

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



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF TANZANIA METEOROLOGICAL
AGENCY FOR THE YEAR ENDED 30TH JUNE, 2015**

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March, 2016

AR/CG/TMA/2014/2015

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Office of the Controller and Auditor General,
United Republic of Tanzania,

(Established under Article 143 of the Constitution of the URT)

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) together with Sect. 10 (1) of the Public Audit Act No. 11 of 2008.

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.

- © This audit report is intended to be used by Government Authorities. However, upon receipt of the report by the Speaker and once tabled in Parliament, the report becomes a matter of public record and its distribution may not be limited.

Definitions of Terms and Abbreviations

(i) Definition of Terms

Financial Statements mean a complete set which comprises of the following:

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

(ii) Abbreviations

CAG	Controller & auditor General
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MDAs	Ministries, Departments and Agencies
PAA	Public Audit Act, 2008
PAR	Public Audit Regulations, 2009
PAC	Public Accounts Committee
PFA	Public Finance Act, 2001
PFR	Public Finance Regulations, 2001
PPA	Public Procurement Act, 2011
PPR	Public Procurement Regulations, 2013
Reg.	Regulations
Sect.	Section
SACCOs	Savings and Credit Cooperatives Organizations
URT	United Republic of Tanzania
TMA	Tanzania Meteorological Agency
WMO	World Meteorological Agency
WWW	World Weather Watch
MAB	Ministerial Advisory Board
PAA	Public Accounts Act

1.0 BACKGROUND AND GENERAL INFORMATION

1.1 Introduction

I have audited the financial statements of Tanzania Meteorological Agency (TMA) for the year ended 30th June, 2015. Audit findings and recommendations arising from examination of the accounting records, appraisal of Agency activities as well as evaluation of the internal control system which requires management attention and action are set out in a management letter issued separately to the Accounting Officer.

1.2 Brief history of the establishment of Tanzania Meteorological Agency

The Tanzania Meteorological Agency is a semi-autonomous government Agency under the Ministry of Transport which was established by the Executive Agencies Act No.30 of 1997. It was officially inaugurated as an executive Agency, on 3rd December, 1999 through Establishment Order No 405 of 29th November, 1999 published in Government Gazette of 26th November, 1999.

1.3 Operational objectives of Tanzania Meteorological agency (TMA)

The operational objectives of the TMA are as follows:

- (i) To implement the Meteorology Policy in relation to weather and climate matters;
- (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 of the World Meteorological Organization;
- (iii) To organize and administer efficient networks of surface and upper air stations necessary to capture accurate records of the weather and climatic conditions of the United Republic of Tanzania;
- (iv) Observe, collect, archive and disseminate meteorological and related information for the United Republic of Tanzania;
- (v) Take part in global exchange of meteorological 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 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), etc.

- (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 Co-operation (EAC);
- (xi) Publish weather and climatologically 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.

1.4 Financing

The activities of the Tanzania Meteorological Agency are financed by the government grants and other receipts. During the financial year 2014/2015, the Tanzania Meteorological Agency had a total sum of TZS 16,270,980,167 from government grants and other receipts as follows:

Source of funds	2014/15 Amount (TZS)	%	2013/14 Amount (TZS)	%
Exchequer issues (supply vote)	8,489,270,328	52	7,768,840,310	61
Exchequer issues (Development vote)	2,320,000,000	14	695,000,000	5
Other receipts (e.g. Non tax revenue)	5,461,709,839	34	4,268,108,985	34
Total Funds available	16,270,980,167	100	12,731,949,295	100

1.5 Management Structure

Tanzania Meteorological Agency is managed by a Director General appointed by the Minister for Transport for a term not exceeding five (5) years which is renewable. The Permanent Secretary of the Ministry of Transport is responsible for Policy and Strategic Management of TMA. The Director General, Directors and the Managers constitute the Senior Management Team of the Agency.

1.6 Audit Mandate

By virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and Sect.10 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 TMA.

1.7 Audit Objectives

The main objective of conducting this audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling me to express an opinion on whether the financial statements are prepared, in all material

respects, in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

1.8 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.

1.9 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.

As an auditor, I am not required to specifically search for fraud and errors, 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 misstatements 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.

2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS

To: Chairperson of the Ministerial Advisory Board,
Ministry of Transport,
P.O. Box 9144,
DAR ES SALAAM.

RE: REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF TANZANIA METEOROLOGICAL AGENCY FOR THE YEAR ENDED 30TH JUNE, 2015

Introduction

I have audited the financial statements of the Tanzania Meteorological Agency for the financial year ended 30th June, 2015 as shown in Annexure I of this report.

Management Responsibility for the financial statements

Management of 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, 2015, 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 J. Assad

CONTROLLER AND AUDITOR GENERAL

March, 2016

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,
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

Note: These statements should be the audited F/S in a soft copy (signed)

TANZANIA METEOROLOGICAL AGENCY

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2015

		30.06.2015	30.06.2014
NON-CURRENT ASSETS	NOTES	TZS	TZS
Non Current Assets (Net)	3	14,960,771,884	9,910,956,736
W.I.P	4	237,253,308	3,944,628,377
Intangible Assets	5	88,058,525	139,577,049
Total Non Current Assets		15,286,083,717	13,995,162,163
CURRENT ASSETS			
Stocks and Supplies	6	71,634,033	68,783,893
Debtors and Prepayments	7	981,573,579	1,029,613,483
Cash and Bank Balances	8	592,929,307	1,326,965,210
Total Current Assets		1,646,136,919	2,425,362,586
TOTAL ASSETS		16,932,220,636	16,420,524,749
EQUITY, LIABILITIES AND GRANTS			
EQUITY:			
Capital Reserves		3,601,913,150	3,601,913,150
Accumulated Reserves	14	6,308,620,531	2,918,482,883
Revaluation Reserves		4,712,614,800	4,712,614,800
Total Equity		14,623,148,481	11,233,010,833
CURRENT LIABILITIES			
Creditors and Accruals	9	1,928,679,826	3,905,839,997
LONG - TERM LIABILITIES			
Total Long - term Liabilities		1,928,679,826	-
GRANTS			
Deferred Government Grants	11	-	1,059,553,093
Deferred Donor Grants	12	380,392,329	222,120,826
Total Grants		380,392,329	1,281,673,919
Total Liabilities & Grants		2,309,072,155	5,187,513,916
TOTAL EQUITY, LIABILITIES AND GRANTS		16,932,220,636	16,420,524,749

Notes 1 to 27 form part of these Accounts

Signature..... 
 Name: BURUHANI NYENZI

MAB CHAIRMAN

Signature..... 
 Name: Eng. James L. Ngeleja

MAB MEMBER

Date: 28/6/2016

TANZANIA METEOROLOGICAL AGENCY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2015

INCOME		2014/2015 TZS	2013/2014 TZS
Internal Generated Income	10	5,400,226,775	4,240,999,432
Amortisation of Government Grant	11	7,887,500,700	10,535,069,362
Amortisation of Donors Grant	12	1,553,642,707	1,178,958,440
Other Income	13	61,482,063	27,109,553
TOTAL INCOME		14,902,852,245	15,982,136,787
EXPENSES:			
Staff Costs	15	5,205,490,586	8,693,298,701
Administrative Costs	16	5,992,281,629	5,604,091,637
Maintenance Costs	17	262,892,636	213,851,567
Finance Costs	18	39,154,809	18,367,134
TOTAL EXPENSES		11,499,819,660	14,529,609,039
SURPLUS/(DEFICIT) DURING THE YEAR		3,403,032,585	1,452,527,749
OTHER COMPREHENSIVE INCOME			
Exchange Gain / Loss		-12,894,937	8,832,188
Gain/loss on Disposal of Non Current Asset		-	84,862,500
TOTAL COMPREHENSIVE INCOME		3,390,137,648	1,546,222,437

Notes 1 to 27 form part of these Accounts

Signature..... 
Name: BUMBUHANI NYENZI
MAB CHAIRMAN

Signature..... 
Name: Eng. James L. Ngeleja
MAB MEMBER

Date: 28/6/2016

TANZANIA METEOROLOGICAL AGENCY

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED JUNE 30, 2015

	30.06.2015	30.06.2014
	TZS	TZS
Cash Flows from Operating Activities		
Surplus / (Deficit) for the period	3,390,137,648	1,546,222,436
Adjust. for Depreciation & Amortisation	1,161,955,452	1,041,300,269
Gain/Loss on disposal of motor vehicles	-	-84,862,500
Operating surplus before working Capital	4,552,093,100	2,502,660,205
(Increase) / Decrease in Stocks and Supplies	-2,850,140	16,294,609
(Increase)/ Decrease in Debtors and Prepayments	48,039,903	2,758,038,810
Increase / (Decrease) in Creditors and Accruals	-1,977,160,171	3,258,477,204
Cash flows generated from Operating Activities (A)	2,620,122,692	8,535,470,828
Cash Flows from Investing Activities		
(Increase)/Decrease of W.I.P	3,707,375,069	-3,944,628,377
(Acquisition) of Fixed Assets	-6,160,252,074	-1,385,110,247
Cash flows from Investing Activities (B)	-2,452,877,005	-5,329,738,624
Cash Flows from Financing Activities		
Deferred Government Grant	-1,059,553,093	-2,071,229,052
Deferred Donor Grant	158,271,503	-328,651,059
Cash Flows from Financing Activities (C)	-901,281,590	-2,399,880,111
Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	-734,035,903	805,852,093
Cash and Cash Equivalent at the Beginning of the Year	1,326,965,210	521,113,117
Cash and Cash Equivalent at the end of the Year	592,929,307	1,326,965,210

Notes 1 to 27 form part of these Accounts

Signature..... 
 Name..... **BURUHANI NYENZI**
 MAB CHAIRMAN

Signature..... 
 Name..... **Eng. James L. Ngeleja**
 MAB MEMBER

Date..... **28/6/2016**.....

TANZANIA METEOROLOGICAL AGENCY

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2015

	Capital Reserve	Accumulated Reserves	Revaluation Surplus	TOTAL
	TZS	TZS	TZS	TZS
Balance as at 30 th June 2013	3,601,913,150	1,372,260,447	4,712,614,800	9,686,788,39
Surplus/(Deficit) during the year		<u>1,546,222,436</u>		<u>1,546,222,43</u>
Balance as at 30 th June 2014	<u>3,601,913,150</u>	<u>2,918,482,883</u>	<u>4,712,614,800</u>	<u>11,233,010,83</u>
Surplus/(Deficit) during the year		<u>3,390,137,648</u>		<u>3,390,137,64</u>
Balance as at 30 th June 2015	<u>3,601,913,150</u>	<u>6,308,620,531</u>	<u>4,712,614,800</u>	<u>14,623,148,48</u>

Notes 1 to 27 form part of these Accounts

Signature..... *Bhuzi*

Name: *BURUHANI NYENZI*

MAB CHAIRMAN

Signature..... *Jamoe L. Ngeleja*

Name: *Eng. Jamoe L. Ngeleja*

MAB MEMBER

Date..... *28/6/2016*

**TANZANIA METEOROLOGICAL AGENCY (TMA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

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 Ubungo 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.

Authorisation of Financial Statements

The Financial statements for the year ended 30th June 2015 would be authorised for issue by the Ministerial Advisory Board Meeting.

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 IFRS 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 financial statements of the Agency have been prepared in accordance with International Financial Reporting Standards (IFRS) and comply with the **Public Finance Act 2001. (R.E 2004)**

Accounting policies

The accounting policies adopted by the Agency which are consistent with those of previous years, are shown below.

(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 is reduced for estimated customer returns, rebates and other similar allowances.* The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue from sale of goods is recognised when the following conditions are satisfied;

- The Agency has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Agency retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits 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.

Rendering of services

Revenue from a contract to provide services is recognised by reference to the stage of completion of the contract. The stage of completion of the contract is determined as follows:

- Installation fees are recognised by reference to the stage of completion of the installation, determined as the proportion of the total time expected to install that has elapsed at the statement of financial position date;

-
- Servicing fees included in the price of products sold are recognised by reference to the proportion of the total cost of providing the servicing for the product sold, taking into account historical trends in the number of services actually provided on past goods sold; and
 - Revenue from time and material contracts is recognised at the contractual rates as labour hours are delivered and direct expenses are incurred.
 - Income from providing financial guarantee is recognised in statement of financial performance over the guarantee period on a straight line basis.

Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

Dividend income

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established.

Royalties

Royalty revenue is recognised on an accrual basis in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a straight-line basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

Rental income

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

(c) Government grants

Government grants are not recognised until there is reasonable assurance that the Agency will comply with the conditions attaching to them and the grants will be received. Government grants whose primary condition is that the Agency should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to statement of financial performance on a systematic and rational basis over the useful lives of the related assets. Other government grants are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. 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.

(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:

<u>Description</u>	<u>Rate (%)</u>
Buildings and Structures	2
Motor Vehicles	25
Meteorological Equipment	10
RADAR	7
Communications Equipment	7
Furniture and Fittings	10
Office Equipments	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) 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 profit or loss 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 expensed 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) Business combinations

The acquisition of subsidiaries is accounted for using the purchase method. The cost of the acquisition is measured at the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the Agency in exchange for control of the acquiree, plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities that meet the conditions for recognition under IFRS are recognised at their fair values at the acquisition date, except for non-current assets (or disposal group) that are classified as held for sale in accordance with *Non-Current Assets Held for Sale and Discontinued Operations*, which are recognised and measured at fair value less costs to sell.

Goodwill arising on acquisition is recognised as an asset and initially measured at cost, being the excess of the cost of the business combination over the Agency's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised. If, after reassessment, the Agency's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities exceeds the cost of the business combination, the excess is recognised immediately in the statement of financial performance.

The interest of minority shareholders in the acquiree is initially measured at the minority's proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

(k) Goodwill

Goodwill arising on the acquisition of a subsidiary or a jointly controlled entity represents the excess of the cost of acquisition over the Agency's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the subsidiary or jointly controlled entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less any accumulated impairment losses.

For the purpose of impairment testing, goodwill is allocated to each of the Agency's cash-generating units expected to benefit from the synergies of the combination. Cash-generating units

to which goodwill has been allocated are tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than the carrying amount of the unit, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit prorata on the basis of the carrying amount of each asset in the unit. An impairment loss recognised for goodwill is not reversed in a subsequent period.

On disposal of a subsidiary or a jointly controlled entity, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

The Agency's policy for goodwill arising on the acquisition of an associate is described under 'Associates' below.

(l) Associates

An associate is an entity over which the Agency has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting, except when the investment is classified as held for sale, in which case it is accounted for under Non-current Assets Held for Sale and Discontinued Operations. Under the equity method, investments in associates are carried in the consolidated statement of financial position at cost as adjusted for post-acquisition changes in the Agency's share of the net assets of the associate, less any impairment in the value of individual investments. Losses of an associate in excess of the Agency's interest in that associate (which includes any long-term interests that, in substance, form part of the Agency's net investment in the associate) are not recognised, unless the Agency has incurred legal or constructive obligations or made payments on behalf of the associate.

Any excess of the cost of acquisition over the Agency's share of the net fair value of the identifiable assets, liabilities and contingent liabilities of the associate recognised at the date of acquisition is recognised as goodwill. The goodwill is included within the carrying amount of the investment and is assessed for impairment as part of the investment. Any excess of the Agency's share of the net fair value of the identifiable assets, liabilities and contingent liabilities over the cost of acquisition, after reassessment, is recognised immediately in profit or loss.

Where TMA transacts with an associate of the Agency, profits and losses are eliminated to the extent of the Agency's interest in the relevant associate.

(m) Interests in joint ventures

A joint venture is a contractual arrangement whereby the Agency and other parties undertake an economic activity that is subject to joint control, which is when the strategic financial and operating policy decisions relating to the activities require the unanimous consent of the parties sharing control.

Where an Agency undertakes its activities under joint venture arrangements directly, the Agency's share of jointly controlled assets and any liabilities incurred jointly with other venturers are recognised in the financial statements of the relevant entity and classified according to their nature. Liabilities and expenses incurred directly in respect of interests in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of the Agency's share of the output of jointly controlled assets, and its share of joint venture expenses, are recognised when it is probable that the economic benefits associated with the transactions will flow to/from the Agency and their amount can be measured reliably.

Joint venture arrangements that involve the establishment of a separate entity in which each venturer has an interest are referred to as jointly controlled entities. The Agency reports its interests in jointly controlled entities using proportionate consolidation, except when the investment is classified as held for sale, in which case it is accounted for under Non-current Assets

Held for Sale and Discontinued Operations. The Agency's share of the assets, liabilities, income and expenses of jointly controlled entities are combined with the equivalent items in the consolidated financial statements on a line-by-line basis.

Any goodwill arising on the acquisition of the Agency's interest in a jointly controlled entity is accounted for in accordance with the Agency's accounting policy for goodwill arising on the acquisition of a subsidiary.

Where the Agency transacts with its jointly controlled entities, unrealised profits and losses are eliminated to the extent of the Agency's interest in the joint venture.

(n) Intangible assets

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets are not capitalised and expenditure is charged against profits in the year in which the expenditure is 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 asset may be impaired. The annual rate of amortisation which has been consistently applied is 33 1/3%.

The amortisation period and the amortisation method 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 asset 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. Gains or losses arising from de-recognition of an intangible asset 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.

(o) Impairment of non-financial assets

The Agency assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Agency makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognised in the statement of financial performance in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of financial performance. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

(p) Investments and other financial assets

Financial assets within the scope of IAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. When financial assets are recognised initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs.

The Agency determines the classification of its financial assets on initial recognition and, where allowed and appropriate, re-evaluates this designation at each financial year end.

All regular way purchases and sales of financial assets are recognised on the trade date, which is the date that the Agency commits to purchase the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss includes financial assets held for trading and financial assets designated upon initial recognition as at fair value through profit or loss.

Financial assets are classified as held for trading if they are acquired for the purpose of selling in the near term.

Held-to-maturity investments

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held-to-maturity when the Agency has the positive intention and ability to hold to maturity. After initial measurement held-to-maturity investments are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the investments are derecognised or impaired, as well as through the amortisation process.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement loans and receivables are carried at amortised cost using the effective interest method less any allowance for impairment. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, as well as through the amortisation process.

Available-for-sale financial investments

Available-for-sale financial assets are those non-derivative financial assets that are designated as available-for-sale or are not classified in any of the three preceding categories. After initial measurement, available-for-sale financial assets are measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised or determined to be impaired at which time the cumulative gain or loss previously recorded in equity is recognised in profit or loss.

Fair value

The fair value of investments that are actively traded in organised financial markets is determined by reference to quoted market bid prices at the close of business on the statement of financial position date. For investments where there is no active market, fair value is determined using valuation techniques. Such techniques include using recent arm's length market transactions; reference to the current market value of another instrument which is substantially the same; discounted cash flow analysis or other valuation models.

Amortised cost

Held-to-maturity investments and loans and receivables are measured at amortised cost. This is computed using the effective interest method less any allowance for impairment. The calculation takes into account any premium or discount on acquisition and includes transaction costs and fees that are an integral part of the effective interest rate.

Impairment of financial assets

The Agency assesses at each statement of financial position date whether a financial asset or group of financial assets is impaired.

Assets carried at amortised cost

If there is objective evidence that an impairment loss on assets carried at amortised cost has been incurred, 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 expected credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (ie the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced through use of an allowance account. The amount of the loss shall be recognised in profit or loss. 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 recognised, the previously recognised impairment loss is reversed, to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date. Any subsequent reversal of an impairment loss is recognized in profit or loss.

In relation to trade receivables, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the Agency will not be able to collect all of the amounts due under the original terms of the invoice. The carrying amount of the receivable is reduced through use of an allowance account. Impaired debts are derecognised when they are assessed as uncollectible.

Available-for-sale financial investments

If an available-for-sale asset is impaired, an amount comprising the difference between its cost (net of any principal payment and amortisation) and its current fair value, less any impairment loss previously recognised in profit or loss, is transferred from equity to profit or loss. Reversals in respect of equity instruments classified as available-for-sale are not recognised in profit or loss. Reversals of impairment losses on debt instruments are reversed through profit or loss, if the increase in fair value of the instrument can be objectively related to an event occurring after the impairment loss was recognised in profit or loss.

De-recognition of financial assets and liabilities

Financial assets

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised where:

- The rights to receive cash flows from the asset have expired;
- The Agency retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass-through' arrangement; or
- The Agency has transferred its rights to receive cash flows from the asset and either (a) has transferred substantially all the risks and rewards of the asset, or (b) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Agency has transferred its rights to receive cash flows from an asset and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Agency's continuing involvement in the asset. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Agency could be required to repay

Financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the statement of financial performance.

(q) 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.

(r) 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.

(s) Inventories

Inventories are stated at the lower of cost and net realizable value. Costs incurred in bringing each product to its present location and condition, are accounted for as follows:

Raw materials - purchase cost on first in first out basis.

Stationeries and other consumables - cost is determined on first in first out basis.

Finished goods and work in progress - cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.

Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

(t) 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 profit or loss 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.

(u) 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.

(v) 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.

(x) 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).

TANZANIA METEOROLOGICAL AGENCY

NOTE 3: MOVEMENT OF FIXED ASSETS AS AT JUNE 30, 2015

DETAILS	BUILD & STRUCTURE	LAND	TELECO M EQUIP.	OBSEV. EQUIP.	HOUSE HOLD APPL.	FURNT. & FITT.	OFF. EQUIP.	COMPUTER	MOTOR VEH.	BOOKS & LIBR.	PLANT & EQUIP	RADAR	TOTAL
Balance b/f	4,669,890,655	1,308,800,000	59,548,679	1,858,212,938	873,000	388,558,332	422,160,961	558,688,611	1,018,439,675	2,925,437	248,584,804	3,388,547,075	13,925,230,168
Total Additions (2014/15)	-	-	-	1,456,740,768	-	34,020,726	204,630,775	129,345,768	560,257,477	4,388,750	-	3,748,943,811	6,138,328,074
Total 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
Acc. Deprec.b/f	465,045,181	-	22,473,399	800,386,553	530,234	283,032,620	351,504,522	328,289,327	815,273,553	3,298,983	198,444,922	745,994,137	4,014,273,431
Depreciati on Expenses 2014/15	93,397,813.10	-	4,168,408	87,292,612	87,300	40,080,408	99,858,126	119,072,128	359,658,196	972,323	24,858,480	259,067,134	1,088,512,928
Acc. Depreciat ion to date	558,442,994	-	26,641,807	887,679,165	617,534	323,113,028	451,362,648	447,361,455	1,174,931,749	4,271,306	223,303,402	1,005,061,271	5,102,786,359
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
Net Book Value as at 30/06/2014	4,204,845,474	1,308,800,000	37,075,280	1,057,826,385	342,766	105,525,712	70,656,439	230,399,284	203,166,122	373,546	50,139,882	2,642,552,938	9,910,956,737

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

	2014/2015 TZS	2013/2014 TZS
NOTE: 4.1 WORK IN PROGRESS (W.I.P)		
Balance at start	3,944,628,377	-
Additions	2,856,707,403	3,944,628,377
Total	6,801,335,780	-
Transfer to Asset(AWS, Motor Vehicle, SBAS, Office Equipments& Radar)	(6,564,082,472)	-
Balance at year end 30 June	<u>237,253,308</u>	<u>3,944,628,377</u>
 NOTE 5 : INTANGIBLE ASSETS - SOFTWARE		
Balance b/d	139,577,049	209,365,426
Additions	21,924,000	-
Amortisation	(73,442,524)	(69,788,377)
Balance at year end 30 June	<u>88,058,525</u>	<u>139,577,049</u>
 NOTE 6: STOCKS AND SUPPLIES		
Stationery Stock	13,966,850	25,353,930
Meteorological Consumables Stock	21,249,062	22,171,405
Computer Supplies Stock	36,418,121	21,258,559
TOTAL	<u>71,634,033</u>	<u>68,783,894</u>
 NOTE 7: DEBTORS AND PREPAYMENTS		
Safari Imprest	8,869,550	6,380,000
Special Imprest	35,051,500	36,746,000
Staff Loan	279,500,974	192,079,490
Trade Debtors and prepayments	658,151,556	794,407,992
TOTAL	<u>981,573,580</u>	<u>1,029,613,482</u>

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

NOTE 8: CASH AND BANK BALANCES	2014/2015	2013/2014
	TZS	TZS
TMA BADEA Tech. Ass. Project	468,583	725,393
TMA Development Account	288,570,444	217,729,129
TMA AAP Bank Account	4,381,957	4,391,697
Expenditure Bank Account	82,773,584	144,610,927
Revenue Bank Account	35,576,789	65,964,341
Forex (USD) Revenue Bank Account	117,875,091	848,349,025
Expenditure Bank Account - Pemba	5,750,404	7,920,845
Expenditure Bank Account - Arusha	1,030,222	2,008,521
Expenditure Bank Account - Kigoma	1,037,450	2,287,140
Expenditure Bank Account - Dodoma	31,896	44,316
Expenditure Bank Account - Mwanza	440,810	501,716
Expenditure Bank Account - KIA	3,400,236	8,781,834
Expenditure Bank Account - Mbeya	12,540	694,950
Expenditure Bank Account - Morogoro	655,606	2,605,786
Expenditure Bank Account - Iringa	1,181,389	879,295
Expenditure Bank Account - Shinyanga	169,284	305,360
Expenditure Bank Account - Mtwara	134,681	10,556
Expenditure Bank Account - Tabora	244,235	744,315
Expenditure Bank Account - Bukoba	372,976	269,294
Expenditure Bank Account - Sumbawanga	63,415	388,301
Expenditure Bank Account - Singida	6,273,004	4,869,368
Expenditure Bank Account - Musoma	57,051	7,393
Expenditure Bank Account - Moshi	448,996	279,259
Expenditure Bank Account - Mahenge	8,682,262	6,517,462
Expenditure Bank Account - Tanga	18,385	588,551
Expenditure Bank Account - Songea	208,011	1,030,315
Expenditure Bank Account - Zanzibar	1,599,266	4,460,121
Cash on Transit	31,470,740	4,460,121
TOTAL	592,929,307	1,326,965,21

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

	2014/2015	2013/2014
	TZS	TZS
NOTE 9: CREDITORS AND ACCRUALS		
Trade creditors & Accrued Expenses	23,712,207	107,851,680
Other Creditors	1,715,314,501	3,734,798,077
Other Liabilities	<u>189,653,118</u>	<u>63,190,240</u>
TOTAL	<u>1,928,679,826</u>	<u>3,905,839,997</u>
NOTE 10: INTERNAL GENERATED INCOME		
Landing and Parking Charges	1,540,097,909	1,265,876,171
Air Navigation charges	3,753,999,319	2,861,546,132
Charges of MET Services, Data & products	82,936,258	76,367,699
Fees from Training Activities & Programs	11,266,490	882,000
Charges from Consultancy & Educat. Tours	6,781,800	5,903,500
Fees from MET Services to the Media	<u>5,145,000</u>	<u>30,423,930</u>
TOTAL	<u>5,400,226,776</u>	<u>4,240,999,432</u>

TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS

	2014/2015	2013/2014
NOTE 11: DEFERRED GOVERNMENT GRANT	TZS	TZS
Balance b/d on 01/07/2014	1,059,553,093	3,130,782,145
Receipts during the year (note 11.a)	6,827,947,607	8,463,840,310
Amortised amount for other Expenses	<u>-7,887,500,700</u>	<u>-10,535,069,362</u>
Balance c/f 30 June 2015	<u>-</u>	<u>1,059,553,093</u>
NOTE :11.a GOVERNMENT GRANT RECEIVED		
Government Subventions - Other Charges	872,268,844	1,353,836,000
Government Subventions - Personal Emoluments	3,635,678,763	6,415,004,310
Government Grants	<u>2,320,000,000</u>	<u>695,000,000</u>
	<u>6,827,947,607</u>	<u>8,463,840,310</u>
NOTE 12: DEFERRED DONOR GRANT		
Balance b/d on 01/07/2014	222,120,826	550,771,885
Receipts during the year (note 12.a)	1,711,914,209	850,307,381
Amortised amount	<u>(1,553,642,707)</u>	<u>(1,178,958,440)</u>
Balance c/f 30 June 2015	<u>380,392,328</u>	<u>222,120,826</u>
NOTE12.a : DONOR GRANT RECEIVED		
CCIAM Program	351,938,623	349,297,180
COLUMBIA	8,882,535	-
WMO	20,465,083	313,010,201
National Microfinance Bank	-	10,000,000
UNDP	1,033,052,211	178,000,000
UK MET	85,385,820	-
GFCs PROJECT	<u>212,189,938</u>	<u>-</u>
Total Donor Grant Received	<u>1,711,914,209</u>	<u>850,307,381</u>

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

	2014/2015	2013/2014
	TZS	TZS
NOTE 13 : OTHER INCOME		
Sale of Tender Documents	470,000	2,050,000
House Rent	7,362,542	8,210,371
Miscellaneous Receipts	<u>53,649,521</u>	<u>16,849,182</u>
TOTAL OTHER INCOME	<u>61,482,063</u>	<u>27,109,553</u>
NOTE 14: ACCUMULATED RESERVE		
Balance on July 1,	2,918,482,883	1,372,260,447
Add: Surplus/(Loss) During the Year	3,403,032,585	1,452,527,748
Exchange Gain	(12,894,937)	8,832,188
Gain/ Loss on disposal of Non Current Assets	<u>-</u>	<u>84,862,500</u>
Balance on 30, June 2015	<u>6,308,620,531</u>	<u>2,918,482,883</u>

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

	2014/2015	2013/2014
	TZS	TZS
NOTE 15: Staff Costs		
Staff Salaries*	2,975,304,530	6,411,181,800
Wages to Casual Labour	119,291,365	171,714,824
Leave Allowance	322,703,359	281,712,367
Transfer Allowance	150,303,912	127,963,898
Staff Uniforms	12,466,000	10,474,000
Medical Expenses & Recruitment Expenses	98,241,647	129,305,503
House and furniture Allowances	61,800,000	30,800,000
Meal Allowance	171,817,300	193,492,500
Acting Allowance	87,749,010	65,101,114
Extra Duty Allowance**	200,536,276	183,740,500
Electricity Allowance	60,658,500	68,955,850
Telephone Allowance	78,601,347	55,440,850
Outfit Allowance	9,000,000	5,700,000
Sitting Allowance	154,395,000	130,804,350
Shift Allowance	595,862,340	692,908,645
Risk Allowance	106,760,000	134,002,500
TOTAL	<u>5,205,490,586</u>	<u>8,693,298,701</u>

Note;

* Decrease of salaries was due to direct payments paid to staffs and other Institutions by Ministry of Finance to their respective accounts.

** Increase of Extra duty Allowance is a result of increase of Extra duty allowance rate.

TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS

	2014/2015 TZS	2013/2014 TZS
NOTE 16: Administrative Expenses		
Contributions	25,475,000	59,077,706
Telephone, Emails, Fax Expenses & communication network	171,721,467	169,404,799
Postage	16,832,507	8,528,180
Printing and publication	27,733,550	49,135,050
Advertising and Publicity	198,474,043	210,682,289
Computer Supplies	116,435,399	101,722,408
Newspapers and Periodicals	1,844,600	2,280,400
Stationery	62,862,142	64,885,529
Sundry Expenses	104,186,678	103,916,044
Conference Facilities	192,117,010	337,810,350
Traveling-Local	246,112,157	242,948,144
Staff Transport	264,586,305	215,228,457
Office Rent	508,845,922	465,217,314
Travelling Overseas	399,865,532	335,521,102
Water	6,971,187	10,192,639
Electricity Expenses	258,869,590	204,227,373
Depreciation & Amortisation of software	1,161,955,452	1,041,300,269
Audit Expenses and Audit committee	48,115,528	27,880,000
Office Cleaning,	154,803,810	116,394,916
Consultancy Fees	66,944,839	81,412,738
Security Services	210,589,598	174,100,000
Honorariums	199,253,000	230,472,000
Burial Expenses	17,389,500	28,557,650
Workers Council	87,420,000	111,969,400
MAB Meetings	84,639,500	86,353,200
Staff Welfare	81,971,000	110,679,440
WMO	26,293,250	27,009,000
Budget Preparation	12,740,000	23,182,000
M/V Running Costs - Fuel & Lubricants	169,517,423	168,104,409
M/V Running Costs - Licenses & Parking & Insurance	1,093,000	5,132,000
Training Local, Staff Training Local and Hiring Charges	383,002,107	286,817,088
Training Overseas and Staff Training Overseas	360,538,643	277,794,481
Internet	147,342,480	91,260,329
Agency Hospitality, Food and Refreshments	31,277,827	28,644,790
Meteorological Supplies Account & Tools and Implements	103,825,383	29,799,185
Research Expenses	40,636,200	76,450,958
TOTAL	5,992,281,629	5,604,091,637

Note;

Increase of Training cost is a result of increase in number of staffs attending short and long term training local and Abroad.

**TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS**

	2014/2015	2013/2014
	TZS	TZS
NOTE 17: Maintenance Costs		
Maintenance Costs - Buildings & Minor Civil Works	56,705,321	25,192,394
Maintenance Costs - Furniture & Fittings	628,000	662,600
Maintenance Costs - Computers	7,765,450	19,489,060
Maintenance Costs - Motor Vehicles	119,296,712	111,764,812
Maintenance Costs - Office & Telecommunication Equipment	6,465,743	11,668,285
Maintenance Costs - Meteorology Equipment	<u>72,031,410</u>	<u>45,074,416</u>
TOTAL	<u>262,892,636</u>	<u>213,851,567</u>
NOTE 18: FINANCE COSTS		
Bank Charges	<u>39,154,809</u>	<u>18,367,134</u>
TOTAL	<u>39,154,809</u>	<u>18,367,134</u>
NOTE 19: 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	<u>6,827,947,607</u>	<u>8,463,840,310</u>

All transactions were at an arm's length.

TANZANIA METEOROLOGICAL AGENCY

NOTES ON THE ACCOUNTS

Key management compensation: Salaries & other short-term benefits;	2014/2015	2013/2014
	TZS	TZS
Short-term benefits for Advisory Board	84,639,500	30,710,000
Short-term benefits for Audit Committee	13,500,000	12,200,000
Salaries and short-term benefits for Management Team	1,188,252,000	1,287,508,000

NOTE:20 LEASES - LESSEE

Amount Paid during the year	508,845,922	465,217,315
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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	508,845,922	465,217,315
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Later than one year and not later than five years

Later than five years

Total non- cancellable operating leases	508,845,922	465,217,315
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TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS

Note 20.a 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

	2014/2015 TZS	2013/2014 TZS
Not later than one year	7,362,542	8,210,371
Later than one year and not later than five years		
Later than five years		
Total non-cancellable operating leases	<u>7,362,542</u>	<u>8,210,371</u>

NOTE 21 : EVENTS AFTER BALANCE SHEET DATE

There was no significant event after the balance sheet date.

NOTE 22 : CAPITAL COMMITMENTS

Capital expenditure contracted for at balance sheet date but not yet incurred for:

Capital commitment represents contract entered into for the supply of Met instruments, supply of studio equipments, motor vehicles, provision of data link communication service, consultancy to upgrade SBAS software and upgrade of synergy and wedis system, consultancy service to develop implementation of National meteorological policy, supply of calendar and diaries, clearing charges of meteorological instruments, supply of hardware fabrication materials	-	2,962,820,759
	<u>-</u>	<u>2,962,820,759</u>

NOTE 23 : EMPLOYEES BENEFITS

Salaries	7,617,001,484	6,411,181,800
Staff Allowances	1,117,075,916	1,010,651,645
Annual leave	322,703,359	281,712,367
Total employees benefits	<u>9,056,780,759</u>	<u>7,703,545,812</u>

TANZANIA METEOROLOGICAL AGENCY
NOTES ON THE ACCOUNTS

NOTE 24 : 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 25: NUMBER OF EMPLOYEES

Employees in 2014/2015 were 610 compared to 606 in 2013/2014

NOTE 26 : 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	2014/2015	2013/2014
Trade Receivables:	TZS	TZS
Up to 1 Month	-	-
1 to 3 months	641,740,556	777,177,992
3 to 12 months	-	-
Over 1 year	16,411,000	17,230,000
Staff Receivables:		
Up to 1 Month	-	-
1 to 3 months	9,100,000	43,126,000
3 to 12 months	33,911,050	35,594,960
Over 1 Year	280,410,974	156,484,530

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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 years
2014/2015	TZS	TZS	TZS
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	3,055,571,738	150,789,002	296,821,974
2013/2014	TZS	TZS	TZS
Trade Debtors and other receivables	777,177,992	-	17,230,000
Staff Receivables	43,126,000	35,594,960	156,484,530
Cash and cash equivalent	1,326,965,210	-	-
Trade Creditors and other payables	3,547,209,138	82,694,458	275,936,400
Balance	5,694,478,340	118,289,418	449,650,930

NOTE 27 : COMPARATIVE

Previous year's figures have been re-grouped wherever considered necessary in order to make them comparable with the current year's figures.

STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2015

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 = c-d (e)	% = d/Cx100	ACHIEVED TARGET (PERFORMANCE INDICATOR) % (e)	REMARKS (f)
A To improve services and HIV/AIDS infections	1011A0 1C	HIV/AIDS program implemented by June, 2015.	6.00	7.00	6.30	0.70	90	Respective employees were provided with meal allowances.	
	1011A0 2C	Mainstream good governance and gender policies and plans enhanced by June, 2015	2.50	3.50	3.10	0.40	89	Ethical and Gender Committees activities facilitated. Awareness seminar to staff on ethical matters provided	

APPENDIX I

B	Quality Meteorologic al and related services	1011-12B01S	Accuracy of meteorologica l forecasts, advisories and warnings improved from an average of 70% to 90% by June, 2015	1355.62	1355.62	1,055.75	299.87	78	i. CFO activities facilitated.	Small disbursement of fund affected implementation of the activities. Training to neighbor countries generated income to TMA.
									ii. Assisted Burundi in modern forecasting techniques	
									iii. Daily and Seasonal forecasts issued.	
									iv. Allowances for shift staff paid.	
									v. Marine weather services provided for Indian Ocean, Lakes Victoria and Nyasa users.	
									Drifting buoys deployed at Indian ocean	

APPENDIX 1

vi. Aeronautical meteorological services provided

vii. Training to staff on DMO, TAF segment, TDCF and MAIS.

viii. Furniture, photocopier, scanners and TV acquired for stations.

ix. TMA and ZAA discussed on remit of land and parking charges.

x. Review of aviation and Landing charges is underway

xi. Weather and climate

APPENDIX I

publicized in various TVs and Radio stations.

xii. Uniforms for TV weather presenters procured.

xiii. Public weather studio rehabilitated

xiv. Warnings on severe weather events issued. The Agency participated in TANDREC activities and Tsunami 10 wave 14 exercise.

xv. Transport and meal for shift workers facilitated.

vi. Airport ID

APPENDIX I

											provided to TMA staff vii. Seminar to media house conducted viii. Number of radios providing weather services increased from 38 to 41
	1012B02	Conducive environment for operation of station network ensured by June, 2015	409.58	450.58	424.22	26.36	94	29 meteorological stations were operationalized throughout the year	Fluctuation of TZS against foreign currencies increased operational cost		
	1011C01C	Training Program established and implemented to 70% by June 2015	715.86	715.86	480.97	234.89	67	i. TMA training program improved and implemented. ii. 31 TMA employees joined the Centre for	Small disbursement of fund strained the Agency to postpone Class III Course		
C	Capacity building, efficient and effective resource management										

APPENDIX 1

1013C0 2S	Human resource operational policies and guidelines in place by June, 2014	1712.10	1712.10	1,261.69	450.41	74	<p>MTSL course.</p> <p>iii. The Training Centre was provided with more teachers and facilities.</p> <p>iv. Aeronautical meteorological course provided.</p> <p>v. More teachers were added to the Centre.</p> <p>vi. A total of 36 staff graduated and 145 staff continued with studies.</p>	<p>i. TMA structure reviewed.</p> <p>ii. P.E. Budget prepared</p> <p>iii. Recruitment expenses.</p> <p>iv. Visiting TMA staff at stations</p>	Small disbursement of fund affected payment of staff allowances and other activities																	

APPENDIX 1

1013C0 25	Public expenditure reviewed and Medium Term Expenditure Framework prepared by June, 2015	311.13	205.13	163.19	41.94	80	<p>v. Stationeries and other office supplies in place</p> <p>vi. Employees attended various in-service courses.</p> <p>vii. Salaries for staff with no check numbers paid.</p> <p>viii. Allowances provided to TMA staff as per incentive package</p>
							<p>i. Business Plan, Budget, Annual Action Plan and MTEF documents for FY 2014/15 in place.</p> <p>ii. Budget software was upgraded</p> <p>iii. 4 MAB</p>

APPENDIX I

- Meetings conducted.
- iv. Draft of meteorological policy implementation strategy prepared.
 - v. TMA performance reports prepared.
 - vi. The Agency participated in preparation of Civil Aviation Master Plan.
 - vii. Training on project cycle management
 - viii. OPRAS plan for TMA prepared
 - ix. Mid-year Budget Review conducted.
 - x. Attended statutory framework

APPENDIX 1

					<p>including Parliamentary Budget session, JTSR, PIC.</p>	<p>56</p>	<p>54.34</p>	<p>70.11</p>	<p>124.45</p>	<p>Small disbursement of fund affected implementation of procurement activities</p>	<p>i. Annual Procurement Plan prepared</p> <p>ii. Annual procurement workshop by PPRA attended</p> <p>iii. Contracts deliverables received and recorded</p> <p>iv. PSTB annual conference attended.</p> <p>v. 6 Tender Board meetings were held and 10 evaluations of tenders conducted.</p> <p>vi. TMA engaged 54 contracts</p>	<p>124.45</p>	<p>124.45</p>	<p>Procurement management system which is compliant with relevant Acts and Regulations in place by June, 2015</p>
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APPENDIX 1

							and advertised 3 tenders. vii. Stocktaking report for 2014-2015 prepared viii. TMA procurement activities audited by PPRA and scored 87%
Assets management system maintained by June 2015	3.27	18.27	15.98	2.29	87	i. Stock verification Audit conducted by DSM Stock Verification Unit (MoF) ii. Stock taking and verification conducted.	
Financial Management system developed by June, 2015	108.38	200.38	180.92	19.46	90	i. Capacity building provided to accountants ii. Capacity building provided to	
						Contract for EPICOR upgrading was extended to FY 2014/15	

APPENDIX 1

	<p>stations staff on keeping financial records.</p> <p>iii. TMA started to migrate from EPICOR 7 to EPICOR 9.05</p> <p>v. TMA financial statements for 2013/14 prepared and submitted</p> <p>v. Unqualified Audit report for 2013/14 was acquired</p> <p>vi. Revenue increased by 28%.</p>									<p>Small disbursement of fund affected implementation of the activities</p> <p>i. Office rent, cleaning and security services, telephone bills,</p>
1015C03S	<p>Environment for efficient and effective delivery of supportive services ensured during the FY 2014/15</p>	1769.06	1769.06	1,196.70	572.36	68				

APPENDIX I

1013C0 4S	Physical resource	17.93	17.93	13.60	4.33	76	i.	TMA fixed assets																																																																														

APPENDIX 1

	<p>management system for non technical fixed assets improved by June, 2015</p>	<p>103.68</p>	<p>103.68</p>	<p>76.76</p>	<p>26.92</p>	<p>74</p>	<p>register updated.</p>
<p>1011C05S</p>	<p>Auditing Management system developed and operationalized</p>	<p>103.68</p>	<p>103.68</p>	<p>76.76</p>	<p>26.92</p>	<p>74</p>	<p>i. Capacity building for Internal Audit staff. ii. TMA internal audit plan and audit reports prepared. iii. Training to Audit Committee members conducted. iv. TMA Audit Committee activities facilitated. v. Unqualified audited report for FY 2013/14. vi. Internal and external</p>
							<p>Small disbursement of fund affected implementation of Internal Audit Plan</p>

APPENDIX 1

			32.16	7.16	4.94	2.22	69	auditing facilitated.	
1011C0 6S	TMA adherence to laws, rules and regulations enhanced and complied by June, 2015						<ul style="list-style-type: none"> i. Legal awareness seminars to 7 upcountry stations conducted. ii. Review of TMA Act conducted. iii. Court attire Purchased 	Small disbursement of fund affected implementation of the activities	
D Research and Applied Meteorology	1014D0 1S Accuracy of Meteorological Services improved through strengthening of research and applications by June 2015		234.06	100.06	62.28	37.78	62	<ul style="list-style-type: none"> i. Climatological services provided throughout the period. ii. TMA research journal reviewed. iii. Annual status of Tanzania climate prepared iv. Rainwater analysis for 	Research Journal submitted to printer for printing, payments will be made after submission of invoices.

APPENDIX 1

1014D0 2S	Contribute towards disaster and environmental management and sustainable	14.40	0.00				<p>Morogoro and JNIA conducted</p> <p>v. Maintenance services for photocopier</p> <p>vi. Research activities facilitated</p> <p>vii. Newspapers purchased.</p> <p>viii. TMA participated in Nane-nane and World Environment Day.</p> <p>ix. Library services facilitated</p>
							<p>The activities facilitated through donor funded project due to financial constraints</p>

APPENDIX I

<p>E Adequate and Quality Meteorologic al Data and Information</p>	<p>1015E01 S</p>	<p>Modern meteorological and telecommu- nication equipment and instruments installed and maintained by June, 2015</p>	<p>0.80</p>	<p>0.60</p>	<p>0.32</p>	<p>0.28</p>	<p>53</p>	<p>i. Overcoat for ICT staff procured</p>	<p>Fund was allocated for uniforms since Meteorolo- gical equipment are purchased through Developm- ent Budget</p>
	<p>1015E02 C</p>	<p>Management information system installed by June 2015</p>	<p>110.57</p>	<p>200.58</p>	<p>189.98</p>	<p>10.60</p>	<p>95</p>	<p>i. Various application softwares and data bases in place. ii. Computer accessories and consumable s supplied. ii. Aviation software certification and application in place. iii. TMA ICT Policy</p>	<p>Fluctuation of TZS against foreign currencies increased price of ICT equipment and consumabl- es</p>

APPENDIX I

F	Meteorological quality management framework strengthened	1011F01C	QMS implementation	113.16	113.16	86.64	26.52	77	<p>reviewed</p> <p>iv. Internet services for Kigoma NMTC facilitated.</p> <p>v. E-mailing system and webhosting and data link from CFO to Nairobi for 2014/15 facilitated</p> <p>vi. ICT staff attended various capacity building courses.</p> <p>i. ISO certification in aeronautical meteorological services maintained</p> <p>ii. Review of marine weather</p>
									<p>Fluctuation of TZS against foreign currencies increased operational cost</p>

APPENDIX 1

forecast
competency
documents

- iii. QMS activities facilitated.
- iv. QMS inspection awareness training
- v. Aeronautical standards reviewed
- vi. Internal Auditing for QMS conducted.
- vii. Competence assessment conducted and report prepared.
- viii. Attended QMS competency seminar in Botswana.
- ix. QMS Management review meetings

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1012F01 C	Quality Management System implemented and monitored by June 2015	67.40	17.40	13.85	3.55	80	conducted	<ul style="list-style-type: none"> i. Supply of meteorological instruments purchased by project fund ii. Calibration of digital barometers.
1014F01 C	Adherence to all procedures of observing and quality control of data to WMO standards developed	77.88	17.88	12.85	5.03	72	<ul style="list-style-type: none"> i. The Agency continued with data rescue programme, digitization of historical data and preparation of historical data inventory. ii. Extraction and analysis of rainfall intensities. iii. Inspection visit for hydrometeorological stations conducted 	<ul style="list-style-type: none"> Small disbursement of fund affected implementation of the activities
1015F01 Quality		57.44	92.43	77.78	14.65	84	i. JNIA	Corrective

APPENDIX I

C01	Management system control standards developed and observed by June 2015		<p>workshop activities facilitated.</p> <p>ii. Writing and posting meteorology forms, sunshine and rainfall cards.</p> <p>iii. Inspection of rainfall stations.</p> <p>iv. Transportation of evaporation pan</p> <p>v. Rehabilitation of Naliendele enclosure.</p> <p>vi. Installation of anemometer and windvanes at Iringa and Kibaha.</p> <p>vii. Preventive maintenance of meteorological</p>	<p>maintenance done to meet ISO certification requirements</p>
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APPENDIX 1

<p>G Awareness on weather and climate issues enhanced by June 2010ed</p>	<p>G01S</p>	<p>Awareness creation programme prepared and implemented by June 2015</p>	<p>246.08</p>	<p>246.08</p>	<p>139.36</p>	<p>106.72</p>	<p>57</p>	<p>instruments and equipment conducted. viii. Electricity rectification at Singida</p>
								<p>i. Supply of 3000 Calendars and 150 diaries. ii. Annual report prepared. iii. Civil Service week and NIT exhibition participation iv. World Meteorological Day and 50 years of union Anniversary publication. v. PRO general meeting</p>

APPENDIX I

H	1011HO	Tanzania's	434.23	600.23	551.19	49.04	92	<ul style="list-style-type: none"> attended. vi. Publication of weather update and climate outlook. vii. TMA documentary in place. viii. Annual conference for Public relations Attended. ix. TMA conducted Media workshop. x. Aviation services review meeting xi. Participation in social activities including Albino day and disaster relief events 	i. Membership Fluctuation
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APPENDIX 1

<p>International cooperation and networks enhanced</p>	<p>1C</p>	<p>obligation to regional, international conventions and cooperation and fulfilled and enhanced with other Relevant institution by June 2015.</p>	<p>contributions to WMO paid. ii. TMA Staff attended capacity building through international workshops and seminars. iii. Representing Tanzania in Regional and International protocols and meetings on weather and climate affairs. iv. Support EAC and other SADC NMS on modern forecasting techniques. v. DSA and Outfit top up to support staff attending short course</p>	<p>of TZS against foreign currencies increased the cost of international transactions</p>
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APPENDIX 1

I	Infrastructure improved	1011102 D	Offices and residential buildings rehabilitated by June, 2015	4.40	0.00	0.00	0.00	0.00	0	trainings abroad provided. i. Development Budget facilitated the activity	The activity facilitated by project fund due to financial constraints
		1015101 D	TMA offices and residential building title deed acquisition by June 2015	7.00	0.00	0.00	0.00	0.00	0	Title deed for Zanzibar office acquired	The activity was allocated in Development Budget
		TOTAL		8,125.00	8,125.00	6,120.22	2004.78	75			