operated and managed by June, 2025	Number of stations operated	<p>i) All meteorological stations were provided with necessary facilities to enhance their operations; and</p> <p>ii) 28 Synoptic stations and 12 agrometeorological stations received fire extinguishers.</p>
	216B-C135	Zonal weather systems monitored for weather and climate forecasts provision by June, 2026	<p>Number of forms and charts provided</p> <p>Number of stations inspected</p>	<p>i) A total of 1,800 Rainfall data forms and 25 temperature books were distributed to respective stations;</p> <p>ii) Station inspection was conducted in three (3) zones namely Eastern, Central and North Eastern Zones was conducted;</p>

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
				<p>iii) a total of 34 rainfall stations were inspected in Pwani region; and</p> <p>iv) Several maps were developed to show status of stations networks in the Country.</p>
	216C-C105	Quality marine meteorological services products generated and provided by June 2025	Marine weather services provided through various ports	7 ports provided marine tailor-made weather forecasts to users of Indian Ocean and major lakes (Victoria, Tanganyika and Nyasa).
	216C-C115	Safety of Life at Sea (SOLAS) Convention on meteorological requirements complied by June, 2025	Number of boats/ships provided with weather and climate services.	<p>i) 36,774 boats and ships were provided with tailor made forecast;</p> <p>ii) Quality Management system for marine weather services were provided.</p>
	216D-C015	Capacity of TMA to provide accurate weather and climate information maintained above 80% by June 2025	<p>Percentage accuracy of weather forecast</p> <p>Provision of weather services</p>	<p>i) Accuracy of weather forecast was 86.5% which is above acceptable standard of 70%;</p> <p>ii) Daily, 5 days, 10 days and seasonal weather forecasts were issued; and</p> <p>iii) Shift allowance and meal to staff were provided;</p>
	216D-C025	Products for impact-based weather and climate forecasts and risk-based warnings developed and generated by June, 2025	Number of Regional offices operationalized	<p>i) Regional Specialised Centre (RSMC) continued to issue Forecasts and guidance products over the Lake Victoria Basin for the East Africa countries; and</p> <p>ii) RSMC weather Portal was developed and implemented.</p>
	216D-C035	Multi-Hazard Early Warning (MHEWS) Systems developed and operationalised by June, 2025	Number of Early warning and advisory services provided	<p>i) 119 warning advisories on strong winds and large waves' advisories were issued over the Ocean, inland large water bodies (Lakes) and over land; and</p> <p>ii) 41 heavy rainfall events were also issued over the country.</p>
	216D-C055	Real-time data monitoring and National and Global data	Percentage of data exchange to global	100% of data received from local meteorological stations were transmitted to Global centres.

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
		exchange maintained by June 2025	centre	
	216D-C175	Numerical Weather Prediction (NWP) products for provision of quality meteorological services generated by June 2025	Number of NWP models operated	i) Three (3) in-house model were operational; ii) NWP models and associated scripts to generate the NWP products were maintained.
	216D-C045	7 other Specialized meteorological services developed by June 2025	Number of specialized meteorological products	Specialized weather products for Maritime, Mining and Tourism sectors were produced respective sectors.
	216D-C185	Performance of weather and Climate forecasts and models used for forecasts verified by June 2025	Percentage of accuracy of weather forecast	i) Verification for OND 2021 rainfall season forecast accuracy was found to be 93.8%, which is an increase of 3.3% from previous OND 2020 rainfall season forecast; and ii) Verification for NDJFMA 2021/2022 rainfall season was conducted and the accuracy was 93.8%.
D: Quality Assurance and Regulation of meteorological sector players enhanced	205A-D025	TMA services coordinated by June, 2025	i) Number of Regulations prepared ii) Adherence, laws and regulations	i) Seven (7) Regulations of the TMA Act No. 2 of 2019 were finalized and gazetted on 3 <sup>rd</sup> September 2021 and One (1) Regulation is still under review; ii) Draft Regulations on Financial Regulations was prepared; iii) Draft Regulation for establishment of meteorological professionals' board in Tanzania was prepared; and iv) Seven (7) seminars/workshops on TMA Act, regulations and services were conducted.

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
	219A-D025	Quality Management System expanded to TQMS and maintained by June 2025	ISO 9001:2015 certificate status	i) QMS internal audits were conducted and non-conformities corrected; and ii) QMS external audits conducted in December 2021 and (ISO 9001:2015) certificate was retained successfully.
	219A-D035	Risk Management system for Business continuity maintained by June 2025	Risk management system in place	i) Risk registers were updated on monthly basis. ii) Risk Management Framework was reviewed to comply with new standards; iii) Business continuity plan and Disaster Recovery Plan in place; and iv) The Risk management audits were conducted to verify effectiveness of controls applied as risks mitigation options.
	219A-D045	Meteorological stations monitoring system installed and operationalized by June 2025	Number of stations registered/surveyed	A total of 39 stations of external customers were surveyed.
E: National, Regional and international cooperation in and climate services enhanced	208A-E015	Tanzania obligations to Regional and International conventions, Treaties and Protocols related to weather and climate maintained by June, 2025	Number of meetings	i) TMA participated in 63 regional and international meetings related to meteorology; and ii) Ratification of AMCOMET constitution is underway. A stakeholder's consultation meeting for Zanzibar was held on 4 <sup>th</sup> October 2021.
	208A-E025	Programs for WMO Commissions and Bodies coordinated and implemented by June 2025	Number of workshop/staffs attended workshops	TMA staff attended 24 international Training/Workshop that enhanced capacity to deliver services.
F: Improved research in climate and climate	217A-F045	Real time data monitoring maintained by June 2025kl	Number of Agromet stations facilitated	13 Agromet stations were provided with necessary working facilities including electricity, telephone, Internet, furniture and water.

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
change and its application	217A-F055	Program to improve service delivery in Agro-meteorological services implemented by June 2025	Number of trainings conducted  Number of exhibitions attended	i) Two (2) training workshops were conducted for Agromet staff to improve their capacity; ii) Three (3) major tea growers in Muheza district were sensitized on TMA Act No. 2 of 2019; and iii) TMA participated in one (1) exhibition on farmers' field at TARI Kibaha.
	217A-F065	Weather forecasts and outlooks for Agro-meteorological products and information to the farming community mainstreamed by June, 2025	Number of Bulletins published	A total of 19 Agrometeorological bulletins were prepared and disseminated to Agriculture stakeholders.
	217B-F075	Programme to improve service delivery in hydro meteorological services implemented by June 2025	Number of bulletins produced	i) Concept note for monthly Drought and flood monitoring bulletin was prepared; and ii) Inspection of hydro meteorological stations was conducted in Rukwa Water Basin (Rukwa, Katavi, Songwe and Mbeya region).
	217B-F085	System for hydro meteorological monitoring established and maintained by June 2025	Number of Rainfall intensity data digitised	Rainfall intensity data were analysed and uploaded in ELO database system for three (3) regions of Mbeya, Iringa and Mwanza.
	217C-F095	Historical climatological data are rescued and digitized by June 2025	Historical data rescued and digitised	Climatological data (wind, temperature, pressure etc.) were digitized.
	217C-F105	Capacity in Provision of Climatological information and products for tailor made products increased from 3 sectors to 18 by 2025	Number of customers served	i) A total of 477 customers were provide with climate data services under data cost sharing scheme; and ii) One (1) training workshop on designing, packaging and dissemination of climate data, information and products was conducted.



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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
	217D-F01S	Weather and climate services for environment related activities mainstreamed by June 2025		<ul style="list-style-type: none"> <li>i) Reports of all severe and extreme weather events that occurred across different parts of the country;</li> <li>ii) 28 staff from headquarters and station participated in the Environmental Day;</li> <li>iii) TMA attended a workshop on climate information, opportunities, and challenges to Environmental stakeholders, to enhance the awareness TMA Act. No. 2 of 2019, and importance of using meteorological information in conducting Environmental Assessment; and</li> <li>iv) Statement on the Status of the Tanzania Climate report for 2021 was published.</li> </ul>
	217D-F02S	Electronic Library Management System Installed and maintained by June 2025	TMA library operated	<ul style="list-style-type: none"> <li>i) E-Library Prototype for TMA was prepared;</li> <li>ii) Library services continued to be provided.</li> </ul>
	217D-F03S	Research activities on meteorology and related field within and outside the Authority co-ordinated by June 2025	Number of researches	Eight (8) researches conducted and published in the international scientific journal.
<b>G: Financial capacity and resources management of TMA strengthened</b>	202A-G08S	Financial statements and reports developed and submitted timely by June 2025	<ul style="list-style-type: none"> <li>i) Clean Audited report</li> <li>ii) Financial Statement in place</li> <li>iii) Percent of Revenue collected</li> </ul>	<ul style="list-style-type: none"> <li>i) The Authority has started preparations of financial statements for the year ended 30<sup>th</sup> June 2022;</li> <li>ii) TMA attained clean audited report for the financial year 2020/21;</li> <li>iii) TZS 8.4 billion which is 53% of targeted revenue of 16.1 billion; and</li> <li>iv) Fixed asset register was updated.</li> </ul>
	203A-G01S	Integrated planning, monitoring and evaluation	<ul style="list-style-type: none"> <li>i) TMA Budget, Action Plan in</li> </ul>	<ul style="list-style-type: none"> <li>i) Four (4) Board meetings and six (6) Board Committee meetings were conducted;</li> <li>ii) Capacity buildings for Board</li> </ul>

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
		dashboard established and operationalized by June 2025	place i) Number of Board meetings conducted	Members enhanced; iii) Medium Term Strategic Plan for the period of 2021/22 to 2025/26 was reviewed in order to reflect necessary issues stated in the National Five Years Development III; iv) The Authority has prepared budget for the financial year 2022/23. v) Various performance reports were prepared and submitted to the Ministry of Works and Transport, Treasury Registrar and other Authorities as required; vi) Performance contract between TMA and Ministry of Transport for 2022/23 was prepared and the contract for 2021/22 was implemented; and vii) Performance contract between TMA and Treasury Registrar for 2022/23 was prepared and contract for 2021/22 was implemented.
	206A-G055	Annual Risk based Internal Audit Plan developed and implemented by June 2025		i) Four (4) Board Committee meetings on Audit were conducted; ii) Annual Internal Audit report for 2021/22 was prepared and implemented; iii) Quarterly and Annual internal audit reports were prepared and submitted; iv) Risk based Internal Audit Plan for 2022/23 was prepared and implemented; v) Risk based internal auditing was conducted for Headquarters sections and outstations; and vi) Capacity buildings for internal auditors conducted to improve their performances. vii) Annual plan was prepared and approved by a Board Committee on Quality Assurance and Risk management;



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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
				iii) Internal Audit activities conducted include review of management responses with regard to CAG's findings and preparation of contract performance audit as requested by Management.
	207A-G03S	Procurement plan Developed and implemented by June 2022	% Implementation of Annual Procurement Plan	i) Annual procurement Plan for 2021/22 was prepared and implemented by 61%; ii) PPRA conducted audit on TMA procurement activities whereby TMA scored 90% on compliance indicator, 92.3% on value for Money and 4% on corruption red flags.
H: Capacity of TMA to deliver quality services to its stakeholders strengthened	201A-H01S	HR internal policies and Plans developed and implemented by June 2025	HR Policies and Plans developed and implemented	i) Staff Regulations and Code of Ethics was finalized and submitted to Board for approval; and ii) Schemes of Services, which was reviewed as per approved new TMA Organization Structure.
	201A-H02S	TMA Personnel Emoluments Plan and Budget expanded from 555 to 700 staff by June, 2025	Number of staff provided with statutory benefits	i) Salaries and incentive package implemented to 552 staff; and ii) 130 staff were promoted and 7 staff were re-categorised.
	201A-H03S	Working Environment and administrative logistics maintained by June 2025	Number of Workers council conducted	i) Two (2) Workers Council were conducted; ii) Office utilities include office rent, cleaning and security services, vehicles maintenance were facilitated to ensure smooth operations of the Authority. iii) A total of 17 staff participated ministerial sports and games; iv) The Authority participated in, Women Day; and
	201C-H01S	Marketing strategy and plans developed and implemented by June 2025	Number of awareness programmes  Number of service Level Agreements	i) 12 awareness programmes include two (2) on seasonal outlooks; three (3) on Agriculture stakeholders and seven (7) on TMA Act, regulations and services were conducted; ii) TMA signed two (2) Service Level Agreements with

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
			% of Customer satisfaction	FADECO radio from Kagera and Metro FM from Mwanza to disseminate daily weather, seasonal and severe weather bulletin; iii) Monthly and Quarterly Newsletters were published; and iv) Satisfaction survey for aviation customers the results indicated that 96% of customers were satisfied with the service provided.
	210A-H04C	NMTC infrastructure and learning facilities maintained by June 2025	% of rehabilitation	i) Rehabilitation works of NMTC buildings has been completed. ii) NACTVET full registration award was maintained; iii) Business Plan for FY 2022/23 was prepared; and iv) TMA entered agreements with TBC and Joy FM (Kigoma) for advertisement on NMTC programmes for the Academic Year 2022/2023.
	201B-H03C	Capacity building program for meteorological and non-meteorological professionals at TMA reviewed and implemented by 2025	TMA Training program implemented through training of 60 staff	i) 51 staff (20 enrolled and 31 continuing) were trained in different disciplines within and outside the country; and ii) Training programme was reviewed and approved by Board.
	215A-H05D	Buildings of Headquarters, Eastern Zonal Office, Kigoma National Meteorological Training Centre and rehabilitation of seven (7)	Number of meteorological stations Rehabilitated	8 stations located at Dodoma, Mbeya, Singida, Tabora, Mpanda, Shinyanga, Songwe, and Mahenge were rehabilitated.
	215B-H02S	Meteorological instrument calibration and fabrication Centre modernized and operationalized by June 2025	Number of instruments fabricated	TMA workshop fabricated a total of 100 meteorological instruments.

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

Objective	Activity Code	Planned target	Performance indicator	Achieved target
	215B-H05S	Radar network infrastructure and associated software and spare parts installed by June, 2023	Number of weather Radar stations maintained and operationalized	Three (3) weather Radar stations were maintained and operationalized all three radars that has strengthened weather forecasting activities and issuance of warnings on severe weather events.
	215C-H06S	Technology and Infrastructure administered by June 2025	Existence of reliable internet services	5 weather radar stations were installed with Optic Fiber.
	215C-H06S	ICT Operating Systems and applications developed and maintained by June 2025	Number of operating systems developed/maintained	Two (2) systems were developed for registration of meteorological stations and sharing of meteorological data from stations to CFO.
	215B-H04D	Modern Meteorological instruments and equipment installed by 2025	Number of instruments procured/installed	<p>2 mobile Automatic Weather Stations, 81 set of computers accessories for reception of Data from meteorological instruments and 100 measuring cylinders.; 15 digital barometers, 4 Automatic weather stations, 25 digital temperature and humidity sensors and 4 airport met systems were received have arrived and currently are under clearance process ready to be delivered to TMA.</p> <p>ii) Payments for Met instruments through LC modality including 80% for lightening detectors, 80% for 8 Automatic Aviation meteorological systems, 80% for 13 Agri-Automatic weather stations, and 50% for fiber network installation.</p> <p>iii) Forecasting system comprising of data acquisition facilities, 10 wind dials and indicators, 25 Automatic Weather stations and various spare parts for AWS were under tendering process.</p>

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

**c. 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 QMS based on ISO 9001:2015 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 on IPCC will continue to contribute to the national and international activities related to meteorological services and environmental protection. The Authority will finalize procurement of two weather Radars that will be installed at KIA and Dodoma; procure modern meteorological instruments; improve capacity by procuring calibration equipment 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.

**(c) PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES**

The key function of TMA Governing Board is to examine the internal control 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 developed and maintained on an on-going basis in order 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. The Authority continued implementing an effective risk management system where risk registers were updated and reported monthly, quarterly, and annually. 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 year three key risks, which are staff turnover, electrical power outage and failure to admit student on time were reviewed and managed as stated in TMA risk register for the year 2021/2022.

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. Risk evaluation responsibility rests with the Internal Audit Unit of the Authority. The Board assessed the 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 Audit and Risk Committee (ARQMC).

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

**(d) STAKEHOLDERS' RELATIONSHIP**

TMA had the relationship with the following stakeholders: -

**a. Customers**

TMA has been strengthening its relationship with customers through improving its different channels of service delivery including software like DMO, MMIS, MAIS, FARM SMS 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.

**b. 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.

**c. 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.

**d. 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), 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).

**e. 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 four (4) employees to fill the gaps of employee who retired, passed away, terminated and those from approved establishment in respective years.

Table hereunder illustrate employment category and gender; -

**Table 9.1: Employment category and gender**

Year	No	of	Meteorological	Supporting	Gender
------	----	----	----------------	------------	--------



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

	employees	personnel	staff	Male	Female
1 July 2021 - 30 June 2022	4	0	4	3	1
1 July 2019- 30 June 2021	16	7	9	12	4
<b>Total</b>	<b>20</b>	<b>7</b>	<b>13</b>	<b>15</b>	<b>5</b>

During the same year 15 Employees cease to be employees due to retirement, death termination on disciplinary grounds and resignation, (12-month period end 30th June 2022:

**Table 9.2: Employees terminated from employment**

S/N	Category	1 July 2021 - 30 June 2022	Meteorological personnel	Supporting staff
	Retired	13	10	3
	Terminated	1	1	0
	Deceased	1	1	0
	<b>Total</b>	<b>15</b>	<b>12</b>	<b>3</b>

**Table 9.3: Transferred Employees**

S/N	Category	1 July 2021 - 30 June 2022	Meteorological personnel	Supporting staff
	Unpaid leave	1	1	0
	Transferred to other Government Agencies	2	0	2
	<b>Total</b>	<b>3</b>	<b>1</b>	<b>2</b>

During the year TMA utilized TZS 272,636,132.00 for staff training in order to improve employee's technical skills and productivity as compared to year ended 30 June 2021 which is TZS 387,832,213.00 was utilized. The Authority trained 118 employees in various capacity building programs (long and short courses) as compared to 166 employees which was for the years ended June 2021. Of the total 260 staff trained local and 24 staffs were trained abroad through various sponsoring international agencies such as World Meteorological Organisation (WMO), German Academic exchange service (DAAD), Ministry of Commerce Peoples Republic of China and Korean International Corporation Agency (KOICA).

A total of 49 staff were trained through internal arrangement under implementation of Authority training program as compared to 103 staff that were trained for the years 2021.

**(e) 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.

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

**(f) 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 saving life and properties. During the financial year ended 30th June, 2021 the Authority participated in World Environmental Day (WED) where as the Authority conducted general cleanliness and awareness raising to student on the environmental conservation.

TMA participated in eighth meeting of the Sectorial Council on Environment and Natural Resources Management; United Nations Climate Change Framework Conference (UNFCCC) and the United Nations Climate Change Conference (COP 26). Moreover, the Authority is implementing Development Project hence conducted an Environmental Impact Assessment for weather Radar to be installed in Mbeya and Kigoma.

**(g) 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.

**(h) 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.

**(i) POLITICAL AND CHARITABLE DONATIONS**

TMA did not make any political donations during the year ended 30 June, 2022. Donations were made as part of corporate social responsibility to institutions and charitable organizations to acknowledge TMA responsibility to community social needs.

A total amount of TZS 54,020,000 (compared to TZS 32,265,000 in FY 2020/2021) was donated to people with disabilities, people who seek medical sponsorship at Muhimbili hospital and payment made to Treasurer Registrar Consolidated Basket Fund.

**(j) EMPLOYEE WELFARE**

**(k) Management and Employees' Relationship**

A healthily and harmonious relationship existed between management and employees during the period. There was no unresolved complains received by the board from the employees during the year apart from disciplinary cases to employees engaged in unethical behaviour.

**(l) 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 fulfilment of their responsibilities complemented by the Authority. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward.



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

**(m) 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.

**(n) Post - employment benefits**

TMA employees are members PSSF. 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. The total contribution made to PSSF contribution during the year was TZS 1,723,953,226 compared to TZS 1,630,076,691.

**(o) Medical Services**

The Authority operates insured (health Benefit) plan for employees, their spouses and up to maximum of four (4) dependents. Contribution is paid to the National Health Insurance Fund (NHIF) upon successful registration of employee to the Fund. The Authority complies with the Government health benefit plan by contributing to the National Health Insurance Fund (NHIF). Employee contributed 3% of their gross salary amounting to TZS 258,592,983.90 whereas the employer contributes additional 3% of employee salary to the fund amounting to TZS 244,585,063.65 as compared to the previous year recorded TZS 258,592,983.90 to TZS 244,585,063.65.

**(p) Training Facilities**

The Authority developed and implemented its training program to ensure employees are equipped 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, 46 employees were released for long term trainings. Furthermore, during the year review, a total of 20 staff completed their studies.

**(q) 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 SACCOS to facilitate employees with Loans.

**(r) 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

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

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, TMA had a total of 532 of which 412 (77%) are male and 120 (23%) are female as compared to the period financial year 2020/21 (a total of 546 of which 428 (77%) are male and 128 (23%) are female). The decrease in number of employees was due to retirements, death, and dismissal.

TMA recruitment policy gives equal opportunity to all people in recruitment process to fill vacant employment posts. The Authority does not discriminate between male and female applicants to the vacant posts thus, grate care is taken in implementing the policy order to ensure the education, profession, qualification, competences, and key attributes which are the basic criteria for selection and appointment, is not compromised.

**(s) PREDJUCIAL ISSUES**

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

**(t) 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).

**(u) HIGHLIGHT OF SIGNIFICANT**

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 were two (2) new standards issued by International Public Sector Accounting Standard Board (IPSASB) but were not yet effective for use in the preparation of these financial statements. The standards are IPSAS 41- social benefit 9 on or after 1<sup>st</sup> January 2022). The Authority did not plan for early adoption of these standards but will adopt them for the purpose of preparation of its future financial statements where applicable.

**(v) 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 operational.

**(w) RESPONSIBLE BEHAVIOR TOWARDS STAKEHOLDERS/ CUSTOMERS**

The Authority believes that the stakeholders/ customers are what make it existence.

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

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.

**(x) APPROVAL**

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

Signed on its behalf by: -

Dr. Buruhani S. Nyenzi

Board Chairman

Signature.....

Date.....12<sup>th</sup> January 2023

Dr. Ladislaus B. Chang'a

Board Secretary

Signature.....

Date.....12<sup>th</sup> January 2023

**DECLARATION BY HEAD OF FINANCE AND ACCOUNTS OF TANZANIA  
METEOROLOGICAL AUTHORITY**

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, Mohammed Ibrahim Nyamakato hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> June 2022 have been prepared in compliance with applicable accounting standards 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: 12<sup>th</sup> Jan. 2023

**MANAGEMENT COMMENTARY ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**2.4 Introduction**

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

**2.4.1 Financial Position**

During the financial year 2021/22 there has been an increase in the Current Assets by 41% from TZS 37,835,776,511 compared to TZS 26,678,748,553 from financial year 2020/21, Cash and Cash Equivalent increased by 21% to TZS 29,058,731,659 in 2021/22 from TZS 23,949,026,076 in 2020/21 this increase was due to the government's investment in the procurement of four RADARs and Infrastructure, Meteorological Instruments and Equipment.

There have been increases in non-current assets by 0.87% in the financial year 2021/22 compared to financial year 2020/21, Total current liabilities increased by 22% this is due to the increase in the deferred Government Grant. Also, Net Assets increased due to the increase of the assets.

**2.4.2 Financial Performance**

**2.4.2.1 Government Grant**

During the year 2021/2022 the Authority received TZS 24,586,197,121 from the Government. This includes TZS 429,445,148 for Other Charges, TZS 8,641,430,132 for Personal Emoluments and TZS 15,515,321,841 as Development fund compared to 2020/2021 TZS 25,630,482,995.

**2.4.2.2 Internal Generated Revenue**

The Authority planned to collect TZS 25,591,283,059 from meteorological services delivered to various customers and stakeholders until June 2022; the amount collected was TZS 8,550,965,020 which is 34% of the planned amount, compared to the previous year (2020/21), the Authority collected TZS 6,005,620,868 which was 36% of the planned collection of TZS 16,870,094,284; this improvement in revenue collections from TZS 6,005,620,868 to TZS 8,550,965,020 was caused by the implementation of approved TMA Regulations to collect from new sources stated in the Tanzania Meteorological Authority Act No 2.

**2.4.3 Estimated Budget**

TMA implemented its annual budget based on the Medium-Term Expenditure Framework and rolling Medium Term Strategic plan covering the period of 2021/22-2024/25. The implementation of the financial year 2021/22 was based on the vision, Mission, Objectives, targets and core values of the Authority.

An overview of the Authority's financial performance for the year 2021/22 is outlined in the table hereunder: -

Year	2021/22 (TZS)	2020/21 (TZS)
Non-Tax Revenue - Estimates	25,591,283,059	24,611,947,190
Actual Collection-Non-Tax Revenue	8,550,965,020	6,005,620,868
Expenditure Budget	56,051,573,849	56,881,896,612

TMA allocated its resources in the area of priorities based on the planned activities approved by the Board. However, some of the activities were not fully implemented due to a decrease in revenue caused by the impact of the COVID-19 pandemic and delay in signing of Regulations that affected the collection of revenues stated in the new Act.



#### 2.4.4 Exchequer Issues

Exchequer issues received during the financial year 2021/22 totalled TZS 24,586,197,121 out of it, TZS 8,641,430,132 was for Personal Emolument, TZS 429,445,148 was for Other Charges, and TZS 15,515,321,841 was for Development Projects.

Description	2021/22 (TZS)			2020/21 (TZS)		
	Approved Budget	Exchequer Issues	Actual Expenditure	Approved Budget	Exchequer Issues	Actual Expenditure
Recurrent	9,356,857,148	9,070,875,280	9,070,875,280	9,035,914,776	8,642,164,136	8,642,164,136
Development	30,000,000,000	15,515,321,841	15,515,321,841	30,000,000,000	16,988,318,859	15,674,976,771
TOTAL	39,356,857,148	24,586,197,121	24,586,197,121	39,035,914,776	25,630,482,995	24,317,140,907

#### 2.4.5 Non-Tax Revenue

The estimated non-tax revenue for 2021/22 was TZS 25,591,283,059 and the actual amount collected was TZS 8,550,965,020 equal to 34% of the planned amount. In the financial year 2021/22 there were an increase of revenue collection compared to 2020/21 from TZS 6,005,620,868 to TZS 8,550,965,020 which is equivalent to 41%

#### 2.4.6 Wages, Salaries and Employee Benefits

During 2021/22, the Tanzania Meteorological Authority spent TZS 12,646,478,397 for wages, salaries and employees' benefits. The amount spent was 3% higher than TZS 11,867,350,178 of 2020/21; the increase was due to payment of Salary arrears and promotions to Staff.

#### 2.4.7 Supplies and Consumable Goods

During 2021/22, TMA spent TZS 6,598,257,784 for supplies and consumables goods, which is 11% higher than TZS 5,914,965,639 spent in 2020/21.

#### 2.4.8 Purchase and Construction of Property, Plant and Equipment (PPE)

During 2021/22, TZS 1,554,206,231 was incurred as additional PPE compared to TZS 7,033,560,011 of the previous year of 2020/21. The procured Meteorological Instrument and Radars are in the final stage of constructions

#### 2.4.9 Other Assets-Stores/Consumables

At the end of the financial year 2021/22 the Tanzania Meteorological Authority conducted stocktaking and reported closing stock amounting to TZS 440,233,026 being 17% higher than the previous year's closing stock of TZS 377,071,893. The increase was caused by the receipts of procured meteorological consumable and instruments during 2020/21.

#### 2.4.10 Donor Grants

During 2021/22 TZS 169,896,824 was received from development partners (KOICA, GFCS, WMO and Chr. Michelsen Institute) and TZS 173,541,127 was amortised during this financial year, and TZS 64,416,297 were deferred.

### 1.1.11 Restatement of Prior year 2020/2021 Amounts

No.	Item	Original Amount 30 <sup>th</sup> June 2021	Restated Amount	Difference	Reason
1.	Government Grants Personal emolument	10,054,509,336	8,177,899,111	1,876,610,225	Being adjustment of Employers contribution paid directly to Social Security funds by Treasury.
2.	Salaries, wages and employees benefit- Staff Salaries	10,054,509,336	8,177,899,111	1,876,610,225	Being adjustment of Employers contribution paid directly to Social Security funds by Treasury.

### RECEIPTS FROM MINISTRY OF WORKS AND TRANSPORT FOR FINANCIAL YEAR 2021/22

#### GFS CODE 13310102 EXCHEQUER - OTHER CHARGE (OC)

RECEIPT DATE	INVOICE NO	ERV NO	AMOUNT (TZS)
29-Jul-2021	INV00010262	ERV2896459	38,688,752.08
25-Aug-2021	INV00010319	ERV2896499	38,688,752.08
13-Oct-2021	INV00010353	ERV2896536	38,688,752.08
26-Oct-2021	INV00010361	ERV2896545	38,688,752.08
29-Nov-2021	INV00010382	ERV2896567	38,688,752.08
27-Dec-2021	INV00010411	ERV2896598	38,688,752.08
01-Feb-2022	INV00010947	ERV2897651	32,885,439.27
28-Feb-2022	INV00010985	ERV2897694	32,885,439.27
29-Mar-2022	INV00011043	ERV2897743	32,885,439.27
28-Apr-2022	INV00011564	ERV2897799	32,885,439.27
09-Jun-2022	INV00011341	ERV31046510	32,885,439.27
30-Jun-2022	INV00011378	ERV31046552	32,885,439.27
<b>TOTAL</b>			<b>429,445,148.10</b>

#### GFS CODE 13320101 EXCHEQUER FOR DEVELOPMENT PROJECTS

RECEIPT DATE	INVOICE NO	ERV NO	AMOUNT (TZS)
24-Sep-2021	INV00010343	ERV2896524	137,870,772.73
24-Sep-2021	INV00010280	ERV2896526	3,055,821,327.78
26-Jan-2022	INV00010937	ERV2897628	102,746,415.60
26-Jan-2022	INV00010990	ERV2897632	2,984,810,763.96
29-Mar-2022	INV00011044	ERV2897744	736,827,600.00
28-Apr-2022	INV00011565	ERV2897800	297,909,284.65
29-Apr-2022	INV00011282	ERV31046451	1,378,379,802.81
23-Jun-2022	INV00011362	ERV31046533	6,820,955,873.04
<b>TOTAL</b>			<b>15,515,321,840.57</b>

**TANZANIA METEOROLOGICAL AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

		30.06.2022	30.06.2021
	Notes	TZS	TZS
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Bank Balances	7	29,058,731,659 <sup>1</sup>	23,949,026,076
Receivables	8	1,478,087,315	1,157,775,962
Prepayments	9	6,858,724,511	1,194,874,622
Inventory	10	440,233,026	377,071,893
<b>Total current assets</b>		<b>37,835,776,511</b>	<b>26,678,748,553</b>
<b>Non-Current Assets</b>			
Work in Progress	11	2,430,700,902	962,757,466
Intangible Assets	12	8,434,531	16,866,531
Property, Plant and Equipment	13	34,385,895,452	35,408,576,335
<b>Total Non-Current Assets</b>		<b>36,825,030,884</b>	<b>36,388,200,332</b>
<b>TOTAL ASSETS</b>		<b>74,660,807,395</b>	<b>63,066,948,885</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	14	581,367,788	297,331,176
Deferred Government Grant	15	29,930,781,243	24,678,245,738
<b>Total Current Liabilities</b>		<b>30,512,149,031</b>	<b>24,975,576,914</b>
<b>Non-Current Liabilities</b>			
Deferred Donor Grants	16	64,416,297	68,060,599
<b>Total Non-Current Liabilities</b>		<b>64,416,297</b>	<b>68,060,599</b>
<b>Total Liabilities</b>		<b>30,576,565,328</b>	<b>25,043,637,514</b>
<b>NET ASSETS</b>		<b>44,084,242,067</b>	<b>38,023,311,371</b>
<b>NET ASSETS ATTRIBUTABLE TO THE OWNERS</b>			
Taxpayers Fund		20,206,578,750	20,206,578,750
Accumulated Surplus		23,877,663,318	17,816,732,621
<b>TOTAL</b>		<b>44,084,242,068</b>	<b>38,023,311,371</b>

Signature: 

Dr. Buruhani S. Nyenzi  
Board Chairman

Signature: 

Dr. Ladislaus B. Chang'a  
Board Secretary

<sup>1</sup> Cash and bank balance includes letter of credit (LC) amounting to TZS 26,422,030,364 (that was open to cover Meteorological instruments and four Radar of Kigoma, Mbeya, Arusha and Dodoma)

**TANZANIA METEOROLOGICAL AUTHORITY**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**  
Restated

		30.06.2022	30.06.2021
	Notes	TZS	TZS
<b>Revenue</b>			
<b>Revenue from non-exchange transaction</b>			
Government Grant	15(b)	19,333,661,616	11,523,641,773
Donors Grants	16	173,541,127	907,826,953
<b>Revenue from the exchange transaction</b>			
Fees and Charges	17	8,832,681,615 <sup>2</sup>	5,476,844,487
Other Revenue	18(a)	39,252,721	48,291,406
<b>Total Revenue</b>		<b>28,379,137,079</b>	<b>17,956,604,619</b>
<b>Expenditures</b>			
Salaries, Wages and Employees benefit	20	12,646,478,397	11,867,350,178
Supplies and Other running Costs	21	6,598,257,784	5,914,965,639
Grants and other transfer payments	22	34,540,448	0
Depreciation and Amortization Expense	23	2,585,319,114	2,626,824,204
Other Expenses	24	453,610,643	507,961,922
<b>Total Expenses</b>		<b>22,318,206,383</b>	<b>20,917,101,943</b>
<b>Surplus /(Deficit)</b>		<b>6,060,930,696<sup>3</sup></b>	<b>(2,960,497,325)</b>

Signature: .....

Dr. Buruhani S. Nyenzi  
Board Chairman

Signature: .....


Dr. Ladislaus B. Chang'a  
Board Secretary

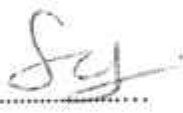
<sup>2</sup>This improvement in revenue collections in the year 2021/22 compared to 2020/21 was caused by the implementation of approved TMA Regulations to collect from new sources, and

<sup>3</sup> Surplus is caused by amortisation of Meteorological Instruments that in previous financial year was recognised in LC

**TANZANIA METEOROLOGICAL AUTHORITY**  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2022**

		30.06.2022	Restated 30.06.2021
	Notes	TZS	TZS
<b>CASH FLOWS FROM OPERATING ACITIVITIES</b>			
<b>RECEIPTS:</b>			
Government Grants	15(a)	24,586,197,121 <sup>4</sup>	25,630,482,995
Donor Grants	16(a)	169,896,824	246,678,778
Fees and Charges	17(a)	8,506,359,336	5,933,491,566
Imprest and Staff Loans	17(b)	6,010,926	27,715,268
Other Revenue	18	38,594,758	44,414,033
			<b>31,882,782,64</b>
<b>TOTAL RECEIPTS</b>		<b>33,307,058,965</b>	<b>0</b>
<b>PAYMENTS:</b>			
Salaries, Wages and Employees benefit	20(a)	12,545,201,285	11,825,939,578
Supplies and Other running Costs	21(a)	6,477,799,217	5,567,418,392
Grants and other transfer	22	34,540,448	0
Other Expenses	24	453,610,643	507,961,922
Prepayment	9(a)	53,907,432	13,639,736
			<b>17,914,959,62</b>
<b>TOTAL PAYMENTS</b>		<b>19,565,059,025</b>	<b>8</b>
			<b>13,967,823,01</b>
<b>Net cash flows from operating activities</b>	<b>A</b>	<b>13,741,999,940</b>	<b>2</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Increase / (Decrease) in WIP	11	(1,467,943,436)	(165,506,263)
Acquisition of Property Plant and Equipment	13	(1,554,206,231)	(1,142,361,230)
Prepayments	9(b)	(5,610,802,653)	(27,336,255)
			<b>(1,335,203,747</b>
<b>Net Cash Flows From Investing Activities</b>	<b>B</b>	<b>(8,632,952,320)</b>	<b>)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash Flows From Financing Activities</b>	<b>C</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>A+B+C</b>	<b>5,109,047,619</b>	<b>12,632,619,265</b>
Cash and cash equivalents at the beginning of the financial year		23,949,026,075	11,312,529,438
Effects of currency translation on Cash and Cash equivalents	19	657,963	3,877,373
<b>Cash and Cash Equivalents at the End of the Financial Year</b>		<b>29,058,731,659</b>	<b>23,949,026,076</b>


Signature:   
 Dr. Buruhani S. Nyenzi  
 Board Chairman


Signature:   
 Dr. Ladislaus B. Chang'a  
 Board Secretary



**TANZANIA METEOROLOGICAL AUTHORITY**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022**

	Taxpayers Fund	Accumulated Surplus	TOTAL
	TZS	TZS	TZS
Balance at 30 June 2021	20,206,578,750	17,816,732,622	38,023,311,372
Surplus/Deficit during the year	0	6,060,930,696	6,060,930,696
<b>Balance at 30 June 2022</b>	<b>20,206,578,750</b>	<b>23,877,663,318</b>	<b>44,084,242,068</b>
Balance at 30 June 2020	20,206,578,750	20,777,229,947	40,983,808,697
Surplus/Deficit during the year	0	(2,960,497,325)	(2,960,497,325)
<b>Balance at 30 June 2021</b>	<b>20,206,578,750</b>	<b>17,816,732,622</b>	<b>38,023,311,372</b>

Signature:   
 Dr. Buruhani S. Nyenzi  
 Board Chairman

Signature:   
 Dr. Ladislaus B. Chang'a  
 Board Secretary

**TANZANIA METEOROLOGICAL AUTHORITY**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE**  
**2022**

	Original Budget 2021/22 (a) TZS	Adjustment 202122 (b) TZS	Final Budget 2021/22 (a) + (b) = (c) TZS	Actual 2021/22 (d) TZS	Difference (c) - (d) TZS
<b>RECEIPTS:</b>					
Government Grants;					
▫ Personal Emolument(PE)	8,927,412,000	0	8,927,412,000	8,641,430,132	285,981,868
Recurrent Grants(Other Charges)	429,445,148	0	429,445,148	429,445,148	0
▫ Development	30,000,000,000	0	30,000,000,000	15,515,321,841	14,484,678,159
Donor Grants		169,896,824	169,896,824	169,896,824	0
Fees and Charges	24,991,283,059	(9,501,283,059)	15,490,000,000	8,506,359,336	6,983,640,664
Other Revenue	600,000,000	0	600,000,000	38,594,758	561,405,242
<b>TOTAL</b>	<b>63,831,402,181</b>	<b>(9,331,386,235)</b>	<b>54,500,015,946</b>	<b>33,301,048,040</b>	<b>21,198,967,906</b>
<b>PAYMENTS:</b>					
Salaries, Wages and Employee's benefit	17,540,119,122	(3,800,000,000)	13,740,119,122	12,545,201,286	1,194,917,836
Supplies and Consumable used & Prepayment	13,241,283,059	(5,331,386,235)	7,909,896,824	6,531,706,649	1,378,190,175
Grants and Other transfer	300,000,000	0	300,000,000	34,540,448	265,459,552
Other Expenses	550,000,000	0	550,000,000	453,610,643	96,389,357
Purchase of Property Plant & Equipment, WIP & Prepayment	32,200,000,000	(200,000,000)	32,000,000,000	8,632,952,320	23,367,047,680
<b>TOTAL PAYMENTS</b>	<b>63,831,402,181</b>	<b>(9,331,386,235)</b>	<b>54,500,015,946</b>	<b>28,198,011,346</b>	<b>26,302,004,600</b>

Signature: .....  
 Dr. Buruhani S. Nyenzi  
 Board Chairman

Signature: .....  
 Dr. Ladislaus B. Chang'a  
 Board Secretary

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

### 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 on 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

Ubungu Plaza, 3, 4 and 10 Floor  
Morogoro Road  
P. O. Box 3056  
Dar es Salaam  
Tanzania

#### 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

**DIRECTOR GENERAL**

Dr. Agnes L. Kijazi  
P. O. Box 3056  
Dar es Salaam  
Tanzania

**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 2004) and comply with the requirements of International Public Sector Accounting Standards (IPSAS) for 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 judgements 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 financial statements of the Tanzania Meteorological Authority are authorised for issue  
on..... By .....

  
Dr. Buruhani S. Nyenzi  
BOARD CHAIRPERSON

#### **4 REPORTING ENTITY**

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

#### **5 SIGNIFICANT CONTROLLED ENTITY**

TMA is controlled by the Ministry of Works and Transport

#### **6 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

Items included in the financial statements of the Authority are measured using the currency of the primary economic environment in which the Authority operates (the functional currency). The financial statements are presented in Tanzanian Shillings (TZS), the Authority's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

##### **(b) Revenue recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Authority, and revenue can be reliably measured.

##### **Revenue from non-exchange Exchange transaction**

###### **Grants from Government and Donors**

Funds received and due from the government and donors are credited to the deferred account. When services are delivered and the conditions attached to the funds are met, the contribution is recognised as revenue in the statement of financial performance equivalent to the extent of the expenses incurred for the year. Where the contribution relate to capital expenditures, it is recognised as revenue in the Statement of financial performance on a straight-line basis over the estimated useful lives of the related assets. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognised in the statement of financial performance in the period in which they become receivable. Non-exchange transactions are measured at fair values.

###### **Revenue from Exchange Transactions**

Revenue shall be measured at the fair value of the consideration received or receivable.

###### **Recognition:**

###### **From the sale of goods:**

When significant risks and rewards have been transferred to the purchaser, loss of effective control by seller, amount of revenue can be reliably measured, it is likely that the economic benefits or service potential associated with the transaction will flow to the entity, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.



**From rendering of services:**

Reference to the stage of completion of the transaction at the reporting date provided the outcome of the transaction can be estimated reliably. If the outcome of the transaction cannot be estimated reliably, revenue must be recognized only to the extent of the expenses recognized that are recoverable.

**For interest, royalties, dividends, and rent income:**

Recognized when it is probable that economic benefits or service potential will flow to the entity, and the amount of the revenue can be measured reliably.

- Interest – on a time proportion basis that considers the effective yield on the asset.
- Royalties – as they are earned in accordance with the substance of the relevant agreement.
- Dividends or their equivalents – when the shareholder's or the entity's right to receive payment are established.

**(b) Rental income**

Rental income from investment properties is recognised on a straight-line basis over the relevant lease term.

**(c) Cash and cash equivalents**

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less and are measured at amortised cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

**(d) Property, plant and equipment**

The assets in property, plant and equipment are initially recognized at cost. The cost of the asset is measured at the cash prize equivalent at the date of acquisition. The costs can be directly attributed to bringing the asset to the location and condition necessary for it to be used in its intended manner, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

Subsequent to the initial recognition of an item of property, plant and equipment, the item is measured at cost. The asset is carried at cost less accumulated depreciation and any impairment losses. Depreciation is calculated on a straight-line basis over the useful life of the assets. 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 derecognition 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 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 group are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

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.

**(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 recognised 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 finite lives 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 recoverable amount of a cash-generating asset or 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 is 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. Gain or Losses arising from de-recognition of an 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 asset 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;
- 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 is 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 Uncollectibility 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 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.

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 asset 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 in accordance with 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 relationship with subsidiaries, associates, joint ventures and key Management personnel. For TMA, key management include; Members of the Board, Members of the Audit Committee, 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 so as to reflect a constant periodic rate of return on the Authority's net investment outstanding in respect of the leases.

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 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 reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to statement of financial performance, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with 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.

#### **(I) Inventories**

Inventories are measured at the lower of cost and replacement value. Where inventories are acquired through a non-exchange transaction, their cost shall be measured as their fair value as at 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 cost, conversion cost (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.

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

**(o) Capital Reserve**

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

**(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 payables in the statement of financial position.
- Events after 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 cash basis and is approved by the Parliament. 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 comparability of those financial statements over time and with the financial statements of other entities.

**NOTES TO THE FINANCIAL STATEMENTS**

<b>NOTE 7: CASH AND BANK BALANCES</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>TZS</b>	<b>TZS</b>
Expenditure Bank Account	52,900,979	14,108,911
Revenue Bank Account	34,983,704	66,645,670
Forex (USD) Revenue Bank Account	229,273	231,037
Expenditure Bank Account - Pemba	315,146	653,532
Expenditure Bank Account - Arusha	66,983	333,315
Expenditure Bank Account - Kigoma	546	495,836
Expenditure Bank Account - Dodoma	0	294,200
Expenditure Bank Account - Mwanza	0	2,385,628
Expenditure Bank Account - KIA	4,608,556	3,592,895
Expenditure Bank Account - Mbeya	5,566	44,189
Expenditure Bank Account - Morogoro	5,790	762
Expenditure Bank Account - Iringa	72,611	12,108
Expenditure Bank Account - Shinyanga	4,284	5,209
Expenditure Bank Account - Mtwara	0	108,567
Expenditure Bank Account - Tabora	0	188,133
Expenditure Bank Account - Bukoba	0	484,415
Expenditure Bank Account - Sumbawanga	903,570	13,247
Expenditure Bank Account - Singida	0	3,027,057
Expenditure Bank Account - Musoma	1,361,972	1,633,971
Expenditure Bank Account - Moshi	246,489	8,756,103
Expenditure Bank Account - Mahenge	8,051,297	8,494,040
Expenditure Bank Account - Tanga	9,100	291,795
Expenditure Bank Account - Songea	513	10,142
Expenditure Bank Account - Zanzibar	100,000	301,986
NMB Development Account	372,499,667	9,770,862
BOT Revenue Collection Bank Account (TZS)	647,721,052	802,614,044
BOT Revenue Collection Bank Account (USD)	1,482,614,196	385,521,621
Letter of Credit Account	26,422,030,364 <sup>1</sup>	22,561,659,706
Cash on Transit	0	77,347,097
MUSE Account	30,000,000 <sup>2</sup>	0

<sup>1</sup>Letter of credit was open as a guarantee for payment to cover Meteorological instruments and four Radar of Kigoma, Mbeya, Arusha and Dodoma

<sup>2</sup> TZS 30 million was transferred from BOT TZS account to open a new account at NMB for the formation of implementing MUSE (Going live). The account is known as MUSE account.

TOTAL

29,058,731,659 23,949,026,076

# NOTES TO THE FINANCIAL STATEMENTS

## RECEIVABLES

	2021/22	2020/21
NOTE 8a: Imprest and Staff Loan	TZS	TZS
Safari and Special Imprest	19,709,482	23,020,000
Staff Loan	16,678,000	19,378,409
Total Imprest and Staff Loan	36,387,482	42,398,409
NOTE 8b: Trade Debtors		
Trade Debtors	1,441,699,833	1,115,377,554
Total Trade debtors	1,441,699,833	1,115,377,554
TOTAL RECEIVABLES (8a and 8b)	1,478,087,315	1,157,775,962

## NOTE 9: PREPAYMENTS

Balance b/d	1,194,874,622	6,812,723,360
Fuel expensed during the year	(13,639,736)	(7,741,465)
Motor Vehicle	1,378,379,802	(133,064,250)
Radar and meteorological instruments	0	(5,518,019,014)
Fuel, postage and water	66,686,972	13,639,736
Met. Instruments and Consumables	3,953,679,965	0
Mobile calibration equipment (Master calibration Instrument)	278,742,886	27,336,255
TOTAL PREPAYMENTS	6,858,724,511	1,194,874,622
NOTE 9 (a) ACTUAL PREPAYMENT (Operations)		
Fuel	53,907,432	12,779,540
Postage and Water	0	860,196
TOTAL ACTUAL PREPAYMENT	53,907,432	13,639,736

## NOTE 9 (b) ACTUAL PREPAYMENT (Investment)

Motor Vehicle	1,378,379,802	0
Met. Instruments and Consumables	4,232,422,851	27,336,255
TOTAL ACTUAL PREPAYMENT	5,610,802,653	27,336,255

## NOTE 10: INVENTORY

Stationery Stock	14,633,643	19,916,824
Meteorological Consumables Stock	263,293,326	249,722,463
Meteorological Instruments Stock	159,861,057	106,011,504
Computer supplies Stock	2,445,000	1,421,102
TOTAL	440,233,026	377,071,893

## NOTE 11 WORKS IN PROGRESS (W.I.P)

Beginning Balance	962,757,466	797,251,203
Additions	1,467,943,436	492,856,866
Transfer to Assets (2020/21)	0	(181,506,812)
Transfer to Assets (2019/20)	0	(145,843,791)
Balance at year end	2,430,700,902	962,757,466

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 12: INTANGIBLE ASSETS - SOFTWARE

Balance b/f TZS	Total Additions (2021/22) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2021/22 TZS	Acc. Amortization Amount to date TZS	Net Book Value as at 30/06/2022 TZS	Net Book Value as at 30/06/2021 TZS
25,298,531	-	25,298,531	86,297,830.06	8,432,000	94,729,830.06	8,434,530	16,866,531

Balance b/f TZS	Total Additions (2020/21) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2020/21 TZS	Acc. Amortization Amount to date TZS	Net Book Value as at 30/06/2021 TZS	Net Book Value as at 30/06/2020 TZS
37,945,899.60	-	37,945,899.60	77,865,830.06	8,432,000	86,297,830.06	16,866,531	25,298,530.60

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 2020	Addition monetary	monetary	Transfers from WIP	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30 June 2021	Acc. Depreciation 01 July 2020	Depreciation Change - during the year	Impairment Acc 01 July 2020	Impairment Change - during the year		Total Depreciation 30 June 2021	2021	Total Acc. Depreciation & Impairment At 30 June 2021
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	18,032,465,600	9,150,000						18,041,615,600								
Buildings and Structure	5,385,272,894	206,431,642						5,591,704,536	1,140,734,336	108,813,507			108,813,507		1,249,547,843	4,342,156,693
Telecommunication Equipments	86,681,620							86,681,620	51,603,646	6,067,713			6,067,713		57,671,360	29,010,260
Observatory Equipments	6,845,287,450	234,409,515						7,079,696,965	4,017,832,651	692,342,329			692,342,329		4,710,174,980	2,369,521,986
House Hold Appliance	873,000							873,000	825,993	47,007			47,007		873,000	0
Furniture & Fixtures	935,432,403	58,170,291						993,602,693	637,895,642	95,224,427			95,224,427		733,120,070	260,482,624
Office Equipment	1,317,443,811	247,844,534						1,565,288,345	917,379,512	274,300,872			274,300,872		1,191,680,384	373,607,961
Computer Equipment	1,637,683,017	528,388,670						2,166,071,687	1,162,941,083	377,590,866			377,590,866		1,540,531,949	625,539,737
Motor Vehicles (Light Duty)	1,715,980,972	269,811,580						1,985,792,552	1,616,242,493	72,601,983			72,601,983		1,688,844,476	296,948,076
Books & Library	7,314,187							7,314,187	7,314,187						7,314,187	0
Plant & Machinery	248,584,804							248,584,804	215,440,162	24,858,480			24,858,480		240,298,642	8,286,162
Weather Radar	13,214,727,555							13,214,727,555	4,250,961,274	925,039,929			925,039,929		5,176,001,203	8,038,726,353
TOTAL	49,427,747,314	1,554,206,231						50,981,953,545	14,019,170,981	2,575,887,114			2,576,887,114		16,596,058,093	34,385,895,452



NOTES TO THE FINANCIAL STATEMENTS AS OF 30 JUNE 2021

NOTE: 13 MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT

NOTE:13MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT																
	Cost							Accumulated Depreciation and Impairment						Carrying Value		
	At 01 July 2020	Addition monetary	Addition non-monetary	Transfers from WIP	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30 June 2021	Acc. Depreciation 01 July 2020	Depreciation A during the year	Impairment Acc 01 July 2020	Impairment Change during the year	Total Depreciation 30 June 2021		Acc Impairment at 30 June 2021	Total Acc. Depreciation & Impairment At 30 June 2021
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	18,032,465,600	-	-	-	-	-	-	18,032,465,600	-	-	-	-	-	-	-	18,032,465,600
Buildings and Structure	5,052,250,452	237,275,929	-	95,746,513	-	-	-	5,385,272,894	1,035,744,901	104,989,435	-	-	1,140,734,336	-	1,140,734,336	4,244,538,558
Telecommunication Equipments	59,548,679	27,132,941	-	-	-	-	-	86,681,620	45,852,484	5,751,162	-	-	51,603,646	-	51,603,646	35,077,974
Observatory Equipments	6,662,093,275	-	183,194,175	-	-	-	-	6,845,287,450	3,140,915,757	676,916,894	-	-	4,017,832,651	-	4,017,832,651	2,827,454,800
House Hold Appliance	873,000	-	-	-	-	-	-	873,000	738,693	87,300	-	-	825,993	-	825,993	47,007
Furniture & Fixtures	917,494,872	17,937,531	-	-	-	-	-	935,432,403	545,915,261	91,979,881	-	-	637,895,642	-	637,895,642	297,536,761
Office Equipment	1,172,138,363	145,305,448	-	-	-	-	-	1,317,443,811	681,583,975	235,795,537	-	-	917,379,512	-	917,379,512	400,064,299
Computer Equipment	1,520,970,058	72,571,159	44,141,800	-	-	-	-	1,637,683,017	848,370,727	314,570,356	-	-	1,162,941,083	-	1,162,941,083	474,741,934
Motor Vehicles (Light Duty)	1,582,963,127	-	-	-	133,017,845	-	-	1,715,980,972	1,201,103,275	415,139,218	-	-	1,616,242,493	-	1,616,242,493	99,738,480
Books & Library	7,314,187	-	-	-	-	-	-	7,314,187	6,788,439	525,748	-	-	7,314,187	-	7,314,187	0
Plant & Machinery	248,584,804	-	-	-	-	-	-	248,584,804	190,581,652	24,858,480	-	-	215,440,132	-	215,440,132	33,144,642
Weather Radar	7,137,490,886	642,138,222	-	50,097,278	5,385,001,169	-	-	13,214,727,555	3,503,183,051	747,776,193	-	-	4,250,961,274	-	4,250,961,274	8,963,766,281
TOTAL	42,394,187,303	1,142,361,230	227,335,975	145,841,791	5,518,019,014	-	-	49,427,747,314	11,400,778,774	2,618,213,040	-	-	14,019,330,054	-	14,019,330,054	35,408,575,335

# NOTES TO THE FINANCIAL STATEMENTS

Restated

		2021/22	2020/21
		TZS	TZS
<b>NOTE 14: PAYABLES AND ACCRUALS</b>			
Internal Creditors		142,687,709	41,410,600
Accrued Expenses		33,341,300	9,179,685
Other Creditors and Trade Creditors		405,338,779	246,740,891
<b>TOTAL</b>		<b>581,367,788</b>	<b>297,331,176</b>
<b>NOTE 15: DEFERRED CURRENT GOVERNMENT GRANT</b>			
Balance b/f 1 July		24,678,245,738	10,571,404,516
Receipts during the year (note 15.a)		24,586,197,121	25,630,482,995
Amortized amount for Government grant (Met consumable, Instruments and Radar)		(10,262,786,336)	(2,881,477,637)
Amortised amount for Government grant PE and OC		(9,070,875,280)	(8,642,164,136)
<b>Balance c/f 30 June</b>		<b>29,930,781,243</b>	<b>24,678,245,738</b>
<b>NOTE: .15 (a) GOVERNMENT GRANT RECEIVED</b>			
Government Subventions - Other Charges		429,445,148	464,265,025
Government Subventions - Personal Emoluments		8,641,430,132	8,177,899,111
Government Grants		15,515,321,841	16,988,318,859
<b>TOTAL</b>		<b>24,586,197,121</b>	<b>25,630,482,995</b>
<b>NOTE 15 (b): GOVERNMENT GRANT AMORTISED</b>			
		TZS	TZS
Amortized amount for other expenses (PE and OC)		9,070,875,281	8,642,164,136
Amortised amount for government grant (MET consumables and instruments)		10,262,786,336	2,881,477,637
<b>TOTAL</b>		<b>19,333,661,616</b>	<b>11,523,641,773</b>
<b>NOTE 16: DEFERRED DONOR GRANT</b>			
		TZS	TZS
Balance b/f 01 July		68,060,599	501,872,800
Receipts during the year (note 16.(a) and note 16 (b) )		169,896,824	474,014,753
Amortised amount		(173,541,127)	(907,826,953)
<b>Balance c/f 30 June</b>		<b>64,416,297</b>	<b>68,060,599</b>
<b>NOTE 16.a: DONOR GRANT RECEIVED</b>			
UK MET, GFCS, FAO, WMO, DARAJA, KOICA and WISER II		169,896,824	246,678,778
<b>Total Donor Grant Received</b>		<b>169,896,824</b>	<b>246,678,778</b>

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 16b. DONOR GRANT RECEIVED (NON-MONETARY)

	2021/22 TZS	2020/21 TZS
WMO, USAID, SADC	0	227,335,975
Total Donor Grant Received	0	227,335,975

## NOTE 17: REVENUE FROM EXCHANGE TRANSACTIONS

Landing and Parking Charges	2,456,334,090	1,392,595,568
Air Navigation charges	5,281,704,872	3,855,604,627
Charges of MET Services, Data & products	233,699,054	170,571,765
Fees from Training Activities & Programs	37,150,000	40,775,000
Meteorological Fee from Marine Services	670,846,619	0
Meteorological fee from Marine Services	120,000,000	0
Application fees of licence	3,305,000	0
Permit fees	4,875,000	0
Charges from Consultancy & Education Tours	24,767,000	17,297,527 <sup>6</sup>
TOTAL	8,832,681,615	5,476,844,487

## NOTE 17a: ACTUAL RECEIVED FROM TRADE DEBTORS

Opening Receivables (NOTE 8b)	1,115,377,554	1,572,024,633
Fees and Charges Received during the year (NOTE 17)	8,832,681,615	5,476,844,487
Closing Receivables	(1,441,699,833)	(1,115,377,554)
TOTAL RECEIPTS	8,506,359,336	5,933,491,566

## NOTE 17b: ACTUAL RECEIVED FROM IMPREST AND STAFF LOANS

Opening Receivables (NOTE 8a)	42,398,409	70,113,677
Closing Receivables	(36,387,482)	(42,398,409)
ACTUAL RECEIVED FROM IMPREST AND STAFF LOANS	6,010,927	27,715,268
TOTAL ACTUAL RECEIPT (NOTE 17 a & b)	8,512,370,262	5,961,206,834

## NOTE 18: OTHER REVENUE

Sales of Tender Document	100,000	900,000
House Rent	7,914,324	4,515,994
Miscellaneous Receipts	30,580,434	38,998,039
TOTAL	38,594,758	44,414,033
Exchange gain	657,963	3,877,373
TOTAL (NOTE 18a)	39,252,721	48,291,406

## NOTE 19: EFFECTS OF CURRENCY TRANSLATION

Effects of Exchange rate Translation	657,963	3,877,373
TOTAL	657,963	3,877,373

<sup>6</sup>Increase of Charges from Consultancy & Education Tours was caused by consultations services to Azam Media and Yapi Merkez

# NOTES TO THE FINANCIAL STATEMENTS

Restated

## NOTE 20: SALARIES, WAGES AND EMPLOYEES BENEFIT

	2021/22	2020/21
	TZS	TZS
Staff Salaries	8,641,430,132 <sup>7</sup>	8,177,899,111
Wages to Casual Labour	175,049,594	170,145,961
Leave Allowance	399,770,178	290,561,990
Extra Duty Allowance	967,450,000	1,187,811,950
Acting Allowance	7,190,000	8,850,000
Outfit Allowance	3,900,000	2,700,000
Sitting Allowance	273,400,000	137,125,000
Medical Expenses	32,135,045	27,186,000
Shift Allowance	1,120,827,500	916,391,250
Transfer Allowance	18,547,036	48,961,610
Risk Allowance	146,800,000	152,480,000
Electricity Allowance	137,140,000	134,255,000
House and furniture Allowances	139,870,000	56,700,000
Meal Allowance	419,028,910	397,496,832
Telephone Allowance	138,380,000	135,410,475
Staff Uniforms	25,560,000	23,375,000
<b>TOTAL</b>	<b>12,646,478,393</b>	<b>11,867,350,178</b>

## NOTE 20(a): ACTUAL SALARIES, WAGES AND EMPLOYEES BENEFIT

Opening balance creditors	41,410,600	0
Salaries, Wages and Employees Benefit	12,646,478,397	11,867,350,178
	12,687,885,993	11,867,350,178
Less: Closing Creditors	(142,687,708)	(41,410,600)
<b>ACTUAL SALARIES, WAGES AND EMPLOYEES BENEFIT during the year</b>	<b>12,545,201,285</b>	<b>11,825,939,578</b>

<sup>7</sup> Increase of Salaries is caused by payment of Salaries arrears and promotions of staff

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 21: SUPPLIES AND OTHER RUNNING COSTS.

	2021/22	2020/21
	TZS	TZS
Directors' fees	62,100,000	116,500,000
Contributions/Relief Assistance	54,020,000	32,265,000
Gratuity and Passage Allowance (Staff Welfare)	27,802,429	46,750,000
Honorariums	979,485,000	793,735,000
Office Consumables	146,251,110	124,645,407
Computer Supplies and License fee	238,321,301	163,407,957
Printing and publication	20,032,920	33,493,600
Outsource (Office Cleaning & Security Services)	367,453,812	299,966,653
Electricity Expenses	229,076,431	205,414,726
Water Charges	29,516,696	20,860,502
M/V Running Costs - Fuel, Lubricants & Parking	204,856,275	187,432,083
Rent - Office Accommodation	710,415,552	679,392,885
Staff Transport	231,013,169	198,889,236
Conference Facilities	125,768,200	77,081,075
Staff Training Local (Accommodation, Tuition fee, Research & Dissertations)	268,451,132	369,826,713
Ground Transport	175,132,248	154,043,410
Travelling Overseas (Air ticket and Per Diem)	347,589,229	92,019,279
Training Overseas (Stipend Allowance)	4,185,000	18,005,500
Health Insurance for Overseas Travel	7,284,042	3,348,000
Traveling-Local (Per Diem) and Air Ticket Local	1,395,061,200	1,020,040,786
Internet	67,311,825	95,536,210
Postage	12,577,300	14,669,100
Telephone, Emails, Fax expenses & communication network	254,268,514	236,982,843
Advertising, Publicity and News paper	100,954,942	100,429,330
Meteorological Supplies Account & Tools and Implements	117,536,009	674,902,159
Sundry Expenses	111,887,709	90,939,355
Audit Expenses	30,000,000	13,092,800
Consultancy Fees	224,472,286	3,740,000
Burial Expenses	19,443,300	13,766,000
Bank Charges	35,990,153	33,790,030
<b>TOTAL</b>	<b>6,598,257,784</b>	<b>5,914,965,639</b>

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 21(a): ACTUAL SUPPLIES AND OTHER RUNNING COST

	2021/22	2020/21
	TZS	TZS
Opening balance creditors	255,920,579	317,071,661
Add: Closing balance Stock	440,233,026	377,071,893
Water and postage used	(860,196)	5,038,075
Supplies and Consumable used	<u>6,598,257,784</u>	<u>5,914,965,639</u>
	7,293,551,190	6,614,147,268
Less: Closing Creditors	(438,680,079)	(255,920,576) <sup>a</sup>
Opening Stock	(377,071,893)	(790,808,300)
	<u>(815,751,972)</u>	<u>(1,046,728,876)</u>
Actual Supplies and Consumable used during the year	<u>6,477,799,217</u>	<u>5,567,418,392</u>

## NOTE 22: GRANTS AND OTHER TRANSFER

Grants donated to other Organization (WMO, MASA)	<u>34,540,448</u>	0
	<u>34,540,448</u>	0

## NOTE: 23 DEPRECITION AND AMORTIZATION EXPENSE

From NOTE: 13 Movement of PPE Depreciation expense	2,576,887,114	2,618,392,204
From NOTE: 11 Amortization expense	<u>8,432,000</u>	<u>8,432,000</u>
TOTAL	<u>2,585,319,114</u>	<u>2,626,824,204</u>

## NOTE: 24 OTHER EXPENSES

Maintenance Costs - Buildings and Minor Civil Works	147,851,187	61,758,225
Maintenance Costs - Motor Vehicles	168,789,957	151,112,619
Maintenance Costs - Office and Telecommunication Equipment	3,936,505	14,124,252
Maintenance Costs - Meteorology Equipment	<u>133,032,994</u>	<u>280,966,826</u>
TOTAL	<u>453,610,643</u>	<u>507,961,922</u>

<sup>a</sup> Closing Balance of Creditors does not include Creditors from previous years.



# NOTES TO THE FINANCIAL STATEMENTS

## NOTE: 25 ACCUMULATED SURPLUSES

	2021/22	2020/21
	TZS	TZS
Balance on July 1	17,816,732,622	20,777,229,946
Add: Surplus/(Loss) During the Year	6,060,930,696	(2,960,497,324)
Balance on 30 June	<u>23,877,663,318</u>	<u>17,816,732,622</u>

## NOTE 26: Related Party Transactions:

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.

	<u>26,137,755,024</u>	<u>27,507,093,220</u>
--	-----------------------	-----------------------

## NOTE 27: KEY MANAGEMENT REMUNERATION:

Salaries & other short-term benefits;

Board fees for eight Board Members

Salaries and short-term benefits for Management Team

	62,100,000	116,500,000
	<u>1,832,616,000</u>	<u>1,444,290,000</u>

## NOTE: 28 LEASES - LESSEE

Amount Paid during the year

	710,415,552	679,392,885
--	-------------	-------------

Operating leases as lessee

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

Non-cancellable operating leases as lessee

Not later than one year

Later than one year and not later than five years

Later than five years

Total non- cancellable operating leases

	710,415,552	679,392,885
	0	0
	0	0
	<u>710,415,552</u>	<u>679,392,885</u>

## NOTE 29 OPERATING LEASES AS LESSOR

TMA leases out its houses under operating leases and receives revenue as 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

Later than one year and not later than five years

Later than five years

Total non-cancellable operating leases

	7,914,324	4,515,994
	0	0
	0	0
	<u>7,914,324</u>	<u>4,515,994</u>

### 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 in nature 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 its supplies it maintains. The risk is minimized through 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 rates risk for TMA arises only when excess funds are invested. Careful and safe investments are made in near term investments so as 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 a number of credit customers relating to landing and parking services and air navigation services. The risk is minimized by 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 2021/22 were 532 compared to 546 in 2020/21

### NOTE 32: CREDIT AND LIQUIDITY ANALYSIS

#### CREDIT ANALYSIS

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

Period outstanding	2021/22	2020/21
Trade Receivables:	TZS	TZS
1 to 3 months	1,441,699,833	1,115,377,554
Over 1 year		0

Staff Receivables:		
Up to 1 Month	19,709,482	23,020,000
Over 1 Year	16,678,000	19,378,409
Trade Payables:		
1 to 3 months	581,367,788	297,331,176

**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 2020 to 30 June 2021, which is the same period of the annual financial statements. The budget was approved by Parliament, and was included in the Government budget in accordance with the Appropriation.

The Authority's budget and financial statements are prepared using different basis. The financial statements are prepared on the 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 payables at the beginning and the end of the year. The difference between original and final budget was made during the mid-year and the Board approved the re-allocation.

The difference between Budget and Actual was due to; -

- i. Authority had been allocated Government Grants for personal emoluments in the Budget of FINANCIAL YEAR 2021/22 amounting to TZS 8,927,412,000 promotions and arrears had been paid during financial year ending 30 June 2022, Either increment for Staff, Superative substantive posts and replacement of vacant position was not effected in this period all this will make a total difference of TZS 285,981,868
- ii. Authority had been allocated as Government Grants for Development Budget in the FINANCIAL YEAR 2021/22 which amounting to TZS 30,000,000,000 up to the end of financial year the amount released was TZS 15,515,321,841
- iii. There is 41% improvement in revenue collections from TZS 6,005,620,868 to TZS 8,550,965,020 which caused by the implementation of approved TMA Regulations to collect from new sources stated in the Tanzania Meteorological Authority Act No 2.
- iv. The reallocation of the budget was done reduced both in revenue (own sources) and expenditure amounting to TZS 9,501,283,059. The budgeted amount was TZS 25,591,283,059 after reallocation the planned amount was TZS 16,090,000,000

TANZANIA METEOROLOGICAL AUTHORITY (TMA)

**NOTE: 35 RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)**

	2021/22 TZS	2020/21 TZS
Net Surplus / (deficit)	6,060,930,696	(2,960,497,325)
Add: non-cash items		
Depreciation and amortised expense	2,585,319,114	2,626,824,204
Differed government grants	5,252,535,505	14,106,841,222
Differed donor grants	(3,644,303)	(661,148,175)
Exchange rate (gain)	(657,963)	(3,877,373)
Total non cash items	<u>13,894,483,049</u>	<u>13,108,142,553</u>
Movements in statement of financial position items		
(Increase) /Decrease in receivable	(320,311,353)	484,362,348
(Increase) /Decrease in prepayments	(40,267,696)	(5,038,075)
(Increase) /Decrease in inventories	(63,161,132)	413,736,407
Increase / (Decrease) in payables	284,036,612	(19,740,485)
	<u>(139,703,569)</u>	<u>873,320,195</u>
Net payments	<u>13,754,779,480</u>	<u>13,981,462,748</u>
Net payments from cash flows statement	<u>13,741,999,940</u>	<u>13,967,823,012</u>
Difference (prepayment)	<u>12,779,540</u>	<u>13,639,736</u>