



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON  
THE FINANCIAL STATEMENTS OF TANZANIA METEOROLOGICAL  
AUTHORITY FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE, 2020

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

March, 2021

AR/TMA/2019/20



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON  
THE FINANCIAL STATEMENTS OF TANZANIA METEOROLOGICAL  
AUTHORITY FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE, 2020

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

March, 2021

AR/TMA/2019/20

### **Mandate**

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

### **Vision**

To be a highly regarded Institution that excels in Public Sector Auditing.

### **Mission**

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

### **Core values**

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

<b>Objectivity</b>	We are an impartial organization, offering services to our clients in an objectives and unbiased manner.
<b>Excellence</b>	We are professionals providing high quality audit services based on standards and best practices.
<b>Integrity</b>	We observe and maintain high standards of ethical behaviour, rule of law and strong sense of purpose.
<b>People focus</b>	We value, respect and recognize interest of our stakeholders.
<b>Innovation</b>	We are a learning and creative public institution that promotes value added ideas within and outside the institution.
<b>Results Oriented</b>	We are an organization that focuses on achievement based on performance targets.
<b>Team work spirit</b>	We work together as a team, interact professionally, and share knowledge, ideas and experiences.

### **We do this by:**

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

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

## TABLE OF CONTENTS

Abbreviations .....	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL .....	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS .....	1
1.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS .....	4
2.0 FINANCIAL STATEMENTS .....	5

## Abbreviations

CAG	Controller and Auditor General
ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulation, 2009
PAC	Public Accounts Committee
LAAC	Local Authorities 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<sup>th</sup> June, 2020, 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<sup>th</sup> June, 2020, 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 in the manner required by the Public Finance Act, 2001 (Revised 2004)

#### **Basis for Opinion**

I conducted my audit in accordance with 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.

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

#### **Key Audit Matters**

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

#### **Other Information**

Management is responsible for the other information. The other information comprises the Director's Report 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.

#### **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,

1  
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 our 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, 2008 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 OTHER LEGAL AND REGULATORY REQUIREMENTS

Compliance with the Public Procurement Act, No.7 of 2011 (as amended in 2016)

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, Tanzania Meteorological Authority procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011(as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).



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



31<sup>st</sup> March, 2021

## 2.0 FINANCIAL STATEMENTS



**TANZANIA METEOROLOGICAL AUTHORITY**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Director General  
Tanzania Meteorological Authority  
Ubungo Plaza, 3rd Floor  
388, Morogoro Rd  
P.O. Box 3056  
16102 DAR ES SALAAM  
Telephone: 255 (0) 22 2460706/8  
Telefax: 255 (0) 22 2460700, 2460735  
E-mail: met@meteo.go.tz  
Website: www.meteo.go.tz

**December 2020**

## Table of Contents

TANZANIA METEOROLOGICAL AUTHORITY (TMA) BOARD'S REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 .....	4
INTRODUCTION .....	4
1. TMA VISION, MISSION AND CORE VALUES .....	4
2. FUNCTIONS OF THE AUTHORITY .....	5
3. CORPORATE GOVERNANCE OF THE AUTHORITY .....	6
4. EMPLOYEE WELFARE .....	7
5. FINANCIAL POSITION AND PERFORMANCE .....	8
6. RISK MANAGEMENT AND INTERNAL CONTROL .....	8
7. RELATED PARTY TRANSACTIONS .....	9
8. CORPORATE SOCIAL RESPONSIBILITY .....	9
9. IMPLEMENTATION OF THE BUSINESS PLAN AND BUDGET 2019/20 .....	9
10. AUDITORS .....	12
STATEMENT OF MANAGEMENT RESPONSIBILITY .....	13
TANZANIA METEOROLOGICAL AUTHORITY BOARD .....	14
TMA BOARD RESPONSIBILITY STATEMENT .....	17
COMMENTARY ON THE FINANCIAL STATEMENTS .....	19
Statement of Financial Position .....	22
Statement of Financial Performance .....	23
Statement of Cash Flows .....	24
Statement of Changes in Net Assets .....	25
Statement of Comparison of Budget and Actual Amounts .....	26
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 .....	27
STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2020 .....	54
ANNEX 1: DEVELOPMENT PROJECT IMPLEMENTED IN THE FY 2019/20 .....	74
ANNEX 2: DEVELOPMENT PARTNERS' PROJECT .....	75

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020  
**LIST OF ABBREVIATION AND ACRONYM**

<b>AMCOMET</b>	African Ministerial Conference on Meteorology
<b>AWS</b>	Automatic Weather Station
<b>CAROT</b>	Climate Adaption Risk and Opportunities in Tanzania
<b>CFO</b>	Central Forecasting Office
<b>CPD</b>	Continuous Professional Development
<b>COVID-19</b>	Corona Virus Disease of 2019
<b>DFID</b>	Department for International Development
<b>FYDP</b>	Five Year Development Plan
<b>GAW</b>	Global Atmospheric Watch
<b>GCOS</b>	Global Climate Observing System
<b>GIS</b>	Geographic Information System
<b>IAG</b>	Internal Auditor General
<b>ICAO</b>	International Civil Aviation Organization
<b>ICT</b>	Information Communication Technology
<b>IMTC</b>	Inter Ministerial Technical Committee
<b>IPSAS</b>	International Public Sector Accounting Standard
<b>JNIA</b>	Julius Nyerere International Airport
<b>JTSR</b>	Joint Transport Sectorial Review
<b>KADCO</b>	Kilimanjaro Airport Development Company
<b>KIA</b>	Kilimanjaro International Airport
<b>LAN</b>	Local Area Network
<b>LC</b>	Letter of Credit
<b>MAIS</b>	Meteorological Aviation Information System
<b>MoWTC</b>	Ministry of Works, Transport and Communication
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NACTE</b>	National Council for Technical Education
<b>NBAA</b>	National Board of Accountants and Auditors
<b>NHIF</b>	National Health Insurance Fund
<b>NMB</b>	National Microfinance Bank
<b>NMTC</b>	National Meteorological Training Centre
<b>NTA</b>	National Technical Awards
<b>PIC</b>	Parliamentary Infrastructure Committee
<b>PPE</b>	Property Plant and Equipment
<b>PPRA</b>	Public Procurement Regulatory Authority
<b>PSPTB</b>	Public Sector Procurement Standard Board
<b>PSSSF</b>	Public Service Social Security Fund
<b>QMS</b>	Quality Management System
<b>R.E</b>	Revised Edition



THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
 TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

<b>SADC</b>	Southern African Development Cooperation
<b>SBAS</b>	Strategic Budget Allocation System
<b>SLA</b>	Service Level Agreement
<b>TSIP</b>	Transport Sector Investment Programme
<b>TTCL</b>	Tanzania Telecommunication Company Limited
<b>TZS</b>	Tanzania Shilling
<b>UK</b>	United Kingdom
<b>UNFCCC</b>	United Nation Framework Convention on Climate Change
<b>VPO</b>	Vice President's Office
<b>WMO</b>	World Meteorological Association
<b>WWW</b>	World Weather Watch

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020  
**TANZANIA METEOROLOGICAL AUTHORITY (TMA) BOARD'S REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020**

## **INTRODUCTION**

Tanzania Meteorological Authority (TMA) Board is pleased to submit the Statement of the Board Chairman and financial statements for the year ended 30<sup>th</sup> June 2020. The report has been prepared in accordance to the 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, Transport and Communication and was established by the Tanzania Meteorological Act No.2 of 2019. It was inaugurated as an Authority on 5<sup>th</sup> September 2019. Its predecessor, the Tanzania Meteorological Agency was established under the Executive Agencies Act Cap.245 R.E 2002 for provision of meteorological services in Tanzania.

The Authority is the designated National Meteorological Authority entrusted with the task of coordinating, regulating and provision of weather and climate services in Tanzania in a manner intended to improve the welfare of the Tanzanian society and maintaining safety and security of people and their properties while supporting sustainable socio-economic development of the country.

## **1. TMA VISION, MISSION AND CORE VALUES**

The Authority is under institutional transformation from the then Tanzania Meteorological Agency hence it still shares the previous Agency's Vision, Mission and Core Values, which are geared towards fulfilling Meteorological Sector stakeholders' expectations. These are as follows: -

### **Vision Statement**

*"To stand out as a centre of excellence in the provision of world-class weather and climate and other related services, thereby contributing to sustainable socio-economic development"*

### **Mission Statement**

*"To provide quality, reliable, and effective weather and climate services thereby contributing to the safety and socio-economic well-being of people and the national development agenda"*

### **Core Value**

TMA has agreed on the Core Values below, taking into account the current and expected trend of national political and economic focus.

- i) Professionalism;
- ii) Good governance;
- iii) Quality service;
- iv) Teamwork;
- v) Timeliness; and
- vi) Customer focus

### **Quality Policy Statement**

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

## **2. FUNCTIONS OF THE AUTHORITY**

According to the Tanzania Meteorological Act No. 2 of 2019, the Authority has the following functions:

- (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 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 climatologically 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) Recover cost for meteorological services rendered to ensure service sustainability;
- (x) Provide marine meteorological services to shipping, fishing and other marine activities within the United Republic territorial waters and high sea;
- (xi) Provide aeronautical meteorological services, advisory services, 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 the purpose of use in socio-economic development planning;
- (xvii) Approve and register meteorological stations;
- (xviii) Participate in the activities of relevant international organizations in particular the WMO; and
- (xix) Carry out any other function as the Minister may direct.

### 3. 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, to define mechanisms for accountability and stewardship and to promote both leadership and strategic direction for the Authority. Corporate governance within TMA is based around:

- 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 committees, 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.

#### **Tanzania Meteorological Authority Management Structure**

The Executive Management comprises of Director General, Directors and Unit Managers who directly reports to the Director General. Dr. Agnes Kijazi is the Chief Executive Officer and the Director General of the Authority and is responsible for the operations and supervision of day-to-day activities. She reports to the Ministry of the Ministry of Works, Transport and Communication (under Permanent Secretary of Transport). The Top Management comprises of Director General and 5 Directors while the extended Management comprises of the Director General, Directors and all Managers appearing to the Organogram.

The Executive 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 and to provide collegiate leadership of the Authority. Normally the Director General chairs Management meeting, which dwells on reporting progress with programme implementation and risks. The Executive management team members are as follows: -

- |                           |   |   |
|---------------------------|---|---|
| i. Dr. Hamza Kabelwa      | - | Director of Forecast Services                     |
| ii. Dr. Ladislaus Chang'a | - | Director of Research and Applied                  |
| iii. Dr. Pascal Waniha    | - | Director of Infrastructure and Technical Services |
| iv. Mr. Mohammed Ngwali   | - | Director of Zanzibar Office.                      |
| v. Mr. Michael Ntagazwa   | - | Manager Finance and Accounts                      |
| vi. Ms. Mariam Is-Haaq    | - | Manager Human Resources                           |
| vii. Mr. Emmanuel Ntenga  | - | Manager Legal Office                              |
| viii. Mr. Kidimwa Kidimwa | - | Manager Planning and Monitoring                   |
| ix. Mr. Wilbert Timiza    | - | Manager International Affairs                     |
| x. CPA Kassim Kassim      | - | Manager Internal Audit                            |
| xi. Dr. Geofrid Chikojo   | - | Manager quality Assurance and Risk Management     |
| xii. Ms. Tumaini Hiluka   | - | Manager Procurement and Supplies                  |



### Tanzania Meteorological Authority Management Committees

#### Tanzania Meteorological Authority Tender Board

Tanzania Meteorological Authority has a Tender Board, which is an independent organ responsible to oversee the Procurement activities of TMA as required by the Public Procurement Act, 2011 in section 33 (1) (amended 2016) and its Regulations. The Tender Board advises the Director General on all matters related to 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 7 members as is shown in Table 1.

**Table 1: TMA Tender Board Membership**

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 Expert
7	Ms. Tumaini A. Hiluka	MSc. in Procurement and Supply Chain Management	Secretary	Procurement Expert

#### Budget Committee

TMA has a Budget Committee, which is also the executive management whose responsibility is to ensure budget is in place and implemented effectively. The Authority adheres to budget guidelines as provided by the Ministry of Finance for each financial year. During the period under review, Business Plan and Budget for FY 2019/2020 was prepared and Annual Action Plan was prepared to ensure smooth and timely implementation of TMA activities. Monitoring of TMA budget was conducted to ensure TMA programmes are implemented effectively. Mid-year budget review was conducted so that to establish interventions of resources and revision of implementation mechanisms to overcome the challenge encountered.

#### 4. EMPLOYEE WELFARE

The Authority believes that its employees should find working at TMA as an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Authority. This encompasses individual commitment towards innovative thinking and professional expertise resulting to a reward.

The Authority believes that equal opportunities for all, irrespective of gender, disability or religion, should be pursued and accepts that only through total commitment, loyalty and dedication of its employees is important to achieve its goals. Various benefits to staff such as long service awards for retiring employees, best worker rewards, health care services and sports bonanza are being provided by the Authority.



TMA employees are members of Public Service Social Security Fund (PSSSF). The Authority contributes 15% of basic salary of each employee to PSSSF on behalf of all permanent employees and 10% of basic salary to PSSSF for each operational staff. The Authority complies with Government health benefit plan where contributions are paid to the National Health Insurance Fund (NHIF), employer and each employee contributes 3% of gross salary. The Authority also guarantees its employees to have access to staff loans at various financial institutions in order to improve their welfare.

## 5. FINANCIAL POSITION

Financial position of the Authority has improved compared to the previous financial year. There has been decrease in the Current Assets and Cash and Cash Equivalent, which was resulted on heavy investment done by the Government in the procurement of RADARs and Meteorological Instruments and Equipment. This implies that subsequently in the future the Non-Current Assets and Equity will improve and generally the Authority has favourable financial position that will support its operations as evidenced in the analysis shown in Table 2.

**Table 2: TMA Financial Position (In TZS billion)**

	2019/2020	2018/2019
	TZS billion	TZS billion
Non-current assets	31.81	30.77
Current assets	20.58	22.48
Working capital (Current assets – current liabilities)	3.02	3.02
Cash and cash equivalent	11.31	18.09
Equity	34.31	33.15

## 6. RISK MANAGEMENT AND INTERNAL CONTROL

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

Effective internal control systems have been put in place and are operating efficiently. Effective internal control is maintained through ensuring that there is segregation of duties and enhancing oversight systems.

The Authority has an Internal Audit unit which is advising the Director General on 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 Internal Audit Unit of the Authority.

## **7. RELATED PARTY TRANSACTIONS**

The Ministry of Works, Transport and Communication (MoWTC) is the Parent Ministry of the Authority in regards to related party. During the financial year, TMA had material transactions with this Ministry and with other institutions. These include number 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) and the University of Dar es Salaam (UDSM).

## **8. CORPORATE SOCIAL RESPONSIBILITY**

During the year under review, the Authority has participated into different corporate social responsibilities activities and donated total amount of **TZS 21,272,000** to Tanzania Albinism Society TZS 525,000 International Peace Ambassadors of Tanzania TZS 747,000 and TZS 20,000,000 Treasurer Registrar.

## **9. IMPLEMENTATION OF THE BUSINESS PLAN AND BUDGET 2019/20**

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

- (i) Start of Mtwara Radar equipment installation.
- (ii) Completion of Mtwara Radar infrastructure construction which included access road of 2.02 km to Mtwara Radar Site at gravel standard, Equipment and Engineering Buildings, Guard Hut, Wall Fencing and installation of High Tension (HT) electrical line to the Radar site.
- (iii) Procurement of two (2) Aviation Meteorological Systems (AVIMET) which will be installed at Mwanza and Dodoma Airports
- (iv) Continual replacement of Mercury-based instruments including 31 digital barometers and 10 digital thermometers for 17 QMS Meteorological stations.
- (v) Fabrication of meteorological instruments including 100 Standard Rain Gauges and 5 Evaporation Pan and 28 Mast for supporting barometers and humidity and temperature sensors at JNIA workshop
- (vi) Establishment of Regional Specialised Meteorological Centre (RSMC) for issuing Forecasts and guidance products over the Lake Victoria Basin for the East Africa countries (Tanzania, Kenya, Uganda, Rwanda and Burundi).
- (vii) The Authority has initiated efforts for starting process of collecting revenues from mining and tourism sectors. TMA had meetings with Ministry of Minerals, Mining Commission and TANAPA as a starting point. Field visits were made to eight mining companies and (22) National parks with the aim of fostering collaboration with them in meteorological service provision.
- (viii) Issuing of Tailor made and specialized weather products for Maritime, Mining and Tourism sectors and made available for use by respective sectors ([tma.meteo.go.tz/tailored/tairoled.html](http://tma.meteo.go.tz/tailored/tairoled.html)).
- (ix) Procurement of four (4) motorcycles to enhance smooth operation of its Stations of Itungi-Kyela, Mbimba, Naliendele and Mlingano.

- THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020
- (x) Improvement of telecommunication of meteorological information and data whereby five (5) stations of Moshi, Mahenge, Tabora, Mwanza and JNIA workshop were connected with optic fibre.
  - (xi) Rehabilitation of three stations of KIA (Observatory), JNIA (Hydrogen Gas Building) and Moshi.
  - (xii) TMA has successfully managed to retain the QMS compliance certificate ISO 9001:2015 following external audit conducted on 16<sup>th</sup> to 20<sup>th</sup> December 2019 on aeronautical meteorological services as maintenance/surveillance audit with non-conformities.
  - (xiii) International Maritime Safety Audit Scheme (IMSAS) inspection was conducted and TMA was found to comply with WMO and IMO requirement that has increased safety and efficiency of maritime activities.
  - (xiv) The NMTC was inspected by NACTE on 9<sup>th</sup> to 12<sup>th</sup> December 2019 and it was found to comply with NACTE requirement on provision of education hence was allowed to continue with operations.
  - (xv) A total of 57 students graduated from the NMTC on November 2019 and 77 students have been enrolled for the new academic year 2019/2020 (15 are NTA Level 4, 8 NTA level 5 and 54 are NTA level 6).
  - (xvi) Continual implementation of Training program whereby 151 staff continued with studies at various universities of which (67) staff graduated (PhD 1, MSc. 7, PGD 28, BSc. 7, Diploma 23, Certificate 1) and 72 joined studies at various universities. 12 staff are continuing with studies abroad through various international sponsorships.
  - (xvii) Capacity building for supporting staff including drivers, registry staff, secretaries, and office attendants was facilitated to improve their performances.
  - (xviii) Seven (7) researches on climate and climate change issues were conducted and the results were published in peer reviewed International Journal.
  - (xix) The Authority has issued a Statement on the status of Tanzania Climate for 2019 whereby the extreme weather and climate events were documented.
  - (xx) The Authority conducted technical inspection, comparison and calibration of meteorological infrastructure own by other stakeholders including Yapi Merkezi AWS (the contractors of the SGR) and Geita Gold mine AWOS.
  - (xxi) TMA has conducted capacity building, maintenance and calibration for its Mwanza Radar Equipment 2019 under Highway Project in order to improve service provision at Lake Zone.

#### **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 to have access to staff loans at various financial institutions in order to improve their welfare.

##### **b) HIV/AIDS**

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 conduct awareness on HIV/AIDS related issues including causes and prevention measures.



**c) Diversity management and Inclusion Strategy**

TMA takes all the necessary possible measures to ensure there is a mechanism for staff with disabilities to have 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 are in place.

**d) Public Awareness and Outreach Programme**

TMA has attended various exhibitions including One Stop Jawabu at Handeni District and Mtwara Business and Investment Forum at Mtwara whereby education and awareness programs on weather and climate services were provided. TMA has conducted various workshops with its stakeholders including stakeholders' meetings for aviation, seasonal forecasts and coastal regions. TMA has also provided education on forecasted weather events including Lunar Eclipse, high temperatures and changes on weather patterns.

TMA in collaboration with Tanzania Meteorological Society (TMS) has conducted awareness seminar to media and users of climate services in four (4) Regions, which are Tanga, Dodoma, Manyara and Simiyu. TMA has also prepared and conducted training workshops and sensitizes local communities, farmers, decision makers and students on weather and climate services offered by TMA. Moreover, TMA participated in various exhibitions including Nanenane exhibitions at Morogoro, Mbeya and Simiyu; and participation to SADC Head of States Summit in Dar es Salaam whereby TMA provided awareness on usefulness of meteorological information.

The Authority has continued with efforts to widen its dissemination channels, whereby TMA has entered into mutual agreements with 13 media channels to air daily weather forecasts and warnings issued by TMA. Moreover, TMA has managed to issue newsletter and also attended various media interviews for educating public on weather and climate related issues. The Authority continued with posting updated new information to its website and blog in order to increase awareness to its customers. TMA visibility has increased due to increase of accuracy of its weather and climate information. This has led to increase of TMA customer base to 69 customers (28 construction Companies, 12 government institutes, 24 education research institutes, 5 universities).

**10. CONSTRAINTS AND CHALLENGES**

Challenges encountered;

- (i) Inadequate government subvention (Other Charges) budgetary allocation that has affected operational activities including running of meteorological stations.
- (ii) Meteorological instruments and equipment are mainly imported though they not falling in the category of tax exempted goods that have increased the cost of importing.
- (iii) Lack of own building for Central Forecasting Office hampers installation of meteorological instruments and equipment that requires permanent installation.
- (iv) Inadequate meteorological station networks
- (v) Dilapidated Infrastructure at Kigoma National Meteorological Training Centre
- (vi) Shortage of staff in some areas of meteorological specialization

## **11. FUTURE PLANS TO ADDRESS THE CHALLENGES**

Future strategies for managing the above challenges;

- (i) Establishing new sources of revenue
- (ii) Procurement of modern meteorological instruments
- (iii) Development Partners interventions on acquisition of modern meteorological equipment and instruments
- (iv) To construct National Central Forecasting Office, Headquarters Office and Eastern Zone Office buildings
- (v) Improving infrastructure of Kigoma National Meteorological Training Centre
- (vi) Recruiting new staff and developing capacity of existing staff
- (vii) Improvement of telecommunications links

## **12. 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 of 1977 (revised 2000), and Sects. 26 -37 of the Public Finance Act No 6 of 2001 (revised 2004) and Public Audit Act No.11 of 2008, Section 100.



### 13. STATEMENT OF MANAGEMENT RESPONSIBILITY


The Tanzania Meteorological Authority Act No. 2 of 2019 under Sec. 40 (3) requires the Authority to prepare financial statements for each financial year, as at the end of the financial period that are free from material misstatement. Moreover, this legal requirement has been further emphasized in the Public Finance Act 2001 (R. E 2004) and National Audit Act 2008.

TMA has continued to adopt IPSAS Accrual basis of accounting in the preparation of financial statements. Suitable accounting policies have been used and reasonable prudent judgement and estimates have been made in the preparation of the financial statements for the year ended 30<sup>th</sup> June 2020. The Authority confirms that these financial statements have been prepared on the going concern basis.

TMA Management is responsible to ensure 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 overseer of safeguarding the institution assets and ensure that TMA has taken reasonable steps for the prevention and detection of 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 accounting estimates that are reasonable 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<sup>th</sup> June, 2020. 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.

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

  
DR. AGNES L. KIJAZI  
DIRECTOR GENERAL  
DATE 21/12/2020

## 14. TANZANIA METEOROLOGICAL AUTHORITY BOARD

### TMA Board Composition

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

TMA Board comprises of 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. Minister for Works, Transport and Communication appointed the remained five (5) members of the Board. Membership of the Board as is shown in **Table 3**.

**Table 3: TMA Board Membership**

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

The Board normally meets four times per annum to review and approve major issues implemented during the specified period as well as approve major issues that needs Board approval before been put into implantation. The Board is also responsible for driving regulatory compliance within and outside the organisation. A total of 4 meetings were conducted whereby quarterly intersession report and various issues appeared in the Agenda were discussed. The Board approved various TMA statutory documents for implementation. In monitoring TMA activities, the Board through its Chairman made visits to Mtwara Radar site, and other areas of interest to monitor TMA activities.

### TMA Board Committees

To assist its work, the Governing Board has established four Committees of Governance and Technical Committee, Audit, Risk and Quality Assurance Committee, Planning and Finance and Committee for National Meteorological Training Centre (NMTC) Operations. The membership of these Committees extends beyond the Governing Board members to provide technical expertise and/or advice as required. Secretary of the Board is Secretary of all Board Committees.



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)	
C	1011C01C	Training Program established and implemented to 70% by June 2020	949,846	949,846	570,012	379,834	60	Number of staff graduated /trained	v). TMA has continued to implement its training program. vi). 151 staff were continuing with studies at various academic institutions of which 67 staff graduated [PhD 1, MSc. 7, PGD28, BSc. 7, Diploma 23, Certificate 1], 72 staff joined studies at various universities and 12 staff are continuing with studies abroad through various international sponsorships.	92	Some of the TMA staff attained international scholarships that reduced training expenses incurred by TMA.
								Compliance with NACTE registration requirements	vii). NACTE registration for NMTC Kigoma was maintained.		Closing of academic institutions due to impact of COVID 19 pandemic also reduced training costs.
								Number of students graduated/enrolled	viii). A total of 44 NMTC students graduated from their studies (18 were NTA Level 5 and 26 were NTA level 6). ix). NMTC enrolled 68 Students for academic year 2019/20. 27 students were continuing with studies for NTA level 6.		
	1011C02C	Public expenditure reviewed and Medium Term Expenditure	459,723	459,723	302,257	157,466	66	i) Number of MTEF documents prepared. ii) Number	i). MTEF documents including Annual Action plan and Business Plan prepared and implemented. ii). New TMA Board was inaugurated as per new	95	Excellent progress made in achieving the target.

[illegible]

number of Board meetings conducted.

TMA Act No. 2 of 2019,  
which managed to conduct  
three (3) meetings whereby  
various matters regarding  
TMA operations were  
discussed and approved.

iii) Five (5) TMA Board Committees meetings were conducted whereby several matters regarding TMA operations were discussed and approved.

(v). Four (4) Budget Committee meetings conducted.

v). Midyear budget review conducted.

vi). Quarterly, semi annual and Annual Performance Reports prepared.

ii). The Authority attended online Parliamentary Budget Session due to COVID 19 pandemic whereby, TMA budget was approved.

iii). Statutory information and reports prepared timely includes implementation of Ruling Part Manifesto, implementation of Five Years Development Plan, implementation of development project, PIC reports, and implementation of performance contract, meteorological statistics and meteorological information for preparation of the Book on National Economic Status.

iii) Number of meetings/reports prepared

Number of	Statutory	Activities	Attended
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
10	10	10	10
11	11	11	11
12	12	12	12
13	13	13	13
14	14	14	14
15	15	15	15
16	16	16	16
17	17	17	17
18	18	18	18
19	19	19	19
20	20	20	20
21	21	21	21
22	22	22	22
23	23	23	23
24	24	24	24
25	25	25	25
26	26	26	26
27	27	27	27
28	28	28	28
29	29	29	29
30	30	30	30
31	31	31	31
32	32	32	32
33	33	33	33
34	34	34	34
35	35	35	35
36	36	36	36
37	37	37	37
38	38	38	38
39	39	39	39
40	40	40	40
41	41	41	41
42	42	42	42
43	43	43	43
44	44	44	44
45	45	45	45
46	46	46	46
47	47	47	47
48	48	48	48
49	49	49	49
50	50	50	50
51	51	51	51
52	52	52	52
53	53	53	53
54	54	54	54
55	55	55	55
56	56	56	56
57	57	57	57
58	58	58	58
59	59	59	59
60	60	60	60
61	61	61	61
62	62	62	62
63	63	63	63
64	64	64	64
65	65	65	65
66	66	66	66
67	67	67	67
68	68	68	68
69	69	69	69
70	70	70	70
71	71	71	71
72	72	72	72
73	73	73	73
74	74	74	74
75	75	75	75
76	76	76	76
77	77	77	77
78	78	78	78
79	79	79	79
80	80	80	80
81	81	81	81
82	82	82	82
83	83	83	83
84	84	84	84
85	85	85	85
86	86	86	86
87	87	87	87
88	88	88	88
89	89	89	89
90	90	90	90
91	91	91	91
92	92	92	92
93	93	93	93
94	94	94	94
95	95	95	95
96	96	96	96
97	97	97	97
98	98	98	98
99	99	99	99
100	100	100	100

Some of the budgetary meetings organised by the Ministry conducted online to reduce the spread of COVID 19 pandemic



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)	
	1011C03S	Procurement management systems enhanced by June 2020	110,110	110,110	59,916	50,194	54	i) Adherence to Procurement Act and its Regulations  ii) Number of Tender Board meetings conducted.  iii) Number of procurement reports prepared.	i). Evaluation and negotiations meetings conducted to ensure value for money in procurement transactions. ii). Four (4) staff attended PSPTB annual conferences. iii). TMA staff attended PPRA meeting. iv). Attended Ministry meeting on procurement experts v). Deliverable of procured instruments and utilities made that improved Authority operations. vi). Four (4) Tender Board meetings whereby procurement issues were reviewed and authorised. vii). Monthly, quarterly and annual procurement progress report prepared and submitted to PPRA.	85	Training on procurement Management and Board was postponed to comply with Government directive of reducing expenditure due to COVID 19.
	1011C04S	Assets management system maintained by June 2020	71,250	71,250	35,856	35,394	50	i) Number of assets control measures implemented  ii) Number of assets control measures implemented	i) TMA assets were recorded and bar coded for controlling assets against loss and theft. ii) Board of Survey inspected TMA assets to determine their status and prepared a report that will be used for making decision as directed by Public Finance Act. iii) TMA Asset register was upgraded and updated	87	Delay and procedures of permit to dispose assets

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)	(j)	(j)	(j)
	1011C05S	Auditing Management system developed and operationalized by June 2020	166,520	166,520	148,379	18,142	89	i) Number of Audit committee meetings conducted. ii) Number of Internal Audit reports prepared. iii) Compliance with risks based Internal Auditing.	i) 3 Audit Committee meetings conducted ii) Annual Internal Audit Plan prepared and implemented quarterly for improving Authority's operations. iii) Internal Audit manual and Internal Audit guideline prepared. iv) Risk based Internal auditing conducted for Headquarters sections and outstations as per Internal Audit General requirement. v) Capacity buildings for auditors conducted to improve their performances.	90	Good progress has been made
	1011C06S	TMA adherence to laws, rules and regulations enhanced and complied by June, 2020	150,030	150,030	116,985	33,045	78	i) Number of Regulations prepared ii) Adherence to rules, laws and regulations	i) 11 Draft Regulations for TMA Act No. 2 of 2019 were prepared and submitted to the respective authorities. ii) Consultative meetings with strategic stakeholders were conducted to smoothen implementation of the new Act. iii) Tanzania Meteorological Authority was launched on 5 <sup>th</sup> September 2019. iv) Procurement contracts reviewed and vetted and later on submitted to the Office of Attorney General. v) Legal awareness seminars conducted to outstations staff and Headquarters to increase compliance with the legal requirements and institutional adherence to good governance and rule of law.	95	Approval of regulations delayed due to requirements of getting approval from the Zanzibar Revolutionary Government.

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)	(j)	(j)	(j)
	1011C07S	Financial Management system developed and operationalized by June, 2020	255,300	255,300	188,191	27,354	74	i) Clear Audit Report.	i) TMA prepared financial statement and attained unqualified Audit Report for Financial Year 2018/19. ii) Various statutory and non-statutory payments made. iii) TMA complied with Government Electronic Revenue Gateways system. iv) Presently TMA is finalizing the preparation of financial Reports for the financial year 2019/2020 ready to be submitted to CAG. v) The Authority had made follow up on disbursement of development funds. vi) Training to outstations staff on keeping financial records. vii) Capacity building on Government Financial Statistics. viii) TMA Accountants attended training workshop on preparation of financial statements for the year 2019/2020 using IPSASs accrual organised by NBAA.	92	Good progress has been made. TMA complied with Government directive of reducing expenditure due to COVID 19.
	1013C01C	Human resource operational policies and guidelines in place by June, 2020	13,779,272	14,779,272	11,271,242	3,508,030	76	ii) Capacity building on accounting systems. i) TMA incentive package reviewed and implemented	i) P.E Budget was prepared and implemented. ii) TMA incentive package was implemented. iii) TMA received the establishment approval for 29 new vacancies for the financial year 2019/2020. The implementation of this vacancies waits for instruction from POPSM.	78	TMA prepared new Salaries, Scheme of services and new Organisation Structure

										ii) Nu mber recruited staff.	iv) TMA has submitted to Recruitment Secretariat four positions to be advertised in order to fill the vacancies of two (2) Meteorologist and two (2) Personal Secretaries. v) TMA prepared new Salaries, Scheme of services and new Organisation Structure which is waiting for approval. vi) Job evaluation was conducted. vii) Capacity building for supporting staff including drivers, registry staff, secretaries, and office attendants facilitated to improve their performances. viii) File management improved by introducing e-file management. ix) Appraisal and contracts signed as per OPRAS requirements.	which is waiting for approval. Strategic human resource planned to recruit of 40 staff, which was not implemented. Also increments and promotions for staff was not implemented.
1013C03S	Environment for efficient and effective delivery of supportive services facilitated by June 2020	2,762,700	2,210,000	1,310,353	899,647	59	i) TMA Workers' Council conducted. ii) Working environment improved/maintained iii) Nu mber of statutory events/ meetings attended	i) Workers Council was conducted whereby Budget and other TMA development and operational programs were discussed. ii) Office utilities include office rent, cleaning and security services, vehicles maintenance was facilitated to ensure smooth operations of the Authority. iii) The Authority procured furniture for office use. iv) Procurement of COVID 19 protective gears for TMA staff. v) The Authority participated in Women Day, SHIMIWI Sports and Games etc. vi) Four (4) Management meetings conducted	83	Good progress has been made. TMA complied with Government directive of reducing expenditure due to COVID 19.		









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)
	1015E02D	Management information system installed by June 2020	644,500	644,500	579,026	70,740	90	<p>i) Number of stations connected to National optic fiber internet services</p> <p>ii) To have reliable internet services</p> <p>iii) Design, develop and maintain ICT systems and software</p>	<p>i) TMA has connected five (5) stations/offices to optic fiber internet at Moshi, Mahenge, Tabora, Mwanza, and JNIA workshop.</p> <p>ii) Working environment was improved through having reliable and speed Internet services.</p> <p>iii) More emails for staff and offices have been created to make communication easy</p> <p>iv) A new system was developed to support marine operations; the system is named as Marine Information System (MAIS).</p> <p>v) TMA also has designed a new Logo, designing comes as a need to suite a new image and status of the Authority.</p> <p>vi) The Authority has supported neighbouring countries on implementation of Common Alert Protocol (CAP) whereby TMA experts have provided training over Uganda, Rwanda and Burundi.</p> <p>vii) TMA continued to maintain the available ICT resources such as computers and printers by doing preventive and corrective maintenance at headquarters, JNIA, Marine, Dodoma, Singida, Shinyanga, Headquarters, Central forecasting office (CFO), Songwe, Sumbawanga, Morogoro, Dar Port and Tabora.</p>	90	Good progress has been made

F	Meteorological quality management framework strengthened	1011F01C01	Quality control standards developed and observed by June 2020	308,520	308,520	260,938	74,035	85	<p>iv) Number of ICT devices procured and maintained</p>	<p>viii) Adequate technical support was enhanced for all systems used for various operations of the Authority including: DMO, MAIS, EPICOR, CLIDATA and Training Programme.</p> <p>ix) TMA has continued to improve working environment by providing ICT resources to support business operations to several stations and offices including Mahenge, Musoma, Shinyanga, Singida, Tabora, and at the headquarters.</p>	90	<p>Excellent was made in achieving the target.</p> <p>TMA complied with Government directives of reducing expenditure due to COVID 19.</p>
									<p>i) ISO 9001:2015 certificate maintained</p> <p>ii) QMS implementation in marine meteorological services</p>	<p>i) External audits were conducted on 16th to 20th December 2019 on aeronautical meteorological services as maintenance/surveillance audits with no non-conformities, whereby TMA successfully managed to retain the QMS compliance certificate ISO 9001:2015.</p> <p>ii) QMS documents prepared.</p> <p>iii) QMS Implementation Committee meetings were facilitated.</p> <p>iv) Risk Management training conducted at TMA Headquarters to strengthen staff capacity to implement Risk management.</p> <p>v) Competency Assessment implemented as per WMO and ICAO requirements.</p> <p>vi) Met forms and charts</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)	(j)	(j)
	1015F01C	Quality control standards developed and observed by June, 2020	742,868	742,868	378,439	364,429	51	<p>i) Number of instruments fabricated</p> <p>Instruments and equipment maintained/calibrated and operational</p>	<p>i) TMA workshop continued to fabricate some of meteorological instruments to meet the demand of TMA and upon the request from customers. During the period under review, the workshop fabricated 100 standard rain gauges, 5 evaporation pans and 28 masts to support barometers and humidity and temperaturesensors.</p> <p>ii) Existing weather Radars were maintained and operationalized.</p> <p>iii) Existing AWS were maintained and upgraded. Corrective and preventive maintenance of instruments conducted to ensure they are operational and readcorrectly.</p> <p>iv) TMA have managed to make replacement of various meteorological forms and instruments.</p> <p>v) TMA has continued to perform scheduled comparisons for barometers and thermometers.</p> <p>vi) The Authority made comparison of wind systems for direction and speed to QMS stations of JNIA, Arusha, KIA, Mwanza, Dodoma, Songwe and Zanzibar</p> <p>vii) Rainfall stations inspection was conductedfor</p>	84	Good progress has been made



seminars and stakeholders meeting with other partners including aviation consultative meeting, National Climate Outlook Forums, public communities living in informal settlements in urban areas such as (Kigogo, Mburahati, Keko Mwanga etc), agriculture, livestock, health, transport, marine, tourism, media, water, schools, forestry, planning and energy sectors.

vii) TMA calendars and diaries printed and distributed.

viii) Advertisement and publication of various TMA programmes and activities to the media.

ix) TMA conducted several awareness meetings and seminars including:-

a) Temporal variability of thunderstorms in Kigoma urban by Fred Mthenzi.

b) Dissemination of Msimbazi Basin Flood control project: World Bank presented by Engineer Musa Natty.

c) Press release of the statement on the status of Tanzania Climate by Director General, Dr. Agnes Kijazi.

d) 40 Fishers in Muleba and Sengelsma were sensitized on the use of IBEWS for planning fishing activities.

e)  $-\frac{1}{2} \ln \frac{1}{1+x^2}$

H	International cooperation and networks enhanced	1011HO1C	Tanzania's obligation to regional, international conventions and cooperation fulfilled and enhanced with other Relevant institution by June 2020.	592,270	592,270	592,270	437,081	155,189	74	<p>i. Payment of membership fees.</p> <p>ii. Number of International activities attended</p>	<p>officers in Iringa and Zanzibar on the use of weather information for Agricultural purposes.</p> <p>f) Downscaling of weather forecast for small areas during rainfall season for 8 districts which were Kaskazini B - Unga, Wete Pemba, Mvomero, Kasulu, Kakonko, Monduli, Longido and Ngorongoro.</p> <p>i) TMA Client Service Charter was implemented.</p> <p>ii) Memberships contributions to WMO, SADC-MASA and IPCC were paid.</p> <p>iii) The Authority participated in 39 international meetings related to weather and climate. Some of the meetings conducted online due to COVID-19 pandemic</p> <p>iv) TMA hosted 4 regional and International meetings.</p> <p>v) About 4 International Institutions visited TMA for discussions aimed at forging collaborations, which will enhance Climate Services in the country and at regional and International arena.</p> <p>vi) TMA experts participated and represented Tanzania in various International meetings and for a related to Meteorology.</p> <p>Staff capacity building of TMA where 5 TMA Staff received International Scholarships for studies in</p>	87	<p>International meetings, seminars and trainings were conducted through Webinars that reduced participation costs.</p>
---	---	----------	---	---------	---------	---------	---------	---------	----	--	---	----	---





ANNEX 1: DEVELOPMENT PROJECT IMPLEMENTED IN THE FY 2019/20			FINANCIAL PERFORMANCE				
PROJECT CODE	PROJECT NAME	PROGRESS UP TO JUNE 2020	AMOUNT ALLOCATED	AMOUNT RECEIVED	AMOUNT SPENT	COMMENTS/REMARKS	
4290	Weather Radars, Instruments and Infrastructure	<p>i) Construction of access road of 2.02 km to Mtwara Radar site at gravel standard is completed and currently the road is passable to the site.</p> <p>ii) Construction of fence, equipment house, engineering house and guard house is at the final stage.</p> <p>iii) Radar equipment had arrived to Mtwara site from USA waiting for installation as the lockdown situation due to COVID 19 pandemic disrupted the programme for the engineers to travel from USA to Tanzania for the installation of Radars equipment.</p> <p>iv) High Tension (HT) electrical line of 2.02 km has been installed by TANESCO up to the Radars site.</p> <p>v) TMA has procured two (2) Meteorological Airport Systems, which are under installation at Mwanza and Dodoma Airports.</p> <p>vi) The Authority has received and installed 31 digital barometers and 10 digital thermometers, to replace mercury barometers and thermometers respectively at 17 QMS Meteorological stations.</p>	673,744,944	673,744,944	1,191,123,653	The Authority during the financial year ended 30 <sup>th</sup> June 2018 have a carried forward amount of Tshs. 1,323,622,654	

## ANNEX 2: DEVELOPMENT PARTNERS' PROJECT

### INTRODUCTION

During the period, Tanzania Meteorological Authority has received funds amounting to TZS. 666,544,420.81 From various development partners to implement various projects.

Some of the projects implemented include: -

#### **Global Framework for Climate Services project phaseII**

Global Framework for Climate Services Adaptation Programme in Africa (GFCS APA) Phase II is a two years programme being implemented from 2018 to 2020. GFCS APA Phase II builds on the initiatives of GFCS Phase I which aimed at enhancing the resilience of people most vulnerable to the impacts of weather and climate-related hazards in the climate sensitive sectors of Disaster Risk Reduction (DRR), Agriculture and Food security, and Health. The planned outputs of the Programme are;

- ✓ Improved governance mechanisms to streamline climate information and services into policies and decision-making at national and regional levels
- ✓ Strengthened capacities of national professionals and end users to co-design, understand, and use climate information and services in the thematic areas of Agriculture and food security, Health, and Disaster Risk Reduction.
- ✓ Dissemination of climate services to the user community
- ✓ Research paper on IK

For the Financial year 2019/2020 TMA received USD 156,518.00, which is equivalent to TZS 357,396,331.56 During the year amount used was TZS 275,133,957.65 that supported the preparation and publication of two research paper namely –The Contribution of the Global Framework for Climate Services Adaptation Programme in Africa (GFCS APA) and –Evaluation of the Performance of ENACTS MAP-ROOM Products over Tanzania. The two papers have been published in international journal on *Atmospheric and Climate Sciences*.

GFCS has also supported the preparation of GFCS book that shares the experience of GFCS implementation in Tanzania and also the NFCS strategic plan that aims at sustaining GFCS Global initiatives. The strategic plan was reviewed by TADM MAC platform meeting that was then subjected to TADM MAC meeting for endorsement. The two HIGHLEVEL meetings were supported by GFCS programme.

The programme has also supported 5 MSc students at University of Dar es salaam and Sokoine university of agriculture to pursue master's degree that will contribute an enhanced development of tailor made products. Apart from MSc students, on job trainings have been conducted to TMA staffs to enhance capacity in generation of products. More than 50 experts have been trained.

Sensitization Seminar for farmers, Livestock Keepers, Extension Officers and Students in Longido and Kiteto districts was conducted in eight villages; four in Kiteto District (Mbigiri,

Njoro, Ndaleta and Engusero) and other four in Longido District (Kiserian, Kimokouwa, Orbomba and Mairowa). The seminar reached 460 villagers 1190 students from Bwakaro Secondary School and Laalakiri Primary School.

### **Highway Project**

The Authority received USD 39,990 equivalent to TZS. 91,088,510.18 From DFID for implementation of Highway Project the project duration is from 2018 to 2020.

Activities implemented under this project were supported establishment of WIGOS Regional Centre that include procurement of computing facilities and capacity building, Mwanza Radar maintenance, procurement of AWS spare parts and maintenance of Mwanza Radar modulator. Capacity building to lake stakeholders in impact-based forecasts with the objective of raising awareness to users of Lake Victoria particular fishermen on impact based early warning services provided by TMA. The Participants of the workshop were Fisheries Officers, Beach Management Units, Journalists, Marine Officers, Disaster Management Officers and TMA experts.

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

TMA in collaboration with UK-Met Office continued with implementation of the project titled ~~Enhancing the~~ capacity of TMA in provision of climate services in Agriculture, Energy, Marine transport, Disaster and Water Sectors. The project is being executed in Dodoma, Simiyu, Manyara and Coastal Regions. During the period of July 2019 to June 2020, no funds have been received from the Fund Manager (UK Met Office) but some project activities continued to be implemented by using fund received from previous year. Three (3) project activities implemented were stakeholders meeting on application of improved products, share lessons learnt and finally monitoring and evaluation of the project. These activities aimed at enhancing capacity of users of weather and Climate information provided by TMA on gathering, understand and utilization of weather information, as well as collecting feedback from them. A total of Tshs. 75,386,200.00 was used to cater for the cost of executing these activities.

### **WMO-KOICA Project**

TMA is also implementing WMO - KOICA funded project titled enhancing capacity of stakeholders in accessing, understanding and utilization of weather and climate information for decision making. The project is being implemented across the country. TMA received USD 59,990, which is equivalent to TZS. 136,607,332.32 for implementing this project. Part of the activities are based on procurement of meteorological instruments such as soil moisture determination balance, augers, visualization screen as well as well improving internet connectivity in HQ and CFO. As of July 2020, one project activity was implemented aimed at enhancing capacity of TMA staff in generation of Weather and Climate products and services.

### **Otheractivities**

Moreover, the Authority had received USD 18,482.23, which is equivalent to TZS 42,162,723.96 to facilitate various Early Warning service Training (IBEWS Workshop), TMA received USD 10,891.21 equivalent to TZS. 24,789,522.79 from Leeds University to facilitate High Crystal Project, which conducted, study on the effect of Climate Change over Urban environment in particular over Lake. Victoria Basin. Also, TMA received TZS. 29,000,000 from Centre for Community Initiatives for providing weatherforecasts.

---

**(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 ON THE ACCOUNTS

<b>NOTE 7: CASH AND BANK BALANCES</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>TZS</b>	<b>TZS</b>
Expenditure Bank Account	115,406,121	41,123,316
Revenue Bank Account	744,054,495	3,721,925
Forex (USD) Revenue Bank Account	662,749,576	280,596
Expenditure Bank Account – Pemba	1,978,854	7,792,165
Expenditure Bank Account – Arusha	874,433	381,932
Expenditure Bank Account – Kigoma	3,976,895	693,807
Expenditure Bank Account – Dodoma	127,464	10,617,035
Expenditure Bank Account – Mwanza	116,092	935,213
Expenditure Bank Account – KIA	6,533,480	2,426,166
Expenditure Bank Account – Mbeya	8,765	48,580
Expenditure Bank Account – Morogoro	18,365	537,906
Expenditure Bank Account – Iringa	400,948	1,200,641
Expenditure Bank Account – Shinyanga	187,738	4,110,913
Expenditure Bank Account – Mtwara	113,854	1,080,937
Expenditure Bank Account – Tabora	646,427	1,317,223
Expenditure Bank Account – Bukoba	1,079,959	1,339,704
Expenditure Bank Account – Sumbawanga	803,247	3,161,247
Expenditure Bank Account – Singida	6,270,322	15,729,972
Expenditure Bank Account – Musoma	4,118,475	1,585,064
Expenditure Bank Account – Moshi	2,070,606	10,673,755
Expenditure Bank Account – Mahenge	14,148,874	16,431,160
Expenditure Bank Account – Tanga	1,144,453	901,599
Expenditure Bank Account – Songea	2,028,312	3,087,946
Expenditure Bank Account – Zanzibar	1,198,348	1,515,723
NMB Development Account	25,298,534	105,822,084
BOT Revenue Collection Bank Account (TZS)	355,737,573	1,291,052,945
BOT Revenue Collection Bank Account (USD)	97,415,382	751,080,149
Letter of Credit Account	9,249,313,960	15,811,594,922
Cash on Transit	14,707,888	
<b>TOTAL</b>	<b><u>11,312,529,438</u></b>	<b><u>18,090,244,625</u></b>

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

	2019/2020	2018/2019
	TZS	TZS
<b>NOTE 8: RECEIVABLES</b>		
Safari and Special Imprest	44,823,200	29,047,703
Staff Loan	25,290,477	34,232,200
Trade Debtors	1,572,024,633	2,103,474,077
<b>TOTAL RECEIVABLES:</b>	<b>1,642,138,310</b>	<b>2,166,753,979</b>
<b>NOTE 9: PREPAYMENTS</b>		
Balance b/d	1,930,612,630	153,497,014
Fuel expensed during the year	(13,215,438)	(24,932,764)
Motor Vehicle	4,500,000	0
Radar and meteorological instruments	4,884,616,800	1,788,832,942
Fuel	7,741,465	13,215,438
Amortization of Met. Instruments and Consumable(Commission)	(1,532,097)	0
<b>TOTAL PREPAYMENTS</b>	<b>6,812,723,360</b>	<b>1,930,612,630</b>
<b>NOTE 9 (a) ACTUAL PREPAYMENT(Usage)</b>		
Fuel	7,741,465	13,215,438
<b>TOTAL ACTUAL PREPAYMENT</b>	<b>7,741,465</b>	<b>13,215,438</b>
<b>NOTE 9 (b) ACTUAL PREPAYMENT(Investment)</b>		
Motor Vehicle	4,500,000	0
Radar	4,884,616,800	1,788,832,942
<b>TOTAL ACTUAL PREPAYMENT</b>	<b>4,889,116,800</b>	<b>1,788,832,942</b>
<b>NOTE 10: STOCKS AND SUPPLIES</b>		
Stationery Stock	29,506,096	22,291,662
Meteorological Consumables Stock	175,297,485	172,001,685
Meteorological Instruments Stock	575,471,117	74,731,740
Computer supplies Stock	10,463,602	25,292,102
Spare parts and Tyres - Stock	70,000	70,000
<b>TOTAL</b>	<b>790,808,300</b>	<b>294,387,189</b>
<b>NOTE:11 WORK IN PROGRESS(W.I.P)</b>		
Beginning Balance	33,865,921	27,995,864
Additions	763,385,283	5,870,057
<b>Balance at year end 30 June 2019</b>	<b>797,251,203</b>	<b>33,865,921</b>

**NOTES ON THE ACCOUNTS**

**NOTE 12: INTANGIBLE ASSETS - SOFTWARE**

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

Balance b/f TZS	Total Additions (2018/19) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2018/19 TZS	Acc. Amortization Amount to date TZS	Net Book Value as at 30/06/2019 TZS	Net Book Value as at 30/06/2018 TZS
96,249,153.66	6,915,208.00	103,164,361.66	48,231,689.71	16,986,772.35	65,218,462.06	37,945,899.60	48,017,463.95

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

**NOTES TO THE FINANCIAL STATEMENTS AS OF 30<sup>TH</sup> JUNE 2019**  
**MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT**

**NOTE:13**

DESCRIPTION	Cost				Accumulated Depreciation and Impairment							Carrying Value				
	At 01 July	Additions (monetary)	Additions (non-monetary)	Transfers	Valuation Adjustments	Disposal	At 30 June	At 01 July Acc Depreciation	At 01 July Acc impairment	Charge during the year - Depreciation	Charge during the year - Impairment		Acc Depreciation 30th June	Acc Impairment 30th June 30th June	Total Acc Depreciation & Impairment At 30 June	At 30 June
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	17,913,465,600	119,000,000	-	-	-	-	18,032,465,600	-	-	-	-	-	-	-	-	18,032,465,600
Buildings and Structure	4,669,890,655	358,173,441	-	-	-	-	5,028,064,096	838,636,433	-	96,414,977	-	935,051,410	-	935,051,410	-	4,093,012,686
Telecommunication Equipments	59,548,679	-	-	-	-	-	59,548,679	37,515,668	-	4,168,408	-	41,684,076	-	41,684,076	-	17,864,603
Observatory Equipments	5,125,566,613	11,012,093	-	-	-	-	5,136,578,706	2,251,616,474	-	513,382,568	-	2,764,999,042	-	2,764,999,042	-	2,371,579,664
House Hold Appliance	873,000	-	-	-	-	-	873,000	604,385	-	67,154	-	671,539	-	671,539	-	201,461
Furniture & Fixtures	590,837,500	189,738,281	-	-	-	-	780,575,790	383,267,991	-	78,057,579	-	461,325,570	-	461,325,570	-	319,250,220
Office Equipment	936,396,076	60,345,235	-	-	-	-	996,741,311	431,415,081	-	113,065,246	-	544,480,327	-	544,480,327	-	452,260,984
Computer Equipment	1,167,279,646	151,724,116	-	-	-	-	1,319,003,762	500,974,209	-	163,605,911	-	664,580,120	-	664,580,120	-	654,423,642
Motor Vehicles (Light Duty)	1,561,763,127	-	-	-	-	-	1,561,763,127	836,910,090	-	181,213,259	-	1,018,123,349	-	1,018,123,349	-	543,639,778
Books & Library	7,314,187	-	-	-	-	-	7,314,187	4,175,127	-	784,765	-	4,959,892	-	4,959,892	-	2,354,295
Plant & Machinery	248,584,804	-	-	-	-	-	248,584,804	149,150,882	-	16,572,320	-	165,723,202	-	165,723,202	-	82,861,602
Weather Radar	7,137,490,886	-	-	-	-	-	7,137,490,886	2,503,934,357	-	499,624,362	-	3,003,558,719	-	3,003,558,719	-	4,133,932,167
TOTAL	39,419,010,782	889,993,166	-	-	-	-	40,309,003,948	7,938,200,697	-	1,666,956,549	-	9,605,157,246	-	9,605,157,246	-	30,703,846,702

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

**NOTES TO THE FINANCIAL STATEMENTS**

**MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 <sup>th</sup> JUNE 2020																	
DESCRIPTION	Cost						Accumulated Depreciation and Impairment						Carrying Value				
	At 01 July		Additions (monetary)	Additions (non-monetary)	Transfers	Valuation Adjustments	Disposal	At 30 June	At 01 July Acc Depreciation	At 01 July Acc impairment	Charge during the year - Depreciation	Charge during the year - Impairment		Acc Depreciation 30th June	Acc. Impairment 30th June	Total Acc Depreciation & Impairment At 30 June	At 30 June
	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	5,028,064,096	24,186,356	-	-	-	-	-	5,052,250,452	935,051,410	-	100,693,491	-	-	-	1,035,744,901	-	4,016,505,550
Telecommunication Equipments	59,548,679	-	-	-	-	-	-	59,548,679	41,681,076	-	4,168,408	-	-	-	45,852,484	-	13,696,195
Observatory Equipments	5,136,578,706	1,524,314,569	-	-	-	-	-	6,660,893,275	2,564,999,042	-	575,916,715	-	-	-	3,340,915,757	-	3,321,177,518
House Hold Appliance	873,000	-	-	-	-	-	-	873,000	671,539	-	67,154	-	-	-	738,693	-	134,307
Furniture & Fixtures	780,575,790	136,919,082	-	-	-	-	-	917,494,872	461,325,370	-	84,590,191	-	-	-	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	-	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	-	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	-	381,859,852
Books & Library	7,314,187	-	-	-	-	-	-	7,314,187	4,959,892	-	1,828,547	-	-	-	6,788,439	-	524,748
Plant & Machinery	248,584,804	-	-	-	-	-	-	248,584,804	165,723,202	-	24,858,480	-	-	-	190,581,682	-	58,003,122
Weather Radar	7,137,490,886	-	-	-	-	-	-	7,137,490,886	3,003,558,719	-	469,624,362	-	-	-	3,503,183,081	-	3,634,307,805
TOTAL	40,309,003,948	2,085,183,354	-	-	-	-	-	42,392,987,303	9,605,157,246	-	1,795,621,528	-	-	-	11,400,778,774	-	30,993,408,530

### NOTES ON THE ACCOUNTS

	2019/2020	2018/2019
	TZS	TZS
<b>NOTE 14: PAYABLES</b>		
Internal Creditors & Accrued Expenses	26,142,393	114,148,500
Other Creditors and Trade Creditors	<u>291,024,140</u>	<u>426,843,107</u>
<b>TOTAL</b>	<u><u>317,071,661</u></u>	<u><u>540,991,607</u></u>
 <b>NOTE 15: DEFERRED CURRENT GOVERNMENT GRANT</b>		
Balance b/f 1 <sup>st</sup> July	17,135,217,576	0
Receipts during the year (note 15.a)	10,613,032,181	28,394,291,421
Amortized amount for Government grant (Met consumable, Instruments and Radar)	(6,563,813,060 <sup>3</sup> )	(1,788,832,942)
Amortised amount for Government grant	<u>(10,613,032,181)</u>	<u>(9,470,240,903)</u>
<b>Balance c/f 30 June</b>	<u><u>10,571,404,516</u></u>	<u><u>17,135,217,576</u></u>
 <b>NOTE: 15a GOVERNMENT GRANT RECEIVED</b>		
Government Subventions – Other Charges	425,579,000	394,627,800
Government Subventions – Personal Emoluments	9,513,708,237	9,075,613,103
Government Grants	<u>673,477,944</u>	<u>18,924,050,518</u>
<b>TOTAL</b>	<u><u>10,613,032,181<sup>4</sup></u></u>	<u><u>28,394,291,421</u></u>
 <b>NOTE 15 (b): GOVERNMENT GRANT AMORTISED</b>		
Amortized amount for other expenses (PE, OC and DEV.)	10,613,032,181	9,470,240,903
Amortised amount for government grant (MET consumables and instruments)	<u>6,563,813,060</u>	<u>-</u>
<b>TOTAL</b>	<u><u>17,176,845,241</u></u>	<u><u>9,470,240,903</u></u>

<sup>3</sup> Amortized amount TZS 6,563,813,060 of Government Grant includes Met consumables TZS 66,841,890 Met Instruments TZS 1,612,354,369.58 and Radar TZS 4,884,616,800

<sup>4</sup> Government Grants received during the year total TZS 10,613,032,181 that includes TZS 8,162,981,000 from MOT and Employers contributions of TZS 2,450,051,181 PSSSF(15%), Employer's compensation Fund(5%) and NHIF(3%) paid directly by Treasurer.



<b>NOTES ON THE ACCOUNTS</b>	<b>2019/2020</b>	<b>2018/2019</b>
<b>NOTE 16: DEFERRED DONOR GRANT</b>	<b>TZS</b>	<b>TZS</b>
Balance b/d	644,588,300	13,662,342
Receipts during the year (note 16.a)	681,053,333	1,679,862,076
Amortised amount	(823,768,833)	(1,048,936,118)
Balance c/f 30 June	<u><b>501,872,800</b></u>	<u><b>644,588,300</b></u>
<b>NOTE 16.a: DONOR GRANT RECEIVED</b>		
UK MET OFFICE/GFCS PROJECT//FAO& WMO	66,961,247	348,880,425
Highway	91,088,422	377,198,996
Daraja Project	29,000,000	0
WISER II	0	245,217,843
GFCS	357,396,332	708,564,812
KOIKA	<u>136,607,332</u>	<u>0</u>
<b>Total Donor Grant Received</b>	<u><b>681,053,333</b></u>	<u><b>1,679,862,076</b></u>
<b>NOTE 17: INTERNAL GENERATED INCOME</b>		
Landing and Parking Charges	2,074,518,314	2,793,390,612
Air Navigation charges	7,413,619,865	7,704,495,825
Charges of MET Services, Data & products	271,029,813	145,637,983
Fees from Training Activities & Programs	77,547,000	52,637,000
Charges from Consultancy & Education Tours	<u>3,752,440</u>	<u>29,758,416</u>
<b>TOTAL</b>	<u><b>9,840,467,431</b></u>	<u><b>10,725,919,836</b></u>
<b>NOTE 17a: ACTUAL FEES AND CHARGES RECEIVED</b>		
Opening Receivables	2,166,753,979	1,656,798,443
Fees and Charges Received during the year	9,840,467,431	10,725,919,836
Closing Receivables	<u>(1,642,138,310)</u>	<u>(2,166,753,979)</u>
<b>TOTAL RECEIPTS</b>	<u><b>10,365,083,100</b></u>	<u><b>10,215,964,299</b></u>

**NOTES ON THE ACCOUNTS**

**NOTE 18: OTHER REVENUE**

	2019/2020	2018/2019
	TZS	TZS
Sales of Tender Document	4,050,087	5,516,750
House Rent	4,422,992	4,825,492
Miscellaneous Receipts	215,080,500	104,014,100
Exchange gain	7,965,163	0
<b>TOTAL</b>	<u><u>231,518,742</u></u>	<u><u>114,356,342</u></u>

**NOTE 19: FINANCE COST**

Effects of Exchange rate Translation	7,965,163	(57,729,221)
<b>TOTAL</b>	<u><u>7,965,163</u></u>	<u><u>(57,729,221)</u></u>

**NOTE 20: SALARIES, WAGES AND EMPLOYEES BENEFIT**

Staff Salaries	9,513,708,237	9,075,613,103
Wages to Casual Labour	134,244,520	157,762,117
Leave Allowance	293,559,836	70,343,547
Extra Duty Allowance	1,095,882,555	1,235,139,026
Acting Allowance	8,814,000	39,329,900
Outfit Allowance	5,700,000	5,400,000
Sitting Allowance	166,996,186	142,712,800
Medical Expenses	39,167,000	45,506,660
Shift Allowance	885,384,900	1,046,468,500
Transfer Allowance	238,228,046	287,485,615
Risk Allowance	139,400,000	111,530,000
Electricity Allowance	136,730,000	129,070,000
House and furniture Allowances	57,600,000	57,600,000
Meal Allowance	471,817,494	445,320,103
Telephone Allowance	155,710,000	143,685,098
Staff Uniforms	71,982,790	24,433,000
<b>TOTAL</b>	<u><u>13,414,925,564</u></u>	<u><u>13,017,399,469</u></u>

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

<b>NOTES ON THE ACCOUNTS</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>TZS</b>	<b>TZS</b>
<b>NOTE 21: SUPPLIES AND OTHER RUNNING COSTS.</b>		
Directors' fees	37,250,000	0
Contributions/Relief Assistance	21,272,000	25,230,010
Gratuity and Passage Allowance (Staff Welfare)	60,500,000	37,244,500
Honorariums	804,015,000	535,551,940
Office Consumables	91,298,152	119,997,787
Computer Supplies & License fee	252,672,165	274,273,215
Printing and publication	42,047,000	71,966,796
Outsource (Office Cleaning & Security Services)	310,515,382	306,941,194
Electricity Expenses	218,153,150	241,381,426
Water Charges	21,353,743	18,497,114
M/V Running Costs - Fuel, Lubricants & Parking	220,451,472	243,741,317
Rent – Office Accommodation	809,170,620	942,858,872
Staff Transport	249,687,458	233,362,920
Conference Facilities	52,873,518	155,727,173
Staff Training Local (Accommodation, Tuition fee, Upkeep Allowance)	566,122,244	772,265,192
Ground Transport	195,148,643	34,542,388
Research Expenses	0	44,929,600
Travelling Overseas (Air ticket and Per Diem)	311,492,519	808,471,522
Training Overseas (Stipend Allowance)	45,970,749	85,968,500
Health Insurance for Overseas Travel	80,504	6,820,181
Traveling-Local (Per Diem) and Air Ticket Local	1,123,477,987	919,079,227
Internet	57,679,391	162,839,362
Postage	17,907,002	15,170,911
Telephone, Emails, Fax expenses & communication network	155,085,516	139,203,754

THE UNITED REPUBLIC OF TANZANIA MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2020		
Advertising, Publicity and Newspaper	196,279,660	248,990,392
Meteorological Supplies Account & Tools and Implements	103,866,798	19,601,547
Sundry Expenses	81,056,843	95,405,662
Audit Expenses	17,787,440	19,000,000
Consultancy Fees	43,924,527	298,514,912
Burial Expenses	12,920,000	23,235,460
Bank Charges	35,957,977	30,053,520
<b>TOTAL</b>	<b><u>6,156,017,460</u></b>	<b><u>6,930,866,393</u></b>

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

Opening balance creditors	540,991,607	106,832,438
Add: Closing balance Stock	790,808,300	294,387,189
Opening Fuel Prepayments and consumables	(14,747,536)	(24,932,764)
Supplies and Consumable used	6,156,017,460	6,930,866,393
	<b>7,473,069,831</b>	<b>7,307,153,256</b>
Less: Closing Creditors <sup>5</sup>	(317,071,661)	(540,991,607)
Opening Stock	(294,387,189)	(156,590,521)
	<b>(611,458,850)</b>	<b>697,582,128</b>
<b>Actual Supplies and Consumable used during the year</b>	<b><u>6,861,610,981</u></b>	<b><u>6,609,571,127</u></b>

**NOTE 22: GRANTS AND OTHER TRANSFER**

Grants donated to other Organization (WMO/MASA)	79,085,164	107,033,062
	<b><u>79,085,164</u></b>	<b><u>107,033,062</u></b>

**NOTE: 23 DEPRECIATION AND AMORTIZATION EXPENSE**

From NOTE: 13 Movement of PPE Depreciation expense	1,795,621,527	1,666,956,549
From NOTE: 11 Amortization expense	<u>12,647,368</u>	<u>16,986,772</u>
<b>TOTAL</b>	<b><u>1,808,268,895</u></b>	<b><u>1,683,943,321</u></b>

<sup>5</sup>Closing Balance of Creditors does not include Creditors from previous years.

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION  
TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

**NOTE: 24 OTHER EXPENSES**

	2019/2020 TZS	2018/2019 TZS
Maintenance Costs – Buildings & Minor Civil Works	71,939,564	58,383,730
Maintenance Costs - Motor Vehicles	162,007,710	211,117,482
Maintenance Costs - Computers	0	20,052,453
Maintenance Costs - Office & Telecommunication Equipment	116,648,976	7,414,000
Maintenance Costs - Meteorology Equipment	216,757,682	35,950,964
<b>TOTAL</b>	<b>567,353,932</b>	<b>332,918,629</b>

**NOTE: 25 ACCUMULATED SURPLUS**

Balance on July 1,	14,730,280,713	11,012,645,124
Adjustment of amortized amount for Government grant (Met consumable, Instruments and Radar)	0	4,488,072,486
	<u>6,046,949,233</u>	<u>(770,436,897)</u>
Add: Surplus/(Loss) During the Year	14,103,780,204	14,730,280,713
<b>Balance on 30, June</b>		

**NOTE 26: Related Party Transactions:**

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

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

<u>10,613,032,181</u>	<u>28,365,564,565</u>
-----------------------	-----------------------

**NOTE 27: KEY MANAGEMENT RENUMERATION:**

**Salaries & other short-term benefits;**

Short-term benefits for Advisory Board	37,250,000	81,440,300
Short-term benefits for Audit Committee		68,580,000
<b>Salaries and short-term benefits for Management Team</b>	<b>1,425,390,200</b>	<b>1,620,913,200</b>

NOTES ON THE ACCOUNTS	2019/2020	2018/2019
	TZS	TZS
<b>NOTE: 28 LEASES - LESSEE</b>		
Amount Paid during the year	809,170,620	942,858,872
<b>Operating leases as lessee</b>		
TMA leases office accommodation in the normal course of its business. They have a non-cancellable term of 36 months. The future aggregate minimum lease payments to be made under non-cancellable operating lease are as follows:		
Non-cancellable operating leases as lessee		
Not later than one year	809,170,620	942,858,872
Later than one year and not later than five years		
Later than five years		
Total non- cancellable operating leases	809,170,620	942,858,872
<b>Note 29 Operating leases as lessor</b>		
TMA leases its houses under operating leases. The majority of these leases have a non- cancellable term of 12 month. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:		
<b>Non-cancellable operating leases as lessor</b>		
Not later than one year	4,422,992	4,825,492
Later than one year and not later than five years		
Later than five years		
Total non-cancellable operating leases	4,422,992	4,825,492

#### **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 concentration 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 2019/2020 were 555 compared to 573 in 2018/2019

#### NOTE 32: CREDIT AND LIQUIDITY ANALYSIS

##### CREDIT ANALYSIS

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

Period outstanding	2019/2020	2018/2019
<b>Trade Receivables:</b>	<b>TZS</b>	<b>TZS</b>
1 to 3 months	1,572,024,633	2,103,474,077
Over 1 year	0	0
<b>Staff Receivables:</b>		
Up to 1 Month	44,823,200	29,047,703
Over 1 Year	25,290,477	34,232,200
<b>Trade Payables:</b>		
1 to 3 months	317,071,661	540,991,607

**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 2019 to 30 June 2020, 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 Ministerial Advisory Board approved the re-allocation.

The difference between Budget and Actual was due to; -

- Government Grants is due to the facts that in the Budget of FY 2019/2020 the Authority had been allocated 12,568,909 for personal emoluments for promotions and recruitment of new Staff but up to the end of financial year 30<sup>th</sup> June 2020 neither promotions nor recruitment was affected due to Government directives.
- Decrease in revenue from own source was due to COVID-19 pandemic impact particularly in aeronautical meteorological services
- Exchange rate fluctuations in case of Fees and Charges

<b>NOTE: 34 CONTRACT COMMITTEMENT</b>		<b>TZS</b>
10% Final payments of Radars projects USD 755,968		1,727,454,237
Radar Infrastructures;	TANROADS	18,750,000
OCKRA (Access Road)		294,292,856
GENCOM (Building Fence)		226,586,900
Egerton Mercantile (Meteorological Instruments) POUNDS 49,701		140,055,927
<b>TOTAL</b>		<b>2,407,139,920</b>

**NOTE: 34. STATEMENT OF CASH FLOW (INDIRECT METHOD)**

**TANZANIA METEOROLOGICAL AUTHORITY**

**CASH FLOW STATEMENT**

**AS AT June 30, 2020**

	6/30/2020	6/30/2019
<b>Cash Flows from Operating Activities</b>		
Surplus / Deficit for the period	1,424,758,500.00	(503,910,830.00)
Adjust. for Depreciation	1,808,268,895.00	1,683,943,321.00
<b>Operating surplus before working Capital</b>	<b>3,233,027,395.00</b>	<b>1,180,032,491.00</b>
(Increase) / Decrease in Stocks and Supplies	(496,421,111.00)	(137,796,668.00)
(Increase)/ Decrease in Debtors	524,615,669.00	(509,955,536.00)
(Increase)/ Decrease in Prepayments	(4,882,110,730.00)	(1,777,115,616.00)
Increase / (Decrease) in Creditors and Accruals	(223,919,946.00)	434,159,169.00
Increase / (Decrease) in Deferred Government Grants	(1,941,622,328.00)	18,661,624,452.00
Increase / (Decrease) in Deferred Donor Grants	(142,715,500.00)	630,925,958.00
(Increase) / Decrease in W.I.P	(763,385,282.00)	(5,870,057.00)
	<b>(7,925,559,228.00)</b>	<b>17,295,971,702.00</b>
<b>Cash flows generated from Operating Activities(A)</b>	<b>(4,692,531,833.00)</b>	<b>18,476,004,193.00</b>
<b>Cash Flows from Investing Activities</b>		
Disposal / (Acquisition) of Non-Current Assets	(2,085,183,354.00)	(896,908,374.00)
Decrease / Increase in Securities, investments		
<b>Cash flows from Investing Activities(B)</b>	<b>(2,085,183,354.00)</b>	<b>(896,908,374.00)</b>
<b>Cash Flows from Financing Activities</b>		
Loan Received		
Capital Fund		
Revaluation Loss	-	-
<b>Cash flows from Financing Activities(C)</b>	<b>-</b>	<b>-</b>
Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(6,777,715,187.00)	17,579,095,819.00
Cash and Cash Equivalent at the Beginning of the Year	18,090,244,625.00	511,148,806.00
<b>Cash and Cash Equivalents at the end of the Year</b>	<b>11,312,529,438.00</b>	<b>18,090,244,625.00</b>
	11,312,529,438.00	18,090,244,625.00



# STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2020

## 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	Strengthens capacity to scale up and expand HIV/AIDS prevention, care, treatment and support services by June 2020	22,720	12,000	9,400	2,600	78	Compliance to National HIV/AIDS programme	Staff living with HIV/AIDS were supported by providing them with meal allowances.	80	Good progress has been made
	1011A02C	Mainstream good governance, anti corruption and gender into policies and plans by June, 2020	63,600	45,000	32,230	12,770	72	Compliance to Gender, anti-corruption and ethical issues at working place.	i). MA Ethical and Gender committee facilitated whereby 4 meetings were conducted. ii). One (1) awareness training on ethical matters was provided during Workers' Council. iii). One (1) awareness training on anti-corruption was provided during Workers' Council. iv). TMA leaders complied with public leaders' codes of ethics.	75	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)
B Quality Meteorological and related services	1011-12B01S	Accuracy of meteorological forecasts, advisories and warnings improved from an average of 70% to 80% by June, 2020	2,272,182	2,272,182	1,734,951	537,231	76	i). Number of forecasts and outlooks disseminated timely to users	i). Public weather services provided. ii). Daily, 5 days, 10 days and seasonal Weather forecast services were issued. iii). Weather forecast for air transport was provided as per ISO9001:2015 certifications. iv). Specialized weather products for Maritime, Mining and Tourism sectors have been produced and made available for use by respective sectors. v). Early warnings on severe weather events issued timely and updates were provided whenever the needs to do so arise. vi). Book on aeronautical meteorology was prepared. vii). Accuracy of weather forecast has reached 87.5%, which exceed the average requirement of 70%. viii). 7 stations provided Maritime weather services to Indian Ocean, Major Lakes (Victoria, Nyasa and Tanganyika). ix). TMA established Regional Specialised Meteorological Centre (RSMC) for issuing forecasts and guidance products over the Lake Victoria Basin for the East Africa countries (Tanzania,	85	Excellent progress made in achieving the target. TMA complied with Government directive of reducing expenditure due to COVID 19.



### **Governance and Technical Committee**

The governance and Technical committee are 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 efficacy of individual policies and creating new recruitment materials. Moreover, the committee will oversee technical activities of the Authority including Forecasting, Research, Observations, Data processing, Data analysis, Data exchange, data archiving etc. The Membership of the committee is as shown in the **Table 4**.

**Table 4: Governance and Technical Committee**

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

### **Audit, Risk and Quality Management Committee**

The primary purpose of the committee will be 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 will also ensure that the organization product or service is consistent. Furthermore, the committee will review the institution risk profile and manage action plans to mitigate the risk. The Membership of the committee is as shown in the **Table 5**.

**Table 5: Audit, Risk and Quality Management Committee**

S/N	NAME	TITLE	PROFESSIONAL
1	Ms. Jane A. Kikunya	Chairperson	Statistics and Disaster Management matters
2	Major. Large V. Temba	Member	Defence and Security Matters
3	Mr. Robert K. M. Sunday	Member	Hydrologist
4	CPA. Ahadi M. Chacha	Member	Accountant
5	CPA. Angyelile Tende	Member	Accountant

### **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 Membership of the committee is as shown in the **Table 6**.

**Table 6: Finance and Plan Committee**

S/N	NAME	TITLE	PROFESSIONAL
1	Eng. Aron J. Kisaka	Chairperson	Engineering and transport matters
2	Ms. Marystella B. Mtalo	Member	Nutrition and Agriculture
3.	Major. Large V. Temba	Member	Defense and Security Matters
4.	Mr. Waddy H. Ali	Member	Economist
5.	Mr. Gabriel J. Migire	Member	Economist

### **National Meteorological Training Centre Committee**

The Committee will be responsible for strategic planning and oversight management of the NMTC. The Committee will establish policies related to programs offered, endorse the annual budget and set NMTC program fees. The Committee will finally report all matters on NMTC operations and strategic issues to the TMA Governing. The Membership of the committee is as shown in **Table 7**.

**Table 7: National Meteorological Training Centre Committee**

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

### **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 Board Chairman and Secretary while other Members are being paid a fee at a rate of TZS. 10,000,000 per annum. The Circular have directed payment for Daily Subsistence Allowance (DSA) at a rate of TZS. 250,000 per Day.

### TMA BOARD RESPONSIBILITY STATEMENT

These Financial Statements are the first to be issued since the establishment of 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 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 is of the opinion 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 the preparation of financial statements, as well as 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<sup>th</sup> June 2020.

Approved by the Board on 30<sup>th</sup> day of September 2020 and signed on behalf by:



BOARD CHAIRMAN



BOARD SECRETARY

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

It is the duty of a Professional Accountant to assist the Governing Body to discharge the responsibility of preparing financial statements of an entity showing 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 the preparation of financial statements rests with the Governing Body as under TMA Board Responsibility statement.

I, Mohammed I. Nyamakato hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> June 2020 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of 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: 31<sup>st</sup> December, 2020

## COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020

### 1.0 Introduction

This part of the report provides comprehensive information with regards to financial results pertaining to the fiscal year 2019/2020 for the Tanzania Meteorological Authority. The Authority has consistently strived to achieve the strategic plan (2016/17-2020/2021) through MTEF, which covered the period of 12 months from July 2019 to June 2020.

### FINANCIAL PERFORMANCE

During the Financial year 2019/20 the approved Budget was **TZS 27,233,585,186/=** compared to **TZS. 44,132,039,518/=** in the previous year 2018/19. Part of the amount requested totalling **TZS. 464,265,025/=** was to be funded by the Government for services rendered to the public on behalf of the Government as Other Charges (OC) and **TZS. 12,104,521,884** for TMA staff salaries. TMA planned to collect **TZS. 13,310,000,000/=** from the internal generated revenue. The Authority received **TZS. 673,744,944/=** from Government Development Fund to finance Infrastructure of Weather Radar project.

#### Government Grant (Allocated amount Vs Amount received)

During the period, the Authority received **TZS. 425,579,000/=** from the Government as OC which is **92%** of the allocated budget of **TZS. 464,265,025/=** while in the previous 2018/19 the Authority received **TZS. 394,627,800/=** there is an increase of **TZS. 30,951,200** to the allocated budget of **TZS 425,579,000/=** the reason for this increase was office rents subsidize.

The Authority received **TZS 673,744,944/=** from the Government Development Budget to finance infrastructure of Weather Radar project for the year 2019/2020

#### Internal generated Revenue

The Authority planned to collect **TZS. 13,020,000,000/=** from meteorological services delivered to various customers and stakeholders and **TZS. 290,000,000/=** from other revenue sources totalling **TZS. 13,310,000,000/=**, up to June 2020 the amount collected was **TZS. 10,365,083,100/=** from meteorological services delivery and **TZS 223,553,579** from other sources, these accounts for a total collection to be **TZS. 10,588,636,679/=** which is **80%** of the planned amount. For previous year (2018/19) the Authority collected **TZS. 10,330,320,641/=** which was **89%** of the planned collection that was **TZS. 11,560,000,000/=** this drop of revenue collections was caused by outbreak of COVID-19 pandemic which led to closure of economic activities mainly in the aviation sectors.



### 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 2019/2020 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 2019/2020 is outlined in the table hereunder:-

Year	2019/2020 (TZS)	2018/2019 (TZS)
Non-Tax Revenue – Estimates	13,310,000,000	11,560,000,000
Actual Collection-Non-Tax Revenue	10,588,636,679	10,330,320,641
Expenditure Budget	27,233,585,186	44,132,039,518
Exchequer Issues Collected	10,613,032,181	28,394,291,421
Actual Expenditure	23,771,544,278	22,859,531,840

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 delay of release of funds either from Treasury or from agents for the revenue derived from aeronautical meteorological services or/and intrusion of unforeseen activities.

#### Exchequer Issues

Exchequer issues received during the financial year 2019/2020 totaled TZS 10,613,032,181 out of it, TZS 9,513,708,237 was for Personal Emolument, TZS 425,579,000 was for Other Charges and TZS 673,744,944 was for Development Projects.

Description	2019/2020 (TZS)			2018/2019 (TZS)		
	Approved Budget	Exchequer Issues	Actual Expenditure	Approved Budget	Exchequer Issues	Actual Expenditure
Recurrent	12,568,786,909	9,939,287,237	9,939,287,237	12,014,039,518	9,470,240,903	9,470,240,903
Development	0	673,744,944	673,744,944	20,000,000,000	18,924,050,518	17,600,427,864
<b>TOTAL</b>	<b>12,568,786,909</b>	<b>10,613,032,181</b>	<b>10,613,032,181</b>	<b>32,014,039,518</b>	<b>28,394,291,421</b>	<b>27,070,668,767</b>

#### Non-Tax Revenue

The estimated non-tax revenue for the year 2019/2020 was TZS 13,310,000,000 and actual amount collected was TZS 10,588,636,592 equal to 80% of the planned amount. In the previous year the Authority collected TZS 10,330,320,641/= that was 89% of the planned collection of the planned amount of TZS 11,560,000,000. The amount collected in 2019/2020 is slightly lower than that of financial year 2018/2019 this is caused by the outbreak of COVID-19 pandemic which affects revenue generated from meteorological services provided to aviation sector.



**Wages, Salaries and Employee Benefits**

During the year 2019/2020 under review the Tanzania Meteorological Authority spent TZS 13,414,925,564 for wages, salaries and employees' benefits. The amount spent was 3% higher than TZS 13,017,399,469 of 2018/2019.

**Supplies and Consumable Goods**

During the year 2019/2020, TMA spent TZS 6,156,017,460 for supplies and consumables goods, which is 11% less than TZS 6,930,866,393 that was spent in the year 2018/2019.

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

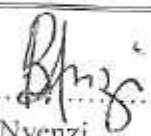
During the Financial year 2019/2020, an amount of TZS 2,085,183,355 was incurred as additional PPE compared to TZS 896,908,374 of previous year of 2018/2019. The difference was due to implementation of Minamata Convention requirements that prohibit the usage of mercury, making TMA replacing the existing mercury-based instruments.


**Other Assets-Stores/Consumables**

At the end of the financial year 2019/2020 the Tanzania Meteorological Authority conducted stocktaking and reported closing stock TZS 790,808,300 being 169% higher than the previous year's closing stock of TZS 294,387,189. The increase was caused by procurement of meteorological consumable and instruments at the end of the financial year 2019/20.

**Statement of Financial Position  
as at 30<sup>th</sup> June 2020**

ASSETS	Notes	30.06.2020 TZS	*Restated 30.06.2019 TZS
<b>Current Assets</b>			
Cash and Bank Balances	7	11,312,529,438	18,090,244,625
Receivables	8	1,642,138,310	2,166,753,979
Prepayments	9	6,812,723,360	1,930,612,630
Inventory	10	790,808,300	294,387,189
<b>Total current assets</b>		<b>20,558,199,408</b>	<b>22,481,998,423</b>
<b>Non-Current Assets</b>			
Intangible Assets	12	25,298,531	37,945,900
Work in Progress	11	797,251,203	33,865,921
Property, Plant and Equipment	13	30,993,408,530	30,703,846,702
<b>Total Non-Current Assets</b>		<b>31,815,958,264</b>	<b>30,775,658,523</b>
<b>TOTAL ASSETS</b>		<b>52,374,157,672</b>	<b>53,257,656,946</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	14	317,071,661	540,991,607
Deferred Government Grant	15	10,571,404,516	17,135,217,576
<b>Total Current Liabilities</b>		<b>10,888,476,177</b>	<b>17,676,209,183</b>
<b>Non-Current Liabilities</b>			
Deferred Donor Grants	16	501,872,800	644,588,300
<b>Total Non-Current Liabilities</b>		<b>501,872,800</b>	<b>644,588,300</b>
<b>Total Liabilities</b>		<b>11,390,348,976</b>	<b>18,320,797,483</b>
<b>NET ASSETS</b>		<b>40,983,808,696</b>	<b>34,936,859,463</b>
<b>NET ASSETS ATTRIBUTABLE TO THE OWNERS</b>			
Taxpayers Fund		20,206,578,750	20,206,578,750
Accumulated Surplus		20,777,229,946	14,730,280,713
<b>TOTAL</b>		<b>40,983,808,696</b>	<b>34,936,859,463</b>

Signature:   
Dr. Buruhani S. Nyenzi  
Board Chairman

Signature:   
Dr. Agnes L. Kijazi  
Board Secretary

**Statement of Financial Performance**

**For the Year ended 30<sup>th</sup> June 2020**

		30.06.2020	*Restated 30.06.2019
	Notes	TZS	TZS
<b>Revenue</b>			
<b>Revenue from non-exchange transaction</b>			
Government Grant	15(b)	17,176,845,241	9,470,240,903
Donors Grants	16	823,768,833	1,048,936,118
<b>Revenue from exchange transaction</b>			
Fees and Charges	17	9,840,467,431	10,725,919,836
Other Revenue	18	231,518,742	114,356,342
<b>Total Revenue</b>		<b>28,072,600,248</b>	<b>21,359,453,199</b>
<b>Expenditures</b>			
Salaries, Wages and Employees benefit	20	13,414,925,564	13,017,399,469
Supplies and Other running Costs	21	6,156,017,460	6,930,866,393
Grants and other transfer payments	22	79,085,164	107,033,062
Depreciation and Amortization Expense	23	1,808,268,895	1,683,943,322
Other Expenses	24	567,353,932	332,918,629
Exchange Loss	19	0	57,729,221
<b>Total Expenses</b>		<b>22,025,651,014</b>	<b>22,129,890,096</b>
<b>Surplus/(Deficit)</b>		<b>6,046,949,233<sup>1</sup></b>	<b>(770,436,897)</b>

Signature: 

Dr. Buruhani S. Nyenzi

Board Chairman

Signature: 


Dr. Agnes L. Kijazi

Board Secretary

<sup>1</sup> The surplus was caused by amortization of deferred Government grants that was received in the financial year 2018/2019 for development budget to purchase meteorological instruments, consumables and radars.

**Statement of Cash Flows**  
**For the Year Ended 30th June 2020**

		30.06.2020 TZS	30.06.2019 TZS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>		
<b>RECEIPTS:</b>			
Government Grants	15(a)	10,613,032,181	28,394,291,421
Donor Grants	16(a)	681,053,333	1,679,862,076
Fees and Charges	17(a)	10,365,083,100	10,215,964,299 ✓
Other Revenue	18	223,553,579	114,356,342 ✓
		<b>21,882,722,193</b>	<b>40,404,474,139</b>
<b>TOTAL RECEIPTS</b>			
<b>PAYMENTS:</b>			
Salaries, Wages and Employees benefit	20	13,414,925,564	13,017,399,469
Use of goods and Services	21(a)	6,861,610,981	6,609,571,128
Grants and other transfer	22	79,085,164	107,033,062
Other Expenses	24	567,353,932	332,918,629
Prepayment	9(a)	7,741,465	13,215,438
		<b>20,930,717,106</b>	<b>20,080,137,728</b>
<b>TOTAL PAYMENTS</b>			
Net cash flows from operating activities	A	952,005,088	20,324,336,412
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
(Increase) / Decrease in WIP	12	(763,385,283)	(5,870,057)
Acquisition of Property Plant and Equipment	13	(2,085,183,354)	(896,908,374)
Prepayments	9(b)	(4,889,116,800)	(1,788,832,942)
Net Cash Flows From Investing Activities	B	(7,737,685,437)	(2,691,611,373)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net Cash Flows From Financing Activities	C	0	0
Net Increase/(Decrease) in Cash and Cash Equivalents	A+B+C	(6,785,680,350)	17,636,825,040
Cash and cash equivalents at the beginning of the financial year		18,090,244,625	515,248,807
Effects of currency translation on Cash and Cash equivalents	19	7,965,163	(57,729,221)
<b>Cash and Cash Equivalents at the End of the Financial Year</b>		<b>11,312,529,438</b>	<b>18,090,244,625</b>

Signature: 

Dr. Buruhani S. Nyenzi

Board Chairman


Signature: 

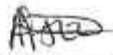
Dr. Agnes L. Kijazi

Board Secretary

**Statement of Changes in Net Assets  
For the year ended 30<sup>th</sup> June 2020**

	Taxpayers Fund	Accumulated Surplus	TOTAL
	TZS	*Restated* TZS	TZS
Balance at 30 June 2019	20,206,578,750	14,730,280,713	34,936,859,463
Surplus/Deficit during the year	0	6,046,949,233	6,046,949,233
<b>Balance at 30 June 2020</b>	<b>20,206,578,750</b>	<b>20,777,229,946</b>	<b>40,983,808,696</b>
Balance at 30 June 2018	20,206,578,750	11,012,645,124	31,219,223,874
Adjustment for Deferred Government grants	0	4,488,072,486 <sup>2</sup>	4,488,072,486
Surplus/Deficit during the year	0	(770,436,897)	(770,436,897)
<b>Balance at 30 June 2019</b>	<b>20,206,578,750</b>	<b>14,730,280,713</b>	<b>34,936,859,463</b>


Signature:   
Dr. Buruhani S. Nyenzi  
Board Chairman


Signature:   
Dr. Agnes L. Kijazi  
Board Secretary

<sup>2</sup>Deferred Government grants reported previously in 2018/19 has been adjusted by recognizing the whole amount as amortization through Accumulated Reserve.

**Statement of Comparison of Budget and Actual Amounts  
for the year ended 30<sup>th</sup> June 2020**

	Original Budget 2019/2020 (a) TZS	Adjustment 2019/2020 (b) TZS	Final Budget 2019/2020 (a) + (b) = (c) TZS	Actual 2019/2020 (d) TZS	Difference (c) - (d) TZS
<b>RECEIPTS:</b>					
Government Grants					
• Recurrent (OC&PE)	12,568,786,909	0	12,568,786,909 ✓	9,939,287,237	2,629,499,672 ✓
• Development	0	673,744,944	673,744,944 ✓	673,744,944	0
Donor Grants	0	681,053,333	681,053,333	681,053,333	0
Fees and Charges	13,020,000,000	0	13,020,000,000	10,365,083,100	2,654,916,900 ✓
Other Revenue	290,000,000	0	290,000,000	223,553,579	66,446,421 ✓
<b>TOTAL</b>	<b>25,878,786,909</b>	<b>1,354,798,277</b>	<b>27,233,585,186</b>	<b>21,882,722,193</b>	<b>5,350,862,993</b>
<b>PAYMENTS</b>					
Salaries, Wages and Employees benefit Supplies and Consumable used Grants and Other transfer	15,169,321,884	455,000,000	15,624,321,884	13,414,925,564	2,209,396,320 ✓
	7,409,085,025	226,053,333	7,635,138,358	6,861,610,981	773,527,377 ✓
	167,400,000	0	167,400,000	79,085,164	88,314,836 ✓
Other Expenses	551,200,000	0	551,200,000	567,353,932	(16,153,932) ✓
Purchase of Property Plant & Equipment	2,581,780,000	673,744,944	3,255,524,944	2,848,568,637	406,956,307 ✓
<b>TOTAL PAYMENTS</b>	<b>25,878,786,909</b>	<b>1,354,798,277</b>	<b>27,233,585,186</b>	<b>23,771,544,278</b>	<b>3,462,040,908</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,888,822,085)</b>	<b>1,888,822,085</b>

Signature:   
Dr. Buruhani S. Nyenzi  
Board Chairman

Signature:   
Dr. Agnes L. Kijazi  
Board Secretary



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

### 1. GENERAL INFORMATION

Tanzania Meteorological Authority (TMA) was established by the Tanzania Meteorological Act No. 2 of 2019 through a Ministerial Establishment Order of 2019 and it was inaugurated as an Authority on 5<sup>th</sup> 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 for provision of Meteorological Services in Tanzania.

### PRINCIPAL PLACE OF BUSINESS

Ubungu Plaza, 3<sup>rd</sup>, 4<sup>th</sup> and 10<sup>th</sup> 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  
Dar es Salaam  
Tanzania

**DIRECTOR GENERAL**

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

**AUDITORS**

The Controller and Auditor General  
The National Audit Office  
Audit Office  
4 Ukaguziroad  
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 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 the process of 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  
**MAB CHAIRPERSON**

**4 REPORTING ENTITY**

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

**5 SIGNIFICANT CONTROLLED ENTITY**

TMA is controlled by Ministry of Works, Transport and Communications

## **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), which is 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 settlement of such transactions and from translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

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

Revenue is recognized 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 sale of goods:**

When significant risks and rewards have been transferred to 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 takes into account 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.

**(c) Rental income**

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

**(d) 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 purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

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

The assets in property, plant and equipment are initially recognized at cost or fair value. The cost of the asset is measured at the cash price equivalent at the date of acquisition. The costs which 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 model. 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 which 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.

**(f) Capital work in progress**

Capital work in progress related to the construction of the new Authority's infrastructure and is included in property and equipment at cost on the basis of 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.

**(g) 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.

**(h) Intangible assets**

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

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



Irrespective of whether there is any indication of impairment, tests are conducted for an intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test may be performed at any time during the reporting period, provided it is performed at the same time every year.

If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss is recognized immediately in surplus or deficit.

When the amount estimated for an impairment loss is greater than the carrying amount of the asset to which it relates, an entity shall recognize a liability. After the recognition of an impairment loss, the depreciation (amortization) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

If there is any indication that an asset may be impaired, the recoverable amount shall be estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, determination of the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit) shall be made.

**(j) 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.

**(k) 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 Ministerial Advisory 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.

**(l) 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.

**(m) 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.

#### **(n) 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.

#### **(o) Employment benefits**

TMA operates defined contribution plans. Employees are members of Public Service Social Security Fund (PSSSF). The Authority contributes 15% of basic salary of each permanent and pensionable employee to PSSSF and 10% 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.

There are employee's benefit of previous years amounting TZS 449,179,998 which includes Salary arrears on Promotions, Appointment. The management receive Salaries for its Staff through Government subventions as personal emolument (PE).

#### **(p) 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.