



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

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE TANZANIA METEOROLOGICAL
AGENCY FOR THE YEAR ENDED 30TH JUNE, 2016**

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March, 2017

AR/CG/TMA/2015/2016

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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 the Controller and Auditor General is the statutory auditor of all Government revenues and expenditures including the revenues and expenditures of the Introduction Tanzania Meteorological Agency.

1.2. Vision, Mission and Core Values

Vision

To be a centre of excellence in public sector auditing

Mission

To provide efficient audit services in order to enhance accountability and value for money in the collection and use of public resources.

Core Values

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

- ✓ **Objectivity:** We are an impartial organization, offering services to our clients in an objective and unbiased manner;
- ✓ **Excellence:** We are professionals providing the highest quality audit services based on best practices;
- ✓ **Integrity:** We observe and maintain the highest standards of ethical behaviour and the rule of law;
- ✓ **People focus:** We focus on our stakeholders' needs by building a culture of good customer care and having competent and motivated work force;
- ✓ **Innovation:** We are a creative organization that constantly promotes a culture of developing and accepting new ideas from inside and outside the organization and
- ✓ **Best resource utilisation:** We are an organisation that values and uses public resources entrusted to it in an efficient, economic and effective manner.

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, 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 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 PAC to ensure that proper action has been taken in respect of all matters raised.

2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS

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

RE: **REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE TANZANIA METEOROLOGICAL
AGENCY FOR THE YEAR ENDED 30TH JUNE, 2016**

Introduction

I have audited the financial statements of the Tanzania Meteorological Agency for the financial year ended 30th June, 2016 as shown in Annexure I of this report.

Management Responsibility for the Financial Statements

Management of the Tanzania Meteorological Agency is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error as per the Statement of Management responsibility on the Financial Statements enclosed in this report as Annexure II.

Responsibilities of the Controller and Auditor General

My responsibility as an auditor is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions and such other procedures I considered necessary in the circumstances. These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I considered the internal control relevant to the Tanzania Meteorological Agency preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tanzania Meteorological Agency internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made

by management, as well as evaluating the overall presentation of the 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 and Regulation 269 (1) of the Public Procurement Regulations, 2013 require me to state in my annual audit report whether or not the auditee has complied with the provisions of the Law and its Regulations.

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

Unqualified Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Tanzania Meteorological Agency as at 30th June, 2016, and of its financial performance and its cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

Report on Other Legal and Regulatory Requirements Compliance with Procurement Legislation

In view of my responsibility on the procurement legislation, and taking into consideration the procurement transactions I have reviewed as part of this audit, I state that the Tanzania Meteorological Agency has generally complied with the requirements of the PPA No.7 of 2011 and its underlying Regulations of 2013.


Prof. Mussa A. Assad
CONTROLLER AND AUDITOR GENERAL

March, 2017

Copy to: The Chief Secretary,
State House,
1 Barack Obama Road,
P.O. Box 9120,
11400 DAR ES SALAAM.



Permanent Secretary and Paymaster General,
Ministry of Finance and Planning,
1 Madaraka Street,
P.O. Box 9111,
11468 DAR ES SALAAM.

Audited financial Statements and Notes to the Financial Statements

- (a) Statement of Financial Position;
- (b) Statement of Financial Performance;
- (c) Statement of Changes in Net Assets/Equity;
- (d) Cash Flow Statement;
- (e) Statement of Comparison of Budget and Actual Amounts; and
- (f) Notes, comprising a Summary of Significant Accounting Policies and Other Explanatory Notes

23. MINISTERIAL ADVISORY BOARD RESPONSIBILITY

The Board is responsible for the preparation and fair presentation of these financial statements for the year ended 30th June 2016 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 No.30 of 1997. The Board is equally responsible for internal control systems to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The 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, 1997. 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 in 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.

Approved by the Ministerial Advisory Board on29/.....day of9.....2016
and signed on its behalf by

Dr. *Burhani Nyenzi Bwazi*

MAB CHAIRMAN

Dr./Mr./Ms. *Waddy H. Ali Jumeju*

MAB MEMBER

Date:29/9/2016

24. **DECLARATION BY HEAD OF FINANCE/ACCOUNTING 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/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management 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 Board of Directors/Governing Body as under Directors Responsibility statement on an earlier page.

I **Yonah S. M. Killagane** being a consultant of Tanzania Meteorological Agency hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June 2016 have been prepared in compliance with applicable accounting standards, NBAA Pronouncements, 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: Consultant

NBAA Membership No.: AC 387

Date: 30/09/2016

**Tanzania Meteorological Agency
Statement of Financial Position
as at 30th June 2016**

	Notes	30.06.2016 TZS	30.06.2015 TZS	01.07.2014 TZS
ASSETS				
Current Assets				
Cash and Bank Balances	1	377,679,188	592,929,307	1,326,965,210
Debtors and Prepayments	2	1,545,561,734	981,573,579	1,029,613,483
Stocks and Supplies	3	96,092,725	71,634,033	68,783,894
Total current assets		2,019,333,647	1,646,136,919	2,425,362,587
Non Current Assets				
Intangible Assets	4	61,256,962	88,058,525	139,577,049
Work in Progress	5	237,253,308	237,253,308	3,944,628,377
Property, Plant and Equipment	6	14,894,637,412	14,960,771,884	9,910,956,736
Total Non Current Assets		15,193,147,682	15,286,083,717	13,995,162,162
TOTAL ASSETS		17,212,481,328	16,932,220,636	16,420,524,749
LIABILITIES				
Current Liabilities				
Creditors and Accruals	7	871,669,633	1,928,679,826	3,905,839,997
Total Current Liabilities		871,669,633	1,928,679,826	3,905,839,997
Non-Current Liabilities				
Deferred Government Grant	8	3,224,091,677	3,486,517,744	1,059,553,093
Deferred Donor Grants	9	1,508,279,736	380,392,329	222,120,826
Total Non-Current Liabilities		4,732,371,413	3,866,910,073	1,281,673,919
Total Liabilities		5,604,041,046	5,795,589,899	5,187,513,916
NET ASSETS		11,608,440,282	11,136,630,737	11,233,010,833
NET ASSETS ATTRIBUTABLE TO THE OWNERS				
Capital reserves		3,601,913,150	3,601,913,150	3,601,913,150
Accumulated Reserves		3,293,912,332	2,822,102,787	2,918,482,883
Revaluation Reserves		4,712,614,800	4,712,614,800	4,712,614,800
TOTAL NET ASSETS		11,608,440,282	11,136,630,737	11,233,010,833

Notes on pages 1 to 25 are an integral part of these financial statements

The financial statements on pages 11 to 43 were authorised for issue by the Ministerial Advisory Board on

and were signed by:

Dr. *BURUKANI NYENZI*

Dr./Mr/Ms. *Samuel Kicono*

MAB CHAIRMAN

MAB MEMBER

Signature: *Burukani Nyenzi*

Signature: *Samuel Kicono*

**Tanzania Meteorological Agency
Statement of Financial Performance
for the year ended 30th June**

	Notes	30.06.2016 TZS	30.06.2015 TZS
Revenue			
Revenue from non-exchange transaction			
Amortisation of Government Grant	8	12,603,182,069	7,090,373,673
Amortisation of Donors Grants	9	1,421,404,311	1,553,642,707
Revenue from exchange transaction			
Fees and Charges	10	7,724,314,305	5,400,226,775
Other Income	11	68,213,909	61,482,063
Total Revenue		21,817,114,594	14,105,725,218
Expenditures			
Staff costs	12	13,198,224,719	5,205,490,586
Administration costs	13	7,520,307,184	5,992,281,629
Maintenance costs	14	594,350,445	262,892,636
Finance costs	15	32,422,700	52,049,746
Total Expenses		21,345,305,048	11,512,714,597
Surplus/(Deficit)		471,809,546	2,593,010,622

Notes on pages 1 to 25 are an integral part of these financial statements

The financial statements on pages 11 to 43 were authorised for issue by the Ministerial Advisory Board

On..... and were signed by:

Dr. BURUHANI NYENZI
MAB CHAIRMAN
Signature: [Signature]

Dr./Mr/Ms. SAMUEL KIONDO
MAB MEMBER
Signature: [Signature]

**Tanzania Meteorological Agency
Statement of Cash Flows
for the Year Ended 30th June 2016**


	Notes	30.06.2016 TZS	30.06.2015 TZS
CASH FLOWS FROM OPERATING ACITIVITIES			
RECEIPTS:			
Government Grants	8 (a)	12,340,756,002	6,827,947,607
Donor Grants	9 (a)	2,549,291,718	1,711,914,209
Fees and Charges	10 (a)	7,160,326,150	5,448,266,679
Other Income	11	68,213,909	61,482,063
TOTAL RECEIPTS		22,118,587,779	14,049,610,558
PAYMENTS:			
Staff costs	12	13,198,224,719	5,205,490,586
Administrative costs	13 (a)	6,802,047,766	6,810,336,488
Maintenance Costs	14	594,350,445	262,892,636
Finance costs	15	32,422,700	52,049,746
TOTAL PAYMENTS		20,627,045,630	12,330,769,456
Net cash flows from operating activities	A	1,491,542,149	1,718,841,102
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase/(Decrease) in Work in Progress		-	3,707,375,069
Acquisition of Property Plant and Equipment		(1,706,792,268)	(6,160,252,074)
Net Cash Flows From Investing Activities	B	(1,706,792,268)	(2,452,877,005)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash Flows From Financing Activities	C	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	A+B+C	(215,250,119)	(734,035,903)
Cash and cash equivalents at the beginning of the financial year		592,929,307	1,326,965,210
Cash and Cash Equivalents at the End of the Financial Year		377,679,188	592,929,307

Notes on pages 1 to 25 are an integral part of these financial statements

The financial statements on pages 11 to 43 were authorised for issue by the Ministerial Advisory Board on and were signed by:

Dr. BURUHANI NYENZI

MAB CHAIRMAN

Signature: 

Dr/Mr/Ms SAMWA KOND

MAB MEMBER

Signature: 

Tanzania Meteorological Agency
Statement of Changes in Net Assets
for the year ended 30th June 2016

	Capital Reserve	Accumulated Reserve	Revaluation Reserve	TOTAL
	TZS	TZS	TZS	TZS
Balance at 30 June 2015	3,601,913,150	2,822,102,787	4,712,614,800	11,136,630,737
Surplus/Deficit during the year	-	471,809,545	-	471,809,545
Balance at 30 June 2016	3,601,913,150	3,293,912,332	4,712,614,800	11,608,440,282
Balance at 30 June 2014	3,601,913,150	229,092,165	4,712,614,800	8,543,620,115
Surplus/Deficit during the year		2,593,010,622		2,593,010,622
Balance at 30 June 2015	3,601,913,150	2,822,102,787	4,712,614,800	11,136,630,737

Notes on pages 1 to 25 are an integral part of these financial statements

The financial statements on pages 11 to 43 were authorised for issue by the Ministerial Advisory Board

on and were signed by:

Dr BURUHANI NYENZI
MAB CHAIRMAN
Signature: [Signature]

Dr/Mr/Ms. SAMUEL KIONDO
MAB MEMBER
Signature: [Signature]

Tanzania Meteorological Agency
Statement of Comparison of Budget and Actual Amounts
for the year ended 30th June 2016

	Original Budget 2015/2016 TZS	Final Budget 2015/2016 TZS	Actual 2015/2016	Difference
RECEIPTS:				
Government Grants	15,185,360,604	13,517,215,604	12,340,756,002	(1,176,459,602)
Donor Grants	0	2,549,291,718	2,549,291,718	0
Fees and Charges	6,456,855,000	6,456,855,000	7,160,326,150	703,471,150
Other Income	0	68,213,909	68,213,909	0
TOTAL	21,642,215,604	22,591,576,231	22,118,587,779	-472,988,452
PAYMENTS RECEIPTS				
Staff costs	13,038,149,204	12,675,280,000	13,198,224,719	(522,944,719)
Administrative costs	5,497,298,600	7,022,789,126	6,802,047,766	220,741,360
Maintenance Costs	206,767,800	659,503,050	594,350,445	65,152,605
Finance costs	0	20,000,000	32,422,700	(12,422,700)
TOTAL PAYMENTS	18,742,215,604	20,377,572,176	20,627,045,630	-249,473,454
BALANCE	2,900,000,000	2,214,004,055	1,491,542,149	-722,461,906
CAPITAL EXPENDITURE AND OTHERS				
Purchase of Property Plant & Equipment	0	1,704,482,268	1,704,482,268	0

Notes on pages 1 to 25 are an integral part of these financial statements

The financial statements on pages 11 to 43 were authorised for issue by the Ministerial Advisory Board

on and were signed by:

Dr BURUHANI NYENZI
MAB CHAIRMAN
Signature: Buruhani Nyenzi

Dr/Mr/Ms Samwel Kiondo
MAB MEMBER
Signature: Samwel Kiondo

TANZANIA METEOROLOGICAL AGENCY (TMA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. General Information

Tanzania Meteorological Agency (TMA) was established as an Executive Agency under the Executive Agencies Act No. 30 of 1997 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. The head office of TMA is located at Ubungu Plaza, 3rd Floor, along Morogoro Road, Dar es Salaam.

Principal activities

The primary activities of the Agency are:

- Provision and regulation of meteorological services for the United Republic of Tanzania (URT).
- To organize and manage surface and upper air observations networks and accurately record the climate conditions of the URT from the stations and archive them for future operational and research purposes.
- To issue and disseminate forecasts and other weather information such as warnings, etc for the safety of life and property, to targeted users and the general public.
- To provide meteorological services to the infrastructure sector and other sectors of the economy.
- To meet URT international obligations, i.e. Global exchange of meteorological data and products and for fulfilling international obligations such as WMO convention, ICAO convention and those related to climate change.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on a historical cost basis except for investment properties, land and buildings, financial instruments and available-for-sale investments that have been measured at fair value. The financial statements are presented in Tanzanian Shillings (TZS) and all values are rounded to the nearest Shilling.

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.

Statement of compliance

The Agency has early adopted IPSAS 33 — First-Time Adoption of Accrual Basis International Public Sector Accounting Standard. This represent first-time adopter's first IPSAS financial statements and we make an explicit and unreserved statement of compliance with accrual basis IPSASs. The financial statements of the Agency have been prepared in accordance with Accrual basis International Public Sector Accounting Standards.

Adoption of new and revised standards

In January 2015, the IPSASB published IPSAS 33, First-time Adoption of Accrual Basis IPSASs with an effective date from 1st January 2017. IPSAS 33 grants transitional exemptions to entities adopting accrual basis IPSASs for the first time, providing a major tool to help entities along their journey to implement IPSASs. It allows first-time adopters three years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transition period. TMA has early adopted the Standard and none of the exemptions have been opted and that is why these financial statements are fully IPSAS compliant. TMA has converted financial statements from IFRS to accrual basis IPSAS during the year and all assets and liabilities have been recognised.

Also in January 2015, the International Public Sector Accounting Standards Board (IPSASB) published the following five IPSASs which are effective from annual periods beginning on or after 1 January 2017:

- IPSAS 34, Separate Financial Statements; prescribes how to account for investments in controlled entities, joint ventures and associates in separate financial statements through cost method or equity method.
- IPSAS 35, Consolidated Financial Statements; establishes principles for the presentation and preparation of consolidated financial statements when an entity controls one or more other entities
- IPSAS 36, Investments in Associates and Joint Ventures; prescribes the accounting for investments in associates and joint ventures and to set out the requirements for the application of the equity method when accounting for investments in associates and joint ventures.
- IPSAS 37, Joint Arrangements; introduces new accounting requirements for joint arrangements, replacing IPSAS 8 Interests in Joint Ventures. The option to apply the proportional consolidation method when accounting for jointly controlled entities is removed. Additionally, IPSAS 37 eliminates jointly controlled assets to now only differentiate between joint operations and joint ventures. and
- IPSAS 38, Disclosure of Interests in Other Entities; requires information to be disclosed in an entity's financial statements that will enable users of those statements to evaluate the nature of, and risks associated with, the entity's interests in controlled entities, unconsolidated controlled entities, joint arrangements and associates, and structured entities that are not consolidated, and the effects of those interests on its financial position, financial performance and cash flows.

These five standards will replace current requirements in:

- IPSAS 6, Consolidated and Separate Financial Statements;
- IPSAS 7, Investments in Associates; and
- IPSAS 8, Interests in Joint Ventures.

TMA has early adopted all of the five above referenced IPSASs through its accounting policies.

IPSAS 39 'Employee Benefits' issued on 28th July 2016 with an effective period for annual periods beginning 1st January 2018. The Standard replaces IPSAS 25 on Employee benefits. The main differences between IPSAS 39 and IPSAS 25 are:

- a) Removal of an option that allowed an entity to defer the recognition of changes in the net defined benefit liability (the “corridor approach”);
- b) Introduction of the net interest approach for defined benefit plans;
- c) Amendment of certain disclosure requirements for defined benefit plans and multi-employer plans;
- d) Simplification of the requirements for contributions from employees or third parties to a defined benefit plan when those contributions are applied to a simple contributory plan that is linked to service; and
- e) Removal of the requirements for Composite Social Security Programs.

The new standard will have no impact to the financial statements of TMA.

- Impairment of Revalued Assets (Amendments to IPSAS 21, Impairment of Non-Cash-Generating Assets, and IPSAS 26, Impairment of Cash-Generating Assets), which brings property, plant, and equipment and intangible assets on the revaluation model within the scope of IPSASB’s two standards on impairment, IPSAS 21 and IPSAS 26. These amendments provide users with relevant information on impairment losses to property, plant, and equipment and intangible assets on the revaluation model. They also clarify that impairments to individual assets, or a group of assets within a class of property, plant, and equipment, in IPSAS 17, Property, Plant, and Equipment, do not necessitate a revaluation of the entire class to which that impaired asset or group of assets belongs.
- The amendments were issued on 28th July 2016 and are effective from 1st January 2018. The amendments will not have impact to the TMA’s financial statements.

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 is 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

Property, plant and equipment are stated at cost, 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.

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.

Property plant and equipment were revalued by a professional valuer M/S Proper Consult in 2010.

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.

(f) Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is measured initially at its cost, including transaction costs. Subsequent to initial recognition, investment property is measured at fair value. Gains or losses arising from changes in the fair value of investment property are included in the statement of financial performance for the period in which they arise.

(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) Interest bearing loans and borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the amortisation process.

(i) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are recognised in surplus or deficit in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

(j) 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.

(k) Associates and Joint Ventures

TMA shall account for investments in Associates and Joint Ventures by the equity method where TMA. An investment in an associate or a joint venture accounted for using the equity method shall be classified as a non-current asset. Under the equity method, the investment is initially recognized at cost. It is subsequently adjusted by the investor's share of the investee's post acquisition change in net assets. Associates and joint venture's accounting policies and accounting dates shall be the same as

those of TMA. When presenting 'separate financial statements' as defined in IPSAS 34, TMA shall account for the investment either at cost, in accordance with IPSAS 29, or using the equity method as described in IPSAS 36.

Impairment is tested in accordance with IPSAS 21 or IPSAS 26. The impairment indicators in IPSAS 29 are applied. An investment in an associate or joint venture is treated as a single asset for impairment purposes.

(l) 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.

(m) Intangible assets

An intangible asset, whether purchased or self-created, is recognized if:

- It is probable that the future economic benefits or service potential that are attributable to the asset will flow to the entity
- The cost or fair value of the asset can be measured reliably

Internally generated goodwill shall not be recognized as an asset. All research costs are charged to expense when incurred. Development costs are capitalized only after technical and commercial feasibility of the resulting product or service have been established. Internally generated brands, mastheads, publishing titles, lists of customers, or users of services and items similar in substance shall not be recognized as intangible assets.

For the purpose of accounting subsequent to initial acquisition, intangible assets are classified as:

- Indefinite life: No foreseeable limit to the period over which the asset is expected to generate net cash inflows for the entity.
- Finite life: A limited period of benefit to the entity

Intangible assets are accounted for using a cost model.

An intangible asset is determined for impairment by applying IPSAS 21 or IPSAS 26, as appropriate.

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.

(n) 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.

Redesignation of Assets

The redesignation 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 redesignation is appropriate. A redesignation, 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 redesignation.

(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.

(o) 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 are linked to and must be settled by delivery of such unquoted equity instruments, shall be measured at cost.

Subsequent Measurement of Financial Liabilities

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

Impairment and 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 an 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.

Derecognition 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.

(p) 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.

(q) 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.

(r) Inventories

Inventories are measured at the lower of cost and net realisable 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.

(s) 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.

(t) 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.

(u) 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).

(v) 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.

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

NOTE 1: CASH AND BANK BALANCES	2015/2016	2014/2015
	TZS	TZS
TMA BADEA Tech. Ass. Project	346,886	468,58
TMA Development Account	0	288,570,44
TMA AAP Bank Account	4,381,957	4,381,95
Expenditure Bank Account	96,441,775	82,773,58
Revenue Bank Account	48,925,990	35,576,78
Forex (USD) Revenue Bank Account	267,323	117,875,09
Expenditure Bank Account – Pemba	7,674,608	5,750,40
Expenditure Bank Account – Arusha	1,110,327	1,030,22
Expenditure Bank Account – Kigoma	33,756,978	1,037,45
Expenditure Bank Account – Dodoma	874,040	31,89
Expenditure Bank Account – Mwanza	2,131,330	440,81
Expenditure Bank Account – KIA	20,566,845	3,400,23
Expenditure Bank Account – Mbeya	243,120	12,54
Expenditure Bank Account – Morogoro	3,859,499	655,60
Expenditure Bank Account – Iringa	3,490,442	1,181,38
Expenditure Bank Account – Shinyanga	8,577,603	169,28
Expenditure Bank Account – Mtwara	4,746,045	134,68
Expenditure Bank Account – Tabora	442,749	244,23
Expenditure Bank Account – Bukoba	998,012	372,97
Expenditure Bank Account – Sumbawanga	947,805	63,41
Expenditure Bank Account – Singida	8,957,754	6,273,00
Expenditure Bank Account – Musoma	1,610,051	57,05
Expenditure Bank Account – Moshi	26,446,965	448,99
Expenditure Bank Account – Mahenge	11,910,762	8,682,26
Expenditure Bank Account – Tanga	2,529,272	18,38
Expenditure Bank Account – Songea	2,063,817	208,01
Expenditure Bank Account – Zanzibar	7,152,532	1,599,26
BOT Revenue Collection Bank Account(TZS)	17,894,148	-
BOT Revenue Collection Bank Account(USD)	59,330,553	-
Cash on Transit	-	31,470,740
TOTAL	377,679,188	592,929,307

TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS

	2015/2016	2014/2015
	TZS	TZS
NOTE 2: DEBTORS AND PREPAYMENTS		
Safari Imprest	0	8,869,550
Special Imprest	0	35,051,500
Staff Loan	217,116,982	279,500,974
Trade Debtors and prepayments	<u>1,328,444,752</u>	<u>658,151,550</u>
TOTAL	<u>1,545,561,734</u>	<u>981,573,580</u>
NOTE 3: STOCKS AND SUPPLIES		
Stationery Stock	24,787,725	13,966,850
Meteorological Consumables Stock	38,063,305	21,249,062
Computer Supplies Stock	<u>33,241,695</u>	<u>36,418,121</u>
TOTAL	<u>96,092,725</u>	<u>71,634,033</u>
NOTE 4 : INTANGIBLE ASSETS - SOFTWARE		
Balance b/d	88,058,525	139,577,049
Additions	2,310,000	21,924,000
Amortisation	<u>(29,111,563)</u>	<u>(73,442,524)</u>
Balance at year end 30 June	<u>61,256,962</u>	<u>88,058,525</u>
NOTE: 5 WORK IN PROGRESS (W.I.P)		
Balance at start	237,253,308	3,944,628,377
Additions	-	2,856,707,403
Total	237,253,308	6,801,335,780
Transfer to Asset	<u>-</u>	<u>(6,564,082,472)</u>
Balance at year end 30 June	<u>237,253,308</u>	<u>237,253,308</u>

TANZANIA METEOROLOGICAL AGENCY

NOTE 6: MOVEMENT OF FIXED ASSETS AS AT JUNE 30, 2016

DETAILS	BUILD & STRUCTURE	LAND	TELECOM EQUIP.	OBSEV. EQUIP	HOUSEHO LD APPL.	FURNT. & FITT.	OFF. EQUIP.	COMPUTER	MOTOR VEH.	BOOKS& LIBR.	PLANT & EQUIP	RADAR	TOTAL
Balance b/f (at cost)	4,669,890,655	1,308,800,000	59,548,679	3,314,953,706	873,000	422,579,058	626,791,736	688,034,379	1,578,697,152	7,314,187	248,584,804	7,137,490,886	20,063,558,241
Total Additions (2015/16)	-	-	-	1,266,488,917	-	28,250,677	119,386,827	119,590,872	170,764,975	-	-	-	1,704,482,268
Total Cost	4,669,890,655	1,308,800,000	59,548,679	4,581,442,623	873,000	450,829,735	746,178,563	807,625,251	1,749,462,127	7,314,187	248,584,804	7,137,490,886	21,768,040,510
Acc. Deprec. b/f	558,442,994	-	26,641,807	887,679,165	617,534	323,113,028	451,362,648	328,289,327	815,273,553	4,271,306	198,444,922	745,994,137	5,343,343,587
Depreciation Expenses 2015/16	93,397,813	-	4,168,408	392,163,585	87,300	43,408,518	136,062,642	148,324,176	426,692,908	1,828,547	24,858,480	499,624,362	1,770,616,939
Acc. Depreciation to date	651,840,807	-	30,810,215	1,279,842,750	704,834	366,521,546	587,425,290	595,685,631	1,601,624,657	6,099,853	248,161,882	1,504,685,633	6,873,403,098
Net Book Value as at 30/06/2016	4,018,049,848	1,308,800,000	28,738,464	3,301,599,873	168,166	84,308,189	158,753,273	211,939,620	147,837,470	1,214,334	422,922	5,632,805,253	14,894,637,412
Net Book Value as at 30/06/2015	4,111,447,661	1,308,800,000	32,906,872	2,427,274,541	255,466	99,466,030	175,429,088	240,672,925	403,765,403	3,042,881	25,281,402	6,132,429,615	14,960,771,884

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

	2015/2016	2014/2015
	TZS	TZS
NOTE 7: CREDITORS AND ACCRUALS		
Trade creditors & Accrued Expenses	38,255,559	23,712,207
Other Creditors	738,723,964	1,715,314,501
Other Liabilities	94,690,110	189,653,118
TOTAL	871,669,633	1,928,679,826
NOTE 8: DEFERRED GOVERNMENT GRANT		
Balance b/d on 01 July	3,486,517,744	3,748,943,811
Receipts during the year (note 8.a)	12,340,756,002	6,827,947,607
Amortised amount for other Expenses	-12,340,756,002	-6,827,947,607
Amortised amount for Depreciation of RADAR Mwanza	-262,426,067	-262,426,067
Balance c/f 30 June	3,224,091,677	3,486,517,744
NOTE :8.a GOVERNMENT GRANT RECEIVED		
Government Subventions - Other Charges	904,380,070	872,268,844
Government Subventions - Personal Emoluments	10,642,375,932	3,635,678,763
Government Grants	794,000,000	2,320,000,000
	12,340,756,002	6,827,947,607
NOTE 9: DEFERRED DONOR GRANT		
Balance b/d on 01/07/2015	380,392,328	222,120,826
Receipts during the year (note 9.a)	2,549,291,718	1,711,914,209
Amortization of Asset (Donor)	(60,668,214)	-
Amortised amount	-1,360,736,097	-1,553,642,707
Balance c/f 30 June 2016	1,508,279,735	380,392,328

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

	2015/2016 TZS	2014/2015 TZS
NOTE 9.a : DONOR GRANT RECEIVED		
+ CCIAM Program	130,056,951	351,938,623
✗ COLUMBIA	31,742,973	8,882,535
WMO	22,503,927	20,465,083
- CLIMATE CONSULT	14,966,880	-
✓ UNDP	1,680,443,627	1,033,052,211
✓ UK MET	220,340,316	85,385,820
, BURUNDI MET	14,504,872	-
- GFCS PROJECT	434,732,173	212,189,938
Total Donor Grant Received	<u>2,549,291,718</u>	<u>1,711,914,209</u>

NOTE 10: INTERNAL GENERATED INCOME

Landing and Parking Charges	1,883,952,976	1,540,097,909
Air Navigation charges	5,716,648,589	3,753,999,319
Charges of MET Services, Data & products	87,169,840	82,936,258
Fees from Training Activities & Programs	25,111,000	11,266,490
Charges from Consultancy & Educat. Tours	6,080,900	6,781,800
Fees from MET Services to the Media	5,351,000	5,145,000
TOTAL	<u>7,724,314,305</u>	<u>5,400,226,776</u>

NOTE 10 a : ACTUAL FEES AND CHARGES RECEIVED

	TZS	TZS
Opening Debtors	981,573,579	1,029,613,483
Receipts during the year	7,724,314,305	5,400,226,776
Closing Debtors	<u>(1,545,561,734)</u>	<u>(981,573,579)</u>
TOTAL	<u>7,160,326,150</u>	<u>5,448,266,679</u>

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

	2015/2016	2014/2015
	TZS	TZS
NOTE 11 : OTHER INCOME		
Sale of Tender Documents	1,458,425	470,000
House Rent	13,347,648	7,362,542
Miscellaneous Receipts	53,407,836	53,649,521
TOTAL OTHER INCOME	68,213,909	61,482,063
NOTE 12: STAFF COSTS		
Staff Salaries	10,617,215,605	2,975,304,530
Wages to Casual Labour	138,955,803	119,291,365
Leave Allowance	291,719,052	322,703,359
Transfer Allowance	197,559,756	150,303,912
Staff Uniforms	8,580,000	12,466,000
Medical Expenses & Recruitment Expenses	63,338,267	98,241,647
House and furniture Allowances	75,600,000	61,800,000
Meal Allowance	224,791,336	171,817,300
Acting Allowance	90,547,480	87,749,010
Extra Duty Allowance	269,270,000	200,536,276
Electricity Allowance	109,950,000	60,658,500
Telephone Allowance	86,375,000	78,601,347
Outfit Allowance	6,300,000	9,000,000
Sitting Allowance	96,610,000	154,395,000
Shift Allowance	802,852,420	595,862,340
Risk Allowance	118,560,000	106,760,000
TOTAL	13,198,224,719	5,205,490,586

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

	2015/2016	2014/2015
	TZS	TZS
NOTE 13: ADMINISTRATIVE EXPENSES		
Contributions	36,299,127	25,475,000
Telephone, Emails, Fax Expenses & communication network	165,058,280	171,721,467
Postage	14,813,268	16,832,507
Printing and publication	100,067,720	27,733,550
Advertising and Publicity	190,784,325	198,474,043
Computer Supplies	107,092,829	116,435,399
Newspapers and Periodicals	2,529,400	1,844,600
Stationery	78,660,165	62,862,142
Sundry Expenses	104,706,786	104,186,678
Conference Facilities	128,980,567	192,117,010
Traveling-Local	606,497,083	246,112,157
Staff Transport	309,542,200	264,586,305
Office Rent	659,277,690	508,845,922
Travelling Overseas	328,464,193	399,865,532
Water	15,591,806	6,971,187
Electricity Expenses	244,033,258	258,869,590
Depreciation & Amortisation of software	1,799,728,302	1,161,955,452
Audit Expenses and Audit committee	46,416,653	48,115,528
Office Cleaning,	120,690,013	154,803,810
Consultancy Fees	32,082,760	66,944,839

Security Services	207,954,839	210,589,598
Honorariums	220,385,500	199,253,000
Burial Expenses	17,122,000	17,389,500
Workers Council	52,564,000	87,420,000
MAB Meetings	66,810,180	84,639,500
Staff Welfare	62,958,000	81,971,000
WMO	30,452,300	26,293,250
Budget Preparation	22,975,000	12,740,000
M/V Running Costs - Fuel , Lubricants & Parking	210,976,033	170,610,423
Training Local, Staff Training Local and Hiring Charges	916,087,545	383,002,107
Training Overseas and Staff Training Overseas	302,500,069	360,538,643
Internet	118,498,891	147,342,480
Agency Hospitality, Food and Refreshments	45,033,990	31,277,827
Meteorological Supplies Account & Tools and Implements	53,031,361	103,825,383
Research Expenses	101,641,051	40,636,200
TOTAL	7,520,307,184	5,992,281,629

NOTE 13 (a): ADMINISTRATIVE EXPENSES

Opening Stock	(71,634,033)	(68,783,893)
Closing Stock	96,092,725	71,634,033
Administration Cost	7,520,307,184	5,992,281,629
Opening Creditors	1,928,679,826	3,905,839,997
Closing Creditors	(871,669,633)	(1,928,679,826)
Depreciation Expenses	<u>(1,799,728,302)</u>	<u>(1,161,955,452)</u>
TOTAL	<u>6,802,047,767</u>	<u>6,810,336,488</u>

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

	2015/2016	2014/2015
	TZS	TZS
NOTE 14: MAINTENANCE COST		
Maintenance Costs – Buildings & Minor Civil Works	49,494,154	56,705,321
Maintenance Costs – Furniture & Fittings	6,716,800	628,000
Maintenance Costs - Computers	56,855,600	7,765,450
Maintenance Costs - Motor Vehicles	314,566,019	119,296,712
Maintenance Costs - Office & Telecommunication Equipment	30,909,702	6,465,743
Maintenance Costs - Meteorology Equipment	135,808,170	72,031,410
TOTAL	594,350,445	262,892,636
NOTE 15: FINANCE COSTS		
Bank Charges	24,893,771	39,154,809
Exchange Gain/Loss	7,528,929	12,894,937
TOTAL	32,422,700	52,049,746
NOTE 16: ACCUMULATED RESERVE		
Balance on July 1,	2,581,545,560	229,092,166
Add: Surplus/(Loss) During the Year	471,809,545	2,352,453,394
Balance on 30, June	3,053,355,105	2,581,545,560
NOTE 17: 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 and Development during the year	12,340,756,002	6,827,947,607
All transactions were at arm's length		

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

NOTE 18: KEY MANAGEMENT COMPENSATION:	2015/2016	2014/2015
	TZS	TZS
Salaries & other short-term benefits;		
Short-term benefits for Advisory Board	84,639,500	84,639,500
Short-term benefits for Audit Committee	13,500,000	13,500,000
Salaries and short-term benefits for Management Team	1,528,033,280	1,188,252,000

NOTE:19 LEASES - LESSEE

Amount Paid during the year	659,277,690	508,845,922
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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	659,277,690	508,845,922
Later than one year and not later than five years	-	-
Later than five years	-	-
Total non- cancellable operating leases	659,277,690	508,845,922

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

Note 19.a Operating leases as lessor	2015/2016	2014/2015
	TZS	TZS
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 receipts to be collected under non-cancellable operating leases are as follows:		
Non-cancellable operating leases as lessor		
Not later than one year	13,347,648	7,362,542
Later than one year and not later than five years	-	-
Later than five years	-	-
	<hr/>	<hr/>
Total non-cancellable operating leases	13,347,648	7,362,542
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NOTE 20 : EVENTS AFTER BALANCE SHEET DATE

There was no significant event after the balance sheet date.

NOTE 21 : EMPLOYEES BENEFITS

Salaries	10,617,215,605	7,617,001,484
Staff Allowances	1,909,520,288	1,117,075,916
Annual leave	291,719,052	322,703,359
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Total employees benefits	12,818,454,945	9,056,780,759
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TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

NOTE 22 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.

TMA invests funds only in deposits with registered banks.

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.23NUMBEROF MPLOYEES

Employees in 2015/2016 were 583 compared to 610 in 2014/2015

NOTE 24 : 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	2015/2016	2014/2015
Trade Receivables:	TZS	TZS
Up to 1 Month	-	-
1 to 3 months	1,312,858,752	641,740,556
3 to 12 months	-	-
Over 1 year	15,586,000	16,411,000
Staff Receivables:		
Up to 1 Month		-
1 to 3 months	-	9,100,000
3 to 12 months		33,911,050
Over 1 Year	217,116,982	280,410,974

Period outstanding	2015/2016	2014/2015
Trade Payables:	TZS	TZS
Up to 1 Month		-
1 to 3 months	490,343,531	1,811,801,875
3 to 12 months	144,072,794	116,877,952
Over 1 year	237,253,308	-

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

The liquidity of the various financial instruments possessed by the Agency is as follows:

	1 to 3 months	3 to 12 months	Over 1 year
2015/2016	TZS	TZS	TZS
Trade Debtors and Other receivables	-	1,312,858,752	15,586,000
Staff receivables	-	-	217,116,982
Cash and Cash equivalent	377,679,188	-	-
Trade Creditors and other payables	(490,343,531)	(144,072,794)	(237,253,308)
Balance	(112,664,343)	1,168,785,958	(4,550,326)
2014/2015			
Trade Debtors and Other receivables	641,740,556	-	16,411,000
Staff receivables	9,100,000	33,911,050	280,410,974
Cash and Cash equivalent	592,929,307	-	
Trade Creditors and other payables	(1,811,801,875)	(116,877,952)	
Balance	(568,032,012)	(82,966,902)	296,821,974

NOTE 25. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

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 2015 to 30 June 2016 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 review was approved by the Management Advisory Board.

Government grant was under received since Government allocates funds based on actual collection. Internal generated revenue were slightly performed due to intensified efforts to collect revenue from our customers. Effective cost control by Management led to cost savings in administrative and maintenance cost.

STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2016

SUB VOTE DESCRIPTION 4001

SUBVOTE STRATEGIC OBJECTIVE (a)	ACTIVITY CODE	PLANNED TARGET (b)	ESTIMATED BUDGET	REALLOCATED BUDGET (In Millions) (c)	EXPENDITURES (In Millions) (d)	VARIANCE (e) = c-d	% = d/Cx 100	ACHIEVED TARGET (PERFORMANCE INDICATOR) % (e)	REMARKS (f)
A To improve services and HIV/AIDS infections	1011A 01C	National HIV/AIDS program implemented by June, 2016.	6,000,000	9,000,000	7,400,000	1,600,000	82	Respective employees were provided with meal allowances.	
	1011A 02C	Mainstream good governance and gender into policies and plans	6,100,000	1,000,000	500,000	500,000	50	Ethical and Gender Committees activities facilitated. Awareness seminar to staff on ethical matters provided during Workers' Council	Ethical Committee activities done within working hours

enhanced by June, 2016							
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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, 2016	1,269,199,000	1,269,199,000	1,243,234,532	25,964,468	98	<p>i. Meteorological services provided at Zanzibar.</p> <p>ii. CFO activities facilitated.</p> <p>iii. Daily and Seasonal forecasts issued.</p> <p>iv. Allowances for staff paid.</p> <p>v. Aeronautical and marine weather services provided</p> <p>vi. Training to staff on code writing, DMO, TDCF and MAIS.</p> <p>vii. Furniture for CFO and KIA procured.</p> <p>viii. Review of marine and air transport charges is underway</p>
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					<p>ix. Weather and climate publicized in various TVs and Radio stations.</p> <p>x. Uniforms for TV weather presenters procured.</p> <p>xi. Warnings on severe weather events issued.</p> <p>xii. Transport and meal for shift workers facilitated.</p>	
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1012B 02S	Conducive environment for the operation of station network ensured by June, 2016	338,290,000	470,000,000	453,054,273	16,945,727	96	29 meteorological stations were operationalized throughout the year	Increased operational cost due to higher telephone, electricity, fuel and vehicle maintenance costs
C 1011C 01C	Training Program established and implemented to 70% by June 2016	769,237,000	830,000,000	811,543,048	18,456,952	98	<ul style="list-style-type: none"> i. TMA program improved and implemented. ii. TMA staff attended various short courses and long term training iii. Kigoma NMTC provided training on Class III and II. iv. Aeronautical meteorological course provided 	Increased cost of training based on WMO requirements that all staff working at airports must have at least Bsc and competency in Meteorology by December

1013C 02S	Human resource operational policies and guidelines in place by June, 2016	1,352,308,600	1,802,942,001	1,604,449,091	198,492,910	89	<ul style="list-style-type: none"> i. TMA new structure and incentive package was partially implemented. ii. P.E. Budget prepared iii. Recruitment expenses. iv. Visiting TMA staff at stations v. Stationeries and other office supplies in place vi. Employees attended various in-service courses. vii. Salaries for staff with no check numbers paid. 	2016
1013C 02S	Public expenditure reviewed and Medium	310,592,000	140,000,000	124,178,500	15,821,500	89	<ul style="list-style-type: none"> i. Business Plan and Budget, Annual Action Plan and MTEF documents for FY 2015/16 in place. ii. Monitoring of TMA 	

<p>Term Expenditure Framework prepared by June, 2016</p>					<p>activities conducted.</p> <p>iii. 4 MAB Meetings conducted.</p> <p>iv. Draft of meteorological policy implementation strategy prepared.</p> <p>v. TMA performance reports prepared.</p> <p>vi. OPRAS plan for TMA prepared</p> <p>vii. Mid-year Budget Review conducted.</p> <p>viii. Attended statutory framework including Parliamentary Budget session, JTSR, PIC.</p>	<p>Training on Public Procurement was not conducted due to</p>
<p>Procurement management system which is compliant</p>	<p>138,235,000</p>	<p>50,000,000</p>	<p>39,429,813</p>	<p>10,570,187</p>	<p>79</p> <p>i. Annual Procurement Plan prepared</p> <p>ii. Office furniture procured.</p> <p>iii. Capacity building for staff enhanced</p>	<p>Training on Public Procurement was not conducted due to</p>

with relevant Acts and Regulations in place by June, 2016	12,960,000	12,960,000	10,510,000	2,450,000	81	iv. Contracts deliverables received and recorded v. PSTB annual conference attended. vi. 4 Tender Board meetings conducted, vii. Tendering and procurement activities facilitated.	amendment of the act hence will be conducted in the financial year 2016/2017
Assets management system maintained by June 2016	12,960,000	12,960,000	10,510,000	2,450,000	81	Stocktaking report for 2015/2016 prepared	
Financial Management system developed by June, 2016	187,580,000	140,000,000	116,146,511	23,853,489	83	i. Capacity building provided to accountants. ii. Capacity building provided to stations staff on keeping financial records. iii. TMA	

1015C 03S	Environment for efficient and effective delivery of supportive services ensured during the FY 2015/16	1,672,645,000	1,500,000,000	1,484,352,486	15,647,514	99	<p>accomplished migration from EPICOR 7 to EPICOR 9.05 TMA financial statements for 2014/15 prepared and submitted</p> <p>v. Unqualified Audit report for 2014/15 was acquired</p> <p>vi. Revenue increased by 20%</p>	<p>Some activities of the expenses were carried forward to the financial year 2016/2017</p>
							<p>Payment of office expenses including</p> <p>i. Office rent, cleaning and security services, identity cards, telephone bills, electricity and postal charges.</p> <p>ii. Acquisition of 1 vehicle, maintenance and operation of motor vehicles.</p> <p>iii. Workers' Council, Management meetings, Women Day and May Day</p>	

1013C 04S	Assets Management System maintained by June 2016	15,900,000	1,000,000	-	1,000,000	0	facilitated.	Licence fee was not paid due to delay submission of invoice
1011C 05S	Auditing Management system developed and operationalized	104,350,000	104,350,000	93,744,000	10,606,000	90	<ul style="list-style-type: none"> i. Capacity building for Internal Audit staff. ii. TMA internal audit plan and audit reports prepared and implemented. iii. TMA Audit Committee activities facilitated. iv. Unqualified audited report for FY 2014/15. v. Internal and external auditing facilitated. vi. Annual Internal Audit report prepared and 	

1011C 06S	TMA adherence to laws, rules and regulations enhanced and complied by June, 2016	80,030,000	30,000,000	26,189,000	3,811,000	87	submitted	Stakeholders meeting will be conducted in financial year 2016/2017
							<ul style="list-style-type: none"> i. Review of National Meteorology Act conducted. ii. Law books Purchased iii. MoU and contracts prepared 	
D Research and Applied Meteorology	1014D 01S Accuracy of Meteorological Services improved through strengthening of research and applications by June 2016	188,900,000	90,000,000	66,424,350	23,575,650	74	<ul style="list-style-type: none"> i. Climatological services provided throughout the period. ii. Rainwater analysis for various stations conducted iii. Maintenance services for photocopier iv. Research activities facilitated v. Newspapers purchased. 	Research Journal will be printed in the financial year 2016/2017.

1014D 02S	Contribute towards disaster and environmental management and sustainable development	26,005,000	1,000,000	-	1,000,000	0	<p>vi. TMA participated in Nane-nane and World Environment Day.</p> <p>vii. Library services facilitated</p> <p>Through GFCS project capacity building to 40 staff on severe weather monitoring, marine observation, statistical packages and Numerical weather predictions provided. 4 Computers, 1 printer and 1 scanner procured. Awareness creation programme implemented</p>	The activities facilitated through donor funded project due to financial constraints
1014D 03S	Conducive Environment for supporting	46,548,999	46,548,999	43,075,476	3,473,523	93	<p>i. 13 Agromet stations operationalized.</p> <p>ii. Solar installation at Igeri station.</p>	

<p>E Adequate and Quality Meteorological Data and Information</p>	<p>1015E 01S</p>	<p>of Agro-meteorological stations ensured by June, 2016</p>	<p>32,600,000</p>	<p>1,000,000</p>	<p>950,000</p>	<p>50,000</p>	<p>95</p>	<p>iii. Transportation of evaporation pan to Naliendele v. Major maintenance for Igeri motorcycle.</p>	<p>Equipment were purchased through Donor funded projects</p>
<p>E Adequate and Quality Meteorological Data and Information</p>	<p>1015E 02C</p>	<p>Management information system installed by June 2015</p>	<p>431,832,800</p>	<p>220,000,000</p>	<p>179,571,209</p>	<p>40,428,791</p>	<p>82</p>	<p>i. Various application softwares and data bases in place. iii. Computer accessories and consumables supplied.</p>	<p>Equipment were purchased through Donor funded projects</p>

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| <ul style="list-style-type: none"> ii. Training on the use of MAIS to outstations. iii. Computers transported to outstations iv. Maintenance of computers conducted v. MAIS installation to upcountry stations vi. Training on the use of Imac computers. vii. Fax and printer for Iringa station procured. viii. Scanner for MIA procured ix. LAN installation. x. GOVNET project implemented. xi. Payments for internet charges. xii. Internet connections at Marine Office, Mwanza. xiii. Network |
|--|

<p>F Meteorological quality management framework strengthened</p>	<p>1011F 01C</p>	<p>Quality control standards developed and observed by June 2016</p>	<p>324,616,200</p>	<p>253,710,000</p>	<p>224,865,831</p>	<p>28,844,169</p>	<p>89</p>	<p>accessories purchased xiv. Maintenance of server room. xv. ICT staff attended training on PMIC, web improvement, ICT security, MAIS and Linux .</p>	<p>Some of activities were not done due to small disbursement of fund</p>
<p>i. ISO certification in aeronautical meteorological services maintained</p> <p>ii. QMS auditing activities facilitated.</p> <p>iii. Competence assessment conducted and report prepared.</p> <p>v. QMS awareness training conducted.</p> <p>v. External Audit expenses paid</p> <p>i. Fabrication of Stevenson screens at JNIA</p>									

																<p>workshop.</p> <p>ii. Writing and posting met forms, sunshine and rainfall cards.</p> <p>iii. Corrective maintenance done to meet ISO certification requirements</p> <p>iv. Inspection of rainfall stations at Singida and Dodoma conducted.</p> <p>v. Upgrading of stations coordinates.</p> <p>vi. Cost for Mtwara Radar disposal</p> <p>vii. Stevenson screen at Dar Port</p> <p>viii. Training for risk management conducted and TMA Risk Management Framework prepared.</p>
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1011F 01C	Adherence to all procedures of observing and quality control of data to WMO standards developed	69,400,000	50,000,000	45,407,175	4,592,825	91	<ul style="list-style-type: none"> i. The Agency continued with data rescue programme, digitization of historical data and preparation of historical data ii. Extraction and analysis of rainfall intensities. iii. Inspection visit for hydromet stations carried out. 	
1014F 01C	Quality Management System implemented and monitored by June 2016	21,800,000	35,000,000	32,149,684	2,850,316	92	<ul style="list-style-type: none"> i. Supplying of sunshine cards ii. Posting of met forms to outstations 	
G Awareness on weather	G01S Awareness creation programme	274,342,000	160,000,000	118,799,803	41,200,197	74	<ul style="list-style-type: none"> i. Supply of office Calendars and diaries. ii. Annual report prepared. 	

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- iii. PRO general meeting attended.
- iv. Publication of weather update and climate outlook.
- v. WMO celebrations.
- vi. Annual conference for Public relations Attended.
- vii. Advertisement of seasonal forecast.
- viii. Participation in public service week.
- ix. Contribution to Albino Technical Training Centre and Keko Mwanga Primary school
- x. Aviation stakeholders workshop

H	International cooperation and networks enhanced	1011H OIC	Tanzania's obligation to regional, international conventions and cooperation fulfilled and enhanced with other Relevant institution by June 2016.	445,528,401	400,000,000	319,899,026	80,100,974	80	<p>i. Membership contributions to WMO and SADC MASA paid.</p> <p>ii. TMA Staff attended capacity building through international workshops and seminars.</p> <p>iii. Representing Tanzania in Regional and International protocols and meetings on weather and climate affairs.</p> <p>iv. Attended annual WMO, EC, SADC, EAC and RA 1 meetings</p> <p>v. Support EAC and other SADC NMS on modern forecasting techniques.</p> <p>vi. Staff attended short course trainings abroad.</p> <p>vii. Purchasing</p>	Fluctuation of TZS against foreign currencies increased the cost of international transactions
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I	Infrastructure improved	101110 2D	Preparation for construction of the National Meteorological Headquarters by June, 2016	-	5,000,000	4,655,029	344,971	93	furniture i. Site clearance and protection	The activity was to be financed by Development Budget but the fund was not released
		101510 1D	Physical resource management system for non-technical fixed assets improved by June, 2016	-	6,000,000	5,810,000	190,000	97	Attended site meetings at Same	Same station rehabilitati on was done through CCIAM project
		TOTAL		8,125,000,000	7,456,855,000	7,056,338,837	400,516,163	95		