



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

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE AUDIT
OF FINANCIAL STATEMENTS OF THE TANZANIA METEOROLOGICAL
AGENCY FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2019**

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March, 2020

AR/VT.98/TMA/2018/19

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Abbreviations

CAG	Controller and Auditor General
ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulation, 2009
MDAs	Ministries, Departments and Agencies
PAC	Public Accounts Committee
PFA	Public Finance Act, 2001
PFR	Public finance Regulations,2001 (Revised 2004
PPA	Public Procurement Act, 2011 (Amended,2016)
PPR	Public Procurement Regulations, 2013 (Amended,2016)

1.0 GENERAL INFORMATION

1.1. Mandate

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 (revised 2005) and in Sect. 10 (1) of the Public Audit Act No.11 of 2008.

1.2. Vision, Mission and Core Values

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:

- ✓ **Objectivity:** We are an impartial public institution, offering audit services to our clients in unbiased manner.
- ✓ **Excellence:** We are professionals providing high quality audit services based on standards and best practices.
- ✓ **Integrity:** We observe and maintain high standards of ethical behaviour, rule of law and a strong sense of purpose.
- ✓ **People focus:** We value, respect and recognize interest of our stakeholders.
- ✓ **Innovation:** We are a learning and creative public institution that promotes value added ideas within and outside the institution.
- ✓ **Results Oriented:** We are an organization that focuses on achievement based on performance targets.
- ✓ **Team work Spirit:** We work together as a team, interact professionally, 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 appropriate training, adequate working tools and facilities that promote their independence.

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1.3. Audit Objectives

To obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and are prepared in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

1.4. Audit Scope

The audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the Tanzania Meteorological Agency.

The audit was conducted on a sample basis; therefore, the findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me. Audit findings and recommendations arising from the examination of the accounting records, appraisal of the activities as well as evaluation of the Internal Control System which requires management's attention and actions, are set out in the management letter issued separately to the Tanzania Meteorological Agency.

As an auditor, I am not required to specifically search for fraud and therefore, my audit cannot be relied upon to disclose all such matters. However, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities and the maintenance of an effective and adequate system of internal control rests with the management of the Tanzania Meteorological Agency.

1.5. Audit Methodology

My audit approach included tests of the accounting records and other procedures in order to satisfy the audit objectives. My audit procedures included the following:

- Planning the audit to identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the entity and its environment, including the entity's internal controls.
- Obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks.
- Form an opinion on the financial statements based on conclusions drawn from the audit evidence obtained.
- Follow up on the implementation of the previous year's audit findings and recommendations and directives issued by PAC to ensure that proper action has been taken in respect of all matters raised.

2.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

Report on the Audit of Financial Statements of for the Financial Year Ended 30th June, 2019

Unqualified Opinion

I have audited the accompanying Financial Statements of Tanzania Meteorological Agency, which comprise the Statement of Financial Position as at 30th June, 2019 and the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, the 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 the Tanzania Meteorological Agency as at 30th June, 2019, 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 the Tanzania Meteorological Agency in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Tanzania, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

Information Other than the Financial Statements and Auditor's Report Thereon
Management is responsible for the other information. The other information comprises of the Director's Report and the Declaration by the Head of Finance but does not include the financial statements and our auditor's 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 there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. In addition to the matter described in the basis for opinion section I have determined that there are no key audit matters to communicate in my report.

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 IPSASs, 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.

Auditor's Responsibilities 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 auditor's 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.

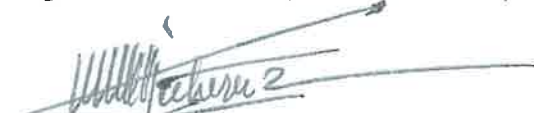
In addition, Sect. 10 (2) of the PAA No.11 of 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Sect. 48(3) of the Public Procurement Act No.7 of 2011(Amended 2016) requires me to state in my annual audit report whether or not the audited entity has complied with the provisions of the Law and its Regulations.

Report on Other Legal and Regulatory Requirements

Compliance with the Public Procurement Act, 2011 (Amended 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 Agency procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011(Amended 2016) and its underlying Regulations of 2013(Amended 2016).


Charles E. Kichere
CONTROLLER AND AUDITOR GENERAL

31 March, 2020

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**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION**



TANZANIA METEOROLOGICAL AGENCY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2019

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REVISED

January 2020

**TANZANIA METEOROLOGICAL AGENCY (TMA)
MINISTERIAL ADVISORY BOARD'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

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LIST OF ABBREVIATION AND ACRONOMY

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

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION
TANZANIA METEOROLOGICAL AGENCY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2019

PSSSF	Public Service Social Security Fund
QMS	Quality Management System
R.E	Revised Edition
SADC	Southern African Development Cooperation
SBAS	Strategic Budget Allocation System
SLA	Service Level Agreement
TSIP	Transport Sector Investment Programme
TTCL	Tanzania Telecommunication Company Limited
TZS	Tanzania Shilling
UK	United Kingdom
UNFCCC	United Nation Framework Convention On Climate Change
VPO	Vice President's Office
WMO	World Meteorological Association
WWW	World Weather Watch

MINISTERIAL ADVISORY BOARD'S REPORT FOR THE YEAR ENDED 30th JUNE 2019

1.0 INTRODUCTION

The Tanzania Meteorological Agency (TMA) Ministerial Advisory Board is pleased to submit the financial statements for the year ended 30th June 2019.

The report has been prepared in accordance with the provisions of The Public Finance Act 2001 (R. E 2004), Public Procurement Act No.7 of 2011 and its regulations (amended 2016), The Executive Agencies Act Cap. 245 R.E 2002 and the International Public Sector Accounting Standards (IPSASs).

The Tanzania Meteorological Agency is under the Ministry of Works, Transport and Communication and was established by the Executive Agencies Act Cap. 245 R.E 2002. It was inaugurated as an Executive Agency, on 3rd December 1999. Its predecessor, the Directorate of Meteorology, was established by Act No. 6 of 1978 as a specialized department for provision of meteorological services in Tanzania after a collapse of former East African Community. Before then, meteorological services in EAC countries were provided by a Meteorological Department under the former East Africa Community.

The Agency is the designated National Meteorological Authority, which is also multi-sectoral service provider entrusted with the task of providing and regulating 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 and support sustainable socio-economic development.

During the year Management was still under progress of transforming the Agency to Authority following the formulation of Tanzania Meteorological Authority Act No. 2 of 2019.

2.0 ORGANIZATIONAL VISION, MISSION AND CORE VALUES

The Agency has Vision, Mission and Core Values, which are geared towards fulfilling stakeholders' expectations. These are as follows:-

2.1 Vision Statement

"To stand out as a centre of excellence in accelerating the National Development Vision through provision of world class meteorological services"

2.2 Mission Statement

"To provide quality, reliable and cost effective weather and climate services to stakeholders' expectations, thus contributing to the protection of life, property and environment and poverty reduction"

2.3 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. Accountability.
- ii. Good governance
- iii. Quality service
- iv. Timeliness
- v. Team work
- vi. Customer focus
- vii. Cost effectiveness

2.4 Quality Policy Statement

The Quality Policy Statement of Tanzania Meteorological Agency states that;

'We, TMA employees are dedicated to provide quality meteorological products and services which meet or exceed customers' expectations and comply with agreed national and international requirements through continual improvement of our processes'.

3.0 FUNCTIONS OF THE AGENCY

According to the Ministerial Establishment Order No. 405 of 29th November 1999 under Executive Agencies Act Cap No. 245 R.E 2002, the Agency has the following responsibilities:

- i. The functions of the Agency are to deliver public good services and tailor-made services as follows: -In relation to weather and climate matters, to implement the National Transport, Communications and Meteorology Policy;
- ii. To provide meteorological services for International air navigation on behalf of the United Republic of Tanzania as designated Meteorological Authority and according to Technical Regulations Vol. II. ([C.3] 2.1.4) of the World Meteorological Organization and Annex 3 (2.1.4) of the International Civil Aviation Organization;
- iii. To organize and administer efficient networks of surface and upper air stations necessary to capture accurate records of the weather and climate conditions of the United Republic of Tanzania.

- iv. Observe, collect, archive and disseminate weather, climate and related information for the United Republic of Tanzania;
- v. Take part in global exchange of weather, climate and related data and products for the safety of humankind and to enhance the understanding of the global atmosphere;
- vi. To provide weather, climate services and warnings including Tsunami for the safety of life and property to the general public and to various users including aviation, agriculture and food security, water resources, disaster management, health and construction industry;
- vii. Carry out research and training in meteorology and climatology and in other related fields, and cooperate with other institutions where appropriate, for use in socio-economic development planning;
- viii. Participate in the activities of international organizations and programs, in particular the World Meteorological Organization (WMO) e.g. World Weather Watch (WWW), International Civil Aviation Organization (ICAO), Global Climate Observing System (GCOS), the Global Atmospheric Watch (GAW), Inter-governmental Panel on Climate Change (IPCC) and United Nation Framework Convention on Climate Change (UNFCCC).
- ix. Cooperate with other institutions concerned with issues related to climate variability, climate change and environment;
- x. Participate in activities dealing with meteorology under Regional Organizations e.g. Southern African Development Community (SADC) and East African Community (EAC);
- xi. Publish weather and climatological summaries, bulletins and other interpreted products;
- xii. Collect fees and charges for data, products and services rendered; and
- xiii. Carry out any other function as the Minister may direct.

4.0 CORPORATE GOVERNANCE

The Agency adheres to good corporate governance principles where by segregation of duties is given paramount importance. Tanzania Meteorological Agency's 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 Agency. Corporate governance within TMA is based around:

- i. The legislative foundation provided by the Meteorological Act No.6 of 1978 and The Executive Agencies Act Cap. 245 R.E 2002.
- ii. A robust executive and management structure;

- iii. A mechanism for stakeholder input and review through a number of theme-based advisory and consultative committees;
- iv. An internal audit charter and plan that addresses key business and financial risks to improve TMA business and management practices;
- v. An audit committee focusing on fraud, risk management and internal audit, and oversight of the preparation of the Agency'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.

Effective internal control systems have been put in place and are operating efficiently. The Agency has an Internal Audit unit, which is charged with the responsibility of advising the Director General on areas of internal control, Risk Management, Governance, budgets review, financial statements and making follow up of external audit reports' findings.

5.1 Audit Committee

The Agency has an Audit Committee with four members whose function is oversight role to ensure the Agency activities are conducted in a proper manner. The Audit Committee establishment is in accordance with the circular, in particular with regard to the integrity of the Agency information, system of internal controls, Management of risks and the legal and ethical conduct of Management and Employees. The committee execute its duties as per guideline from Treasury and in accordance with the Public Finance Act 2001(R.E 2004). The Audit Committee is an Advisory organ to the Director General. The committee meets on quarterly basis discussing various issues as prescribed in the TMA Audit Charter. Other functions include reviewing internal audit reports, external audit reports, Review of financial statements and Business plan. The committee reviewed these documents and provide comments before approval by the Board. During the Financial year 2018/2019 the committee held four meetings as it did in the previous FY of 2017/18.

Members of the committee are:

S/N	NAME	QUALIFICATION	STATUS	PROFESSION
1	Dr Hamza A Kabelwa	PhD in Meteorology	Chairperson	Meteorologist
2	Dr Pascal F. Waniha	PhD in Meteorology	Secretary	Meteorologist
3	CPA Robert Lugundu	CPA (T)	Member	Accountant
4	Dr Ladslaus B. Chang'a	PhD in Meteorology	Member	Meteorologist

5.2 Tanzania Meteorological Agency Tender Board

TMA has Procurement Management Unit (PMU) established in accordance with The Public Procurement Act (PPA), 2011 (Amended 2016) which reports to the Director General and managed by the Tender Board. Members of the Tender Board were appointed by The Director General of the Tanzania Meteorological Agency (TMA) Tender Board is an independent organ responsible to oversee the Procurement activities of TMA funds as required by the Public Procurement Act, 2011 in section 33 (1) (amended 2016) and its Regulations.

5.3 Budget Committee

The Agency has Budget Committee whose responsibility is to ensure budget is in place and implemented effectively. The Agency adheres to budget guidelines as provided by the Ministry of Finance for each year. Other issues considered in the Budget preparation include implementation of Five Years Development Plan II, Ruling party manifesto and priority issues raised by the Divisions and sections. During the period under review Business Plan and Budget for FY 2018/2019 was prepared and implemented, Annual Action Plan was prepared to ensure timely implementation of TMA activities. Monitoring of TMA budget was conducted to ensure TMA programmes are implemented effectively. Mid-year budget review and budget re-allocations were conducted so that to establish interventions of resources and other revised implementation mechanisms to overcome the challenge encountered.

6.0 Management

Director General Dr. Agnes Kijazi is the Chief Executive Officer of the Agency 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 Communications (under Permanent Secretary of Transports) The Management of the Agency comprises of Director General, 5 Directors, 6 Managers heading units and Manager for Human Resources 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. Mr. Kassim Kassim | - | Manager Internal Audit |
| xi. Dr. Geofrid Chikojo | - | Manager quality Assurance and Risk Management |
| xii. Ms. Tumaini Hiluka | - | Manager Procurement and Supplies |

The extended Management comprises of the Director General, Directors and all Managers who appear in the Organization Structure.

7.0 Employee Welfare

The Agency 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 Agency. This encompasses individual commitment towards innovative thinking and professional expertise resulting to a reward.

The Agency believes that equal opportunities for all, irrespective of gender, disability or religion, should be pursued. The Agency accepts that only through total commitment, loyalty and dedication of its employees to achieve its goal. The Agency provides various benefits to staff such as long service awards for retiring employees, best worker rewards, health care services, and sports bonanza.

TMA employees are members of Public Service Pensions Fund (PSPF) and National Social Security fund (NSSF). The Agency contributes 15% of basic salary of each employee to PSPF on behalf of all permanent employees and 10% of basic salary to NSSF for each operational staff. The Agency 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 Agency also guarantees its employees to have access to staff loans at various financial institutions in order to improve their welfare.

8.0 FINANCIAL POSITION

Generally during the year the financial position of the Agency has been improved favourably compared to the previous year but there is tremendous increase in the Current Assets and Cash and Cash Equivalent, which is the results of heavy investment done by the Government in the procurement of RADARs and Meteorological Instruments and Equipment, which implies that subsequently in the future the Non-Current Assets and Equity will improve as evidenced in the analysis as shown below;

	2018/2019	2017/2018
	TZS billion	TZS billion
Non-current assets	30.77	29.71
Current assets	22.48	2.48
Working capital (Current assets – current liabilities)	3.01	2.37
Cash and cash equivalent	18.09	0.5
Equity	30.71	29.37

9.0 RISK MANAGEMENT AND INTERNAL CONTROL

The Agency has adopted implementation of risk management framework in accordance with ISO 9001:2015. Risk Management process in the Agency involves risk identification assessment, manage, and control potential situations to provide reasonable assurance regarding the achievement of the Agency's objectives. Every individual within the Agency is required to understand risk inherent at his/her place of work. Risk assessment responsibility rests with Internal Audit Unit. The internal audits activities include evaluate the effectiveness and contribute to the improvement of risk management processes in the Agency. Effective internal control is maintained through ensuring that there is segregation of duties and enhancing oversight systems. The Agency Audit and Risk Management Committee is in charge of the overall risk management.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risk to the achievement of Division policies, aims and objectives, to evaluate the likelihood of those risk being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Agency for the year ended 30th June 2019 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

10.0 RELATED PARTY TRANSACTIONS

The Ministry of Works, Transport and Communication (MoWTC) as the Tanzania Meteorological Agency's parent Ministry is regarded as a related party. During the year, TMA had material transactions with this Ministry and with other entities. In addition, TMA had material transactions with a number of other public bodies, Government departments and its Agencies, principally; the Tanzania Civil Aviation Authority, the Tanzania Airport Authority, Kilimanjaro International Airport Development Company, Institute of Water Resources and the University of Dar es Salaam.

11.0 COOPERATE SOCIAL RESPONSIBILITY

During the year under review, the Agency has participated into different cooperate social responsibilities activities and donated TZS 12,040,000.

12.0 IMPLEMENTATION OF THE BUSINESS PLAN AND BUDGET 2018/19

During the periods under review, TMA has implemented various activities. The status of implementation of some activities implemented includes: -

- i. TMA has already signed contract for procuring three weather Radars and they are in manufacturing process. Weather Radar that will be installed at Mtwara will be delivered in November 2019. Two weather Radars that will be installed at Mbeya and Kigoma will be delivered in April 2020.

- ii. TMA has continued to replace mercury instruments by procuring 46 non-mercury instruments comprising of 31 Barometers PTB330, 10 Digital Temperature & Humidity sensor and 5 Digital Temperature Sensor. TMA also has procured 122 instruments and installed at various meteorological stations.
- iii. TMA has fabricated meteorological instruments at JNIA workshop. These instruments include 200 Standard Rain Gauges and 1 Evaporation Pan.
- iv. The Agency received nine (9) wind generators and 18 wind speed dials that were calibrated before being distributed to Stations.
- v. TMA has rehabilitated 5 stations at Zanzibar, Mtwara, Kilwa Masoko, Handeni and Morogoro was done to improve working conditions.
- vi. To improve telecommunication of meteorological information and data, six (6) stations have been connected to optic fiber network these stations are Songea, Singida, Bukoba, Sumbawanga, Morogoro and Mwanza Radar site.
- vii. Thirteen (13) Agromet stations were provided with funds for necessary working utilities and facilities including electricity, telephone, internet, furniture and water.
- viii. The review of Meteorology Act N0.6 of 1978 has been completed and the Parliament of the United Republic of Tanzania on 30th January, 2019 enacted Tanzania Meteorological Authority Act No.2 of 2019.
- ix. TMA has acquired a plot with square metres 23,800 for construction of Central Forecasting Office at Mtumba area, Dodoma. TMA is awaiting for necessary infrastructures e.g water and electricity to start construction.
- x. TMA has installed meteorological instruments at Ngorongoro Conservation Authority, Ruaha National park and Geita Mining following the requests received from these institutions. Other requests attended include installation and fabrication of instruments from the Office of Coast Regional Commissioner, Saadan National Park and various primary and secondary schools.
- xi. Four (4) researches on climate and climate change issues were conducted and the results were published in peer reviewed International Journals.
- xii. TMA continued to undertake historical climate data rescue, sorting, scanning, cropping, filling gaps in the inventory and uploading the images into the ELO system.
- xiii. Decadal, monthly and seasonal agrometeorological bulletins and warnings were prepared and disseminated to various stakeholders.
- xiv. TMA continue to pay membership contributions to International Organizations and Associations related to weather and climate.

- xv. TMA took various measures to increase internally generated revenue to support its operational costs and investments. This has resulted into an increase of revenue of 17.9% TZS. 10,725,919,836/= for financial Year 2018/19 compared to TZS. 9,095,942,785/= for financial year 2017/18)
- xvi. One successful IOWAVE18 Tsunami drill exercise was conducted on 5th September 2018 from 06:00 – 19:00 hours (EAT) with aim of testing status of the National Tsunami Warning Centre and community preparedness.
- xvii. TMA has registered 1,217 users into FarmSMS system making a total of 11,663 people registered in the system by May 2019.
- xviii. TMA has distributed 4 motorcycles to enhance operation at Uyole, Ilonga, Kizimbani and Matangatuani Agromet stations.
- xix. TMA has continued to maintain its telecommunication, dissemination and analysis systems comprising of TRANSMET, AFTN, and SYNERGIE.
- xx. The Digital Meteorological Observatory System (DMO), which is integrated with GTS and non-GTS meteorological stations in the country continued to work properly.
- xxi. The NACTE registration for NMTC Kigoma has been maintained by updating its curricular for further five years and also NMTC has been granted full accreditation for five years.

Other Achievements

Apart from operational achievement, Tanzania Meteorological Agency also has recorded a number of achievements in its core mandates to the members and staff as: -

a) Capacity building

Training program continued to be implemented whereby 24 staff graduated and 116 staff are continuing with studies at various academic institutions. A total of 58 students graduated on November 2018 comprising of 31 students for NTA level 5 and 27 students for NTA level 6. NMTC enrolled 58 Students for academic year 2018/19. 27 students are continuing with studies on NTA level 6.

b) Recruitment

TMA recruited 60 staff for various cadres.

c) Loan facilitation

The Agency also guarantees its employees to have access to staff loans at various financial institutions in order to improve their welfare.

d) **HIV/AIDS**

HIV/AIDS policy also exists and the Agency assists morally and materially employees who are proved to be positive. The Agency provides meal allowance to infected staff. TMA facilitated activities of HIV/AIDS committee and encourage TMA employees to undertake voluntary testing and conduct awareness on HIV/AIDS related issues including causes and prevention measures.

e) **Disabled Persons**

TMA takes all the necessary measures possible to ensure that TMA staffs with disabilities are well facilitated and as such complied.

f) **Public Awareness and Outreach Programme**

TMA has conducted training workshops and sensitized local communities, farmers, decision makers and students on weather and climate services. Training was organized in various levels with different stakeholders from Agriculture, Marine transport, Energy, Media, Disaster Management and water sectors.

The Agency has continued with efforts to widen its dissemination channels, whereby one television station that is IMTV (Iringa), and two (2) radio stations which are UYUI FM (Tabora) and Radio Ushindi (Mbeya) have entered into mutual agreement with TMA to air daily weather forecasts and warnings issued by TMA.

TMA has managed to issue newsletter and also attended various media interviews for educating public on weather and climate related issues. The Agency had continued with posting updated new information to its website and blog in order to increase awareness to its customers.

13.0 CONSTRAINTS AND CHALLENGES

- i. Some institutions which collect meteorological service charges on behalf of TMA delayed to remit percentage share of revenue to TMA.
- ii. Reluctance of some meteorological service beneficiaries to comply with TMA cost recovery strategy that hindered collection of revenue from maritime weather services.
- iii. Need to procure meteorological instruments with emphasis on replacing mercury-based instrument.
- iv. Inadequate financial resources to cover planned activities including acquisition of meteorological equipment, instruments and QMS maintenance.

- v. Need for mainstreaming meteorological services in various sectors i.e. issue user specific/tailor made products and services.
- vi. Inadequate financial resources to improve infrastructure of the National Meteorological Training Centre.
- vii. Shortage of staff especially meteorological personnel.
- viii. Impacts of climate change on the provision of meteorological services e.g. increased frequency of extreme weather and climate events.
- ix. Risk of losing historical climate data as most of the data are still in paper form.
- x. Lack of enough space (room) for meteorological data storage.
- xi. Limited community awareness on the importance of meteorological information in developmental activities.

14.0 FUTURE PLANS TO ADDRESS THE CHALLENGES

- i. The Agency used some internal generated funds to finance some of initiated development budget activities.
- ii. Some of the initiated activities include procurement of weather Radar, Stations rehabilitation, Procurement of instruments will continue to be implemented in the next financial year 2019/2020.
- iii. Finalization of TMA Act and its related Regulations will boost TMA capacity to collect revenue from the service delivered necessary to cater for investment and operation cost.
- iv. The Agency will continue to convene with various strategic stakeholders as an initiative for increasing revenue through cost recovery from various meteorological service beneficiaries.

The Agency will continue to prepare various projects proposals to seek donor assistance to support TMA activities.

15.0 DISADVANTAGED GROUPS

Disadvantaged groups have equal opportunities and every assistance is being provided to enable them work comfortably. Policies exist to maintain gender balance based on qualifications and ability.

16.0 AUDITORS

The Controller and Auditor-General (CAG) is the statutory auditor for the Agency 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.

17.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Executive Agencies Act Cap. 245 R.E 2002 requires every Agency 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.

The Ministerial Advisory Board (MAB) confirms that TMA continued with the adoption of IPSAS 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 30th June 2019. The Agency also confirms that the financial statements have been prepared on the going concern basis.

The Ministerial Advisory Board is responsible to ensure the Agency has a proper keeping of accounting records which disclose with reasonable accuracy at any time the financial position of the Agency and which enable them to ensure that the financial statements comply with the Act, IPSASs and NBAA pronouncements. They are also overseer of safeguarding the TMA assets and to ensure the Management 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.

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

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 30th June, 2019.

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.



.....
DR. AGNES L. KIJAZI

DIRECTOR GENERAL

Date: 31/01/2020

18.0 MINISTERIAL ADVISORY BOARD

TMA Ministerial Advisory Board (MAB) is responsible for advising the Minister of Works, Transport and Communication on issues of relevance to the proper discharge of the functions of TMA including the national and international service provision, strategic planning and broad-scale resourcing and implementation issues.

TMA MAB is comprises of eight (8) members including the director general of TMA who is a Board Secretary and they are appointed by the Minister for Works, Transport and Communication. Membership of the board includes the following:-

S/N	Name	Status	Citizenship	Profession	Date Appointed
1	Dr. Buruhani Salum Nyenzi	Chairperson	Tanzanian	Meteorologist	1/8/2015
2	Mr. Waddy Haji Ali	Member	Tanzanian	Financial expert/Zanzibar	1/8/2015
3	Col. Mamdali. M. Msuya	Member	Tanzanian	Rtd. Colonel-Aeronautical expert	1/8/2015
4	Eng. James L. Ngeleja	Member	Tanzanian	Engineer/Environment	1/8/2015
5	Mr. Samwel J. Kiondo	Member	Tanzanian	Economist	1/8/2015
6	Prof. Suzan NchimbiMsola	Member	Tanzanian	Agric. expert	1/8/2015
7	Mr. Gabriel J. Migire	Member	Tanzanian	Economist	1/8/2015
8	Dr. Agnes L. Kijazi	Secretary	Tanzanian	Meteorologist	1/8/2015

NB: After ending of the MAB Tenure, the Ministry of Works, Transport and Communication provided two extensions periods of three months each pending for the formulation of the new Board as per New Meteorological Authority Act that was signed on 2019;

18.1 MAB MEMBERS' REMUNERATION

TMA Board is falling into category of Ministerial Advisory Board hence Board Members are not paid Director's fees.


MINISTERIAL ADVISORY BOARD RESPONSIBILITY

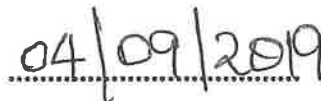
The Board is responsible for the receiving and endorsing financial statements for the year ended 30th June 2019 in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB), NBAA pronouncements, and requirements of the Ministerial Establishment Order No. 405 of 29th November 1999 under Executive Agencies Act Cap No. 245 R.E 2002. The Board is Main overseer to guarantee presence of proper internal control systems within the Agency 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 Establishment Order and Executive Agencies Act Cap. No. 245 R.E 2002. The Board is of the opinion that financial statements give a true and fair view of the state of the financial affairs of TMA and its operating results. The 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.


.....
MAB CHAIRMAN


.....
MAB MEMBER


.....


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

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 Directors Responsibility statement on an earlier page.

I, Mohammed I. Nyamakato hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June 2019 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 Agency 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: 27th of September, 2019

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2019

1.0 Introduction

This part of the report provides comprehensive information with regards to financial results pertaining to the fiscal year 2018/2019 for the Tanzania Meteorological Agency. The fund has consistently endeavoured to achieve the strategic plan (2016/17-2020/2021) through MTEF, which covered the period of 12 months from July 2018 to June 2019.

2.0 FINANCIAL PERFORMANCE

During the Financial year 2018/19 the approved Budget was **TZS. 44,132,039,518/=** compared to **TZS. 28,611,365,400/=** in the previous year 2017/18. Part of the amount requested totalling **TZS. 464,264,698/=** was to be funded by the Government for services rendered to the public on behalf of the Government as Other Charges (OC) and **TZS. 11,549,774,820/=** for TMA staff salaries. TMA planned to collect **TZS. 11,560,000,000/=** from the internal generated revenue. The Agency also expected to receive **TZS. 20,000,000,000/=** from Government Development Budget to finance Weather Radar, Meteorological Instruments and Infrastructure project.

2.1 Government Grant (Allocated amount VS Amount received)

During the period, the Agency had received **TZS. 394,627,800/=** from the Government as OC which is **85%** of the allocated budget of **TZS. 464,264,698/=** while in the previous 2017/18 the Agency received **TZS. 613,384,400/=** which was an increase by **TZS. 146,059,820** to the allocated budget of **TZS. 467,324,580/=**. The reason for the increase was office rent subsidize.

The Agency was allocated **TZS. 20,000,000,000/=** from the Government Development Budget to finance Weather Radar, Meteorological Instruments and infrastructure project. Until June 2019 the Agency received **TZS. 18,924,050,518.08/=** which is **95%** of the allocated amount.

2.2 Internal generated Revenue

The Agency planned to collect **TZS. 11,280,000,000/=** from meteorological services delivered to various customers and stakeholders and **TZS. 280,000,000/=** from other revenue sources totalling **TZS. 11,560,000,000/=**, until June 2019 the amount collected was **TZS. 10,215,964,299/=** from meteorological services delivery and **TZS. 114,356,342** from other sources, this accounts for a total collection to be **TZS. 10,840,276,178/=** which is **94%** of the planned amount. For previous year (2017/18) the Agency collected **TZS. 9,095,942,785/=** which was **91%** of the planned collection that was **TZS. 10,000,000,000/=**

3.0 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 2018/2019 was based on the vision, Mission, objectives, targets and core values of the Agency.

An overview of the Agency's financial performance for the year 2018/2019 is outlined in the table hereunder: -

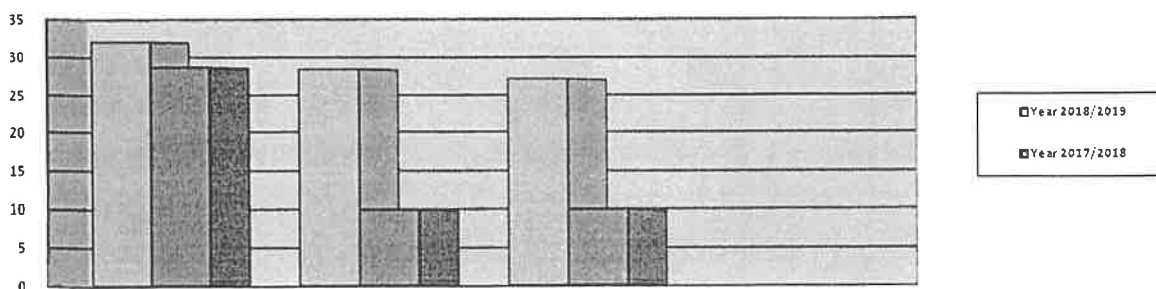
Year	2018/2019 (TZS)	2017/2018 (TZS)
Non Tax Revenue – Estimates	11,560,000,000	10,000,000,000
Actual Collection	10,215,964,299	9,358,002,794
Expenditure Budget	44,132,039,518	28,560,846,840
Exchequer Issues	28,394,291,421	10,096,874,556
Actual Expenditure	38,820,246,645	21,258,095,320

TMA allocated its resources in the area of priorities based on the planned activities, approved by the MAB. 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.

3.1 Exchequer Issues

Exchequer issues received during the financial year 2018/2019 totalled TZS 28,394,291,421 out of it, TZS 9,075,613,103 was for personal Emolument, TZS 394,627,800 was for other charges and TZS 18,924,050,518.08 was for development projects.

Description	2018/2019 (TZS)			2017/2018(TZS)		
	Approved Budget	Exchequer Issues	Actual Expenditure	Approved Budget	Exchequer Issues	Actual Expenditure
Recurrent	12,014,039,518	9,470,240,903	9,470,240,903	12,411,365,400	9,834,448,490	9,834,448,490
Development	20,000,000,000	18,924,050,518	17,600,427,864	6,200,000,000	0	0
TOTAL	32,014,039,518	28,394,291,421	27,070,668,767	28,611,365,400	9,834,448,490	9,834,448,490



YEARS	DESCRIPTION	Recurrent(TZS)	Development(TZS)	TOTAL (TZS)
2018/2019	Approved Budget	12,014,039,518	20,000,000,000	32,014,039,518
	Exchequer Issues	9,441,514,047	18,924,050,518	28,365,564,565
	Actual Expenditure	9,441,514,047	17,600,427,864	27,041,941,911
2017/2018	Approved Budget	12,411,365,400	6,200,000,000	28,611,365,400
	Exchequer Issues	9,834,448,490	0	9,834,448,490
	Actual Expenditure	9,834,448,490	0	9,834,448,490

3.2 Non Tax Revenue

The estimated non-tax revenue for the year 2018/2019 was TZS 11,560,000,000 and actual amount collected was TZS 10,703,940,114, which was 93% of the planned amount. In the previous year the Agency, collected TZS 9,095,942,785 that was 91% of the planned collection that was TZS 10,000,000,000 in 2017/2018. The amount collected in 2018/2019 is slightly higher than 2017/2018 due to increase of revenue generated from meteorological services provided to aviation sector.

3.3 Wages, Salaries and Employee Benefits

During the year under review the Tanzania Meteorological Agency spent TZS 13,017,399,469 for wages, salaries and employees benefits. The amount spent was 8% higher than TZS 12,001,714,394 of 2017/2018.

3.4 Supplies and Consumable Goods

During the year 2018/2019, TMA spent TZS 6,930,866,393 for supplies and consumables goods, which is 11% higher than TZS 6,230,936,306 that was spent in the year 2017/2018.

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

During the Financial year 2018/2019, an amount of TZS 896,908,374 was incurred as additional PPE being 33% higher than the previous year of 2017/2018 which was TZS 672,082,689. The difference was due to implementation of Minamata Convention requirements that prohibit the usage of mercury, making TMA replacing the existing mercury-based instruments.

3.6 Other Assets-Stores/Consumables

At the end of the financial year 2018/2019 the Tanzania Meteorological Agency conducted stocktaking and reported closing stock TZS 294,387,189 being 88% higher than the previous year's closing stock of TZS 156,590,521. The increase was caused by procurement of consumable at the end of the financial year.

**Statement of Financial Position
as at 30th June 2019**

	Notes	30.06.2019 TZS	*Restated 30.06.2018 TZS
ASSETS			
Current Assets			
Cash and Bank Balances	7	18,090,244,625	515,248,807
Receivables	8	2,166,753,979	1,656,798,443
Prepayments	9	1,930,612,630	153,497,014
Inventory	10	294,387,189	156,590,521
Total current assets		22,481,998,423	2,482,134,785
Non-Current Assets			
Intangible Assets	11	37,945,900	48,017,464
Work in Progress	12	33,865,921	27,995,864
Property, Plant and Equipment	13	30,703,846,702	29,632,112,649
Total Non Current Assets		30,775,658,523	29,708,125,977
TOTAL ASSETS		53,257,656,946	32,190,260,761
LIABILITIES			
Current Liabilities			
Payables and Accruals	14	540,991,607	106,832,438
Deferred Government Grant	15	18,924,050,518	0
Total Current Liabilities		19,465,042,125	106,832,438
Non-Current Liabilities			
Deferred Government Grant	15(b)	2,436,813,477	2,699,239,543
Deferred Donor Grants	16	644,588,300	13,662,342
Total Non-Current Liabilities		3,081,401,777	2,712,901,885
Total Liabilities		22,546,443,902	2,819,734,324
NET ASSETS		30,711,213,044	29,370,526,438
NET ASSETS ATTRIBUTABLE TO THE OWNERS			
Taxpayers Fund		20,206,578,750	20,206,578,750
Accumulated Surplus		10,504,634,294	9,163,947,688
TOTAL		30,711,213,044	29,370,526,438

Signature:


Dr. Buruhani Salum Nyenzi
Board Chairman

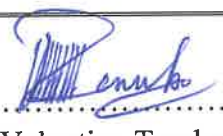
Signature:

Capt. Large Valentine Temba
Board Member

**Statement of Financial Performance
 For the Year ended 30th June 2019**

	Notes	30.06.2019 TZS	*Restated 30.06.2018 TZS
Revenue			
Revenue from non-exchange transaction			
Government Grant	15(c)	9,732,666,970	10,096,874,556
Donors Grants	16	1,048,936,118	763,394,354
Revenue from exchange transaction			
Fees and Charges	17	10,725,919,836	9,095,942,785
Other Revenue	18	114,356,342	248,897,838
Total Revenue		21,621,879,266	20,205,109,533
Expenditures			
Salaries, Wages and Employees benefit	20	13,017,399,469	12,001,714,394
Supplies and Consumable Used	21	6,930,866,393	6,230,936,306
Grants and other transfer payments	22	107,033,062	32,051,386
Depreciation and Amortization Expense	23	1,683,943,321	1,647,076,678
Other Expenses	24	332,918,629	501,707,642
Finance Costs	19	57,729,221	200,920,515
Total Expenses		22,129,890,096	20,614,406,921
Surplus/(Deficit)		(508,010,830)	(409,297,388)

Signature: 
 Dr. Buruhani Salum Nyenzi
Board Chairman

Signature: 
 Capt. Large Valentine Temba
Board Member

**Statement of Cash Flows
For the Year Ended 30th June 2019**

		30.06.2019 TZS	*Restated 30.06.2018 TZS
CASH FLOWS FROM OPERATING ACITIVITIES	Notes		
RECEIPTS:			
Government Grants	15(a)	28,394,291,421	9,834,448,489
Donor Grants	16(a)	1,679,862,076	339,059,381
Fees and Charges	17(a)	10,215,964,299	9,358,002,794
Other Revenue	18	114,356,342	248,897,839
TOTAL RECEIPTS		40,404,474,139	19,780,408,503
PAYMENTS:			
Salaries, Wages and Employees benefit	20	13,017,399,469	12,001,714,394
Use of goods and Services	21(a)	6,609,571,128	6,533,728,361
Grants and other transfer	22	107,033,062	32,051,386
Other Expenses	24	332,918,629	501,707,642
TOTAL PAYMENTS		20,062,822,288	19,069,201,784
Net cash flows from operating activities	A	20,341,651,851	711,206,719
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase / (Decrease) in WIP	12	(5,870,057)	-
Acquisition of Property Plant and Equipment	13	(896,908,374)	(672,082,689)
Prepayments	9(a)	(1,802,048,380)	(153,497,014)
Net Cash Flows From Investing Activities	B	(2,704,826,811)	(825,579,703)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash Flows From Financing Activities	C	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	A+B+C	17,636,825,040	(114,372,984)
Cash and cash equivalents at the beginning of the financial year		515,248,807	830,542,306
Effects of currency translation on Cash and Cash equivalents	19	(57,729,221)	(200,920,515)
Cash and Cash Equivalents at the End of the Financial Year		18,090,244,625	515,248,807

Signature:

Dr. Buruhani Salum Nyenzi

Board Chairman

Signature:

Capt. Large Valentine Temba

Board Member

Statement of Changes in Net Assets
For the year ended 30th June 2019

	Taxpayers Fund	Accumulated	TOTAL
	TZS	TZS	TZS
Balance at 30 June 2018	20,206,578,750	9,163,947,689	29,370,526,439
Adjustment (NOTE: 13b.)		1,848,697,434	1,848,697,434
Surplus/Deficit during the year	0	(508,010,830)	(508,010,830)
Balance at 30 June 2019	20,206,578,750	10,504,634,293	30,711,213,043
Balance at 30 June 2017	20,206,578,750	9,573,245,077	29,779,823,827
Surplus/Deficit during the year	0	(409,297,388)	(409,297,388)
Balance at 30 June 2018	20,206,578,750	9,163,947,689	29,370,526,439

Signature: 

Dr. Buruhani Salum Nyenzi

Board Chairman

Signature: 

Capt. Large Valentine Temba

Board Member

**Statement of Comparison of Budget and Actual Amounts
for the year ended 30th June 2019**

	Original Budget 2018/2019	Adjustment 2018/2019	Final Budget 2018/2019	Actual 2018/2019	Difference
	TZS	TZS	TZS	TZS	TZS
RECEIPTS:					
Government Grants	32,014,039,518	-	32,014,039,518	28,394,291,421	3,619,748,097
Donor Grants	558,000,000	1,121,862,076	1,679,862,076	1,679,862,076	0
Fees and Charges	11,280,000,000	-	11,280,000,000	10,215,964,299	1,064,035,701
Other Revenue	280,000,000	-	280,000,000	114,356,342	165,643,658
TOTAL	44,132,039,518	1,121,862,076	45,253,901,594	40,404,474,139	4,849,427,456
PAYMENTS					
Salaries, Wages and Employees benefit Supplies and Consumable used	15,533,774,820	-	15,533,774,820	13,017,399,469	2,516,375,351
Grants and Other transfer	6,752,464,698	1,121,862,076	7,874,326,774	6,609,571,128	1,264,755,646
Finance Costs	175,400,000	-	175,400,000	107,033,062	68,366,938
Other Expenses	512,880,000	-	512,880,000	87,782,741	(87,782,741)
Purchase of Property Plant & Equipment	21,157,520,000	-	21,157,520,000	332,918,629	179,961,371
TOTAL PAYMENTS	44,132,039,518	1,121,862,076	45,253,901,594	39,568,035,136	5,685,866,458
BALANCE	0	1,121,862,076	0	836,439,003	285,423,074

Signature:

Dr. Buruhani Salum Nyenzi
Board Chairman

Signature:

Capt. Large Valentine Temba
Board Member

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

1. GENERAL INFORMATION

Tanzania Meteorological Agency (TMA) was established as an Executive Agency under the Executive Agencies Act Cap. No. 245 R.E 2002 through a Ministerial Establishment Order No 405 of 29th November 1999. The Agency is under the Ministry of Transport. The operation of the Agency is vested on the Ministerial Advisory Board appointed by the Minister of Transport for term of three years. The day to day running of the affairs of the Agency is on the Director General.

PRINCIPAL PLACE OF BUSINESS

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

BANKERS

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

CRDB Bank Limited

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

Bank Of Tanzania (BOT)

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

LAWYERS

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

DIRECTOR GENERAL

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

AUDITORS

The Controller and Auditor General
The National Audit Office
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41104 Tambukareli
Dodoma, Tanzania.

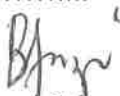
2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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.

* The Entity has changed presentation format of financial statements from By Function to By Nature to comply with use of GFS Code as directed by Treasury. These changes made conservatively for two years, 2017/2018 and 2018/2019 only and not to the previous financial years. Those changes do not affect the Total figures.

3. AUTHORIZATION DATE

The financial statements of the Tanzania Meteorological Agency are authorised for issue on by


Dr. Buruhani Salum Nyenzi
MAB CHAIRPERSON

4 REPORTING ENTITY

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

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 Agency are measured using the currency of the primary economic environment in which the Agency operates (“the functional currency”). The financial statements are presented in Tanzanian Shillings (TZS), which is the Agency’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 recognised in the statement of financial performance.

(b) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Agency 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 Agency 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 prize 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 Agency'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) Consolidated Financial Statements

TMA shall prepare consolidated financial statements when it controls one or more other entities in accordance with IPSAS 35. Consolidated financial statements shall include all controlled entities. Control is based on whether an investor has 1) power over the other entity; 2) exposure, or rights, to variable benefits from its involvement with the other entity; and 3) the ability to use its power over the other entity to affect the nature or amount of the benefits.

Consolidated financial statements are the financial statements of an economic entity in which the assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.

Intra-economic entity balances, revenue, expenses and cash flows are eliminated in full and all members of in the economic entity shall use the same accounting policies and, if practicable, the same reporting date. Otherwise, appropriate adjustments should be made to ensure conformity with the TMA's accounting policies.

Non-controlling interests shall be reported within net assets/equity in the consolidated statement of financial position, separately from the net assets/equity of the owners of the controlling entity. Surplus or deficit and each gain or loss recognized directly in net assets/equity to TMA and to the non-controlling interests.

TMA shall also attribute the total amount recognized in the statement of changes in net assets/equity to the owners of the controlling entity and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. Partial disposal of an investment in a controlled entity while control is retained is accounted for as a net assets/equity transaction with owners, and no gain or loss is recognized in surplus or deficit. Acquisition of a further ownership interest in a controlled entity after obtaining control is accounted for as a net assets/equity transaction and no gain or loss is recognized.

Partial disposal of an investment in a controlled entity that results in loss of control triggers re-measurement of the residual holding to fair value. Any difference between fair value and carrying amount is a gain or loss on the disposal, recognized in surplus or deficit. Thereafter, IPSAS 36 or IPSAS 29 is applied, as appropriate, to the residual holding.

(i) Joint Arrangement

A joint arrangement is an arrangement of which two or more parties have joint control. Joint control is the agreed sharing of control of an arrangement by way of a binding arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. A joint operation is a joint arrangement whereby the parties that have joint control have rights to the assets and obligations for the liabilities. A joint venture is a joint arrangement whereby the parties that have joint control have rights to the net assets of the arrangement.

Joint operations: TMA recognizes the assets it controls, and expenses and liabilities it incurs, and its share of revenue earned, in both its separate and consolidated financial statements.

Joint ventures: TMA shall apply the equity method.

(j) 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 Intangibles 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.

(k) Impairment

(i) Impairment of Non-Cash-Generating Assets

Non-cash-generating assets are assets other than cash-generating assets. Cash-generating assets are assets held with the primary objective of generating a commercial return. An impairment loss of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount. An impairment loss shall be recognized immediately in surplus or deficit. Recoverable service amount is the higher of a non-cash-generating asset's fair value, less costs to sell and its value in use. Value in use of a non-cash-generating asset is the present value of the asset's remaining service potential.

The present value of the remaining service potential of the asset is determined using any one of the following three approaches, and depends on the availability of data and the nature of the impairment:

- Depreciated replacement cost approach
- Restoration cost approach
- Service units approach; whichever is lower

At each reporting date, a review of assets to assess for any indication that an asset may be impaired is carried out. If impairment is indicated, an estimate recoverable service amount is made. TMA assesses at each reporting date whether there is any indication that an impairment loss recognized in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, TMA estimates the recoverable service amount of that asset. An impairment loss recognized in prior periods for an asset shall be reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognized. If this is the case, the carrying amount of the asset is increased to its recoverable service amount. That increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss shall not exceed the carrying amount that would have been determined (net of depreciation or amortization) if no impairment loss had been recognized for the asset in prior periods.

A reversal of an impairment loss for an asset is recognized immediately in surplus or deficit. After a reversal of an impairment loss is recognized, 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.

Re-designation of Assets

The re-designation of assets from cash-generating assets to non-cash generating assets or from non-cash-generating assets to cash-generating assets shall only occur when there is clear evidence that such a re-designation is appropriate. A re-designation, by itself, does not necessarily trigger an impairment test or a reversal of an impairment loss. Instead, the indication for an impairment test or a reversal of an impairment loss arises from, as a minimum, the listed indications applicable to the asset after re-designation.

(ii) Impairment of cash-generating assets

TMA assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, an estimate of the recoverable amount of the asset is made.

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.

(I) 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 Agency 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.

(m) 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 Agency'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.

(n) 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 Agency as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Agency'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 Agency'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 Agency as lessee

Assets held under finance leases are recognised as assets of the Agency 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 Agency'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.

(o) 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.

(p) Provisions

Provisions are recognised when the Agency 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 Agency 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.

(q) Employment benefits

The Agency operates defined contribution plans. Employees are members of Public Sector Pensions Fund (PSPF) and National Social Security Fund (NSSF). The Agency contributes 15% of basic salary of each permanent and pensionable employee to PSPF or 10% of the basic salary for other employees to NSSF. The Agency 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.

(r) 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 Agency during its inception.

(s) Taxes

The Agency 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 Agency, 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 Agency 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).

(t) 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 Agency.

(u) 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

NOTE 7: CASH AND BANK BALANCES	2018/2019	2017/2018
	TZS	TZS
Expenditure Bank Account	41,123,316	130,528,906
Revenue Bank Account	3,721,925 ✓	2,920,676 ✓
Forex (USD) Revenue Bank Account	280,596 ✓	1,913,413 ✓
Expenditure Bank Account - Pemba	7,792,165	6,714,274
Expenditure Bank Account - Arusha	381,932	1,556,161
Expenditure Bank Account - Kigoma	693,807	24,495,906
Expenditure Bank Account - Dodoma	10,617,035	1,525,463
Expenditure Bank Account - Mwanza	935,213	1,156,013
Expenditure Bank Account - KIA	4,706,166	1,395,282
Expenditure Bank Account - Mbeya	48,580	3,065,436
Expenditure Bank Account - Morogoro	537,906	596,581
Expenditure Bank Account - Iringa	1,200,641	2,973,011
Expenditure Bank Account - Shinyanga	4,110,913	7,646,899
Expenditure Bank Account - Mtwara	1,080,937	450,727
Expenditure Bank Account - Tabora	1,317,223	1,485,132
Expenditure Bank Account - Bukoba	1,339,704	306,432
Expenditure Bank Account - Sumbawanga	3,161,247	666,247
Expenditure Bank Account - Singida	15,729,972	10,270,008
Expenditure Bank Account - Musoma	1,585,064	2,067,477
Expenditure Bank Account - Moshi	10,673,755	4,252,881
Expenditure Bank Account - Mahenge	16,431,160	16,811,262
Expenditure Bank Account - Tanga	901,599	2,417,100
Expenditure Bank Account - Songea	3,087,946	1,795,888
Expenditure Bank Account - Zanzibar	1,515,723 ✓	3,842,058 ✓
NMB Development Account	105,822,084 ✓	0
BOT Revenue Collection Bank Account (TZS)	1,291,052,945	203,791,972
BOT Revenue Collection Bank Account (USD)	751,080,149	80,603,601
Letter of Credit Account	15,811,594,922 ✓	0
TOTAL	18,090,244,625	515,248,807

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION
 TANZANIA METEOROLOGICAL AGENCY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2019

	2018/2019	2017/2018
NOTE 8: RECEIVABLES	TZS	TZS
Safari and Special Imprest	29,047,703	63,966,037
Staff Loan	34,232,200	76,994,869
Trade Debtors	2,103,474,077	1,515,837,537
TOTAL RECEIVABLES:	<u>2,166,753,979</u>	<u>1,656,798,443</u>

NOTE 9: PREPAYMENTS

Balance b/d	153,497,014	0
Fuel expensed during the year	(24,932,764)	
Motor Vehicle	0	128,564,250
Radar	1,788,832,942	0
Fuel	13,215,438	24,932,764
TOTAL PREPAYMENTS	<u>1,930,612,630</u>	<u>153,497,014</u>

NB: Note No. 8 & 9 were reported as one item in the financial year 2017/2018

NOTE 9 (a) ACTUAL PREPAYMENT

Motor Vehicle	0	128,564,250
Fuel	13,215,438	24,932,764
Radar	1,788,832,942	0
TOTAL ACTUAL PREPAYMENT	<u>1,802,048,380</u>	<u>153,497,014</u>

NOTE 10: STOCKS AND SUPPLIES

Stationery Stock	22,291,662	20,092,406
Meteorological Consumables Stock	172,001,685	125,197,353
Meteorological Instruments Stock	74,731,740	100,000
Computer supplies Stock	25,292,102	11,200,762
Spare parts and Tyres - Stock	70,000	0
TOTAL	<u>294,387,189</u>	<u>156,590,521</u>

NOTE: 12 WORK IN PROGRESS (W.I.P)

Beginning Balance	27,995,864	27,995,864
Additions	5,870,057	-
Balance at year end 30 June	<u>33,865,921</u>	<u>27,995,864</u>

NB: TMA and ARU entered into mutual agreement to terminate the contract for building HQ offices in DSM due to the government directives that require building of HQ offices in Dodoma. Due to the termination of the contract commitment of TZS 209,257,444 which had been expected to be performed in the contract were excluded in the WIP and remain with TZS 27,995,864 which had already incurred.

NOTES ON THE ACCOUNTS

NOTE 11 : INTANGIBLE ASSETS - SOFTWARE

Balance b/f TZS	Total Additions(2017/18) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2017/18 TZS	Acc. Amortization Amount to date TZS	Net Book Value as at 30/06/2018 TZS	Net Book Value as at 30/06/2017 TZS
96,249,153.66	-	96,249,153.66	24,226,558.86	24,005,130.85	48,231,689.71	48,017,463.95	72,022,594.80

Balance b/f TZS	Total Additions(2017/18) TZS	Total Cost TZS	Acc. Amortization Amount b/f TZS	Amortization Expenses 2017/18 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

NOTES TO THE FINANCIAL STATEMENTS AS OF 30th 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	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	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leaschold 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	4,093,012,686
Telecommunication Equipments	59,548,679	-	-	-	-	-	59,548,679	37,515,668	4,168,408	-	-	-	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	2,371,579,664
House Hold Appliance	873,000	-	-	-	-	-	873,000	604,385	67,154	-	-	-	671,539	201,461
Furniture & Fixtures	590,837,509	189,738,281	-	-	-	-	780,575,790	383,267,991	78,057,579	-	-	-	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	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	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	543,639,778
Books & Library	7,314,187	-	-	-	-	-	7,314,187	4,175,127	784,765	-	-	-	4,959,892	2,354,295
Plant & Machinery	248,584,804	-	-	-	-	-	248,584,804	149,150,882	16,572,320	-	-	-	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	4,133,932,167
TOTAL	39,419,010,782	889,993,166	-	-	-	-	40,309,003,948	7,958,200,697	1,666,956,549	-	-	-	9,605,157,246	30,703,846,702

NOTE: 13b. Changes in Accounting Estimates (IPSAS 3)

In the current year, management has reviewed estimates of the useful life of some non-current assets in particular, Telecommunication Equipment, Household Appliances, Furniture & Fittings, Office Equipment, Computers, Motor Vehicles, Books & Library and Plants having a sum total of TZS 1,848,697,434/= which their carrying amounts were nearly equal to zero while they are still in use.

NOTES TO THE FINANCIAL STATEMENTS
MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30th JUNE 2018

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	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
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	17,913,465,600	-	-	-	-	-	17,913,465,600	-	-	-	-	-	-	17,913,465,600
Buildings and Structure	4,669,890,655	-	-	-	-	-	4,669,890,655	745,238,620	93,397,813	-	838,636,433	-	838,636,433	3,831,254,222
Telecommunication Equipments	59,548,679	-	-	-	-	-	59,548,679	34,978,623	4,168,408	-	39,147,031	-	39,147,031	20,401,648
Observatory Equipments	4,860,279,263	265,287,350	-	-	-	-	5,125,566,613	1,746,108,335	505,508,139	-	2,251,616,474	-	2,251,616,474	2,873,950,139
House Hold Appliance	873,000	-	-	-	-	-	873,000	792,134	80,866	-	873,000	-	873,000	0
Furniture & Fixtures	547,637,037	43,200,472	-	-	-	-	590,837,509	414,076,348	65,397,351	-	479,473,699	-	479,473,699	111,363,810
Office Equipment	843,245,103	93,150,973	-	-	-	-	936,396,076	743,409,856	173,585,095	-	916,994,951	-	916,994,951	19,401,125
Computer Equipment	917,136,752	250,142,894	-	-	-	-	1,167,279,646	763,338,822	195,522,247	-	958,861,069	-	958,861,069	208,418,577
Motor Vehicles (Light Duty)	1,749,462,127	20,301,000	-	208,000,000	-	-	1,561,763,127	1,456,079,639	85,382,488	-	1,541,462,127	-	1,541,462,127	20,301,000
Books & Library	7,314,187	-	-	-	-	-	7,314,187	6,909,409	404,778	-	7,314,187	-	7,314,187	0
Plant & Machinery	248,584,804	-	-	-	-	-	248,584,804	248,584,804	0	-	248,584,804	-	248,584,804	0
Weather Radar	7,137,490,886	-	-	-	-	-	7,137,490,886	2,004,309,995	499,624,362	-	2,503,934,357	-	2,503,934,357	4,633,556,529
TOTAL	38,954,928,093	672,082,688	-	208,000,000	-	-	39,419,010,781	8,163,826,585	1,623,071,547	-	9,786,898,132	-	9,786,898,132	30,583,101,507

NB: The Motor vehicles Amounted TZS 208,000,000 were derecognised and transferred to Treasury for disposing off. Therefore recognition, disposal and accountability remain to Treasury.

NOTES ON THE ACCOUNTS

	2018/2019	2017/2018
NOTE 14: PAYABLES	TZS	TZS
Internal Creditors& Accrued Expenses	114,148,500	1,746,400
Other Creditors and Trade Creditors	<u>426,843,107</u>	<u>105,086,038</u>
TOTAL	<u>540,991,607</u>	<u>106,832,438</u>
NB: The cause of change in Prior year figures was as indicated on Note 12 above.		
NOTE 15: DEFERRED CURRENT GOVERNMENT GRANT		
Receipts during the year (note 15.a)	28,394,291,421	9,834,448,489
Amortised amount for Government grant	(9,470,240,903)	(9,834,448,489)
Balance c/f 30 June	<u>18,924,050,518</u>	<u>0</u>
 NOTE: .15a GOVERNMENT GRANT RECEIVED		
Government Subventions – Other Charges	394,627,800	613,384,400
Government Subventions – Personal Emoluments	9,075,613,103	9,221,064,089
Government Grants	18,924,050,518	0
TOTAL	<u>28,394,291,421</u>	<u>9,834,448,489</u>
 NOTE 15(b): DEFERRED CAPITAL GOVERNMENT GRANT		
Balance b/d on 01 July	2,699,239,544	2,961,665,611
Amortised amount for Depreciation of RADAR Mwanza	(262,426,067)	(262,426,067)
Balance c/f 30 June	<u>2,436,813,477</u>	<u>2,699,239,544</u>
 NOTE 15(c): GOVERNMENT GRANT AMORTISED		
Amortized amount for other expenses (PE and OC)	9,470,240,903	9,834,448,489
Amortised amount for Depreciation of RADAR Mwanza	(262,426,067)	(262,426,067)
TOTAL	<u>9,732,666,970</u>	<u>10,096,874,556</u>

NOTES ON THE ACCOUNTS	2018/2019 TZS	2017/2018 TZS
NOTE16: DEFERRED DONOR GRANT		
Balance b/d on 01/07/2018	13,662,342	437,997,315
Receipts during the year (note 16.a)	1,679,862,076	339,059,381
Amortised amount	(1,048,936,118)	(763,394,354)
Balance c/f 30 June	<u>644,588,300</u>	<u>13,662,342</u>
 NOTE16.a: DONOR GRANT RECEIVED		
UK MET OFFICE/GFCS PROJECT//FAO& WMO	<u>1,679,862,076</u>	<u>339,059,381</u>
Total Donor Grant Received	<u>1,679,862,076</u>	<u>339,059,381</u>
 NOTE 17: INTERNAL GENERATED INCOME		
Landing and Parking Charges	2,793,390,612 ✓	2,230,426,555 ✓
Air Navigation charges	7,704,495,825 ✓	6,682,375,623 ✓
Charges of MET Services, Data & products	145,637,983 ✓	137,945,007 ✓
Fees from Training Activities & Programs	52,637,000 ✓	34,840,500 ✓
Charges from Consultancy & Education Tours	29,758,416 ✓	8,205,100 ✓
Fees from MET Services to the Media	-	2,150,000 ✓
TOTAL	<u>10,725,919,836</u>	<u>9,095,942,785</u>
 NOTE 17a: ACTUAL FEES AND CHARGES RECEIVED		
Opening Receivables	1,656,798,443	1,918,858,452
Fees and Charges Received during the year	10,725,919,836	9,095,942,785
Closing Receivables	(2,166,753,979)	(1,656,798,443)
TOTAL RECEIPTS	<u>10,215,964,299</u>	<u>9,358,002,794</u>

NOTES ON THE ACCOUNTS

NOTE 18 : OTHER REVENUE	2018/2019 TZS	2017/2018 TZS
Sales of Tender Document	5,516,750 ✓	4,963,086 ✓
House Rent	4,825,492 ✓	5,355,158 ✓
Miscellaneous Receipts	104,014,100 ✓	238,579,595 ✓
TOTAL	114,356,342	248,897,839
NOTE 19: FINANCE COST		
Effects of Exchange rate Translation	(57,729,221) ✓	(200,920,515) ✓
TOTAL	(57,729,221)	(200,920,515)
NOTE 20: SALARIES, WAGES AND EMPLOYEES BENEFIT		
Staff Salaries	9,075,613,103 ✓	9,221,064,090 ✓
Wages to Casual Labour	157,762,117 ✓	109,586,032 ✓
Leave Allowance	70,343,547 ✓	88,749,603 ✓
Extra Duty Allowance	1,235,139,026 ✓	485,328,000 ✓
Acting Allowance	39,329,900	77,893,066
Outfit Allowance	5,400,000	1,500,000
Sitting Allowance	142,712,800	137,418,000
Medical Expenses	45,506,660 ✓	32,705,000 ✓
Shift Allowance	1,046,468,500	871,674,500
Transfer Allowance	287,485,615	244,745,491
Risk Allowance	111,530,000	108,920,000
Electricity Allowance	129,070,000	49,460,000
House and furniture Allowances	57,600,000	76,476,080
Meal Allowance	445,320,103	325,426,092
Telephone Allowance	143,685,098	132,509,000
Staff Uniforms	24,433,000 ✓	38,259,440 ✓
TOTAL	13,017,399,469	12,001,714,394

	2018/2019	2017/2018
NOTE 21: SUPPLIES AND CONSUMABLE USED	TZS	TZS
Contributions/Relief Assistance	25,230,010 ✓	34,384,987 ✓
Gratuity and Passage Allowance (Staff Welfare)	37,244,500 ✗	84,432,216 ✗
Honorariums	535,551,940 ✓	312,750,000 ✓
Office Consumables	119,997,787 ✗	195,419,034 ✗
Computer Supplies& License fee	274,373,215 ✗	186,545,727 ✓
Printing and publication	71,966,796 ✗	12,673,665 ✗
Outsource (Office Cleaning &Security Services)	306,941,194 ✓	389,130,071 ✗
Electricity Expenses	241,381,426 ✗	313,483,569 ✗
Water Charges	18,497,114 ✓	15,476,090 ✗
M/V Running Costs - Fuel, Lubricants & Parking	243,741,317 ✗	205,568,806 ✗
Rent – Office Accommodation	942,858,872 ✗	927,596,034 ✗
Staff Transport	233,362,920 ✗	348,506,206
Conference Facilities	155,727,173 ✗	69,954,122 ✗
Staff Training Local (Accommodation, Tuition fee, Upkeep Allowance)	772,265,192 ✗	677,374,438 ✗
Ground Transport	34,542,388 ✗	160,894,750 ✗
Research Expenses	44,929,600 ✓	257,338,350 ✓
Travelling Overseas (Air ticket and Per Diem)	808,471,522 ✗	250,228,696 ✗
Training Overseas (Stipend Allowance)	85,968,500 ✗	106,412,542 ✓
Health Insurance For Overseas Travel	6,820,181 ✗	6,461,675 ✗
Traveling-Local (Per Diem) and Air Ticket Local	919,079,227 ✗	882,587,858 ✗
Internet	162,839,362 ✗	94,521,787 ✓
Postage	15,170,911 ✗	9,321,790 ✓
Telephone, Emails, Fax expenses & communication network	139,203,754 ✗	97,208,927 ✗
Advertising , Publicity and News paper	248,990,392 ✗	116,126,417 ✗
Meteorological Supplies Account & Tools and Implements	19,601,547 ✗	87,043,519 ✗
Sundry Expenses	95,405,662 ✗	191,740,335 ✗

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION
TANZANIA METEOROLOGICAL AGENCY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2019

	2018/2019	2017/2018
	TZS	TZS
Audit Expenses	19,000,000 ✓	69,132,072 ✓
Consultancy Fees	298,514,912 ✓	93,303,267 ✓
Burial Expenses	23,235,460 ✓	15,638,000 ✓
Bank Charges	30,053,520 ✓	19,681,354 ✓
TOTAL	<u>6,930,866,393</u>	<u>6,230,936,306</u>
NOTE 21(a): ACTUAL SUPPLIES AND CONSUMABLE USED		
Opening balance creditors	106,832,438	309,828,122
Add: Closing balance Stock	294,387,189	156,590,521
Opening Fuel Prepayments	-24,932,764	-
Supplies and Consumable used	6,930,866,393	6,230,936,307
	7,307,153,256	6,697,354,948
Less: Closing Creditors	540,991,607	106,832,438
Opening Stock	156,590,521	56,794,149
	697,582,128	163,626,587
Actual Supplies and Consumable used during the year	<u>6,609,571,127</u>	<u>6,533,728,361</u>
NOTE 22: GRANTS AND OTHER TRANSFER		
Grants donated to other Organization (WMO/MASA)	107,033,062 ✓	32,051,386 ✓
	<u>107,033,062</u>	<u>32,051,386</u>
NOTE: 23 DEPRECIATION AND AMORTIZATION EXPENSE		
From NOTE: 13 Movement of PPE Depreciation expense	1,666,956,549 ✓	1,594,677,258 ✓
From NOTE: 11 Amortization expense	16,986,772 ✓	24,005,131 ✓
TOTAL	<u>1,683,943,321</u>	<u>1,618,682,389</u>

NOTE: 24 OTHER EXPENSES	2018/2019	2017/2018
	TZS	TZS
Maintenance Costs – Buildings & Minor Civil Works	58,383,730	155,665,594
Maintenance Costs - Motor Vehicles	211,117,482	190,633,577
Maintenance Costs – Furniture & Fittings	0	430,000
Maintenance Costs - Computers	20,052,453	3,333,976
Maintenance Costs - Office & Telecommunication Equipment	7,414,000	4,817,080
Maintenance Costs - Meteorology Equipment	35,950,964	146,827,415
TOTAL	332,918,629	501,707,642

NOTE: 25 ACCUMULATED SURPLUS

Balance on July 1,	9,163,947,689	9,573,245,077
Adjustment of useful life of PPE	1,848,697,434	0
Add: Surplus/(Loss) During the Year	(508,010,830)	(409,297,388)
Balance on 30, June	10,504,634,293	9,163,947,689

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.	28,365,564,565	9,834,448,489
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NOTE 27: KEY MANAGEMENT RENUMERATION:

Salaries & other short-term benefits;

Short-term benefits for Advisory Board	81,440,300	77,085,000
Short-term benefits for Audit Committee	68,580,000	69,132,072
Salaries and short-term benefits for Management Team	1,620,913,200	1,622,082,000

NOTE: 28 LEASES - LESSEE

Amount Paid during the year	942,858,872	927,596,034
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Operating leases as lessee

TMA leases office accommodation in the normal course of its business. The leases 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	942,858,872	927,596,034
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Later than one year and not later than five years		-
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Later than five years		-
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Total non- cancellable operating leases	942,858,872	927,596,034
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Note 29 Operating leases as lessor

TMA leases its houses under operating leases. The majority of these leases have a non- cancellable term of 12 month. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessor

Not later than one year	4,825,492	5,355,158
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Later than one year and not later than five years		
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Later than five years		
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Total non-cancellable operating leases	4,825,492	5,355,158
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NOTE 30: FINANCIAL INSTRUMENT RISKS

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

Market risk

Price risk

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

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

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

NOTE 31: NUMBER OF EMPLOYEES

Employees in 2018/2019 were 573 compared to 538 in 2017/2018

NOTE 32: CREDIT AND LIQUIDITY ANALYSIS

CREDIT ANALYSIS

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

Period outstanding	2018/2019	2017/2018
Trade Receivables:	TZS	TZS
1 to 3 months	2,103,474,077	1,655,898,551
Over 1 year	0	13,436,000
Staff Receivables:		
Up to 1 Month	29,047,703	63,966,037
Over 1 Year	34,232,200	76,994,869
Trade Payables:		
1 to 3 months	540,991,607	106,832,438

NOTES ON THE ACCOUNTS

NOTE: 33. STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

The Agency's budget is prepared on a cash basis using a classification based on the nature of expenses and covers the period from 1 July 2018 to 30 June 2019, 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 Agency'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 2018/2019 the Agency had been allocated 6.2b for development but until the end of the year the amount was not received, also in the budget of PE some amount had been allocated for promotions and recruitment of new Staff but up to the end of FY 2018/2019 neither promotions nor recruitment was effected due to Government directives.
- Exchange rate fluctuations in case of Fees and Charges.
- Non-implementation of promotions and recruitment of new employees.

PHYSICAL PERFORMANCE REPORT

1.0 Introduction

Major activities which spent a large portion of the budget were procurement of weather radars, stations running cost, office rent, capacity building to staff, running cost for Kigoma Training centre, procurement of meteorological instruments, stations rehabilitation, utilities services include telephone, cleaning, security, electricity and internet services. Other activities implemented include establishing QMS for marine weather services, implementation of ISO 9001:2015 standards in provision of aeronautical meteorological services, running cost for Central forecasting office and research activities. Details information on the activities implemented in the respective year has been shown in Table 1.

2.0 CHALLENGES ENCOUNTERED IN THE IMPLEMENTATION OF THE BUSINESS PLAN.

- 2.1 Some institutions which collect meteorological service charges on behalf of TMA delayed to remit percentage share of revenue to TMA.
- 2.2 Reluctance of some meteorological service beneficiaries to comply with TMA cost recovery strategy that hindered collection of revenue from maritime weather services.
- 2.3 Need to procure meteorological instruments with emphasis on replacing mercury-based instrument.
- 2.4 Inadequate financial resources to cover planned activities including acquisition of meteorological equipment, instruments and QMS maintenance.
- 2.5 Need for mainstreaming meteorological services in various sectors i.e. issue user specific/tailor made products and services.
- 2.6 Inadequate financial resources to improve infrastructure of the National Meteorological Training Centre.
- 2.7 Shortage of staff especially meteorological personnel.
- 2.8 Impacts of climate change on the provision of meteorological services e.g. increased frequency of extreme weather and climate events.
- 2.9 Risk of losing historical climate data as most of the data are still in paper form.
- 2.10 Lack of enough space (room) for meteorological data storage.
- 2.11 Limited community awareness on the importance of meteorological information in developmental activities.

3.0 STRATEGIES EMPLOYED TO ADDRESS THE CHALLENGES.

- 3.0 The Agency used some internal generated funds to finance some of initiated development budget activities.
- 3.1 Some of the initiated activities include procurement of weather Radar, Stations rehabilitation, Procurement of instruments will continue to be implemented in the next financial year 2019/2020.
- 3.2 Finalization of TMA Act and its related Regulations will boost TMA capacity to collect revenue from the service delivered necessary to cater for investment and operation cost.
- 3.3 The Agency will continue to convene with various strategic stakeholders as an initiative for increasing revenue through cost recovery from various meteorological service beneficiaries.
- 3.4 The Agency will continue to prepare various projects proposals to seek donor assistance to support TMA activities.

TABLE 1: STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2019

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)	(i)	(i)
A To improve services and HIV/AIDS infections	1011A 01C	Strengthens capacity to scale up and expand HIV/AIDS prevention, care, treatment and support services by June 2019	11,550	11,550	9,400	2,150	81	Compliance to National HIV/AIDS programme	i. Care and support to staff provided. ii. Infected staff were provided with meal allowances	85	Good progress has been made
	1011A 02C	Mainstream good governance and gender into policies and plans by June, 2019	8,560	1,200	1,068	132.00	89	Compliance to Gender issues at working place.	i. Ethical committee activities facilitated. ii. TMA attended jointly Ministerial Ethical Committee meeting. iii. Awareness training on ethical matters to staff were provided during Workers' Council.	80	Good progress has been made

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B	Quality Meteorological and related services	1011-12B01 S	Accuracy of meteorological forecasts, advisories and warnings improved from an average of 70% to 80% by June, 2019	2,593,536	2,396,000	1,563,192	832,808	65	<p>i. Amount of data and information available to customers</p> <p>ii. Number of forecasts and outlooks disseminated timely to users</p> <p>iii. Percentage of increase in accuracy of forecast</p> <p>iv. Operational hardware and software components/Timely exchange of information and products</p> <p>v. Amount of information received at CFO</p> <p>vi. Number of stations providing</p>	<p>i. Maritime services provided to 4,235 ships and boats sailing over Indian Ocean and major lakes</p> <p>ii. Aeronautical meteorological services were provided to 45,966 aircrafts.</p> <p>iii. Accuracy of weather forecasts was 81.3% which is above the accepted requirement of 70%</p> <p>iv. Capacity building on provision of marine weather services was conducted.</p> <p>v. Improved marine weather services as per IMO compliance requirements.</p> <p>vi. TMA conducted marine stakeholders meeting and attended National Marine Exhibition at Mwanza.</p> <p>vii. The Agency in collaboration with other institutions participated in search and rescue activities.</p> <p>viii. TMA participated in Tsunami IOWAVE 18 Test that went successfully.</p> <p>ix. Weather forecast for air transport was improved as per new ISO standards.</p> <p>x. Daily, 10 days, Seasonal Weather forecast services and</p>	90	Excellent progress made in achieving the target.
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											Warnings were issued. Shift staff were provided with food, Transport and shift allowance.			
											xii. CFO and Zanzibar offices were operationalized			
											xiii. Some of TMA offices and stations were provided with furniture.			
											xiv. Public Weather Services provided and improved through revamping of studio and capacity building to presenters.			
											xv. Uniforms for TV weather presenters were procured.			
											xvi. Capacity building on TAF, Aerodrome warnings, synop, aviation observation and BUFR was conducted.			
											xvii. Early warnings on severe weather events issued.			
											xviii. Capacity building on modern forecasting technique facilitated.			
											xix. Cost recovery initiatives on Aeronautical meteorological services and marine services were facilitated.			
												87		Excellent progress made in achieving the target.
											Stations were provided with facilities for smooth operations that include electricity, telephones, internet, stationeries, cartridges, stations vehicles			
												94		
												35,700		
												564,299		
												600,000		
												420,419.00		
													Conducive environment for the operation of station network ensured by	
													1012B 02S	

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	June, 2019											
C	Capacity to carryout operations enhanced	1011C 01C	Training Program established and implemented to 70% by June 2019	621,200.00	800,000	710,151	89,849	89	Number of staff graduated /trained Compliance with NACTE registration requirements Number of interventions made to Publicise NMTC activities	<p>i) TMA has continued to implement its training program. 24 staff graduated and 116 staff are continuing with training.</p> <p>ii) A total of 58 students graduated at NMTC on November 2018 comprising of 31 students for NTA level 5 and 27 students for NTA level 6.</p> <p>iii) The Agency reviewed curriculum and syllabus for Kigoma NMTC as per NACTE accreditation requirement.</p> <p>iv) The NACTE registration for NMTC Kigoma has been maintained by updating its curricular for further five years and also NMTC has been granted FULL accreditation for five years.</p> <p>v) NMTC enrolled 58 Students for academic year 2018/19. 27 students are continuing with studies on NTA level 6.</p>	90	Excellent progress made in achieving the target.

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									<p>vi) The Agency has designed and developed a website www.nmtc.ac.tz for the National Meteorological Training Centre (NMTC).</p> <p>vii) NMTC has been awarded Accreditation Candidacy Status by NACTE.</p> <p>viii) NMTC has participated in annual NACTE exhibitions conducted at Dodoma.</p>		
1011C 02C	Public expenditure reviewed and Medium Term Expenditure Framework prepared by June, 2019	300,700.00	350,000	336,557	13,443	96	<p>i) Number of MTEF and framework documents prepared</p> <p>ii) Number of MAB meetings conducted</p> <p>iii) Number of statutory activities attended</p> <p>iv) Number of report</p>	<p>i) MTEF documents including Annual Action plan and Business Plan prepared.</p> <p>ii) 4 MAB meetings conducted whereby various matters TMA regarding operations discussed and approved.</p> <p>iii) The Agency attended statutory and scheduled activities include PIC, JTSR and TSIP as directed by the Ministry.</p> <p>iv) Statutory information were provided timely including implementation of Ruling Part Manifesto, implementation of Five</p>	90	Excellent progress made in achieving the target.	

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								Years Development Plan, implementation of project, implementation of performance contract, meteorological statistics and meteorological information for preparation of the Book on National Economic Status.			
								<p>v) Quarterly and Annual Performance Reports prepared</p> <p>vi) The Agency attended Parliamentary Budget Session.</p> <p>vii) The Agency has finalized preparation of implementation strategy and Action Plan for FYDP II.</p>			
1011C 03S	Procurement management systems enhanced by June 2019	106,140	106,140	3,695	97			<p>i) Number of procurement documents prepared</p> <p>ii) Adherence to Procurement Act and its Regulations</p> <p>iii) Number of Tender Board meetings conducted</p>	<p>i) Annual Procurement Plan for 2018/19 was prepared and implemented.</p> <p>ii) TMA staff attended PSPTB annual conferences.</p> <p>iii) 4 Tender Board meetings conducted whereby various procurement issues were reviewed and authorised.</p> <p>iv) Evaluation and negotiations meetings conducted to ensure value for money in consideration of procurement transactions.</p> <p>v) Deliverable of procured</p>	85	Good progress has been made

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								iv) Number of procurement reports prepared v) Number of procurement staff trained	instruments and utilities made that improved Agency operations. vi) Quarterly and annual procurement reports were prepared and submitted to PPRA. vii) Capacity building to head of stations on Procurement Act and its Regulations and how to implement it was conducted.		
1011C 04S	Assets management system maintained by June 2019	30,135	30,135	19,570	10,565	65	i) Numbers of assets control measures implemented ii) TMA assets were recorded and bar coded for controlling assets against loss and theft. iii) Stock taking was conducted at June 2019. iv) TMA fixed assets register was updated.	80	Good progress has been made. Delay and procedures permit to dispose assets		
1011C 05S	Auditing Management system developed and operationalized by June 2019	163,250	200,000	176,302	23,698	88	i) Number of Audit committee meetings conducted ii) Number of Internal Audit reports prepared iii) Compliance	80	i) Annual Internal Audit Plan prepared and implemented quarterly for improving Agency performance. ii) Risk based Internal auditing conducted for Headquarters sections and outstations as per Internal Audit General requirement. iii) Capacity buildings for auditors conducted to improve their		Good progress has been made

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									nce with risks based Internal Auditing	performances. iv) 4 Audit Committee meetings whereby various issues regarding TMA compliance discussed and the report submitted v) Quarterly and Annual internal audit reports were prepared and submitted.			
1011C 06S	TMA adherence to laws, rules and regulations enhanced and complied by June, 2019	137,180	300,000	248,235	51,765	83			i) Approved Act in place. ii) Number of Regulations prepared iii) Adherence to rules, laws and regulations	iv) The formulation of Tanzania Meteorological Authority Act No. 2 of 2019 was completed. v) 7 Regulations of the Act out of 11 Regulations have been prepared vi) Various agreements, procurement contracts reviewed and vetted and later on submitted to the Office of Attorney General. vii) There was no new cases and disputes against TMA.	95		Excellent progress made in achieving the target.
1013C 02S	Financial Management system developed and operationalized by June.	173,300	173,300	145,946	27,354	84		i) Clean Audit Report ii) Number of accountant	TMA has attained unqualified Audit Report for Financial Year 2017/18. ii) Accountants attended annual conference.	87		Good progress has been made	

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	2019						ts trained	Capacity building to accountants on IPSAS facilitated to improve financial control system. iii) 3 accountants attended CPD hours as recommended by NBAA iv) Presently TMA is finalizing the preparation of financial Reports for the year 2018/2019 ready to be submitted to CAG. v) Awareness training on implementation of GePG to Headquarters and all outstations staff. vi) Bank charges paid as required.	78	TMA is still facing shortage of staff.
1013C 01C	Human resource operational policies and guidelines in place by June, 2019	1,465,700	1,600,000	1,557,427	42,573	97	i) Number of recruited staff ii) Number of trained staff iii) Number of trained professional staff	i) TMA recruited 60 staff for various cadres that reduced the challenge of having insufficient number of staff at stations. ii) Appraisal and contracts signed as per OPRAS requirements. iii) Capacity building for supporting staff including drivers, registry staff, secretaries, office attendants facilitated to improve their performances. iv) TMA continued with the exercise of harmonising staff information with NIDA	78	TMA is still facing shortage of staff.

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strengthened	research and applications by June 2019						ii) Number of people registered in FarmSMS	<p>iv) in four peer reviewed International Journal. The Agency has organized training in various levels with different stakeholders. These include stakeholders from Agriculture, Marine transport, Energy, Media, Disaster Management and water sectors.</p> <p>v) Agromet bulletins and Research Journal were prepared and distributed to various stakeholders.</p> <p>vi) TMA staff were involved in training weather and climate related courses in higher learning institutions.</p> <p>vii) TMA participated in Nananane exhibitions.</p> <p>viii) 6800 users of FarmSMS were registered into the system making total of 12,528 people registered in the system by June 2019.</p> <p>ix) Climate services were provided to various sectors include construction, research, tourism, oil and gas etc.</p>
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									<p>x) TMA continued to maintain an up to date Scientific Library and GIS Research Laboratory services</p> <p>xi) The Agency has prepared Statements on the status of climate for 2018 whereby the extreme weather and climate events were documented.</p> <p>xii) TMA continued to undertake climate data rescue, sorting, scanning, cropping, filling gaps in the inventory and uploading the images into the ELO system.</p>									Good progress has been made
1014D 02S	Contribute towards disaster and environmental management for national and international sustainable development by June, 2019	13,600	8,000	6,570	1,430	82			<p>i) Number of exhibitions and national events attended.</p>	80	<p>ii) TMA participated in the Environmental Day.</p> <p>iii) Water pollution analysis conducted in collaboration with water laboratories.</p>							Good progress has been made
1014D 03S	Conducive Environment for supporting of Agro-meteorological stations	171,230	90,000	71,989	18,011	80			<p>i) Number of facilities provided to Agromet stations</p>	80	<p>i) TMA has distributed 4 motorcycles to enhance smooth operation of Uyole, Ilonga, Kizimbani and</p>							Good progress has been made

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E Working equipment and tools improved	1015E 01D	Modern meteorologi cal and telecommun ication equipment and instruments installed and maintained by June, 2019	17,706	50,000	36,810	13,190	74	Number of meteorologic al equipment maintained	<p>ii) 13 Agromet stations were facilitated with funds for necessary working utilities and facilities including electricity, telephone, internet, furniture and water services.</p> <p>iii) Data from Agromet stations used in crop researches for Agriculture sector Development.</p>	Matangatuani Agromet stations.	Good progress has been made
E Working equipment and tools improved	1015E 02D	Management information system installed by June 2019	680,800	680,800	610,060	70,740	90	i) Number of stations connected to National optic fiber internet services ii) Number of staff attended training/training aiming attended.	<p>i) TMA has connected five stations to optic fiber network.</p> <p>ii) Training for ICT staff was conducted to ensure the sustainability of the system.</p> <p>iii) TMA continued to maintain operational systems including Meteorological Aviation Information System (MAIS), Digital Meteorological</p>	Good progress has been made	

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F Meteorological quality management framework	1011F 01C01	Quality control standards developed and observed by	160,250	400,000	325,965	74,035	81	ISO 9001:2015 certificate was maintained		iii) Number of ICT systems developed/maintained iv) Number of ICT devices procured Observatory (DMO), MAPROOM, CAP, FarmSMS, Epicor and LAWSON that increased efficiency in operations and service delivery. iv) TMA Headquarters was connected to Government network. v) Electronic display was fixed at Songwe and Mwanza Airport. vi) LAN installation was conducted to 6 meteorological stations. vii) Various ICT equipment procured and distributed include computers, projector, printers and scanners. viii) Maintenance of ICT equipment conducted to ensure they are operating efficiently. ix) Capacity building for ICT staff was facilitated. x) Reliable internet services was accessible to smooth TMA operations include data link to Global Telecommunication Centre. xi) More emails for staff and offices have been created to make communication easy.	90	Excellent was made in achieving the target
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strengthened	June 2019							found during external audits on aeronautical meteorological services conducted on December 2018 hence ISO 9001:2015 certificate was maintained. iv) Risk Management training conducted at TMA Headquarters hence strengthen capacity to implement Risk management. v) Competency Assessment implemented as per WMO and ICAO requirements. vi) TMA has conducted risk identification and register.		
1012/1 5F01C	Quality Management System implemented and monitored by June, 2019	61,000	20,000	18,256	1,744	91	Number of met forms procured and distributed.	A total of 7,500 forms were prepared and supplied as per stations requirements	70	Good progress has been made
1014F 01C	Adherence to all procedures of observing and quality control of data to WMO standards by June, 2019	23,335	5,000	3,111	1,889	62	i) Number of digitized data ii) Number of stations visited	i) TMA continued to undertake historical climate data rescue, sorting, scanning, cropping, filling gaps in the inventory and uploading the images into the ELO system. ii) Inspection visits for Agromet and hydromet stations conducted to ensure they are operating according to the required standards and practices.	79	Good progress has been made. Part of the activity was implemented by the project funds.

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1014F 01C	Quality control standards developed and observed by June, 2019	316,994	250,000	203,637	46,362	81	<p>i) Number of instruments fabricated</p> <p>ii) Number of Rainfall stations visited, installed or Maintained</p>	<p>i) TMA workshop has fabricated 200 Standard Rain Gauges and 1 Evaporation Pan.</p> <p>ii) Corrective maintenance of instruments conducted to ensure they are operational and read correctly.</p> <p>iii) TMA has managed to make replacement of various meteorological forms and instruments.</p> <p>iv) TMA has continued to perform scheduled comparisons for barometers and thermometers.</p> <p>v) TMA engineers installed meteorological instruments over Ngorongoro Conservation, Ruaha National park and Geitamining areas following the requests received from these institutions.</p> <p>vi) Other requests for installation and fabrication of instruments attended were from the Office of Coast Regional Commissioner, Saadan National Park and various primary and secondary schools.</p>	84	Good progress has been made
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<p>G Awareness on weather and climate issues enhanced.</p>	<p>1013G OIS</p>	<p>Awareness creation programme prepared and implemented by June 2019</p>	<p>180,020</p>	<p>180,020</p>	<p>164,724</p>	<p>15,296</p>	<p>92</p>	<p>i) Number of Radio and Television stations broadcasting weather information. ii) Number of outreach programmes conducted</p>	<p>vii) Rainfall stations inspection was conducted for Arusha and Manyara regions whereby some of stations were revived while others were shifted. viii) Met forms and charts were printed and distributed to all rainfall stations. ix) TMA had prepared stations guiding manual. x) Preventive and corrective maintenance for meteorological instruments and equipment conducted. xi) The Agency calibrated wind and pressure equipment. xii) Existing AWS were maintained and upgraded.</p>	<p>90</p>	<p>The Agency has continued with efforts to widen its dissemination channels, whereby one television station that is IMTV (Iringa), and two (2) radio stations which are UYUI FM (Tabora) and Radio Ushindi (Mbeya) have entered into mutual agreement with TMA to air daily weather forecasts and warnings issued by TMA.</p> <p>Good progress has been made</p>
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H	International cooperation and networks enhanced	1011H OIC	Tanzania's obligation to regional, international conventions and cooperation fulfilled and enhanced with other Relevant institution	535,540	900,000	844,810	55,189	94	<p>i. Payment of membership fees.</p> <p>ii. Number of International activities attended</p> <p>iii. Number of staff attained scholarships</p>	<p>ii) Outreach programme such as workshop for agriculture, livestock, energy, water, disaster, media and marine sector have been conducted.</p> <p>iii) TMA managed to develop its quarterly issued newsletter since January 2019.</p> <p>iv) TMA attended various media interviews for educating public on weather and climate related issues.</p> <p>v) TMA continued with posting updated new information to its website and blogs in order to increase awareness to its customers</p> <p>vi) TMA has prepared and conducted training workshops and sensitizes local communities, farmers, decision makers and students on weather and climate services offered by TMA.</p>	87	<p>Tanzania's obligations related to weather and climate issues were fulfilled including payment of Membership contributions to the World Meteorological Organization (WMO) and SADC Meteorological Association of Southern</p> <p>Good progress has been made</p>
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I Infrastructure improved	101110 1D	Preparation for construction of the Headquarters office completed by June,	1,230,000	200,000	150,316	49,684	75	Plot acquisition	60	<p>ii. TMA exchanged real time data via the Global Telecommunication system (GTS) with an increase percentage of data received at the Global Centres.</p> <p>iii. Visit of The WMO Secretary General Prof. Petteri Taalas to the United Republic of Tanzania from 21st to 22nd August 2018.</p> <p>iv. TMA experts participated and represented Tanzania in various International meetings and fora related to Meteorology.</p> <p>v. Capacity building of TMA Staff was enhanced whereby 5 TMA Staff received International Scholarships for studies in MSc in Meteorology.</p> <p>vi. TMA attended eight (8) international training workshops and gained skills on meteorological operations.</p> <p>TMA has acquired a plot with square metres 23,800 for construction of Central Forecasting Office at Mtumbaarea, Dodoma.</p>	Good progress has been made. Preparations is awaiting
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		2019											gfor necessar y infrastructure eg. Water and electricity to start construction process.
	101110 1D	Physical resources management system for non technical fixed	80,000	150,000	102,613	47,387	68	Number of Buildings rehabilitated	Part of TMA funds allocated to support rehabilitation of 5 stations at Zanzibar, Mtwara, KilwaMasoko, Handeni and Morogoro.	90			Excellent progress made in achieving the target.
			12,024,265	12,024,265	9,699,636	2,324,628	81						

ANNEX 1: DEVELOPMENT PROJECT IMPLEMENTED IN THE FY 2018/19

PROJECT CODE	PROJECT NAME	PROGRESS UP TO JUNE 2019	FINANCIAL PERFORMANCE			
			AMOUNT ALLOCATED	AMOUNT RECEIVED	AMOUNT SPENT	COMMENTS/RE MARKS
4290	Weather Radars, Instruments and Infrastructure	<p>i) TMA has already signed contract for procuring three weather Radars. One Radar to be installed at Mtwara expected to be delivered on November 2019. Preparations for construction of Radar supporting infrastructure comprising of access road, electricity, building and securing fence is underway. Two weather Radars are expected to be delivered on April 2020.</p> <p>ii) TMA had continued to replace mercury instruments by procuring 46 non-mercury instruments comprising of 31 Barometers PTB330, 10 Digital Temperature & Humidity sensor and 5 Digital Temperature Sensor.</p> <p>iii) TMA had received 122 instruments and installed at various meteorological stations.</p>	20,000,000,000.00	18,924,050,518.08	17,600,427,864.18	The remaining balance of Tsh. 1,323,622,653.90 is for final payment of RADAR, and its supporting infrastructure

ANNEX 2: DEVELOPMENT PARTNERS' PROJECT

Introduction

During the period, Tanzania Meteorological Agency has received funds amounting to **TZS. 1,679,862,075.76** from various development partners to implement various projects.

Some of the projects implemented include: -

1.1 Global Framework for Climate Services project phase II

TMA had received USD 313,036 equivalent to TZS. 708,564,811.90/= from WMO to implement Global Framework for Climate Services project phase II, until June 2019 the Agency spent TZS. 478, 697,790.49/= of the released amount. The project takes over two years from December 2017 to December 2019 as per letter of Agreement between TMA and development partner who is NORAD. Activities implemented under this project include Data rescue activities whereby digitalization and archiving of historical climatologically data was conducted, Sponsorship for TMA staff who pursue Masters and PhD studies, upgrading of FarmSMS System and registering more farmers, facilitating seasonal forecast and climate outlook forum. Other activities were translating of Meteorological terminologies into Swahili language, downscaling Meteorological data and reviewing and launching of National Framework for Climate Services.

1.2 Highway Project

The Agency received USD 165,990 equivalent to TZS. 377,198,995.80 from World Meteorological Organization (WMO) for implementation of Highway Project, until June 2019 the amount spent was TZS. 336,978,562.47. The project commenced from December 2018 to March 2020 and intends to address the need for improved early warning system, which is co-produced between scientists and users, to prevent deaths and damage due to severe convection and strong winds on Lake Victoria and in the East African Region.

Activities implemented under this project were installation of fibre cable at Mwanza weather Radar station and provide capacity building on provision of marine weather services and severe weather forecast.

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

TMA had also received USD 107,665.49 equivalent to TZS. 245,217,843.37 from DFID in collaboration with UK-MET Office for implementation of WISER II project that will take two years from October 2018 to October 2020, until June 2019 the amount spent was TZS. 167,525,665.70 Major activities implemented under this project were digitization of climate data from five stations, 6800 peoples were registered in the FarmSMS and awareness training was conducted.

1.4 Climate Adaptation Risk and Opportunities in Tanzania (CAROT) Project.

TMA in collaboration with UK-MET Office jointly implemented CAROT project. The project was funded by the UK's Department for International Development (DFID) and the Agency was provided with TZS. 94,489,183.02 for implementation of the CAROT project. The main tasks executed under these projects were Data Rescue Inventory process, data cleaning and analysis.

1.5 Building Capacity for Resilient Food Security (BCRFS)

TMA had received TZS. 9,108,500.00 from Food and Agriculture organization (FAO) for implementation of Building Capacity for Resilient Food Security project, which is coordinated by IITA and ICRAF. Major activities implemented include promote the use of agro meteorological information, develop agro-meteorological info products, convening awareness forum for sharing agrometeorological information products and registering more Farmers in the FarmSMS.

1.6 Other activities

Moreover, the Agency had received TZS.245,282,741.67 from WMO to facilitate various programmes include hosting of International meetings, and workshops related to weather and climate.