



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL
STATEMENTS AND COMPLIANCE AUDIT OF TANZANIA METEOROLOGICAL
AUTHORITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

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March 2022

AR/CG/TMA/2020/21

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, 1977 and in Sect. 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.

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Abbreviations

CAG	Controller and Auditor General
ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act, Cap.418
PAR	Public Audit Regulation, GN No. 47/2009
PAC	Public Accounts Committee
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act, 2011 (as amended in 2016)
PPR	Public Procurement Regulations, 2013 (as amended in 2016)
TMA	Tanzania Meteorological Authority

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Ministerial Advisory Board,
Tanzania Meteorological Authority,
P.O. Box 3056,
DAR ES SALAAM.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Tanzania Meteorological Authority which comprise the statement of financial position as at 30 June 2021, 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 2021, 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 [R.E 2020]

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 Auditor's Responsibilities for the audit of the financial statements section of my report. 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.

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 by those charged with governance and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

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.

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

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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

Compliance with the Public Procurement Act, 2011 (as amended by the Public Procurement (Amendment) Act, 2016).

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 2020/21 as per the Public Procurement laws in Tanzania.

Conclusion

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

1. Award of Consultancy Contract for Audit and Certification Services of ISO Certification without performance security worth USD 23,000

In my review I noted weakness in control and management of contract no. AE/003/20/21/TMA/C/01 for consultancy service for provision of audit and certification services for Aeronautical Meteorological services provided for International Air Navigation for a duration of 36 months between TMA and M/S Certech Registration Inc. Romanina Drive; I noted there were no performance security provided, the activities were initialized before signing the contract, error in writing and approval of the contract documents.

2. Delay in submission of performance security.

Tanzania Metrological Authority (TMA) entered into a contract No.AE/003/2020-21/HQ/G/01-3 with M/S PEJA Africa BV on 19 April 2021 at a contract price of TZS 3,230,627,201.12 for supply of airport MET system. On 30 June 2021 payments were made through to NMB PLC with letter of credit amounting to Euro 959,880 equivalent to TZS 2,745,256,800 which is 80% of the contract price. The duration of the contract was 4 month which started on 19 April 2021 and completed on 18 August 2021.

On 03 March 2021 TMA wrote a letter of award notification No. TMAC/1307 to supplier instructing to submit performance security within 28 days so as to proceed with contract signing. M/S PEJA Africa BV submitted to Authority the performance security guarantee No. NLHG0074923 valued EURO 119,985. The submission was delayed for 47 days contrary to clause 10.1 of GCC which requires performance security to be provided to the employer not later than the date specified in the letter of acceptance. I further noted that the contract was signed before receiving the performance security contrary to the requirements of the letter of acceptance.



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



March 2022

1.0 FINANCIAL STATEMENTS

TANZANIA METEOROLOGICAL AUTHORITY (TMA) BOARD'S REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1.1 INTRODUCTION

Tanzania Meteorological Authority (TMA) Board is pleased to submit the Statement of the Board Chairman and financial statements for the year ended 30 June 2021. The report has been prepared in accordance with provisions of International Public Sector Accounting Standards Accrual (IPSASs) and Public Finance Act 2001 [R.E 2004] in compliance with the Tanzania Meteorological Authority Act No.2 of 2019, Public Procurement Act No.7 of 2011 and its regulations (amended 2016), Budget Act of No.11 of 2015

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.

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.

1.2.1 Vision Statement

"A centre of excellence for Meteorological services that support all stakeholders to attain National sustainable social, economic development by 2025"

1.2.2 Mission Statement

'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.'

1.2.3 Core Value

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

- i) Professionalism;
- ii) Transparency;
- iii) Diversity Inclusion;
- iv) Quality Services and Timelines;
- v) Cost-effectiveness;
- vi) Teamwork; and
- vii) Customer focus.

1.2.4 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”.

1.3 FUNCTIONS OF THE AUTHORITY

The functions of the Authority according to 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;
- 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) Organization; and
- xx) Carry out any other function as the Minister may direct.

1.4 CORPORATE GOVERNANCE OF THE AUTHORITY

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.

1.5 Tanzania Meteorological Authority Management Structure

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).

The Top Management comprises the Director-General and 5 Directors, while the extended Management comprises the Director General, Directors, and all Managers appearing in the Organogram.

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 meeting and the Executive management team members are as follows: -

S/N	Name	Title
1	Dr Agnes Kijazi	Director General
2	Dr Hamza Kabelwa	Director of Forecast Services
3	Dr Ladislaus Chang'a	Director of Research & Applied
4	Dr Pascal Waniha	Director of Infrastructure & Technical Services
5	Mr Mohammed Ngwali	Director of Zanzibar Office
6	Mr Michael Ntagazwa	Manager Finance & Accounts
7	Ms Mariam Is-Haaq	Manager Human Resources
8	Mr Emmanuel Ntenga	Manager Legal Office
9	Mr Kidimwa Kidimwa	Manager Planning & Monitoring
10	Mr Wilbert Muruke	Manager International Affairs
11	CPA Kassim Kassim	Manager Internal Audit
12	Dr Geofrid Chikojo	Manager Quality Assurance & Risk Management
13	Ms Tumaini Hiluka	Manager Procurement & Supplies

1.5.1 Tanzania Meteorological Authority Management Committees

1.5.1.1 Tanzania Meteorological Authority Tender Board

Tanzania Meteorological Authority has a Tender Board, an independent organ responsible for overseeing the Procurement activities of TMA as required by section 33 (1) of the Public Procurement Act, 2011 in (amended 2016) and its Regulations. The Tender Board advises the Director-General on all procurement, supply and store activities. TMA has a Procurement Management Unit (PMU) to manage all matters related to procurement, supply and store activities within the institution. The Procurement Unit also reports its activities to the Tender Board. The Board is appointed by the Director-General and has six (6) members with Chairman and Secretary as shown in Table 1.

Table 1: TMA Tender Board Members

S/N	NAME	QUALIFICATION	STATUS	PROFESSION
1	Dr Ladislaus B.Chang'a	PhD in Meteorology	Chairperson	Meteorologist
2	Dr Hamza A.Kabelwa	PhD in Meteorology	Member	Meteorologist
3	Dr Pascal F. Waniha	PhD in Meteorology	Member	Meteorologist
4	Mr Mohammed K. Ngwali	MSc. in Marine and Oceanography	Member	Meteorologist
5	Mr Wilbert T. Muruke	MSc. in Meteorology	Member	Meteorologist
6	Ms Mariam S. Is-haaq	MSc. in Human Resources	Member	Human Resource
7	Mr Lemmy S.Mganga	Bachelor degree in Telecommunication & Electronics Engineering	Member	Engineer
8	Ms Tumaini A. Hiluka	MSc. in Procurement and Supply Chain Management	Secretary	Procurement

1.5.1.2 Budget Committee

TMA has a Budget Committee, the executive management whose responsibility is to ensure the budget is in place and implemented effectively. The Authority adheres to budget guidelines provided by the Ministry of Finance for each financial year. During the period under review, Business Plan and Budget with Annual Action Plan for FY 2020/21 were prepared and monitored to ensure smooth and timely implementation of TMA activities. A mid-year budget review was conducted to assess the status of budget implementation and major challenges that affected TMA performance and the smooth implementation of the Budget. From this meeting, various deliberations were made, including expediting the process of resources mobilization by seeking Government relief funds to mitigate the impact of the decrease in revenue caused by the COVID-19 pandemic. The Committee reviewed the revenue budget during the Mid-Year Budget Review to comply with the revenue trend that was later approved by the Board.

1.5.1.3 ICT Steering Committee

Pursuant to Section 18 (1) of the E-Government Act of 2019, the Director-General has instituted an ICT Steering Committee consisting of seven (7) members. The Director-General is the Chairperson of the Committee, and the Head of the ICT Unit is the Secretary. Major functions of the Committee are as follows:-

- To review and approve ICT policy and strategy of the Authority;
- To review and provide advice on ICT investment portfolios in the priorities;
- To ensure alignment of ICT with the Authority's business needs; and
- To ensure E-GA guidelines and standards are implemented by TMA.

1.6 EMPLOYEE WELFARE

The Management has continued to make life worth living for TMA employees by enhancing employees working at TMA as an inspiring and personally elevating experience and consequently accepts co-responsibility for the development of each employee to their full potential. During the period under review, TMA ensured that employees performed their work in healthy and peaceful surroundings and to avail facilities which their health and bring high morale by providing promotions to TMA staff, incentives and rewards were provided to best performers, review of TMA structure, scheme of service and job listing and financing medical treatment which are out of coverage by health insurance schemes. TMA also procured working tools, including furniture, digital meteorological instruments and other working equipment. Career development to staff was enhanced by enhancing staff to join higher learning studies at various academic institutions within the country and abroad.

TMA employees are members of the Public Service Social Security Fund (PSSSF), and permanent employees contribute 5% of their basic salary, other 15% contributed by the Ministry of finance direct to PSSSF and 10% of basic salary to PSSSF for each operational staff. The Authority complies with the Government health benefit plan by contributing to the National Health Insurance Fund (NHIF), employer, and each employee contributes 3% of their gross salary. The Authority also guarantees its employees access to staff loans at various financial institutions to improve their welfare.

1.7 FINANCIAL POSITION

Generally, the financial position of the Authority has improved compared to the previous financial year. There has been an increase in the Current Assets and Cash and Cash Equivalent, which resulted from the government's heavy investment in the procurement of four RADARs and their Infrastructure's, Meteorological Instruments and Equipment. This implies that subsequently, in the future, the Non-Current Assets and Equity will continue to improve, as evidenced in the analysis shown in Table 2.

Table 2: TMA Financial Position (In TZS billion)

	2020/21	2019/20
	TZS billion	TZS billion
Non-current assets	36.39	31.82
Current assets	26.68	20.56
Working capital (Current assets - current liabilities)	1.70	9.67
Cash and cash equivalent	23.95	11.31
Equity	38.02	40.98

1.8 RISK MANAGEMENT AND INTERNAL CONTROL

The Authority has reviewed its risk management framework implementation in accordance with ISO 9001:2015. The Risk Management process in the Authority involves risk identification, assessment, management and control of potential situations to provide reasonable assurance regarding the achievement of the Authority's objectives. Every individual within the Authority is required to understand the risk inherent at their place of work. Risk assessment responsibility rests with the Quality Assurance and Risk Management Unit of the Authority. Risk Management internal audits activities include evaluating the effectiveness and contribution of risk management processes in the performance of the Authority.

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.

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 Management, Governance, Planning and Budgeting, financial statements and making follow up of external audit reports' findings. Risk evaluation responsibility rests with the Internal Audit Unit of the Authority.

1.9 RELATED PARTY TRANSACTIONS

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).

1.10 CORPORATE SOCIAL RESPONSIBILITY

During the year under review, the Authority has participated in different corporate social responsibilities activities and donated a total amount of TZS 32,265,000 to people with disabilities, people who seek medical sponsorship at Muhimbili hospital and Treasurer Registrar.

1.11 IMPLEMENTATION OF THE BUSINESS PLAN AND BUDGET 2020/21

During the period under review, TMA has implemented various activities, including:

- i) Installation and commissioning of Mtwara weather Radar that has strengthened weather forecasts services and issuance of warnings on severe weather events;
- ii) Construction of supporting infrastructure for two weather Radars to be installed at Mbeya and Kigoma;
- iii) Procurement of two weather radars that will be installed in Arusha and Dodoma;
- iv) Eight (8) researches on climate and climate change were conducted and published in international scientific peer journals;
- v) The Authority issued a Statement on the status of Tanzania Climate for 2020 whereby the extreme weather and climate events were documented;
- vi) Capacity building for supporting staff, including drivers, registry staff, secretaries, and office attendants, was facilitated to improve their performances;
- vii) TMA has continued with the rehabilitation of NMTC Buildings, including classrooms, Administration block and landscape;
- viii) TMA has engaged a contract for procurement of meteorological instruments including fifteen (15) Digital barometers, four (4) Automatic weather stations, four (4) mobile calibration equipment and two (2) mobile AWS;
- ix) The International Audit on QMS for aeronautical meteorological services was conducted on January 2021 and the results of that Audit was TMA successfully retained ISO 9001:2015 certificate;
- x) TMA, in collaboration with the Water Basins Authority, jointly inspected hydro-met stations in Water Basins to enhance operations of meteorological observation and data collection at hydrological stations;
- xi) Meteorological Aviation Information System was upgraded to accommodate new users from Geita Airport;

- xii) Technical support to facilitate communication between the Central Forecasting Office (CFO) and existing weather RADARs of Mwanza and Mtwara was enhanced;
- xiii) TMA received meteorological aviation systems and installed them at Mwanza and Dodoma Airports that have improved aeronautical meteorological services within the country; and
- xiv) The Authority has issued specialized tailor-made weather products for eight (8) mines and twenty three (23) National parks.

Other Achievements

Apart from operational achievement, Tanzania Meteorological Authority has also recorded a number of achievements in staff welfare as follows: -

a) Loan facilitation

The Authority has established a mechanism to guarantee its employees have access to staff loans at various financial institutions to improve their welfare.

b) HIV/AIDS, Non-Communicable Diseases and Preventive Measures on COVID-19

HIV/AIDS policy also exists, and the Authority assists morally and materially employees who are proved to be positive. The Authority provides meal allowance to the staff living with HIV/AIDS. TMA has encouraged employees to undertake voluntary testing and conducted awareness on HIV/AIDS-related issues, including causes and prevention measures.

The Authority, in collaboration with Palestine Municipal Hospital, had organized a seminar to staff on Hepatitis disease where awareness training was provided on the types, causes, spreading, treatment and preventive measures of the disease.

Through various forums, staff have been emphasised to have good food habits and practise physical exercise to maintain physical and mental fitness.

Staffs working within TMA are exposed to being infected with the COVID-19 pandemic; hence, management has taken various measures to safeguard staff health by supplying hand wash machines, insistence on the application of sanitizers and hand washing soaps, masks, gloves and awareness to staff and customers.

c) Diversity management and Inclusion Strategy

TMA takes all the necessary possible measures to establish a mechanism for staff with disabilities to have a favourable working environment. 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.

d) Public Awareness and Outreach Programme

- i) Sixteen (16) stakeholders' awareness workshop/programmes were conducted at different locations (Dar es Salaam, Dodoma, Kilimanjaro, Kiteto, Kondoa, Bagamoyo, Simiyu, Tanga, Kibaha and Iringa) which comprises of aviation, farmers, fisheries, pastoralists, miners, energy, water, government officials and media stakeholders. TMA has conducted a consultative meeting with aviation stakeholders;
- ii) TMA has entered into an agreement with ten (10) media stations to disseminate weather forecasts that include: Top plus Tv, Top plus Radio, Libo channel, Nachingwea FM, Rabbi TV, Jamii FM, TBC FM, Mashujaa FM, Passion FM and Selous FM;
- iii) TMA released a monthly newsletter which features national and international news, including achievements made by the Government on development plans;
- iv) Media briefing programs were conducted to various Radio and TV Stations to communicate various weather and climate information; and

- v) TMA managed to congratulate the best journalists on meteorology by awarding them. The competition aimed to encourage journalists to participate in the dissemination of weather and climate information.

1.12 CONSTRAINTS AND CHALLENGES

During the implementation of the budget for 2020/21, major challenges encountered were:-

- i) Delay in approval of Regulations of the Tanzania Meteorological Authority Act No.2 of 2019 that affected TMA's capacity to implement the Act include the collection of revenues from meteorological services provided as stipulated in the Act;
- ii) Decrease in revenue due to COVID -19 pandemic that has affected TMA operations;
- iii) Delay in disbursement of development funds that have affected the implementation of weather radar project and procurement of meteorological instruments;
- iv) Inadequate meteorological infrastructure;
- v) Risk of losing historical climate data as most of the data is still in paper format; and
- vi) Lack of enough space (room) for meteorological data storage.

1.13 FUTURE PLANS TO ADDRESS THE CHALLENGES

Future strategies for managing the above challenges;

- i) Establishing new sources of revenue as stipulated in the Tanzania Meteorological Authority Act No.2 of 2019 and its Cost Recovery Regulations;
- ii) Install of two (2) weather radars at Kigoma and Mbeya;
- iii) Upgrade of existing two weather Radars located at Dar es Salaam and Mwanza;
- iv) Procure and install Modern meteorological Instruments and equipment, including lightning detectors, calibration units, meteorological observations instruments, communication systems and weather forecasting systems;
- v) Establish meteorological Calibration Laboratory;
- vi) Strengthen digitization of historical climate data to avoid the risk of being destroyed or lost;
- vii) Rehabilitate and construct Kigoma National Meteorological Training Centre infrastructure include hostels and Administration Block;
- viii) Rehabilitation of Six (6) meteorological stations located at Mpanda, Singida, Mahenge, Tabora, Shinyanga and Songea;
- ix) Construction of Dodoma observatory and Eastern Zone Office;
- x) Upgrade of Meteorological data processing, communication and forecasting systems;
- xi) Implement a Quality management system for aeronautical and marine meteorological services;
- xii) Provide Climatological, Agro-meteorological and Hydro-meteorological Services;
- xiii) Upgrade TMA workshop for fabrication and calibration of instruments;

- xiv) Strengthening data management system by rescuing historical climate data;
- xv) Implement National Framework for Climate Services; and
- xvi) Enhance researches and climate services.

1.14 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 Sects. 26-37 of the Public Finance Act, Cap. 348 [R.E 2020] and Sect. 10 of the Public Audit Act, Cap. 418

STATEMENT OF MANAGEMENT RESPONSIBILITY

The Tanzania Meteorological Authority Act No. 2 of 2019 under Sect. 40 (3) requires the Authority to prepare financial statements for each financial year that are free from material misstatement. Moreover, this legal requirement has been further emphasized in the Public Finance Act, Cap. 348 (R.E 2020) and Public Audit Act, Cap. 418 (R.E 2021)

TMA has continued to prepare financial statements by using IPSAS accrual-basis accounting. Suitable accounting policies have been used, and reasonable prudent judgement and estimates have been made to prepare the financial statements for the year ended 30 June 2021. The Authority confirms that these financial statements have been prepared on going concern basis.

TMA Management is responsible for ensuring that the Authority has a proper system of keeping accounting records, which disclose with reasonable accuracy the financial position of the Authority and ensure that the financial statements comply with underlying Acts, IPSASs and NBAA pronouncements. They are also an overseer of safeguarding the institution assets and ensuring that TMA has taken reasonable steps to prevent and detect fraud, error, and other irregularities. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making reasonable accounting estimates in the circumstances.

To the best of the Management knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June 2021. Procurement of goods, works and consultancy and non-consultancy service to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, 2011 and its Regulations of 2013 with its amendments of 2016.

TMA Management indicates that nothing has come to the attention that will cause not to remain a going concern for the next twelve months from the date of this Consolidated Statements. The Authority has a favourable financial position to support its operations in the next twelve (12) months.



DR. AGNES L. KIJAZI
BOARD SECRETARY

DATE...3/3/2022

1.15 TANZANIA METEOROLOGICAL AUTHORITY BOARD

1.15.1 TMA Board Composition

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. Membership of the Board is as shown in Table 3.

Table 3: TMA Board Members

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

The Board normally meets quarterly to review and approve major 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 2020/21, four (4) meetings were conducted as the previous year 2019/20, whereby various issues of TMA operations were discussed and approved.

1.15.2 TMA Board Committees

During the financial year 2020/21, four board committees, Committees for Governance and Technical Committee; Audit, Risk and Quality Assurance; Planning and Finance; and for National Meteorological Training Centre (NMTTC) Operations, 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 and advice to the Board as required. Chairpersons of the Board Committees used to brief the Board on the deliberations made by the respective Committees on the forthcoming Board meetings.

1.15.3 Governance and Technical Committee

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 4.

Table 4: Governance and Technical Committee

S/N	NAME	TITLE	PROFESSION
1	Dr Buruhani S. Nyenzi	Chairperson	Meteorologist
2	Dr Makame O. Makame	Member	Environment and Education
3	Ms Marystella B. Mtalo	Member	Nutrition and Agriculture
4	Rtd Col. Mamdali M. Msuya	Member	Defence and security
5	Mr Nolasco J. Kipanda	Member	Human Resources and Administration

1.15.4 Audit, Risk and Quality Management Committee

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 5.

Table 5: Audit, Risk and Quality Management Committee

S/N	NAME	TITLE	PROFESSION
1	Ms Jane A. Kikunya	Chairperson	Statistician
2	Major Large V. Temba	Member	Defence and Security
3	Mr Robert K. Sunday	Member	Hydrologist
4	CPA Ahadi M. Chacha	Member	Auditor
5	CPA AngyelileTende	Member	Accountant

1.15.5 Planning and Finance Committee

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. The Members of the Committee is as shown in Table 6.

Table 6: Finance and Plan Committee

S/N	NAME	TITLE	PROFESSION
1	Eng Aron J. Kisaka	Chairperson	Engineer
2	Ms Marystella B. Mtalo	Member	Nutritionist and Agriculture
3	Major Large V. Temba	Member	Defence and Security
4	Mr Waddy H. Ali	Member	Economist

1.15.6 National Meteorological Training Centre Committee

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

Table 7: National Meteorological Training Centre Committee

S/N	NAME	TITLE	PROFESSION
1	Dr Makame O. Makame	Chairperson	Environment and Education
2	Mr Robert K. Sunday	Member	Hydrologist
3	Ms Jane A. Kikunya	Member	Statistician
4	Prof Susan Msolla	Member	Agriculture and Education
5	Mr Iddi Marugujo	Member	Accountancy, Finance and Education.

1.15.7 Board Members' Remuneration

TMA Board Members are being paid Board's fees according to the Treasury Registrar Circular No 01 of 2019. These fees include TZS 12,000,000 for the board chairperson, while other Members are paid TZS 10,000,000 per annum. Also, the Circular has directed payment for Daily Subsistence Allowance (DSA) at a rate of TZS 250,000 per day.

TMA BOARD RESPONSIBILITY STATEMENT

These Financial Statements are issued for the second time since establishing the Tanzania Meteorological Authority. They have been prepared in accordance with the Tanzania Meteorological Authority Act No.2 of 2019, NBAA pronouncements and requirements, and International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB).

The Board is the main overseer to guarantee the presence of proper internal control systems within the Authority to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Members accept responsibility for these financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with IPSAS, NBAA pronouncements, and in a manner required by the Tanzania Meteorological Authority Act No.2 of 2019.

The board believes that these financial statements give a true and fair view of the state of the financial affairs of TMA and its operating results. The Board further accepts responsibility for the maintenance of accounting records, which may be relied upon in preparing financial statements and adequate systems of internal financial control.

Nothing has come to the attention of the Board to indicate that TMA will not remain a going concern for at least the next twelve months from the date of this statement. The Board is endorsing these financial statements for the year ended 30 June 2021.

Approved by the Board on the 30 day of September 2021 and signed on behalf by;


.....
BOARD CHAIRPERSON

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 I. Nyamakato hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2021 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: 3/3/2022

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1.16 Introduction

This part of the report provides comprehensive information regarding the financial results of the fiscal year 2020/21 for the Tanzania Meteorological Authority. The Authority has consistently strived to achieve the strategic plan (2016/17-2020/21) through MTEF, which covered the period of 12 months from July 2020 to June 2021.

1.16.1 Financial Position

During the financial year 2020/21 there has been an increase in the Current Assets by 29% from TZS 26,678,748,553 compared to TZS 20,558,199,408 for financial year 2019/20, Cash and Cash Equivalent increase by 111% from TZS 23,949,026,076 in 2020/21 to TZS 11,312,529,438 in 2019/20 this increase was due to the government's heavy investment in the procurement of four RADARs and their Infrastructure's, Meteorological Instruments and Equipment.

There have been increases in Noncurrent assets by 14% compared to financial year 2019/20, Total current liabilities increased by 129% due to the increase in the deferred Government Grant and Net Assets were decreases due to the increase in liabilities.

1.16.1.1 Financial Performance

During the Financial year 2020/21, the final budget was TZS 56,881,896,612 compared to TZS 27,233,585,186 in the previous year 2019/20. Part of the amount requested totalling TZS 464,265,025 was funded by the Government for services rendered to the public on behalf of the Government as Other Charges (OC) TZS 8,571,649,751 for TMA staff salaries and TZS 30,000,000,000 from Government Development Fund to finance Infrastructure of Weather RADAR project. TMA planned to collect TZS 16,870,094,284 from the internal generated revenue.

1.16.1.2 Government Grant (Allocated amount Vs Amount received)

The Authority received TZS 464,265,024.96 from the Government as OC, which is 100% of the allocated budget. In the previous financial year of 2019/20, the Authority received TZS 425,579,000 as OC.

The Authority received TZS 16,988,318,859.28 from the Government Development Budget to finance Weather Radar, Meteorological instruments and infrastructure project for the year 2020/21 budgeted amount was TZS 30,000,000,000

1.16.1.3 Internal Generated Revenue

The Authority planned to collect TZS 16,870,094,284 from meteorological services delivered to various customers and stakeholders until June 2021; the amount collected was TZS 6,005,620,868 from meteorological services delivery 36% of the planned amount for the previous year (2019/20), the Authority collected TZS 10,588,636,679 which was 80% of the planned collection of TZS 13,310,000,000; this drop in revenue collections was caused by the outbreak of the COVID-19 pandemic, which led to the closure of economic activities mainly in the aviation sectors and delays in the signing of Regulations which affected the collection of the new revenues sources stated in the Tanzania Meteorological Authority Act No. 2 of 2019.

1.16.1.4 Estimated Budget and Expenditure

TMA implemented its annual budget based on the Medium-Term Expenditure Framework and rolling Medium Term Strategic plan covering the period of 2016/17-2020/21. The implementation of the financial year 2020/21 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 2020/21 is outlined in the table hereunder: -

Year	2020/21 (TZS)	2019/20 (TZS)
Non-Tax Revenue - Estimates	16,870,094,284	13,310,000,000
Actual Collection-Non-Tax Revenue	6,005,620,868	10,588,636,679
Expenditure Budget	56,881,896,612	27,233,585,186
Exchequer Issues Collected	27,507,093,220	10,613,032,181
Actual Expenditure	35,706,643,171	23,771,544,278

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.

1.16.2 Exchequer Issues

Exchequer issues received during the financial year 2020/21 totalled TZS 27,507,093,220 out of it, TZS 10,054,509,336 was for Personal Emolument, TZS 464,265,024.96 was for Other Charges, and TZS 16,988,318,859.28 was for Development Projects.

Description	2020/21 (TZS)			2019/20 (TZS)		
	Final Budget	Exchequer Issues	Actual Expenditure	Final Budget	Exchequer Issues	Actual Expenditure
Recurrent	9,035,914,776	10,518,774,361	10,518,774,361	12,568,786,909	9,939,287,237	9,939,287,237
Development	30,000,000,000	16,988,318,859	15,674,976,771	673,744,944	673,744,944	673,744,944
TOTAL	39,035,914,776	27,507,093,220	26,193,751,132	13,242,531,853	10,613,032,181	10,613,032,181

1.16.3 Non-Tax Revenue

The estimated non-tax revenue for 2020/21 was TZS 16,870,094,284 and the actual amount collected was TZS 6,005,620,868 equal to 36% of the planned amount. The decrease in revenue was caused by the outbreak of the COVID-19 pandemic and the delay in signing Regulations of the Tanzania Meteorological Authority Act No.2 of 2019.

1.16.4 Wages, Salaries and Employee Benefits

During 2020/21, the Tanzania Meteorological Authority spent TZS 13,743,960,403 for wages, salaries and employees' benefits. The amount spent was 2% higher than TZS 13,414,925,564 of 2019/20; the increase was due to payment of Salary arrears and promotions to Staff.

1.16.5 Supplies and Consumable Goods

During 2020/21, TMA spent TZS 5,914,965,639 for supplies and consumables goods, which is 5% less than TZS 6,156,017,460 spent in 2019/20.

1.16.6 Purchase and Construction of Property, Plant and Equipment (PPE)

During 2020/21, TZS 7,033,560,011 was incurred as additional PPE this amount includes TZS 5,518,019,014 transferred to PPE from prepayment, TZS 145,843,792 of WIP from previous financial year 2019/20 and TZS 181,506,811 of WIP for this financial year transferred to PPE and TZS 227,335,975 of non-monetary PPE received from donors the remaining amount of TZS 1,142,361,230 was actual payment of PPE compared to TZS 2,085,183,355 of the previous year of 2019/20. The difference was due to the implementation of Minamata Convention requirements that prohibit mercury usage, making TMA replace the existing mercury-based instruments and the Radar project.

1.16.7 Other Assets-Stores/Consumables

At the end of the financial year, 2020/21, the Tanzania Meteorological Authority conducted stocktaking and reported closing stock amounting to TZS377,071,893 being 55% less than the previous year's closing stock of TZS 790,808,300 The decrease was caused by the issuance of procured meteorological consumable and instruments during 2020/21.

1.16.8 Donor Grants

During 2020/21 TZS 246,678,778 and TZS 227,335,975 was received as monetary and non monetary from development partners. This non monetary are meteorological instruments received from WMO, USAID and SADC. At the end of the financial year 2020/21 a total amount of TZS 907,826,953 was amortised and TZS 68,060,599 were deferred.

RECEIPTS FROM MINISTRY OF WORKS AND TRANSPORT FOR FY 2020/21

GFS CODE 13310102 EXCHEQUER - OTHER CHARGE (OC)			
RECEIPT DATE	INVOICE NO	ERV NO	AMOUNT (TZS)
29 July 2020	INV00008262	ERV2898257	38,688,752.08
31 August 2020	INV00008290	ERV2898288	38,688,752.08
30 September 2020	INV00008543	ERV2898338	38,688,752.08
23 October 2020	INV00008560	ERV2898359	38,688,752.08
01 December 2020	INV00008593	ERV2898392	38,688,752.08
29 December 2020	INV00008732	ERV2899614	38,688,752.08
01 February 2021	INV00009004	ERV2899646	38,688,752.08
02 March 2021	INV00009114	ERV2899673	38,688,752.08
29 March 2021	INV00009175	ERV2899695	38,688,752.08
23 April 2021	INV00009431	ERV2899741	38,688,752.08
31 May 2021	INV00009606	ERV2899796	38,688,752.08
21 June 2021	INV00009841	ERV2896429	38,688,752.08
TOTAL			464,265,024.96
GFS CODE 13320101, EXCHEQUER FOR DEVELOPMENT PROJECTS			
RECEIPT DATE	INVOICE NO	ERV NO	AMOUNT (TZS)
29 January 2021	INV00009003	ERV2899645	517,721,251.18
02 March 2021	INV00009113	ERV2899672	550,803,693.08
23 April 2021	INV00009425	ERV2899735	592,608,688.20
23 April 2021	INV00009430	ERV2899740	308,973,512
23 April 2021	INV00009432	ERV2899742	9,222,281,724.55
23 April 2021	INV00009433	ERV2899743	117,632,620.76
31 May 2021	INV00009605	ERV2899795	3,829,618,528.96
31 May 2021	INV00009607	ERV2899797	847,041,780
17 June 2021	INV00009836	ERV2896423	527,405,793.83
17 June 2021	INV00009837	ERV2896425	474,231,266.72
TOTAL			16,988,318,859.28

TANZANIA METEOROLOGICAL AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		2020/21	2019/20
	Notes	TZS	TZS
ASSETS			
Current Assets			
Cash and Bank Balances	7	23,949,026,076 ¹	11,312,529,438
Receivables	8	1,157,775,962	1,642,138,310
Prepayments	9	1,194,874,622	6,812,723,360
Inventory	10	377,071,893	790,808,300
Total current assets		26,678,748,553	20,558,199,408
Non-Current Assets			
Work in Progress	11	962,757,466	797,251,203
Intangible Assets	12	16,866,531	25,298,531
Property, Plant and Equipment	13	35,408,576,335	30,993,408,530
Total Non-Current Assets		36,388,200,332	31,815,958,264
TOTAL ASSETS		63,066,948,885	52,374,157,672
LIABILITIES			
Current Liabilities			
Payables and Accruals	14	297,331,176	317,071,661
Deferred Government Grant	15	24,678,245,738	10,571,404,516
Total Current Liabilities		24,975,576,914	10,888,476,177
Non-Current Liabilities			
Deferred Donor Grants	16	68,060,599	501,872,800
Total Non-Current Liabilities		68,060,599	501,872,800
Total Liabilities		25,043,637,514	11,390,348,976
NET ASSETS		38,023,311,371	40,983,808,696
NET ASSETS ATTRIBUTABLE TO THE OWNERS			
Taxpayers Fund		20,206,578,750	20,206,578,750
Accumulated Surplus		17,816,732,621	20,777,229,946
TOTAL		38,023,311,371	40,983,808,696

Signature:
 Dr. Buruhani S. Nyenzi
 Board Chairman

Signature:
 Dr. Agnes L. Kijazi
 Board Secretary

¹ Cash and bank balance includes letter of credit (LC) amounting to TZS 22,561,659,706 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 2021

		2020/21	2019/20
	Notes	TZS	TZS
Revenue			
Revenue from non-exchange transaction			
Government Grant	15(b)	13,400,251,998	17,176,845,241
Donors Grants	16	907,826,953	823,768,833
Revenue from the exchange transaction			
Fees and Charges	17	5,476,844,487 ²	9,840,467,431
Other Revenue	18(a)	48,291,406	231,518,742
Total Revenue		19,833,214,844	28,072,600,248
Expenditures			
Salaries, Wages and Employees benefit	20	13,743,960,403	13,414,925,564
Supplies and Other running Costs	21	5,914,965,639	6,156,017,460
Grants and other transfer payments	22	0	79,085,164
Depreciation and Amortization Expense	23	2,626,824,204	1,808,268,895
Other Expenses	24	507,961,922	567,353,932
Total Expenses		22,793,712,168	22,025,651,014
(Deficit)/Surplus		(2,960,497,325)³	6,046,949,233

Signature:

Dr. Buruhani S. Nyenzi

Board Chairman

Signature:

Dr. Agnes L. Kijazi

Board Secretary


² This drop of revenue collections was caused by outbreak of COVID-19 pandemic which leads to closure of economic activities mainly in the aviation sector, and


³ Deficit is caused by decrease of revenue and also increase of depreciation expenses due large investment in PPE

TANZANIA METEOROLOGICAL AUTHORITY

CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

		2020/21 TZS	2019/20 TZS
CASH FLOWS FROM OPERATING ACTIVITIES	Notes		
RECEIPTS:			
Government Grants	15(a)	27,507,093,220 ⁴	10,613,032,181
Donor Grants	16(a)	246,678,778	681,053,333
Fees and Charges	17(a)	5,961,206,834	10,365,083,100
Other Revenue	18	44,414,033	223,553,579
TOTAL RECEIPTS		33,759,392,865	21,882,722,193
PAYMENTS:			
Salaries, Wages and Employees benefit	20(a)	13,702,549,803 ⁴	13,414,925,564
Supplies and Other running Costs	21(a)	5,567,418,392	6,861,610,981
Grants and other transfer	22	0	79,085,164
Other Expenses	24	507,961,922	567,353,932
Prepayment	9(a)	13,639,736	7,741,465
TOTAL PAYMENTS		19,791,569,853	20,930,717,106
Net cash flows from operating activities	A	13,967,823,012	952,005,088
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase / (Decrease) in WIP	11	(165,506,263)	(763,385,283)
Acquisition of Property Plant and Equipment	13	(1,142,361,230)	(2,085,183,354)
Prepayments	9(b)	(27,336,255)	(4,889,116,800)
Net Cash Flows From Investing Activities	B	(1,335,203,747)	(7,737,685,437)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash Flows From Financing Activities	C	0	0
Net Increase/(Decrease) in Cash and Cash Equivalents	A+B+C	12,632,619,265	(6,785,680,350)
Cash and cash equivalents at the beginning of the financial year		11,312,529,438	18,090,244,625
Effects of currency translation on Cash and Cash equivalents	19	3,877,373	7,965,163
Cash and Cash Equivalents at the End of the Financial Year		23,949,026,076	11,312,529,438

Signature: 
 Dr. Buruhani S. Nyenzi
 Board Chairman

Signature: 
 Dr. Agnes L. Kijazi
 Board Secretary

⁴Amount of TZS 10,054,509,336 received was staff salaries, TZS 868,220,745.39 was Exchequer received from Ministry of Works and Transport. TZS 9,189,288,590.76 was total of net salary paid to staff and Employers' statutory contributions paid by Treasury to various social security funds including NHIF.

TANZANIA METEOROLOGICAL AUTHORITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021

	Taxpayers Fund	Accumulated Surplus	TOTAL
	TZS	TZS	TZS
Balance at 30 June 2020	20,206,578,750	20,777,229,946	40,983,808,696
Deficit during the year	0	(2,960,497,325)	(2,960,497,325)
Balance at 30 June 2021	20,206,578,750	17,816,732,621	38,023,311,371
Balance at 30 June 2019	20,206,578,750	14,730,280,713	34,936,859,463
Surplus during the year	0	6,046,949,233	6,046,949,233
Balance at 30 June 2020	20,206,578,750	20,777,229,946	40,983,808,696

Signature:

Dr. Buruhani S. Nyenzi

Board Chairman

Signature.....


Dr. Agnes L. Kijazi

Board Secretary

TANZANIA METEOROLOGICAL AUTHORITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

	Original Budget	Adjustment	Final Budget	Actual	Difference
	2020/21	2020/21	2020/21	2020/21	
	(a)	(b)	(a) + (b) = (c)	(d)	(c) - (d)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS:					
Government Grants;					
□ Recurrent (OC&PE)	9,035,914,776	0	9,035,914,776	10,518,774,361	(1,482,859,585)
□ Development	30,000,000,000	0	30,000,000,000	16,988,318,859	13,011,681,141
Donor Grants	0	0	975,887,552	246,678,778	729,208,594
Fees and Charges	24,111,947,190	(7,541,852,906)	16,570,094,284	5,961,206,834	10,608,887,450
Other Revenue	500,000,000	(200,000,000)	300,000,000	44,414,033	255,585,967
TOTAL	63,647,861,966	(7,741,852,906)	56,881,896,612	33,759,392,865	23,122,503,747
PAYMENTS:					
Salaries, Wages and Employee's benefit	20,465,145,238	(5,150,000,000)	15,315,145,238	13,702,549,803	1,612,595,435
Supplies and Consumable used	10,517,388,728	(2,591,852,906)	8,125,535,822	5,567,418,392	2,558,117,430
Other Expenses	555,420,000	0	1,331,307,552	507,961,922	823,345,630
Purchase of Property Plant & Equipment	32,109,908,000	0	32,109,908,000	15,928,174,100 ⁴	16,181,733,900
TOTAL PAYMENTS	63,647,861,966	(7,741,852,906)	56,881,896,612	35,706,104,217	21,175,792,395

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

Signature.....
 Dr. Agnes L. Kijazi
 Board Secretary

⁴The actual amount of PPE TZS 15,928,174,100 includes LC amounting to TZS 13,312,345,746

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

Ubungo 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

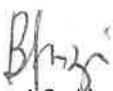
Ukaguzi road
P. O Box 950 41104
Tambukareli Dodoma,
Tanzania.

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.

(u) 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 price 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 de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognised. The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed and adjusted if appropriate at each financial year-end. When each major inspection is performed, its cost is recognised in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

(e) Capital work in progress

Capital work in progress related to the construction of the new Authority's infrastructure is included in property and equipment at cost based on the percentage completed at the statement of financial position date. The capital work in progress is transferred to the appropriate asset category and depreciated when 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's assets shall not be recognized as an asset and all research costs are charged to expense when incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with 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.

(l) 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

	2020/21	2019/20
	TZS	TZS
NOTE 7: CASH AND BANK BALANCES		
Expenditure Bank Account	14,108,911	115,406,121
Revenue Bank Account	66,645,670	744,054,495
Forex (USD) Revenue Bank Account	231,037	662,749,576
Expenditure Bank Account - Pemba	653,532	1,978,854
Expenditure Bank Account - Arusha	333,315	874,433
Expenditure Bank Account - Kigoma	495,836	3,976,895
Expenditure Bank Account - Dodoma	294,200	127,464
Expenditure Bank Account - Mwanza	2,385,628	116,092
Expenditure Bank Account - KIA	3,592,895	6,533,480
Expenditure Bank Account - Mbeya	44,189	8,765
Expenditure Bank Account - Morogoro	762	18,365
Expenditure Bank Account - Iringa	12,108	400,948
Expenditure Bank Account - Shinyanga	5,209	187,738
Expenditure Bank Account - Mtwara	108,567	113,854
Expenditure Bank Account - Tabora	188,133	646,427
Expenditure Bank Account - Bukoba	484,415	1,079,959
Expenditure Bank Account - Sumbawanga	13,247	803,247
Expenditure Bank Account - Singida	3,027,057	6,270,322
Expenditure Bank Account - Musoma	1,633,971	4,118,475
Expenditure Bank Account - Moshi	8,756,103	2,070,606
Expenditure Bank Account - Mahenge	8,494,040	14,148,874
Expenditure Bank Account - Tanga	291,795	1,144,453
Expenditure Bank Account - Songea	10,142	2,028,312
Expenditure Bank Account - Zanzibar	301,986	1,198,348
NMB Development Account	9,770,862	25,298,534
BOT Revenue Collection Bank Account (TZS)	802,614,044	355,737,573
BOT Revenue Collection Bank Account (USD)	385,521,621	97,415,382
Letter of Credit Account	22,561,659,706 ⁵	9,249,313,960
Cash on Transit	77,347,097	14,707,888

⁵Letter of credit was open as a guarantee for payment to cover Meteorological instruments and four Radar of Kigoma, Mbeya, Arusha and Dodoma.

TOTAL

23,949,026,076

11,312,529,438

NOTES TO THE FINANCIAL STATEMENTS

	2020/21	2019/20
	TZS	TZS
NOTE 8: RECEIVABLES		
Safari and Special Imprest	23,020,000	44,823,200
Staff Loan	19,378,409	25,290,477
Trade Debtors	1,115,377,554 ⁶	1,572,024,633
TOTAL RECEIVABLES	1,157,775,962	1,642,138,310
NOTE 9: PREPAYMENTS		
Balance b/d	6,812,723,360	1,930,612,630
Fuel expensed during the year	(7,741,465)	(13,215,438)
Motor Vehicle	(133,064,250)	4,500,000
Radar and meteorological instruments	(5,518,019,014)	4,884,616,800
Fuel, postage and water	13,639,736	7,741,465
Amortization of Met. Instruments and Consumable (Commission)	0	(1,532,097)
Mobile calibration equipment (Master calibration Instrument)	27,336,255	0
TOTAL PREPAYMENTS	1,194,874,622	6,812,723,360
NOTE 9 (a) ACTUAL PREPAYMENT (Operations)		
Fuel	12,779,540	7,741,465
Postage and Water	860,196	0
TOTAL ACTUAL PREPAYMENT	13,639,736	7,741,465
NOTE 9 (b) ACTUAL PREPAYMENT (Investment)		
Motor Vehicle	0	4,500,000
Radar and or Meteorological instruments	27,336,255	4,884,616,800
TOTAL ACTUAL PREPAYMENT	27,336,255	4,889,116,800
NOTE 10: INVENTORY		
Stationery Stock	19,916,824	29,506,096
Meteorological Consumables Stock	249,722,463	175,297,485
Meteorological Instruments Stock	106,011,504	575,471,117
Computer supplies Stock	1,421,102	10,463,602
Spare parts and Tyres - Stock	0	70,000
TOTAL	377,071,893	790,808,300
NOTE: 11 WORKS IN PROGRESS (W.I.P)		
Beginning Balance	797,251,203	33,865,921
Additions	492,856,866	763,385,283
Transfer to Assets (2020/21)	(181,506,812 ⁷)	0
Transfer to Assets (2019/20)	(145,843,791)	0
Balance at year end 30 June 2019	962,757,466	797,251,203

⁶This Trade Debtor does not include closing debtor of previous financial year of 2019/20

⁷ WIP transferred to Assets include Buildings and Radar amounting to TZS 181,506,812 for financial year 2020/21 and TZS 145,843,791 for previous year 2019/20

NOTES TO THE FINANCIAL STATEMENTS

NOTE 12: INTANGIBLE ASSETS - SOFTWARE

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

Balance b/f TZS	Total Additions (2019/20) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2019/20 TZS	Acc. Amortization Amount to date TZS	Net Book Value as at 30/06/2020 TZS	Net Book Value as at 30/06/2019 TZS
103,164,361.66	-	103,164,361.66	65,218,462.06	12,647,368	77,865,830.06	25,298,530.60	37,945,899.60

NOTES TO THE FINANCIAL STATEMENTS AS OF 30 JUNE 2021

NOTE:13MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT

NOTE:13MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT																
Accumulated Depreciation and Impairment										Cost			Carrying Value			
	At 01July 2020	Addition monetary	Addition non monetary	Transfers from WIP	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30June 2021	Acc Depreciation 01July 2020	Depreciation Change - during the year	Impairment Acc01.July 2020	Impairment Charge - duringthe year	Total Depreciation 30 June 2021	Acc Impairment at 30June 2021	Total Acc Depreciation & impairment At 30June 2021	
	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	3,340,915,757	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	545,915,761	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	190,581,682	24,858,480	-	-	215,440,162	-	215,440,162	33,144,642
Weather Radar	7,137,490,886	642,138,222	-	50,097,278	5,385,001,169	-	-	13,214,727,555	3,503,183,081	747,778,193	-	-	4,250,961,274	-	4,250,961,274	8,963,766,281
TOTAL	42,394,187,303	1,142,361,230	227,335,975	145,843,791	5,518,019,014	-	-	49,427,747,314	11,400,778,774	2,618,213,040	-	-	14,019,330,054	-	14,019,330,054	35,408,576,335

NOTES TO THE FINANCIAL STATEMENTS

	Cost						Accumulated Depreciation and Impairment							Carrying Value
	At 01 July 2019	Addition monetary	Addition non monetary	Transfers from Prepayment	Adjustments Valuation	Disposal	Total cost at 30 June 2020	Acc Depreciation 01 July 2019	Depreciation Charge - during the year	Impairment Charge - during the year	Total Depreciation At 30 June 2020	Acc Impairment at 30 June 2020	Total Acc Depreciation & impairment At 30 June 2020	
	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	5,028,064,096	24,186,356	-	-	-	-	5,052,250,452	935,051,410	100,693,491	-	1,035,744,901	-	1,035,744,901	4,016,505,550
Telecommunication Equipments	59,548,679	-	-	-	-	-	59,548,679	41,684,076	4,168,408	-	45,852,484	-	45,852,484	13,696,195
Observatory Equipments	5,136,578,706	1,525,514,569	-	-	-	-	6,662,093,275	2,764,999,042	575,916,715	-	3,340,915,757	-	3,340,915,757	3,321,177,518
House Hold Appliance	873,000	-	-	-	-	-	873,000	671,539	67,154	-	738,693	-	738,693	134,307
Furniture & Fixtures	780,575,790	136,919,082	-	-	-	-	917,494,872	461,325,570	84,590,191	-	545,915,761	-	545,915,761	371,579,111
Office Equipment	996,741,311	175,397,052	-	-	-	-	1,172,138,363	544,480,327	137,103,648	-	681,583,975	-	681,583,975	490,554,388
Computer Equipment	1,319,003,762	201,966,296	-	-	-	-	1,520,970,058	664,580,120	183,790,607	-	848,370,727	-	848,370,727	672,599,330
Motor Vehicles (Light Duty)	1,561,763,127	21,200,000	-	-	-	-	1,582,963,127	1,018,123,349	182,979,926	-	1,201,103,275	-	1,201,103,275	381,859,852
Books & Library	7,314,187	-	-	-	-	-	7,314,187	4,959,892	1,828,547	-	6,788,439	-	6,788,439	525,748
Plant & Machinery	248,584,804	-	-	-	-	-	248,584,804	165,723,202	24,858,480	-	190,581,682	-	190,581,682	58,003,122
Weather Radar	7,137,490,886	-	-	-	-	-	7,137,490,886	3,003,558,719	499,624,362	-	3,503,183,081	-	3,503,183,081	3,634,307,805
TOTAL	40,309,003,948	2,085,183,354	-	-	-	-	42,394,187,303	9,605,157,246	1,795,621,528	-	11,400,778,774	-	11,400,778,774	30,993,408,530

NOTES TO THE FINANCIAL STATEMENTS

	2020/21	2019/20
	TZS	TZS
NOTE 14: PAYABLES AND ACCRUALS		
Internal Creditors	41,410,600	0
Accrued Expenses	9,179,685	26,142,393
Other Creditors and Trade Creditors	246,740,891	291,024,140
TOTAL	297,331,176	317,071,661
NOTE 15: DEFERRED CURRENT GOVERNMENT GRANT		
Balance b/f1 July	10,571,404,516	17,135,217,576
Receipts during the year (note 15.a)	27,507,093,220	10,613,032,181
Amortized amount for Government grant (Met consumable, Instruments and Radar)	(2,881,477,637)	(6,563,813,060)
Amortised amount for Government grant	(10,518,774,361)	(10,613,032,181)
Balance c/f 30 June	24,678,245,738	10,571,404,516
NOTE: .15 (a) GOVERNMENT GRANT RECEIVED		
Government Subventions - Other Charges	464,265,025	425,579,000
Government Subventions - Personal Emoluments	10,054,509,336 ⁸	9,513,708,237
Government Grants	16,988,318,859	673,477,944
TOTAL	27,507,093,220	10,613,032,181
NOTE 15 (b): GOVERNMENT GRANT AMORTISED		
Amortized amount for other expenses (PE, OC and DEV.)	10,518,774,361	10,613,032,181
Amortised amount for government grant (MET consumables and instruments)	2,881,477,637	6,563,813,060
TOTAL	13,400,251,998	17,176,845,241
NOTE16: DEFERRED DONOR GRANT		
Balance b/f 01 July	501,872,800	644,588,300
Receipts during the year (note 16.(a) and note 16 (b))	474,014,753	681,053,333
Amortised amount	(907,826,953)	(823,768,833)
Balance c/f 30 June	68,060,599	501,872,800
NOTE16.a: DONOR GRANT RECEIVED		
UK MET, GFCS, FAO, WMO, HIGHWAY, DARAJA and KOICA	0	681,053,333
WISER II	246,678,778	0
Total Donor Grant Received	246,678,778	681,053,333

⁸Government Grants received during the year total TZS 10,054,509,336.15 that includes TZS 8,177,899,111 from MOT and Employers contributions of TZS 1,876,037,537.45 PSSSF(15%), Employers compensation Fund(5%) and NHIF(3%) paid directly by Treasurer.

NOTES TO THE FINANCIAL STATEMENTS

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

	2020/21	2019/20
	TZS	TZS
WMO, USAID, SADC	227,335,975	0
Total Donor Grant Received	227,335,975	0

NOTE 17: REVENUE FROM EXCHANGE TRANSACTIONS

Landing and Parking Charges	1,392,595,568	2,074,518,314
Air Navigation charges	3,855,604,627	7,413,619,865
Charges of MET Services, Data & products	170,571,765	271,029,813
Fees from Training Activities & Programs	40,775,000	77,547,000
Charges from Consultancy & Education Tours	17,297,527 ⁹	3,752,440
TOTAL	5,476,844,487	9,840,467,431

NOTE 17a: ACTUAL RECEIVED COLLECTIONS

Opening Receivables	1,642,138,310	2,166,753,979
Fees and Charges Received during the year (NOTE 17)	5,476,844,487	9,840,467,431
Closing Receivables	(1,157,775,962)	(1,642,138,310)
TOTAL RECEIPTS	5,961,206,834	10,365,083,100

NOTE 18: OTHER REVENUE

Sales of Tender Document	900,000	4,050,087
House Rent	4,515,994	4,422,992
Miscellaneous Receipts	38,998,039	215,080,500
TOTAL	44,414,033	223,553,579
Exchange gain	3,877,373	7,965,163
TOTAL (NOTE 18a)	48,291,406	231,518,742

NOTE 19: FINANCE COST

Effects of Exchange rate Translation	3,877,373	7,965,163
TOTAL	3,877,373	7,965,163

⁹Increase of Charges from Consultancy & Education Tours was caused by consultations services to Azam Media and YapiMakenz

NOTES TO THE FINANCIAL STATEMENTS

NOTE 20: SALARIES, WAGES AND EMPLOYEES BENEFIT

	2020/21	2019/20
	TZS	TZS
Staff Salaries	10,054,509,336 ¹⁰	9,513,708,237
Wages to Casual Labour	170,145,961	134,244,520
Leave Allowance	290,561,990	293,559,836
Extra Duty Allowance	1,187,811,950	1,095,882,555
Acting Allowance	8,850,000	8,814,000
Outfit Allowance	2,700,000	5,700,000
Sitting Allowance	137,125,000	166,996,186
Medical Expenses	27,186,000	39,167,000
Shift Allowance	916,391,250	885,384,900
Transfer Allowance	48,961,610	238,228,046
Risk Allowance	152,480,000	139,400,000
Electricity Allowance	134,255,000	136,730,000
House and furniture Allowances	56,700,000	57,600,000
Meal Allowance	397,496,832	471,817,494
Telephone Allowance	135,410,475	155,710,000
Staff Uniforms	23,375,000	71,982,790
TOTAL	13,743,960,403	13,414,925,564

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

Opening balance creditors	0	0
Salaries, Wages and Employees Benefit	13,743,960,403	13,414,925,564
	13,743,960,403	13,414,925,564
Less: Closing Creditors	(41,410,600)	0
ACTUAL SALARIES, WAGES AND EMPLOYEES BENEFIT during the year	13,702,549,803	13,414,925,564

¹⁰ Increase of Salaries is caused by payment Salaries arrears, and promotions of staff

NOTES TO THE FINANCIAL STATEMENTS

NOTE 21: SUPPLIES AND OTHER RUNNING COSTS.

	2020/21	2019/20
	TZS	TZS
Directors' fees	116,500,000	37,250,000
Contributions/Relief Assistance	32,265,000	21,272,000
Gratuity and Passage Allowance (Staff Welfare)	46,750,000	60,500,000
Honorariums	793,735,000	804,015,000
Office Consumables	124,645,407	91,298,152
Computer Supplies& License fee	163,407,957	252,672,165
Printing and publication	33,493,600	42,047,000
Outsource (Office Cleaning &Security Services)	299,966,653	310,515,382
Electricity Expenses	205,414,726	218,153,150
Water Charges	20,860,502	21,353,743
M/V Running Costs - Fuel, Lubricants & Parking	187,432,083	220,451,472
Rent - Office Accommodation	679,392,885	809,170,620
Staff Transport	198,889,236	249,687,458
Conference Facilities	77,081,075	52,873,518
Staff Training Local (Accommodation, Tuition fee, Research&Dissertations)	369,826,713	566,122,244
Ground Transport	154,043,410	195,148,643
Travelling Overseas (Air ticket and Per Diem)	92,019,279	311,492,519
Training Overseas (Stipend Allowance)	18,005,500	45,970,749
Health Insurance for Overseas Travel	3,348,000	80,504
Traveling-Local (Per Diem) and Air Ticket Local	1,020,040,786	1,123,477,987
Internet	95,536,210	57,679,391
Postage	14,669,100	17,907,002
Telephone, Emails, Fax expenses & communication network	236,982,843	155,085,516
Advertising, Publicity and News paper	100,429,330	196,279,660
Meteorological Supplies Account & Tools and Implements	674,902,159	103,866,798
Sundry Expenses	90,939,355	81,056,843
Audit Expenses	13,092,800 ¹¹	17,787,440
Consultancy Fees	3,740,000	43,924,527
Burial Expenses	13,766,000	12,920,000
Bank Charges	33,790,030	35,957,977
TOTAL	5,914,965,639	6,156,017,460

¹¹ Audit expenses is for QMS Audit

NOTES TO THE FINANCIAL STATEMENTS

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

	2020/21	2019/20
	TZS	TZS
Opening balance creditors	317,071,661	540,991,607
Add: Closing balance Stock	377,071,893	790,808,300
Fuel Prepayments, water and postage used	5,038,075	(14,747,536)
Supplies and Consumable used	5,914,965,639	6,156,017,460
	6,614,147,268	7,473,069,831
Less: Closing Creditors ⁴	(255,920,576) ¹²	(317,071,661)
Opening Stock	(790,808,300)	(294,387,189)
	(1,046,728,876)	(611,458,850)
Actual Supplies and Consumable used during the year	5,567,418,392	6,861,610,981

NOTE 22: GRANTS AND OTHER TRANSFER

Grants donated to other Organization (WMO, MASA)	0	79,085,164
	0	79,085,164

NOTE: 23 DEPRECITION AND AMORTIZATION EXPENSE

From NOTE: 13 Movement of PPE Depreciation expense	2,618,392,204	1,795,621,527
From NOTE: 11 Amortization expense	8,432,000	12,647,368
TOTAL	2,626,824,204	1,808,268,895

NOTE: 24 OTHER EXPENSES

Maintenance Costs - Buildings & Minor Civil Works	61,758,225	71,939,564
Maintenance Costs - Motor Vehicles	151,112,619	162,007,710
Maintenance Costs - Office & Telecommunication Equipment	14,124,252	116,648,976
Maintenance Costs - Meteorology Equipment	280,966,826	216,757,682
TOTAL	507,961,922	567,353,932

¹² Closing Balance of Creditors does not include Creditors from previous years.

NOTES TO THE FINANCIAL STATEMENTS

NOTE: 25 ACCUMULATED SURPLUSES

Balance on July 1

Add: Surplus/(Loss) During the Year

Balance on 30 June

2020/21

2019/20

TZS

TZS

20,777,229,946 14,730,280,713

(2,984,033,660) 6,046,949,233

17,793,196,286 20,777,229,946

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.

27,507,093,220 10,613,032,181

NOTE 27: KEY MANAGEMENT REMUNERATION:

Salaries & other short-term benefits;

116,500,000 37,250,000

Short-term benefits for Board

1,444,290,000 1,425,390,200

Salaries and short-term benefits for Management Team

NOTE: 28 LEASES - LESSEE

Amount Paid during the year

679,392,885 809,170,620

Operating leases as lessee

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

Non-cancellable operating leases as lessee

679,392,885 809,170,620

Not later than one year

Later than one year and not later than five years

Later than five years

679,392,885 809,170,620

Total non-cancellable operating leases

NOTE 29 OPERATING LEASES AS LESSOR

TMA leases its houses under operating leases. The majority of these leases have a non-cancellable term 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

4,515,994 4,422,992

Not later than one year

Later than one year and not later than five years

Later than five years

4,515,994 4,825,492

Total non-cancellable operating leases

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 2020/21 were 546 compared to 555 in 2019/20

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:

	2020/21	2019/20
Period outstanding	TZS	TZS
Trade Receivables:		
1 to 3 months	1,115,377,554	1,572,024,633
Over 1 year	0	0

Staff Receivables:		
Up to 1 Month	23,020,000	44,823,200
Over 1 Year	19,378,409	25,290,477
Trade Payables:		
1 to 3 months	297,331,176	317,071,661

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 FY 2020/21 amounting to TZS 8,571,649,751 promotions and arrears had been paid during financial year ending 30 June 2021 that make a difference of TZS 1,482,859,585 due to Government directives.
- ii. Authority had been allocated as Government Grants for Development Budget in the FY 2020/21 which amounting to TZS 30,000,000,000 up to the end of financial year the amount released was TZS 16,988,318,859
- iii. Decrease in revenue from own source was due to COVID-19 pandemic impact particularly in aeronautical meteorological services
- iv. TMA has reduced to implement some of its activity to comply with decreasing of revenue trend by conducting on line meeting and reduce staff undergo training.
- v. The difference of TZS 729,208,594 under donors grant was due to activities under development partners carried forward from previous financial 2019/20 this amount was amortised during the financial year 2020/21 (NOTE 16)

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

	2020/21	2019/20
	TZS	TZS
Net Surplus / (deficit)	(2,960,497,325)	6,046,949,233
Add: non cash items		
Depreciation and amortised expense	2,626,824,204	1,808,268,895
Differed government grants	14,106,841,222	(6,563,813,060)
Differed donor grants	(661,148,175)	(142,715,500)
Exchange rate (gain)	(3,877,373)	(7,965,163)
Total non cash items	16,068,639,878	(4,906,224,828)
Movements in statement of financial position items		
(Increase) /Decrease in receivable	484,362,348	524,615,669
(Increase) /Decrease in prepayments	(5,038,075)	14,747,536
(Increase) /Decrease in inventories	413,736,407	(496,421,111)
Increase / (Decrease) in payables	(19,740,485)	(223,919,946)
	873,320,195	(180,977,852)
Net payments	13,981,462,748	959,746,553
Net payments from cash flows statement	13,967,823,012	952,005,088
Difference (prepayment)	13,639,736	7,741,465

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
		June 2021							Routers, Catridges, tonners and other computer accessories. One (1) server was procured and installed; Fiber optic internet services was installed at 5 meteorological stations; The Authority maintained speedy and reliable internet services. LAN installation conducted at Tabora and DSM marine briefing office; Preventive maintenance for ICT equipment was conducted; Telephone connection was done at Dodoma Office; Marine display systems were installed at Dar es Salaam and Zanzibar Ports; Payment for webhosting charges at e-GA and Data Centre; ICT staff attended training on meteorogram, cyber security, MUSE and FarmSMS; ICT Steering Committee was established and conducted meeting.		achieving the target.
F	1011-F015	Quality control standards developed and observed by June 2021	602,920	400,000	267,984.83	132,015	67	ISO 9001:2015 certificate was maintained	International Audit on QMS for aeronautical meteorological services was conducted on January 2021 and the Authority managed to retain ISO 9001:2015 certificate;	90	Excellent progress made in achieving the target.

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Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures (000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
framework strengthened									TMA conducted internal audit exercise on QMS for stations and sections under the QMS scope; Quality management system for marine meteorological services was implemented to comply with international standards in maritime activities; Competency assessment to certification aeronautical meteorological personnel was conducted at 7 meteorological stations; ICAO safety oversight was conducted jointly with TCAA; Quality Management Implementation Committee conducted meetings; TMA has continued to implement risk management system to ensure sustainability of TMA operations where TMA risk management framework was reviewed; Training on contingency planning was enhanced; The Authority registered four (4) stations located at Tarime, Muleba, Ukerewe and Chato stations to the Global exchange of meteorological data that has strengthened Tanzania participation in		

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Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	
									the global exchange of meteorological data; and Stations guideline manual was prepared.		
	1012-F01S	Quality Management System implemented and monitored by June 2021	48,000	1,000	946.28	54	95	Number of met forms procured and distributed.	Met forms and charts were printed and distributed to stations.	100	Excellent progress made in achieving the target.
	1014-F01S	Adherence to all procedures of observing and quality control of data to WMO standards by June 2021	83,150	70,000	57,025.60	12,974	81	Rescue of historical data Number of stations visited	i)TMA continued to undertake historical climate data rescue and continued to provide climate data services under data cost sharing scheme; and ii)Inspection visits for Agromet and hydromet stations conducted to ensure they are operating according to the required standards and practices.	100	Excellent progress made in achieving the target. Excellent progress made in achieving the target
	1015-F01C	Quality control standards developed and observed by June 2021	1,104,688	300,000	272,485.10	27,515	91	Number of instruments maintained /fabricated	Preventive maintenance and replacement of various meteorological instruments was conducted; JNIA workshop fabricated some of meteorological instruments for TMA use and customers; Automatic weather stations were maintained and upgraded. TMA participated in preparation of the plan for expansion of Iringa Airport; Instruments enclosure for	95	Excellent progress made in achieving the target. Part of the activity was implemented by the project funds.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	Performance indicator	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
								<p>Dodoma meteorological station was shifted to allow expansion of Dodoma Airport;</p> <p>The Authority made calibration and verification of meteorological instruments at thirteen (13) stations;</p> <p>TMA continued to maintain and operationalize three (3) existing weather radars located at Dar es Salaam, Mwanza and Mtwara; and</p> <p>TMA had also provided meteorological technical assistance to customers include Katavi National Park, Dar Rapid Transport project, Julius Nyerere Hydro Power Project, Standard Gauge Railway Project, Mkumbura estate, Chatodistrict, Longido district, Njombe district, Kwana Dry Port Project, Chami Trading Company Limited and Estim Construction Company.</p>	<p>Calibration of instruments</p> <p>Number of Radars in operational</p> <p>Technical assistances and support to National Development projects</p>		

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures (000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(i)	(i)
G Awareness on weather and climate issues enhanced	1013-G015	Awareness creation programme prepared and implemented by June 2021	478,700	100,000	86,671.40	13,329	87	Number of Radio and Television stations broadcasting weather information Number of outreach programmes conducted	TMA has entered into agreement with (10) media stations to disseminate weather forecasts that include: Top plus Tv, Top plus Radio, Libo channel, Nachingwea FM, Rabbi TV, Jamii FM, TBC FM, Mashujaa FM, Passion FM and Selous FM; ii) Sixteen (16) stakeholders' awareness workshop/programmes were conducted at different locations (Dar es Salaam, Dodoma, Kilimanjaro, Kiteto, Kondo, Bagamoyo, Simiyu, Tanga, Kibaha and Iringa) which comprises of aviation, farmers, fisheries, pastoralists, miners, energy, water, government officials and media stakeholders; TMA has conducted consultative meeting with aviation stakeholders; TMA released a monthly newsletter which features national and international news including achievements made by the government on development plans; Media briefing programs were conducted to various Radio and TV Stations to communicate various weather and climate information; TMA managed to congratulate best journalists on meteorology by awarding them. The aim of the competition was to encourage journalists to participate in	90	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
									dissemination of weather and climate information; TMA has organized training on customer service and protocol for 48 staff; Printing of calendars, advertising TMA activities and services through media and World Meteorological Day Celebrations; Payments for contribution on socio-cooperate responsibility was done; Relief assistances to Muhlumbili patients, prison and people with disabilities was enhanced; and Procurement of photographic materials		

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
H International cooperation and networks enhanced	1011-H01S	Tanzania's obligation to regional, international conventions and cooperation fulfilled and enhanced with other Relevant institution by June 2021.	612,400	100,000	76,556.70	23,443	77	Payment of membership fees Number of international activities attended Deliverables of international cooperation	TMA participated in 78 international meetings related to weather and climate; A total of 71 TMA staff participated in 21 International trainings and workshops related to meteorology. Through participation in the international trainings and workshops, it has improved skills of experts and delivery of climate services provided by TMA; and Through International Cooperation, TMA received meteorological equipment (Radiosonde and a Hydrogen Gas Generator that has been installed at JNIA) from WMO HIGHWAY project and three (3) Automatic Weather Stations (AWS) from SADC-SARCIS -DR projects.	87	Excellent progress made in achieving the target.
I Infrastructure improved	1011I01D	Preparations for constructions of TMA Headquarters and rehabilitations of stations by June 2021	961,960	961,960	24,870	937,090	3		The activity was not done due to insufficient budget. Follow up on infrastructure construction was done at Dodoma site	0	
GRAND	TOTAL		33,647,461.97	25,905,609.06	16,734,656.90	9,170,952	65			93	

ANNEX 1: DEVELOPMENT PROJECT IMPLEMENTED IN THE FY 2020/21

PROJECT CODE	PROJECT NAME	PROGRESS UP TO JUNE 2021	FINANCIAL PERFORMANCE			REMARKS
			AMOUNT ALLOCATED	AMOUNT RECEIVED	AMOUNT SPENT	
4290	Weather Radars, Instruments and Infrastructure	<p>1. Installation for Mtwara weather radar was completed and commissioned. The Radar System included the following items: -</p> <ul style="list-style-type: none"> i) MOSAIC System - A system that will concatenate all Radars information into one display at the CFO; ii) Client EDGE Workstation (6 Units) - Workstation to display Mtwara Radar products; iii) Storage Unit - A system to store Radar products for at least 3 years; iv) Microwave link (10Mbps) - A link for wireless transmission of Radar data from the site to Mtwara Airport; v) The station has a standby generation to support power stability and one vehicle to support operations. <p>2. Manufacturing of Kigoma and Mbeya Weather Radars is continuing and the project is expected to be complete by March 2022. TMA engineers and operators have attended Weather Radar factory training at Alabama, USA.</p> <p>3. Construction of Radar supporting infrastructure for Kigoma and Mbeya Radars comprising of buildings, electricity, access roads and fences is on going.</p> <p>4. TMA has entered a contract for procurement of two (2) weather radar worth USD 4,990,477, to be installed at Nala, Dodoma and Marenoni, Arusha.</p> <p>5. TMA has entered nine (9) contracts for procurement of meteorological instrument include:-</p> <ul style="list-style-type: none"> i) Payment through LC has been made for supply of fifteen (15) Digital barometer; ii) Payment through LC has been made for supply of four (4) Automatic weather stations iii) Payment through LC has been made for Supply of four (4) mobile calibration equipment's, iv) Payment through LC has been made for Supply of two (2) mobile AWS, <p>6. TMA has started process for rehabilitation of seven (7) meteorological stations of Mpanda,</p>	30,000,000,000	16,988,318,859.28	15,674,976,770.87	COVID 19 pandemic has delayed the manufacturing of Mbeya and Kigomawweather Radars

[illegible]

ANNEX 2: DEVELOPMENT PARTNERS' PROJECT

1.0 Introduction

During the period under review, TMA has received funds amounting to **TZS 609,718,078** from various development partners to implement various projects. Some of the projects implemented include: -

1.1 Global Framework for Climate Services project phase II

TMA had received **USD 156,518** equivalent to **TZS 363,039,300** from WMO to implement Global Framework for Climate Services project phase II, until June 2021, the Authority spent **TZS 328,255,1000** of the released amount. Major activities conducted under the project were engage councillors from piloted project areas which were Kiteto and Kondo Districts, sponsorship for 5 staff who pursued Masters degrees, digitization of historical climate data, sensitize Tanzania Meteorological Society members to promote National Framework for Climate Services and climate services members, awareness trainings on the services provided by TMA and integration of Indigenous Knowledge forecast and scientific forecast to enhance downscaling of the seasonal forecast. The project also facilitated printing of TMA statement on the Status of the National Climate and TMA Research Journal, enhance capacity building in FarmSMS and translate weather forecasts into Swahili Language.

1.2 HIGHWAY Project

The Authority spent **TZS 213,143,123.35** for implementation of Highway Project as part of the amount received from WMO in the financial year 2019/20. Activities implemented under this project for the year 2020/21 were maintenance of Mwanza weather Radar, procurement of hydrogen generator and balloons for JNIA upper air stations, procurement of spares and other facilities for maintenance of Automatic Weather Stations.

1.3 Weather and Climate Information Services for Africa (WISER II) Project.

TMA had also received **TZS 246,678,777.53** from UK MET Office (DFID) for implementation of WISER II project. Through this project TMA increased availability of quality weather and climate data by digitizing climate data from paper format for 3 parameters (wind speed, wind direction and solar radiation) for 5 meteorological stations. Furthermore, TMA archived temperature and pressure data for five (5) meteorological stations.

The project enhanced training of 15 personnel in producing tailor made climate product that resulted into producing 5 tailor made products. The project managed to register 6,800 in the farm SMS system and the numbers of community radios broadcasting weather and climate services were increased through training of 40 journalists.

1.4 KOICA

The Authority spent **TZS 112,132,391** through the project that aims to enhance the capacity in provision and utilization of weather and climate services in Tanzania financed by Korea International Cooperation Agency through World Meteorological Organization. Major interventions made under this project include establishment and enhance teleconferencing facilities and participatory development of tailored agromet products. Through this project various working tools procured include visualized screens, webcam and projectors, awareness raising and training of Agriculture and livestock extension officers in three selected districts conducted for better interpretation and use of weather and climate products including downscaled seasonal forecast and Agrometeorological bulletin. Another activity conducted under this project was, training to staff on data packaging and dissemination and develop innovative approach in packaging and dissemination of weather and climate products was enhanced.

STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

SUB VOTE DESCRIPTION 4001

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
A To improve services and HIV/AIDS infections	1011A01C	Strengthen capacity to scale up and expand HIV/AIDS prevention, care, treatment and support services by June 2021	30,800	12,000	9,600	2,400	80	Compliance to National HIV/AIDS programme	Staff living with HIV/AIDS were supported by providing them with meal allowances.	100	Excellent progress made in achieving the target.
	1011A02C	Mainstream good governance, anti corruption and gender into policies and plans by June 2021	23,700				NIL	Compliance to ethical, anti-corruption and Gender issues at working place.	i) TMA employees filled ethical registration forms as required by PO-PSW; ii) Awareness on corruption and ethical issues was provided during Worker's Council; and iii) TMA Ethical and Gender issues attended.	90	Good progress has been made. Activity was done at working office
B Quality Meteorological and related services	1011-B01S	Meteorological services provided by the Zanzibar Met office by June 2021	227,751	90,000	77,763.84	12,236	86	Number of stations providing briefing services for aviation and marine services.	i) Maritime weather services provided at Zanzibar and Pemba ports; ii) Weather services for aviation provided at Abeid Amani Karume International airport and Pemba Airport;	100	Excellent progress made in achieving the target.
								Number of stations operationalized at Zanzibar	iii) Synoptic stations, agromet stations and Automatic weather stations located at Zanzibar were operationalized throughout the year; iv) Weather forecast for air transport was provided at Zanzibar Airports as per ISO 9001:2015 certifications;		

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
B Quality Meteorological and related services	1012-B01S	Accuracy of meteorological forecasts, advisories and warnings improved from an average of 70% to 90% by June 2021	2,467,641.90	2,200,000	1,471,847.94	728,152	67	Forecast guidelines over Lake Victoria provided	<p>v) Daily, 10 days and seasonal Weather forecast services at Zanzibar were issued; and</p> <p>vi) Early warnings on severe weather events at Zanzibar issued.</p> <p>i) Regional Specialised Centre (RSMC) continued to issue Forecasts and guidance products over the Lake Victoria Basin for the East Africa countries. RSMC weather Portal was developed and implemented;</p> <p>ii) Specialized weather products for Maritime, Mining and Tourism sectors have been produced and made available for use by respective sectors;</p> <p>iii) Maritime weather services provided by seven (7) briefing offices located at Indian Ocean, Lakes Victoria, Nyasa and Tanganyika ports;</p> <p>iv) Training on marine weather services provided;</p> <p>v) Daily, 10 days and seasonal Weather forecast services issued;</p> <p>vi) Early warnings on severe weather events issued timely and updates were made available;</p> <p>vii) Tropical Cyclone JOBO was monitored and updates were provided timely;</p>	100	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(i)
								Number of stations providing aviation weather services. Amount of data and information received at CFO To enhance proper use of operational hardware and software components	viii) Weather forecast for air transport was provided as per ISO 9001:2015 certifications at 17 QMS stations; ix) Capacity building to staff on modern forecasting techniques facilitated. Shift allowance and meal to staff were provided; x) Data collection system from local meteorological stations and transmission to Global centres was improved where 100% of data received; xi) Radar training was conducted to CFO staff; and xii) Training on the use of meteorological instruments was conducted.		
	1012-B025	Conducive environment for the operation of station network ensured by June 2021	608,725.83	608,726	586,225.97	22,500	96	Number of stations facilities provided	i) All 54 meteorological stations and offices were provided with facilities for smooth operations that include electricity, telephones, internet, stationeries, cartridges, stations vehicles maintenance, fuels for vehicles and generators etc; and ii) Supply of met forms and other utilities met as per stations requirements.	100	Excellent progress made in achieving the target.
C Capacity to carryout operations	1011-C01C	Training Program established and implemented to 70% by	1,129,500	400,000	337,992.03	62,008	84	Number of staff trained/ graduated	i) TMA has continued to implement its training program. 43 staff were continuing with studies in meteorology and related sciences.	90	Excellent progress made in achieving the target. After budget

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
enhanced		June 2021						<p>(i) 61 staff graduated at the levels of masters (11), PGD (21), BSc. (5) and Diplomas 24;</p> <p>iii) In the academic year 2020/21 NMTC enrolled 27 students;</p> <p>iv) Medium Term Strategic for NMTC covering the period of 2020/21 to 2024/25 was prepared;</p> <p>v) NMTC business Plan and Business Continuity and Recovery Plan was prepared; and</p> <p>vi) Major rehabilitation of NMTC buildings is on progress.</p>			review training program was postpone for some of new students.
	1011-C02C	Public expenditure reviewed and Medium Term Expenditure Framework prepared by June 2021	848,350	400,000	334,936.71	65,063	84	<p>Number of students enrolled</p> <p>Compliance with NACTE requirements</p> <p>Number of MTEF and framework documents prepared</p> <p>Number of Board/Board Committee meetings conducted.</p> <p>Number of statutory activities attended</p> <p>Number of reports</p>	<p>i) MTEF documents including Annual Action plan and Business Plan and budget prepared;</p> <p>ii) TMA Board had conducted four (4) meetings and seven (7) TMA Board Committees meetings whereby several matters regarding TMA operations were discussed and approved;</p> <p>iii) TMA has attended Parliamentary sessions that approved Budget, attended Parliamentary Committee on Infrastructure and Ministry meetings;</p> <p>iv) TMA has prepared and implemented performance contract</p>	100	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
								prepared	<p>between the Ministry and TMA for the financial year 2020/21. Moreover, four (4) progress reports on implementation of the contract have been prepared and submitted;</p> <p>v) Performance contract between TMA and Treasury Registrar for 2020/21 implemented. TMA has prepared four (4) quarterly progress reports on contract implementation and submitted to Treasury Registrar offices;</p> <p>vi) Quarterly and Annual Performance Reports of development project was prepared;</p> <p>vii) Statutory information were provided timely including implementation of Ruling Part Manifesto, implementation of Five Years Development Plan, meteorological statistics and meteorological information for preparation of the Book on National Economic Status;</p> <p>viii) Three (3) staff from Planning unit attended training on MUSE; and</p> <p>ix) Four (4) staff from Planning unit, ICT and Human resource attended training on PlanRep budgeting system.</p>		
								Number of staff trained			

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
	1011-C03S	Procurement management systems enhanced by June 2021	240,600	100,000	82,951.49	17,049	83	Number of Tender Board meetings conducted	i) Four (4) ordinary tender Board meetings and one extra ordinary meetings were conducted which discussed various procurement issues; ii) Annual Procurement Plan prepared and implemented; iii) Advertisement of tender documents at PPRA Journal and media enhanced. Various procurement contracts prepared. Evaluation of TMA tenders conducted; iv) PSPTB Annual conference attended at Arusha; and v) Four (4) PMU staff attended training on MUSE.	95	Excellent progress made in achieving the target
	1011-C04S	Assets management system maintained by June 2021	90,500	70,000	56,230.75	13,769	80	Numbers of assets control measures implemented	i) Asset verification conducted. Attended training on asset management; ii) TMA assets were recorded and bar coded for controlling assets against loss and theft; and iii) TMA Asset register was updated.	100	Excellent progress made in achieving the target.
	1011-C05S	Auditing Management system developed and operationalized by June 2021	336,420	130,000	110,506	19,494	85	Number of Audit committee meetings conducted Number of Internal Audit reports prepared	i) Four (4) Board Committee meetings on Audit were conducted; ii) Quarterly and Annual internal audit reports were prepared and submitted; iii) TMA Internal Audit	100	Excellent progress made in achieving the target

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	Performance indicator	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
								Compliance with risks based internal auditing	Charter was prepared; iv) Annual Internal Audit Plan was prepared and implemented; v) Risk based internal auditing conducted for Headquarters sections and outstations as per Internal Audit General requirement; and vi) Capacity buildings for internal auditors conducted to improve their performances.		
	1011-C06S	TMA adherence to laws, rules and regulations enhanced and complied by June 2021	157,490	100,000	82,494.90	17,505	82	Number of Regulations prepared	i) Five (5) Regulations have been signed; GN for cost recovery Regulations was prepared; TMA Act was interpreted in Swahili Language; Finance Bills that incorporated fees and charges stated in the TMA cost recovery Regulations has been approved by Parliament and expected to be in use effective from 1 July 2021; Contracts between TMA and other parties were reviewed and vetted; Stakeholders meetings include with mining and tourism sectors conducted on compliance with TMA Act No. 2 of 2019; and Legal awareness seminars conducted to outstations staff and Headquarters to increase compliance with the legal requirements	95	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(i)	(i)
	1011-C075	Financial Management system developed and operationalized by June 2021	305,700	250,000	190,112.80	59,887	76	Clean Audit Report	i) TMA prepared financial statement and attained unqualified Audit Report for Financial Year 2019/20; The Authority continued to comply with the use of the Government Payment Gateway (GePG) for enhanced revenue collections at all stations and offices; The Authority has started preparations for joining new accounting systems where TMA staff attended training on MUSE organized by the Ministry of Finance; Follow up on collection of revenue as well Government development funds was conducted; and Accountants attended Annual Conference 2020 and trainings on tax, fixed assets and consolidation.	87	Excellent progress made in achieving the target.
	1013-C015	Human resource operational policies and guidelines in place by June 2021	19,474,675.24	17,956,223	11,397,630.83	6,558,592	63	Automation of HR processes	1) TMA managed to migrate to e-office filling system; HR system migrated from Lawson system to HCIMS system; Scheme of services and job-listing documents were prepared and submitted to PO-PSMGG;	90	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
								place Incentives to staff.	TMA incentive package was implemented. Subsistence allowances to new employees provided. P.E budget prepared and implemented. Appraisal and contracts signed as per OPRAS requirements. Employment Committee activities facilitated;		
								Number of trained personnel	TMA staff attended training on new HR system and essentials of management; and Capacity building for supporting staff including drivers, registry staff, secretaries, and office attendants facilitated to improve their performances.		
	1013-C025	Environment for efficient and effective delivery of supportive services facilitated by June 2021	2,433,500	1,000,000	757,946.80	242,053	76	Workers Council conducted	i) Workers Council was conducted whereby Budget and other TMA development and operational programs were discussed; ii) TMA staff attended Worker's Council for the Ministry of Transport; iii) Office utilities include office rent, cleaning and security services, vehicles maintenance wa facilitated to ensure smooth operations of the Authority. The Authority procured furniture for office use; and iv) The Authority participated in, Women Day, May Day, SHIMIWI Sports and Games etc.	95	Excellent progress made in achieving the target.

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	Performance indicator	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
D Meteorological research and dissemination services strengthened	1014-D01S	Accuracy of Meteorological Services improved through strengthening of research and applications by June 2021	197,240	80,000	63,154.62	16,845	79	Number of researches conducted	i) TMA conducted eight (8) researches on climate change and related issues that were published in international scientific journals; ii) Climatological data (wind, temperature, pressure etc.) were digitized; iii) 19 Agro meteorological bulletins were prepared and disseminated; iv) TMA Statement on the status of Tanzania climate in 2020 was published by March 2021; v) One TMA staff attended training workshop on climate statistics; and vi) Airdrome climatological summaries were prepared and made available at Airports stations.	85	Excellent progress made in achieving the target.
	1014-D02S	Contribute towards disaster and environmental management for national and international sustainable development by June 2021	5,700	5,700	4,015	1,685	70	Number of exhibitions and national events attended.	i) TMA participated in NaneNane National Agricultural Exhibitions where 5,510 people visited TMA pavilion. The Authority also used that opportunity to increase awareness on TMA's activities; TMA participated in World Farmer's Day organized by TARI at Kibaha; TMA participated in the Environmental Day; and Water pollution analysis was conducted in collaboration with water laboratories.	80	Good progress has been made

Strategic objective	Activity Code	Planned target	Approved estimates ('000')	Reallocated Budget ('000)	Expenditures ('000)	Variance	% of expenditure	(Performance indicator)	Achieved target	% of achievement	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(j)	(j)
	1014-D035	Conducive Environment for supporting of Agro-meteorological stations ensured by June 2021	224,060	40,000	29,056.94	10,943	73	Number of facilities provided to Agromet stations	13 Agromet stations were provided with necessary working facilities including electricity, telephone, Internet, furniture and water.	90	Excellent progress made in achieving the target. Part of the activity was implemented by the project funds.
E Working equipment and tools improved	1015-E01D	Modern meteorological and telecommunication equipment, instruments and tools installed and maintained by June 2021	141,350	130,000	103,092.45	26,908	79	Meteorological equipment maintained/installed	Mwanza and Dodoma Airports were equipped with Aviation Systems meteorological that improved aeronautical meteorological services; Various meteorological instruments were installed at meteorological stations including anemometers, mechanical instruments, barometers, humidity and temperature sensors and weather link; 22 new rainfall stations and four (4) AWS were installed at Chato, Ukerewe, Muleba and Tarime; TMA received 2 AWS and installed at Same and Mwanga Districts; and The Authority received three (3) Automatic weather stations from climate projects installed at Zanzibar, Kibaha and Morogoro.	95	Excellent progress made in achieving the target. Part of the activity was implemented by the project funds.
	1015-E02D	Management information system installed by	811,940	400,000	252,557.92	147,442	63	ICT devices procured	ICT facilities procured including Laptops, Desktops, Tablets, Computers, Printers and	95	Excellent progress made in