



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TANZANIA METEOROLOGICAL AUTHORITY
(TMA)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024

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About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap. 418.



Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

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ABBREVIATIONS

CAG	Controller and Auditor General
ECL	Expected Credit Loss
IESBA	International Ethics Standards Board for Accountants' Code of Ethics
ISSAIs	International Public Sector Accounting Standards
IPSAS	International Public Sector Accounting Standards
TMA	Tanzania Meteorological Authority
NBAA	National Board of Accountants and Auditors
PAR	Public Audit Regulation
PAC	Public Accounts Committee
PAYE	Pay As You Earn
PFA	Public Finance Act
PPA	Public Procurement Act
PPR	Public Procurement Regulations
VAT	Value Added Tax

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Hon. Chairman,
Tanzania Meteorological Authority,
P.O. Box 41218,
DODOMA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Meteorological Authority (TMA), which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Meteorological Authority as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Meteorological Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the General information of the Institution and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will

always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement Laws

Subject matter: Compliance audit on procurement of works, goods, and services

I performed a compliance audit on the procurement of works, goods, and services in Tanzania Meteorological Authority (TMA) for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

- **Unimplemented procurement activities - TZS 4,946,999,999**

Contrary to Regulation 69(7) of the Public Procurement Regulation, [R.E 2016] which mandates that a procuring entity must prepare procurement plans for items with sufficient funds allocated in the approved budget for the current financial year or, if payment is due in the subsequent year, it must be included in the budget for that year, My review of the TMA Annual Procurement Plan and Procurement Implementation Report for the financial year 2023/24 revealed that, TMA had planned procurements amounting to TZS 9,969,868,144 for 54 tenders. However, actual procurements amounted to TZS 5,022,868,145 for 32 tenders, resulting in an under-procurement of TZS 4,946,999,999 for 22 tenders.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in Tanzania Meteorological Authority for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

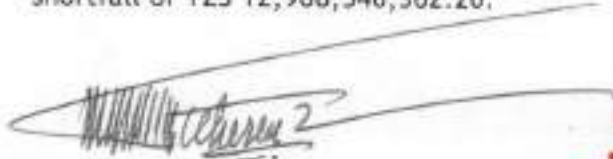
Based on the audit work performed, I state that, except for the matter describe below Budget formulation and execution of Tanzania Meteorological Authority is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

(i) Shortfall in the collection of revenue - TZS 4,141,877,783

Contrary to Reg 57(1) of the Public Finance Regulation 2001 which mandates accounting officers to ensure prompt collection and accounting of government revenues, my review of revenue budget for the financial year 2023/24 revealed that, TMA planned to collect TZS 18,164,798,745.00 from 14 services as outlined in its Medium-Term Expenditure Framework report. However, by the end of the year, the authority collected only TZS 14,022,920,962.00 from 10 services, leaving a shortfall of TZS 4,141,877,783.

(ii) Under release of funds from the Ministry of Transport - TZS 12,968,546,362.20

Section 44 of the Budget Act No. 11 of 2015 mandates the accounting officer to issue an annual cash flow plan, which guides the release of funds and budget commitments. However, my review of revenue management revealed that, for the financial year ending 30 June 2024, TMA had an approved budget of TZS 44,040,543,021, with TZS 25,875,744,276 expected from the Ministry of Transport. However, only TZS 12,907,197,913.80 was received, leading to a significant funding shortfall of TZS 12,968,546,362.20.


Charles E. Kichere,
Controller and Auditor General,
Dodoma, United Republic of Tanzania
March 2025



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2.0 FINANCIAL STATEMENTS

THE REPORT BY THOSE CHARGED WITH GOVERNANCE

The Board of Directors present this report which highlights major interventions made in regard to TMA operational and development initiatives, together with the draft financial statements for the financial year ended 30 June 2024. The financial statements disclose the results of operations, state of affairs, cash flows, statement of the changes in net assets and statement of comparison of budget and actual. It also includes notes to the financial statements of the Tanzania Meteorological Authority (TMA).

3.0 ESTABLISHMENT

The Tanzania Meteorological Authority is under the Ministry of Transport and was established by the Act No.2 of 2019. The entity is entrusted with the task of regulating and coordinating meteorological activities and provision of weather and climate services within the United Republic of Tanzania in a manner intended for the safety of life and property including improvement of welfare of the Tanzanian society and to support sustainable socioeconomic development in the country.

2.2.1 TMA VISION, MISSION AND CORE VALUES

TMA Vision and Mission Statements reflect on the long-term desire and commitment to enhance the quality of the services and strengthen its contribution to the attainment of the National Development Vision and strategies. The vision, mission statement, core values and quality policy statements are presented as follows: -

i) **Vision Statement**

"A centre of excellence for meteorological services that support all stakeholders to attain National sustainable social, economic development".

ii) **Mission Statement**

"To ensure quality and reliable meteorological services that meet stakeholders' expectations through provision and regulation of weather and climate services for safety and sustainable social, economic development of Tanzania".

iii) **TMA Core Values**

The implementation of plan and budget for the financial year 2023/24 was guided by the following core values as depicted in the Table 1 below: -

Table 1: Description of core values

SN	CORE VALUE	DESCRIPTION
1.	Professionalism	We shall be committed to uphold to the highest of professionalism to meet the competence requirements;
2.	Transparency and Accountability	We shall be obliged to provide quality and reliable Meteorological services to meet customers' expectations;

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SN	CORE VALUE	DESCRIPTION
3.	Diversity Inclusion	We shall be committed to serve the stakeholders without considering race, ethnicity, gender, disability, nationality, tribe, socioeconomic status etc.;
4.	Quality Services and Timeliness	We shall perform our functions by focusing or striving for excellence and quality in services that we offer in real time;
5.	Cost-effectiveness	We shall use the most cost-efficient approach to fulfil our stakeholders' expectations and work with continuous improvement to guarantee growth and stability;
6.	Teamwork	We shall be committed to work in a team environment where every employee is a valued member, treated with respect, encouraged to contribute and recognized and rewarded for his/her efforts.
7.	Customer focus	We shall work to provide quality services that meet or exceed customers' expectations.

Quality Policy Statement

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

2.2.2 NATURE OF OPERATIONS

The Authority is responsible for regulating and coordinating meteorological activities and providing meteorological services to the general public, institutions and individual users of tailor-made services for socioeconomic development. The Authority is also responsible for issuing Early warnings and advisories on severe weather events for protection of human life and properties within the United Republic of Tanzania.

- TMA owns, operates and coordinates a network of meteorological stations for observing and monitoring of weather and climate phenomena within the country. The current status of observational network platform includes surface, upper-air, weather Radars and remote sensing observational networks.

Transmission and global exchange of weather data in TMA has two levels of communication links, namely transmission from observation stations to Central Forecasting Office (CFO) and from CFO to Regional Telecommunication Hub Nairobi, Kenya.

TMA uses modern weather forecasting techniques which are very effective in short range and medium range forecasting. TMA maintain Numerical Weather Prediction (NWP) models and associated script to generate weather and climate product. During the period under

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review, Public Weather Services (PWS) offered by TMA were daily weather forecasts, five (5) days forecasts, 10 days forecasts, monthly forecasts, seasonal climate outlook, warnings and advisories. These services were disseminated through 96 Television channels, 62 Radios Stations, 51 Newspapers and 177 online Medias.

The Authority also provided tailored services to specific sectors including aviation, maritime, water resources, construction, energy and mining sectors that contributed to generation of internal revenue. The capital of the Authority comprises of taxpayers' fund and accumulated surplus accrued over time since the inception of the former Tanzania Meteorological Agency.

2.2.3 THE PRINCIPAL FUNCTIONS OF THE AUTHORITY

The principal functions of the Authority are stipulated in the Tanzania Meteorological Authority Act No. 2 of 2019 Sec. 5 (1) and (2) as follows: -

- i) Implement the National climate-related policies in relation to weather and climate matters;
- ii) Regulate and coordinate meteorological activities in the United Republic of Tanzania;
- iii) Organize and administer efficient networks of surface and upper-air stations necessary to establish accurate records of the weather and climatic conditions;
- iv) Provide weather and climate services for the safety of life and property and to various users of meteorological services;
- v) Issue severe weather-related warnings and advisories to ensure that there is a single authoritative voice in this regard;
- vi) Publish weather and climatology summaries, climate status and other interpreted products;
- vii) Observe, collect, process, archive and disseminate meteorological data and related information;
- viii) Cooperate with other institutions and authorities involved in meteorology and related fields in aspects of training, studies, research, environment, climate variability and change;
- ix) To recover the cost for meteorological services rendered to ensure service sustainability;
- x) Provide marine meteorological services to the shipping, fishing, and other marine activities within the United Republic territorial waters and high sea;
- xi) Provide aeronautical meteorological services, advisory, warnings, products and information and related services to Civil Aviation within the United Republic and other prescribed areas as per regional and international agreements;
- xii) Cooperate with other national and international institutions in search and rescue relating to aviation and maritime accidents by providing relevant weather information;
- xiii) Keep in safe custody all meteorological records and data;
- xiv) Calibrate and fabricate meteorological equipment for internal and external use;

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- xv) Ensure that international standards and practices of meteorological services including instrument and equipment installation are maintained;
- xvi) Carry out research, awareness activities, and training in meteorology, climatology and other related fields and to process and analyse climatic data for use in socioeconomic development planning;
- xvii) Approve and register meteorological stations;
- xviii) Participate in the activities of relevant international organizations, in particular, the World Meteorological Organization; and
- xix) Carry out any other function as the Minister may direct.

2.2.4 THE AUTHORITY OBJECTIVES AND STRATEGIES

The primary tool for planning, prioritization, and decision-making is the TMA Strategic Plan (2021/22-2025/2026). Taking into consideration that the financial year 2023/24 is the third year according to the series of TMA strategic plan implementation, the following strategic goals were prioritized for implementation for achievement:

- A. HIV/AIDS and Non-Communicable Diseases (NCD) interventions strengthened;
- B. Implementation of National Anti-Corruption Strategies enhanced;
- C. Quality of meteorological services improved;
- D. Quality Assurance and Regulation of meteorological sector players enhanced;
- E. National, Regional and international cooperation in weather and climate services enhanced;
- F. Research and Development on climate and Applied services enhanced;
- G. Financial capacity and resources management and Internal Control Systems of TMA strengthened; and
- H. Capacity to facilitate TMA to discharge its mandates enhanced.

3.1.1 THE AUTHORITY OPERATION MODEL

TMA has the following key strengths and resources, some of these are tangibles and others are intangibles as follows: -

a) TMA Governing Board

TMA Governing Board serves as the focal point and custodian of corporate governance within the Authority. The Board has been effective in its role of providing direction and oversight to Management and employees. The TMA Board exercised oversight to the implementation of institution strategy and operational plans by the Management against agreed targets and performance measures.

b) Business and Regulatory Instruments

In discharging its function, the Authority is guided by Tanzania Meteorological Authority Act No.2 of 2019 and its respective Regulations, Staff regulations and Standing orders for Public Services. These instruments were key instruments in discharging its functions during the financial year under review.

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c) Human Resource

TMA has skilled, committed, motivated and competent employees dedicated to providing quality services that meet and exceed customers' expectations. In addition, the Authority adheres to the principles of good governance and promotes good working environment and labour relations. By 30th June 2024, the Authority had a total of 538 employees of which 418 were male and 120 were female. Due to continual increase of scope and demand of services by various sectors requiring tailor made services, TMA will continue to increase number of staff to meet the required optimal industrial needs of 859 employees.

d) Cooperation with stakeholders

The Authority has internal and external stakeholders, and it has established a harmonious relationship with various stakeholders. During the period under review, the Authority continued to cooperate with various stakeholders including Agriculture; Industrial; Tourism; Mining; Energy; Marine; Aviation; Environment; Construction; and Water Resources. Other stakeholders include International Organisations and Development Partners; Universities; Research Institutions; General Public and Customers of TMA services; Media; MDAs and other Government Parastatal; Disaster Management; Parliament of the United Republic of Tanzania; Defence and Security; Non- State Actors (Insurance Companies, Civil Society Organisations, Community Based Organisation, Commercial Banks); and TMA employees.

e) Financial Sustainability

The management of resources continued to be improved through prioritizing and implementing Tanzania Meteorological Authority Act No. 2 of 2019 with its regulations which has determined main sources of TMA revenue. In additional, the effort to promote meteorological services and enforcement of the Act has been given a paramount important to generate adequate revenue for timely implementation of the planned activities. The Sources of funds for Tanzania Meteorological Authority are outlined in section 35 in the Act which consists of: -

- i) Sum of moneys as may be appropriated by the Parliament;
- ii) Funds from the government for public good services rendered by the Authority;
- iii) Money accruing to the Authority from commercial services, consultancy or other payments;
- iv) Money received from donations, gifts or grants;
- v) Permits fee and charges;
- vi) Loans; and
- vii) Such other income as derived from performance of activities under this Act.

f) ICT Systems

In general, the ICT application system has increased efficiency in operations and service delivery. Furthermore, the use of ICT systems has enhanced TMA compliance with the directives of using electronic system in revenue collection and service

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delivery. Cognizant to that, TMA will continue with initiatives to automate business process to enhance efficiency and reduce cost. Various operations have been automated to improve provision of services and operations. ICT systems used within the Authority include: -

- i) Digital Meteorological Observatory System (DMO);
- ii) Meteorological Aviation Information System (MAIS);
- iii) Marine Meteorological Information System (MMIS);
- iv) RSMC - Regional Specialized Meteorological Portal;
- v) Budgeting, Planning and Reporting System (PlanRep);
- vi) National Project Management Information System (NPMIS);
- vii) Mfumo wa Uhasibu Serikalini (MUSE);
- viii) Public Employee Performance Management Information System (PEPMIS)
- ix) GAMIS Portal;
- x) HCMIS- Human Capital Management Information System;
- xi) CLIDATA- Climate Data Management System/ Climatological Database Management System;
- xii) National e-Procurement System of Tanzania (NeST);
- xiii) e-Mikutano;
- xiv) Government ICT Services Portal (GISP);
- xv) Government Mailing System;
- xvi) E- Office system;
- xvii) Electronic Management System (ELO);
- xviii) OTR Management Information System (OTRMIS);
- xix) Government e-Payment Gateway (GePG); and
- xx) Mfumo wa Tathmini ya Hali ya Rasilimali watu katika Utumishi wa Umma.

3.1.2 CORPORATE GOVERNANCE

The Authority is committed to the principles of effective corporate governance which rely on systematic process by which the institution is directed to enhance optimal operation and service delivery. These include governance process that ensure generated resources are utilized in a manner that meets stakeholders' aspiration and society expectation. Hence, the Authority is committed to contribute to the country development initiatives through provision of quality weather and climate services to social economic sectors. The Board also recognizes the importance of integrity, transparency and accountability.

a) Institutional Regulatory Frameworks

Tanzania Meteorological Authority Act. No. 2 of 2019 Section 14 (1) provide mandates for the Authority to deliver regulatory policy and ensures the quality of regulations. The Authority through division of Meteorological Regulation and Quality Assurance continued to monitor the progress of regulatory policy implementation within TMA and the whole country in all meteorological aspects. Some of the Regulatory activities conducted includes inspection and registration of meteorological stations

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owned by TMA and other actors and provide permits for conducting meteorological activities.

Strategic stakeholders were involved for advisory purpose to give further impetus to enhance regulatory process. During the period under review, two (2) regulatory tools were developed and 19 permits granted to stakeholders performing meteorological activities in Tanzania. TMA regulatory framework is based on:

- i) The legislative foundation provided by the Tanzania Meteorological Authority Act No.2 of 2019 with its regulations;
- ii) A robust executive and management structure;
- iii) Mechanisms for stakeholders' inputs and reviews through a number of theme-based advisory and consultative workshops and meetings;
- iv) Internal Control System including Audit charter and Plans that addresses key business and financial risks to improve TMA business and management practices;
- v) A Board Committee on Audit, Risk and Quality Assurance focusing on fraud, risk, quality management and oversight on the preparation of the Authority's financial statements;
- vi) A program-based Planning and Reporting framework;
- vii) Detailed asset management Policies and guidelines; and
- viii) A client service charter setting out the standards of services to the community.

b) TMA Governing Board of Directors

Legal existence of the TMA Governing Board is stipulated in the Section 7(1) of the Tanzania Meteorological Authority Act. No. 2 of 2019. The major functions of the Board include provide strategic guidance for management of the Authority; conduct managerial oversight and review the activities and performance management of the Authority; secure and ensure efficient use of resources including approval of annual work plans, annual budget and supplementary budget; appraisal of the strategic plan; evaluate performance of management team; appoint senior management staff; and approve performance reports. Other functions include approve financial regulation, surplus funds generated and disposal of capital items

c) Composition of the Board of Directors

In accordance to Section 7(2) of Tanzania Meteorological Authority Act. No. 2 of 2019. Composition of the Board is made by eight (8) personnel whereby it shall be headed by the Chairman and Vice Chairman, five (5) members, and secretary to the Board shall be the Director General of TMA. On 10 December 2023 the president of united republic of Tanzania appointed Hon. Judge Mshibe A. Bakari and Dr Emmanuel J. Mpeti as a new Chairman Board and Vice chairman of the board respectively for four years to replace the outgoing chairman Dr. Buruhani S. Nyenzi and Vice chairman Dr. Makame O. Makame. However, members of the Board will save for three years from the date of the appointment. The names of the Governing Board with their professional and appointed dates are as follows: -

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Table 2: Members of the TMA Governing Board

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Hon. Judge Mshibe A. Bakari	Chairperson	Lawyer	Tanzanian	10/12/2023
2.	Dr. Emmanuel J. Mpeta	Vice- Chair	Meteorologist	Tanzanian	10/12/2023
3.	Ms. Khadija A. Juma	Member	Agriculture Specialist	Tanzanian	01/04/2023
4.	Mr. Biseko P. Chiganga	Member	Transport Specialist	Tanzanian	01/04/2023
5.	Eng. Tamim T. Katakweba	Member	Engineer	Tanzanian	01/04/2023
6.	Mr. Charles E. Msangi	Member	Economist	Tanzanian	01/04/2023
7.	Col. Godfrey J. Mwanakatwe	Member	Military Expert	Tanzanian	01/04/2023
8.	Dr. Ladislaus B. Chang'a	Secretary	Meteorologist	Tanzanian	01/04/2023

The Board convenes on quarterly basis to review issues implemented during the specified period and approve issues that need the Board's approval before being put into implementation. The Board is also responsible for driving regulatory compliance within and outside the organisation.

In the financial year 2023/24, the Board conducted four (4) meetings held on 23 August 2023, 10 November 2023, 10 January 2024, and 17 January 2024 respectively. The Board meetings discussed and deliberated on the following main issues: -

- i) The Board Committee Reports;
- ii) Adoption and Authorization of the Audited Financial Statements for the year ended June 2023;
- iii) Review of TMA performance reports;
- iv) Enhance the inclusion of two new sources of revenue (in construction and water sectors) in the financial bill of 2024;
- v) Review of the Governing Board Charter and Code of Ethics;
- vi) Enhancement of Full migration from EPICOR to MUSE accounting system;
- vii) Approval of the Board Committee charter on Audit, Finance and Quality Management;
- viii) Approval of TMA Budget and Annual Procurement Plan for Financial Year 2023/24;
- ix) Approval the appointment of senior management staff; and
- x) Approval of Quality Assurance and Risk management Plan for the year 2023/24.

3.1.3 TMA BOARD COMMITTEES

During the financial year 2023/2024, TMA Board had two (2) committees which were Audit, Finance and Quality Management Committee (AFQM) and National Meteorological Training Centre Committee (NMTCC). These committees continued to

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implement their duties by conducting meetings whenever the need arises. The membership of these Committees involves experts from various professions who provide technical expertise.

a) Audit, Finance and Quality Management Committee (AFQMC)

The primary purpose of the committee is to provide oversight of the financial reporting process, the audit process, the institution's system of internal controls and compliance with laws and regulations. The committee is also mandated to ensure that the organization product or service is consistent. In performing its duties, the Committee reviewed quarterly the institution risk profile and manage action plans to mitigate the risk. The Members of the Committee is as shown in Table 3.

Table 3: Audit, Finance and Quality Management Committee

S/N	Name	Position	Qualifications/ Profession	Nationality	Appointment Date
1.	Eng. Tamim T. Katakweba	Chairperson	Engineer	Tanzanian	29/08/2023
2.	CPA. Angyelle V. Tende	Member	Accountant	Tanzanian	29/08/2023
3.	CPA. Irene M. Sikumbili	Member	Accountant	Tanzanian	29/08/2023
4.	Mr. Charles E. Msangi	Member	Economist	Tanzanian	29/08/2023
5.	Mr. Biseko P. Chiganga	Member	Transport Specialist	Tanzanian	29/08/2023
6.	Mr. Kidimwa S. Kidimwa	Secretary	Financialist	Tanzanian	29/08/2023

b) National Meteorological Training Centre Committee (NMTCC)

The Committee is responsible for strategic planning and oversight management of the National Meteorological Training Centre (NMTCC) by establishing policies related to programs offered, endorse the annual budget and set NMTCC program fees. The Committee finally reports all matters on NMTCC operations and strategic issues to the TMA Governing Board. The Members of the committee is as shown in Table 4.

Table 4: National Meteorological Training Centre Committee

S/N	Name	Position	Qualifications/ Profession	Nationality	Date Appointed
1.	Dr. Emmanuel J. Mpeta	Chairperson	Meteorologist	Tanzanian	29/08/2023
2.	Mr. Biseko P. Chiganga	Member	Transport Specialist	Tanzanian	29/08/2023
3.	Col. Godfrey J. Mwanakatwe	Member	Military Expert	Tanzanian	29/08/2023
4.	Prof. Susan N. Msolia	Member	Agriculturalist	Tanzanian	29/08/2023
5.	Mr. Iddi S. Marugujo	Member	Tutor	Tanzanian	29/08/2023
6.	Mr. Peter N. Mlonganile	Secretary	Meteorologist	Tanzanian	29/08/2023

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3.1.4 MANAGEMENT OF THE TANZANIA METEOROLOGICAL AUTHORITY

Daily operations of TMA are headed by Director General, assisted by Directors and Managers. The Director General reports to the Permanent Secretary of the Ministry of Works and Transport.

TMA operations are split in the following business divisions which are Forecasting Services, Research and Applied Meteorology, Corporate Services, Regulations and Quality Assurance and Infrastructure and Technical Services.

Zanzibar Office and National Meteorological Training Centre (NMTTC) is under the Director General Office as well as the following units of Internal Audit, Procurement Management, Legal Services, Meteorological Cooperation, Marketing and Public Relation, Meteorological Training and ICT and Statistics.

The Management team is the high-level decision-making body within the Authority. Its role is to consider and promulgate decisions on programs, policy, financial and staff Management issues. Normally the Director-General chairs Management meetings.

3.1.5 REVIEW OF BUSINESS PERFORMANCE AND FUTURE PLANS

a) Key Performance Indicators

The indicators are based on accuracy of weather forecast issued, number of customers satisfied/served and investment in meteorological infrastructure and services. Tailored services customers comprise of various users of meteorological services including contractors, Agriculture, energy, tourism, training activities etc. Table 5 depicts trend of TMA performance indicators that show improvement in meteorological services provided.

TABLE 5: KEY PERFORMANCE INDICATORS

Key performance indicators		June 2022 Target	June 2022 Actual	June 2023 Target	June 2023 Actual	June 2024 Target	June 2024 Actual
Accuracy rate for daily and seasonal weather forecasts %		89	89	89	89	89	86.9
No. of customers/users using TMA Services*	Aircraft	30,000	40,323	42,000	47,715	47,000	47,582
	Ships and boats	36,774	40,755	40,700	77,529	70,000	93,508
	Tailored made customers	3,000	-	2,000	1,539	2,000	1,563
% of users/customers satisfied with TMA services		97	96	95	96	95	90
Total expenditure on meteorological investment (TZS Billion)		30.000	15.521	20.000	12.171	13.000	1.2

Source: TMA Reports

Increasing number of customers was a result of awareness provided to stakeholders on importance of using weather services and compliance with TMA Act No.2 of 2019

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b) Current Performance

TMA Performance report shows that the Authority planned to implement 45 targets of which forty 40 were fully implemented and five (5) were partially implemented. In general, the planned activities were achieved by 89% and the remaining 11% will be finalised in the next financial budget. Detailed description of the current performance is provided in Annex I.

c) Future Plans

TMA will continue to improve its services through regulating, coordinating and provision of meteorological services within the United Republic of Tanzania. TMA will also continue to strengthen its operational processes to ensure smooth implementation of the Quality Management System (QMS) based on ISO 9001:2015 standards while focusing on value added customer services. The Authority will continue to improve and modernize its business operations services to the satisfaction of its stakeholders/customers.

TMA as a country focal point for the Intergovernmental Panel on Climate Change (IPCC) and member of World Meteorological Organization (WMO) will continue to contribute to the national and international activities related to climate, climate change and environmental protection. The Authority will strengthen weather observations through installation of three (3) marine weather radars; installation of two (2) weather Radars in Kilimanjaro and Dodoma; Procurement of modern meteorological instruments; Construction of Eastern Zone Office and Tsunami Warning Centre; Construction of TMA Headquarter Office at Dodoma; and Construction of Hombolo Agromet Station. Furthermore, the Authority will improve the working environment at NMTC by starting the construction of hostel and administration block.

Other interventions to be made in the forthcoming year including enhance capacity of human resources of the Authority, use of modern foresting tools, enhance research activities, implementation of Quality Management System, enhance automation in revenue collection, strengthening monitoring and evaluation, rehabilitation of meteorological stations and improve service provision as well as publicizing TMA activities.

3.1.6 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

The key function of TMA Governing Board in relation to risks is to provide oversight roles in relation to internal controls, governance processes and risk management of the Authority. The Board accepts final responsibility for the risk management and internal control systems of TMA.

It is the task of management to ensure that adequate internal financial and operational control systems are adequately developed and maintained on an on-going basis in order to provide reasonable assurance regarding:

- i) The effectiveness and efficiency of operations;
- ii) The safeguarding of assets;

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- iii) Compliance with applicable laws and regulations;
- iv) The reliability of accounting records;
- v) Business sustainability in normal and adverse conditions; and
- vi) Responsible behaviour towards all stakeholders.

TMA risk management system is a process and is monitored by the Board, management, and other stakeholders, applied in strategy setting. It is designed to identify potential events that may affect the Authority and manage risks to be within its risk appetite and provide reasonable assurance regarding the achievement of TMA objectives.

The Authority has reviewed its risk management framework implementation in accordance with ISO 9001:2015 standards. The Authority continued to be risk-based institution where risk registers were updated and reported on monthly, quarterly, and annual basis. Effective internal control systems have been put in place and are operating efficiently. Effective internal control is maintained by ensuring segregation of duties and enhancing oversight systems. During the period under review, key risks identified were staff turnover and misplacement of documents due to transfer of headquarters offices from Dar es Salaam to Dodoma.

The Authority has an Internal Audit unit advising the Director-General on compliance matters with existing laws and Regulations in particular areas of internal controls. Internal Audit Unit provides reasonable assurance to the Board and Management on the internal controls' effectiveness. The Board assessed the internal control systems throughout the financial year and is of the opinion that they met accepted criteria. The Board carries risk and internal control assessment through its Committee on Audit, Finance and Quality Management (AFQMC).

3.1.7 STAKEHOLDERS' RELATIONSHIP

TMA had the relationship with the following stakeholders: -

a) Customers

TMA has been strengthening its relationship with customers through improving its different channels of service delivery including software like DMO, MMIS, MAIS and other social media networks as alternatives to the traditional model of service delivery through visiting offices, fax or telephone conversations. These Channels has enabled customers to be served with our services 24 hours a day throughout a week. TMA also conduct meetings with its customers as part of awareness creation.

b) Creditors

The relationship between TMA and its creditors is basically mutual agreement for them to supply goods and services on credit, while TMA prepares local purchase order and other forms of contracts and submit to suppliers. In settlement of debts, all incoming invoices are correctly recorded.

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c) Suppliers and Contractors

TMA maintains good relationship with its Suppliers and contractors in the year. The use National e-Procurement System of Tanzania (NeST) has strengthened relationship with suppliers and contractors as the said system has increased transparency in managing public tenders. Enhanced transparency has reduced corruption allegations and complaints from bidders on dissatisfaction with Tender awards. During the year, TMA did not face any case resulting from administrative review.

d) Government MDAs

The Ministry of Transport is the Parent Ministry of the Authority regarding related parties. During the financial year, TMA had material transactions with this Ministry. Moreover, being the public entity, the Authority also had material transactions with the Ministry of Finance (MoF) and other institutions. These include a number of public bodies, Government departments and its Agencies, principally the Tanzania Civil Aviation Authority (TCAA), Tanzania Airport Authority (TAA), Tanzania Port Authority (TPA), Water Basin Boards, Kilimanjaro International Airport Development Company (KADCO), Water Institute (WI), Sokoine University of Agriculture, Dar es Salaam Institute of Technology (DIT) and the University of Dar es Salaam (UDSM).

e) Employees

The Authority is an equal opportunity employer. It gives equal access to employment opportunities to both males and females and free from discrimination of any kind and without regard to factors like gender, marital status, tribes and disability that does not impair ability to discharge duties.

During the year, the Authority recruited 38 employees and fill six (6) Managerial posts including Director Corporate Services, Director Meteorological Regulation and Quality Assurance, Manager Modelling and Verification, Manager Meteorological Training, Manager of Zonal (Southern Zone) and Manager Finance and Accounts to fill the gaps of employee who have retired, passed away, resigned and those from approved establishment in respective years.

A total of 106 staffs were promoted and re-categorized to different cadres. TMA continued to involve staff in various forum including meetings, presentations, workshops, seminar and attachments as a way of involving them in decisions making.

During the year ended June 2024, the Authority trained 91 employees in various capacity building programs within and outside the country whereby 6 staff were pursuing PhD studies, 34 MScs, 33 BSc and 18 staff were pursuing Diploma in Meteorology and other discipline, whereas in the year ended June 2023, a total of 64 employees were trained in various courses and levels. The total of TZS 244,779,869 was utilised for staff training in the year ended June 2024 as compared to the year ended 30 June 2023, which was TZS 227,943,160 which includes allowances, materials and fees.

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TMA has continued to receive training opportunities for online (virtual training) and face to face short course trainings and workshops to its staff from WMO, Development partners, TMA and WMO Regional Training Centers (RTCs) in order to have skilled staff for the purpose of improving the quality of meteorological services. In enhancing the capacity of TMA in provision of meteorological services a total of 83 TMA staffs participated in 40 trainings workshop of which 59 were males and 24 were females. The main aspects covered in the workshops were capacity building to meteorological experts.

Furthermore, capacity building on financial and resources management was enhanced through TMA staffs attended training on Auditing and Accounts, training on National e-Procurement System of Tanzania (NeST) and "Mfumo wa Uhasibu Serikalini" (MUSE).

2.3 RELATED PARTY TRANSACTIONS

Related party transaction is the transfer of resources or obligation between related parties, regardless of whether a price is charged. Related party transaction exclude transaction with any other entity that is a related party solely because of its economic dependence on the reporting entity or the government of which it forms part. Under Tanzania Meteorological Authority, the Board Members and Senior Management Employees are related parties. The related party transactions are disclosed in Note 71 and include Board expenses and remuneration to Management employees.

2.4 ENVIRONMENT CONTROL PROGRAMME

The Authority believes that environmental awareness plays a vital role in shaping public attitudes. Public education inculcates the habits of preservation and conservation of nature in the general public. It is for this reason that TMA has been streamlining meteorology with environmental issues by monitoring climate and climate change issues to help understand current climate and expected future climate; conducting research; and provide short-term and long-term weather forecasts for serving life and properties. During the financial year ended 30 June 2024, the Authority participated in World

Environmental Day whereby the Authority conducted general cleanliness and awareness raising on the environmental conservation. TMA signed a Memorandum of Understanding (MoU) with National Environment Council (NEMC) that enhanced the use of meteorological data in conducting Environmental Impact Assessment (EIA).

2.5 EVENTS AFTER REPORTING DATE

There were no events that have occurred which are either to be disclosed or to be adjusted in the financial statements that could materially affect these financial statements.

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2.6 APPOINTMENT OF AUDITORS

The Controller and Auditor General (CAG) is the statutory Auditor for the Tanzania Meteorological Authority pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania 1977, and Sections 26-37 of the Public Finance Act Cap. 348 [R.E 2020] and Section 10 of the Public Audit Act, Cap. 418.

2.7 CHARITABLE AND STATUTORY DONATIONS

Donations were made as part of corporate social responsibility to institutions and charitable organizations to acknowledge TMA responsibility to community social needs. A total amount of TZS 3,500,000 was donated to people who suffer from flood and mudslide in Hanang. Furthermore, the Authority contributed TZS 100,000,000 to Government Consolidated Fund.

2.8 EMPLOYEE WELFARE

(a) Management and Employees' Relationship

During the period under review, a healthy and harmonious relationship existed between management and employees whereby TMA continued to involve staff in various forum including meetings, presentations, workshops, seminars and attachments as a way of involving them in decisions making. There was no unresolved complains received by the Board from the employees during the year.

(b) Working Environment

The authority maintains rigorous safety standards, particularly for fieldwork and the operation of meteorological equipment. Staff members are trained to handle potentially hazardous conditions, such as severe weather events. TMA places importance on the well-being of its employees, offering programs that promote work-life balance, such as flexible working hours and health and wellness initiatives. The workplace culture is supportive, with an emphasis on teamwork, mutual respect, and professional growth. The authority fosters an inclusive environment where employees are encouraged to share ideas and contribute to the organization's mission. TMA is committed to environmental sustainability, not only through its core functions of monitoring and predicting climate patterns but also by implementing eco-friendly practices within its operations. The authority engages in community outreach programs to educate the public about climate change, weather preparedness, and the importance of environmental conservation.

TMA believes that its employees should find working within institution is an inspiring, personal experience and consequently accept co-responsibility for development of each employee to his/her fully potential. Career progress is based on the individual initiatives towards the fulfillment of their responsibilities complemented by the Authority.

(c) Opportunities and Fairness

TMA is convinced that equal opportunities for all employees, irrespective of ethnicity, race, gender, disability, or religion, should be pursued. Moreover, the

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management accepts that only through total commitment, loyalty and dedication of its employees will enhance the Authority to achieve its performance targets.

(d) Post - employment benefits

TMA employees are members of Public Service Social Security Fund (PSSSF). The Authority contributes 15% of the basic salary of each employee to the Fund on behalf of all permanent employees and employee contributes 5% of their basic salary.

(e) Medical Services

The Authority's medical services for its employees are administered under the National Health Insurance Fund (NHIF) whereby its employees, their spouses and up to maximum of four (4) dependents are included in the health benefit plan of the fund. Contribution is paid to the National Health Insurance Fund (NHIF) upon successful registration of employees to the Fund. Employees contributes 3% of their gross salary and the employer contributes additional 3% of the employee's salary.

(f) Training Facilities

The Authority developed and implemented its training program to ensure employees are equipped with modern and technical know-how to improve its operations and service delivery. Employees are given opportunity to attend short and long training programmes both locally and outside the country.

The Tanzania Meteorological Authority (TMA) owns National Meteorological Training Centre (NMTC) established in 1983 and located at Kigoma Ujiji which is the only facility that offers technical training in Meteorology. NMTC is fully registered and accredited by National Council for Technical and Vocational Education Training (NACTVET) in March 2014 with registration number REG/EOS/025 and recognized internationally by the WMO.

The NMTC offers Basic Technician Certificate (NTA Level 4) in Meteorology (WMO Meteorological Technician Entry level), Technician Certificate in (NTA Level 5) Meteorology (WMO Meteorological Technician Mid- level) and Ordinary Diploma (NTA Level 6) in Meteorology (WMO Meteorological Technician, Senior Level). During the academic year 2023/24 a total of 40 students were enrolled which includes nine (9) NTA Level 4; 12 NTA Level 5 and 19 NTA Level 6.

(g) Financial Assistance to Employees

The Authority guarantees its employees to access staff loans from various financial institutions including NMB, EXIM, DTB, CRDB, PBZ, TCB, Azania Bank and NBC to improve their welfare. Furthermore, TMA employees have established a non-governmental organization known as TMA SACCOS to facilitate employees with Loans.

DISABLED PERSONS AND GENDER BALANCE

TMA takes all the necessary possible measures to establish mechanisms for staff with disabilities to have a favourable working environment, consider gender on promoting equity and empowerment of Women.

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(a) Person with Disabilities

TMA is an equal opportunity employer and as a matter of policy, recruitment process is transparent and competitive. TMA policy accepts disabled persons for employment for those vacancies that they are able to fill. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with TMA continues, and appropriate training is arranged. The Authority policy consider training, career development and promotion of disabled person are identical to other employees.

(b) Gender Parity

TMA consider promoting Gender Equality and Empowerment of Women. Decisions made within the Authority observe gender equity. Policies exist to maintain gender balance based on qualifications and ability.

Gender	2023/24	Percent	2022/23	Percent
Male	418	77.7	397	77.5
Female	120	22.3	115	22.5
Total	538	100	512	100

The increase in number of 26 employees was due to recruitment of new staff.

2.9 PREJUDICIAL ISSUES

During the period under review, TMA had no case pending in the Court of Law and other Quasi-Judicial Bodies such as Tribunals.

2.10 HIGHLIGHT OF SIGNIFICANT ACCOUNTING POLICIES

TMA is the public entity thus it has prepared and presented its financial statements in compliance with IPSAS. The Authority significant accounting policies are provided under the Notes to the Financial Statements. The accounting policies have consistently been applied by the TMA throughout the reporting period. There was one (1) new standard issued by International Public Sector Accounting Standard Board (IPSASB) which is IPSAS 41- Financial Instruments with effective date of 1st January 2023. The Authority has adopted this standard in preparation of its financial statements.

2.11 SOLVENCY AND GOING CONCERN

The Board confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The board has reasonable expectation that the Authority has adequate resources to continue in operational.

2.12 RESPONSIBLE BEHAVIOR TOWARDS STAKEHOLDERS/ CUSTOMERS

The Authority believes that the stakeholders/ customers are what make its existence. Several measures have been taken to institute a responsible behaviour to employees of TMA and other stakeholders/customers. These measures include, but

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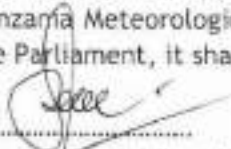
are not limited to, holding interactive stakeholders' meetings/engagements, staff meetings, seminars and workshops, provide education through media and improving customer services at our office.

2.13 STATEMENT OF COMPLIANCE

The Directors' Report is prepared in line with the Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) issued by the National Board of Accountants and Auditors (NBAA). TMA financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB).

2.14 APPROVAL

This Report was approved and authorized for issue by the Governing Board of Tanzania Meteorological Authority for CAG audit. Upon completion and tabling to the Parliament, it shall be made public.


.....
Hon. Judge Mshibe Ally Bakari
Board Chairman

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3.0 STATEMENT OF MANAGEMENT RESPONSIBILITY

Section 25 (2) and (4) of Public Finance Act No. 6 of 2001 (revised 2004) and Section 15 of the Executive Agencies Act 1997 (amended 2009) spell out that, Chief Executive is responsible for the preparation and fair presentation of these Financial Statements for the year ended 30 June 2024 in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB). Further, the Management complied with NBAA pronouncements, and requirements of the Government Notice No. 404 of 29th November 1999 under Executive Agencies Act No.30 of 1997. The Management 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 Management accept responsibility for these Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with IPSAS, NBAA pronouncements, and in a manner required by the Establishment Order and Executive Agencies Act, 1997. The Management 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 Management further accepts responsibility for the maintenance of accounting records which may be relied upon the preparation of Financial Statements, as well as adequate systems of internal financial control. Nothing has come to the attention of the Management to indicate that TMA will not remain a going concern for at least the next twelve months from the date of this statement.

There is no system of internal control that can provide absolute assurance against misstatement or losses, nevertheless, the Authority's system is designed to provide reasonable assurance that the procedures in place are operating effectively. The Management assessed the internal control systems throughout the financial year ended 30 June 2024 and is of the opinion that they met accepted criteria. The Director General carries risk and internal control assessment through the Audit Committee.

Signature: 

Dr. Ladislaus B. Chang'a

Accounting Officer

Date:

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3.1 DECLARATION BY HEAD OF FINANCE AND ACCOUNTS

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act, No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied by a declaration issued by the Head of Finance and Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Body to discharge the responsibility of preparing financial statements of an entity showing a true and fair view of the entity financial position and financial performance in accordance with International Public Sector Accounting Standards, NBAA Pronouncements, and statutory financial reporting requirements. Full legal responsibility for preparing financial statements rests with the Governing Body under the TMA Board Responsibility statement.

I, **CPA Hellen Saria Mwakipunda**, Manager of Finance and Account of TMA, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2024 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

Thus, I confirm that the financial statements give a true and fair view of the Tanzania Meteorological Authority as on that date and that they have been prepared based on properly maintained financial records.

Signed :

Position: Manager Finance and Account

NBAA Membership ACPA 1788

Date:

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3.2 MANAGEMENT COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.2.1 COMPREHENSIVE FINANCIAL RESULTS

This part of the report provides comprehensive information regarding the financial results of the fiscal year 2023/24 of the Tanzania Meteorological Authority. The Authority has consistently striven to achieve the strategic plan (2021/22-2024/25) through MTEF, which covered the period of 12 months from July 2023 to June 2024.

3.2.2 Financial Position FINANCIAL POSITION

Below is the analytical review of the Tanzania Meteorological Authority's financial position.

3.2.3 Cash and Cash Equivalent

During the financial year 2023/24, Cash and Cash Equivalents decreased by 16%, from TZS 13,037,938,652 for the financial year 2022/2023 to TZS 10,965,646,067, primarily due to payment made through letters of credit opened earlier from government investments in the procurement of four weather Radars and Infrastructure, Meteorological Instruments and Equipment. Inventory increased as stock was received from suppliers, with the process of issuing them to user departments ongoing.

3.2.4 Receivables

Receivables increased by 103.90%, from TZS 2,191,446,171 in the financial year 2022/23 to TZS 4,468,254,057 in the financial year 2023/24, due to uncollected revenue from customers.

3.2.5 Prepayments

There was a decrease in Prepayments by 614.68% from TZS 7,780,687,826 in the financial year 2022/23, compared to TZS 1,088,693,862 for the financial year 2023/24.

3.2.6 Inventories

At the end of the financial year 2023/24, the Tanzania Meteorological Authority conducted a stocktaking and reported a closing stock amounting to TZS 1,041,751,480. This represents an increase of 90.47% from the previous year's closing stock of TZS 99,286,210. The significant increase was due to the receipt of meteorological consumables and instruments during the year.

3.2.7 Property, Plant and Equipment (PPE)

During financial year from TZS 45,469,146,523 in the financial year 2022/23 to TZS 64,718,114,785 in the financial year 2023/24, of which TZS 21,678,556,310 (Addition monetary TZS 87,505,140 and Others TZS 21,591,051,170) was incurred as additional PPE compared to TZS 12,085,633,016 of the previous year 2022/23. The increase was due to procurement of eleven (11) motor vehicles, meteorological instruments and two (2) weather radars. During the year TMA transferred an Asset (2.0 km Access

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Road at TMA Weather Radar site) in Mbae hill Mikindani Mtwara Region to TARURA-Mtwara, Amounting to TZS 695,611,775.27.

3.2.8 Current Liabilities

The total Current Liabilities were TZS 7,145,317,908 for the financial year 2023/24 compared to TZS 521,291,590 for the financial year 2022/23. The Current Liabilities increased by 1,270.70% was due the receipts of invoices from investment made for procuring Meteorological Instruments and radars.

3.2.9 Net Assets

Net Assets increased by 3.9% from TZS 65,083,221,775 financial year 2022/23 to TZS 67,624,160,914 for financial year 2023/24 due to the increase of the assets.

3.2.10 Financial Performance

For the financial year 2023/24, the approved budget was TZS 44,040,543,021, compared to TZS 56,355,387,186 in the previous year 2022/23. A portion of this budget, amounting to TZS 477,478,276, was funded by the Government for services provided to the public as Other Charges (OC). Additionally, TZS 12,398,266,000 was allocated for staff salaries, and TZS 13,000,000,000 was sourced from the Government Development Fund to finance infrastructure for meteorological activities. The Tanzania Meteorological Authority (TMA) planned to collect TZS 18,164,798,745 from internally generated revenue.

3.2.11 Government Grant (Allocated amount Vs. Amount received)

The Authority received total of TZS 12,881,874,192.82 during the financial year 2023/24 from Government Subvention as OC, Personal Emoluments (PE) and Government Development Fund of which TZS 272,560,515.82 was OC (2% of the OC budgeted amount), 11,482,474,338 as PE (89% of the PE budgeted amount) The Authority also received TZS 1,126,839,338.80 (9% of the Development budgeted amount) from the Government Development Budget to finance Maintenance of Meteorological stations, Meteorological instruments and infrastructure project.

3.2.12 Internal Generated Revenue

The Authority planned to collect TZS 18,164,798,745 from meteorological services delivered to various customers and stakeholders. Until June 2024, the actual amount collected was TZS 11,835,273,755 which is 65.15% of the planned amount, compared to the previous year (2022/23), whereby, the Authority collected TZS 11,279,178,789 which was 59.46% of the planned collection of TZS 18,970,000,000; The increase in revenue collections from TZS 11,279,178,789 to TZS 11,835,273,755 was caused by the increases of exchange rate for revenue collected in foreign currency and implementations of new sources of revenues

3.2.13 Estimated Budget and Expenditure

The annual budget of TMA was implemented in alignment with the Medium-Term Expenditure Framework and the ongoing Medium Term Strategic Plan for the period

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2021/22-2024/25. The financial year 2023/24's implementation adhered to the Authority's vision, mission, objectives, targets, and core values.

The table below provides an overview of the Authority's financial performance for the year 2023/24:

Table 6: An overview of financial performance for the year 2023/24

Year	2023/24	2022/23
	(TZS)	(TZS)
Budgeted Revenue from Exchange Transactions	17,764,798,745	18,820,000,000
Budgeted Other Revenue	400,000,000	150,000,000
Actual Revenue from Exchange Transactions	11,796,887,177	11,136,885,244
Actual Other Revenue	38,386,578	142,293,536
Expenditure Budget	44,040,543,021	56,355,387,186
Exchequer Issues Collected	12,881,874,193	22,930,866,287
Actual Expenditure	27,701,828,720	35,182,731,029

Source: Statement of comparison of budget and actual

TMA allocated its resources in priorities based on the planned activities approved by the Board.

3.2.14 Exchequer Issues

During the financial year 2023/24, Exchequer issues totalled TZS 12,881,874,192.82: TZS 11,482,474,338 for Personal Emolument, TZS 272,560,515.82 for Other Charges, and TZS 1,126,839,339 for Development Projects.

Table 7: Exchequer Issues

Description	2023/24 (TZS)			2022/23 (TZS)		
	Approved Budget	Exchequer Issues	Actual Expenditure	Approved Budget	Exchequer Issues	Actual Expenditure
Recurrent (PE & OC)	12,875,744,276	11,755,034,853.82	11,755,034,853.82	17,272,185,025	10,984,234,129	10,984,234,129
Development	13,000,000,000	1,126,839,339	1,126,839,339	20,000,000,000	11,946,632,158	11,946,632,158
TOTAL	25,875,744,276	12,881,874,192.82	12,881,874,192.82	37,272,185,025	22,930,866,287	22,930,866,287

3.2.15 Donor Grants

In the financial year 2023/24, TZS 605,061,689 in monetary support and TZS 90,637,619.99 in non-monetary support (Meteorological server from SADC) were received from WMO, SADC, UK-MET, and UNDP, along with a closing balance of TZS 25,037,194 from 2022/23, totalling TZS 716,066,863.41. TZS 615,785,977.41 was amortized this year, leaving TZS 100,280,886 deferred.

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3.2.16 Wages, Salaries and Employee Benefits

In 2023/24, the Tanzania Meteorological Authority spent TZS 16,948,841,750 on wages, salaries, and employee benefits, which was a 2.34% increase from TZS 16,560,520,466 in 2022/23; the increase was due to, new appointment and promotions to Staff.

3.2.17 Use of Goods and Services

During 2023/24, TMA spent TZS 5,919,372,272 on supplies and consumable goods, which represents a decrease of 8.5% from the TZS 6,469,269,545 spent in 2022/23; the decrease is caused by decrease in rent and repair maintenance expenses.

3.2.18 Property, Plant and Equipment (PPE)

During financial year 2023/24 TZS 21,678,556,310 (Addition monetary TZS 87,505,140 and Others TZS 21,591,051,170) was incurred as additional PPE compared to TZS 12,085,633,016 of the previous year 2022/23. The increase was due to procurement of eleven (12) motor vehicles, meteorological instruments and two (2) weather radars. During the year TMA transferred an Asset (2.0 km Access Road at TMA Weather Radar site) in Mbae hill Mikindani Mtwara Region to TARURA- Mtwara, Amounting to TZS 695,611,775.27.

3.2.19 Inventories

At the end of the financial year 2023/24, the Tanzania Meteorological Authority conducted a stocktaking and reported a closing stock amounting to TZS 1,041,751,480. This represents an increase of 949.24% from the previous year's closing stock of TZS 99,286,210. The significant increase was due to the receipt of meteorological consumables and instruments during the year.

3.2.20 Exchequer Receipts

During the year, TMA received TZS 12,881,874,192.82 as an exchequer from the parent Ministry for other charges, personal emoluments, and development funds, as detailed in Table 8. This is in comparison to the TZS 22,930,866,288 received in the previous year.

3.2.21 Asset Transfer

During the year TMA transferred an Asset (2.0 km Access Road at TMA Weather Radar site) in Mbae hill Mikindani Mtwara Region to TARURA- Mtwara, Amounting to TZS 695,611,775.27.

**Table 8: Receipts from the Ministry of Transport for Financial Year 2023/24
GFS CODE 13310102 EXCHEQUER-OTHER CHARGES (OC)**

RECEIPT DATE	REFERENCE NUMBER	DOCUMENT NUMBER	AMOUNT (TZS)
2023-07-31	T2240000DR2400002	101FTIT232129339	39,789,856.33
2023-08-30	T2240000DR2400007	101FTIT232425945	31,831,885.06
2023-10-05	T2240000DR2400049	101FTIT232782099	31,831,885.06

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2024-01-24	T2240000DR2400030	BK1ksqt233640633	19,894,928.16
2024-01-24	T2240000DR2400031	BK1kz2w240021523	19,894,928.16
2024-01-24	T2240000DR2400029	101FTIT233532797	27,852,899.43
2024-06-11	T2240000DR2400092	BK1yle7241633077	19,894,928.16
2024-06-11	T2240000DR2400091	BK1yls241631213	19,894,928.16
2024-06-28	T2240000DR2400088	BK1noyz240376963	11,936,956.90
2024-06-28	T2240000DR2400089	BK1j4bq241801175	9,947,464.08
2024-06-30	T2240000DR2500012	BK1r97m240718321	19,894,928.16
2024-06-30	T2240000DR2400090	BK1t91l240941917	19,894,928.16
			272,560,515.82

GFS CODE 133110201 EXCHEQUER FOR DEVELOPMENT PROJECTS

RECEIPT DATE	REFERENCE NUMBER	DOCUMENT NUMBER	AMOUNT (TZS)
2023-09-29	T2240000DR2400013	101FTIT232721198	483,917,534.53
2023-11-20	T2240000DR2400019	101FTIT233204995	288,704,251.43
2024-05-09	T2240000DR2400072	101FTIT241286385	354,217,552.84
TOTAL			1,126,839,338.80

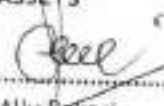
GFS CODE 13320101 EXCHEQUER FOR DEDUCTION


RECEIPT DATE	PERSONAL EMOLUMENTS	DEDUCTION	TOTAL (TZS)
July 2023	876,488,095.93	14,782,415.07	891,270,511.00
August 2023	930,344,426.03	14,134,776.97	944,838,511.00
September 2023	909,201,734.73	14,654,165.27	923,336,511.00
October 2023	982,022,234.73	13,702,276.27	995,724,511.00
November 2023	906,872,578.48	13,658,933.52	920,531,511.00
December 2023	1,073,835,631.98	13,272,879.02	1,087,108,511.00
January 2024	907,069,633.98	12,857,797.02	920,084,511.00
February 2024	947,310,033.98	13,090,477.02	960,400,511.00
March 2024	930,115,533.98	13,564,977.02	943,680,511.00
April 2024	974,295,533.98	13,659,977.02	987,955,511.00
May 2024	942,192,447.58	12,961,063.42	955,153,511.00
June 2024	944,357,650.58	-	944,357,650.58
Arrears		8,032,066.66	8,032,066.66
TOTAL	11,324,105,535.96	171,033,664.70	11,482,474,338.24

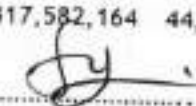
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 Restated TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	10,965,646,067	13,037,938,652
Receivables	67	4,468,254,057	2,191,446,171
Prepayments	69	1,088,693,862	7,780,687,826
Inventories	70	1,041,751,480	99,286,210
Total Current Asset		17,564,345,466	23,109,358,858
Non-Current Asset			
Property, Plant and Equipment	77	64,718,114,785	45,469,146,523
Intangible Assets	78	3,931,363	2,531
Work In Progress	82	6,159,313,644	13,273,519,809
Total Non-Current Asset		70,881,359,792	58,742,668,863
TOTAL ASSETS		88,445,705,258	81,852,027,721
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	7,045,037,022	496,254,396
Deferred Income	93	100,280,886	25,037,194
Total Current Liabilities		7,145,317,908	521,291,590
Non-Current Liabilities			
Deferred Government Grants	103	13,676,226,437	16,247,514,356
Total Non-Current Liabilities		13,676,226,437	16,247,514,356
TOTAL LIABILITIES		20,827,208,344	16,768,805,946
Net Assets		13,676,226,437	16,247,514,356
NET ASSETS			
Capital Contributed by:			
Taxpayers		20,206,578,750	20,206,578,750
Accumulated Surpluses		67,624,160,914	65,083,221,775
TOTAL NET ASSETS		47,417,582,164	44,876,643,025

Signature: 
Judge Mshibe Ally Bakari
Board Chairman



Date


Dr. Ladislaus B. Chang'a
Accounting Officer

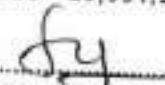
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 Restated TZS
REVENUE:			
Revenue Grants	16	13,411,692,191	37,505,364,437
Revenue from Exchange Transactions	17	14,022,920,963	11,737,041,939
Fair value Gains on Assets and Liabilities	24	307,326,497	0
Gain on Foreign Currency Translation	27	0	1,653,465
Other Revenue	31	38,386,578	142,293,536
Subvention from other Government entities	32	2,571,287,919	0
TOTAL REVENUE		30,351,614,148	49,386,353,377
EXPENSES AND TRANSFERS:			
Expenses			
Wages, Salaries and Employee Benefits	34	16,948,841,750	16,560,520,466
Use of Goods and Service	35	5,919,372,272	6,469,269,545
Maintenance Expenses	36	467,210,158	628,253,265
International Contribution	51	41,826,058	0
Other Expenses	52	943,575,050	355,376,811
Expected Credit Loss	54	0	3,284,978,288
Social Benefits	56	3,500,000	10,900,000
Depreciation of Property, Plant and Equipment	77	2,429,588,047	1,470,030,507
Amortization of Intangible Assets	78	1,965,682	8,432,000
Total Expenses		26,755,879,017	28,787,760,882
Transfer			
Grants and Transfers	59	3,600,000	37,261,353
Other Transfers	60	795,611,775	30,000,000
Total Transfer		799,211,775	67,261,353
TOTAL EXPENSES AND TRANSFERS		27,555,090,792	28,855,022,235
Share of Surplus of Associate and Joint Venture	108	0	0
Surplus for the period		2,796,523,356	20,531,331,141

Signature: 
Judge Mshibe Ally Bakari
Board Chairman

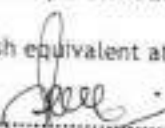
Date: 5.07.2025


Dr. Ladislaus B. Chang'a
Accounting Officer

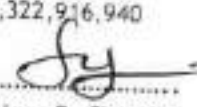
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CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2023/24	2022/23
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	12,881,874,193	22,930,866,287
Revenue Grants	605,061,690	113,202,161
Revenue from Exchange Transactions	11,796,887,177	11,023,683,083
Other Revenue	38,386,578	142,293,536
Total Receipts	25,322,209,638	34,210,045,067
PAYMENTS		
Wages, Salaries and Employee Benefits	16,623,786,048	16,077,388,178
Use of Goods and Service	5,358,731,031	6,740,043,776
Social Benefits	3,500,000	10,900,000
Other Transfers	100,000,001	30,000,000
Other Expenses	943,575,050	355,376,811
Maintenance Expenses	467,210,158	628,253,265
International Contribution	41,826,058	0
Grants and Transfers	3,600,000	37,261,353
Total Payments	23,542,228,346	23,879,223,383
Net Cash Flow Generated from Operating Activities	1,779,981,293	10,330,821,684
Cash Flow From Investing Activities		
Investing Activities		
Payment for Work in Progress	-3,916,446,547	-12,316,201,737
Advance Payment for Acquisition of Property Plant and Equipment	-155,648,688	-878,487,945
Acquisition of Property, Plant and Equipment	-87,505,141	-9,873,600,184
Total Investing Activities	-4,159,600,376	-23,068,289,866
Net Cash Flow (Used In) Investing Activities	-4,159,600,376	-23,068,289,866
Cash Flow from Financing Activities		
Financing Activities		
Receipts from Sales of Government Assets	0	0
Total Financing Activities	0	0
Net Cash Flow From Financing Activities	0	0
Net (Decrease) in Cash and cash equivalent	-2,379,619,082	-12,737,468,182
Effect of Foreign Currency Changes		
Cash and cash equivalent at the beginning of the period	16,322,916,940	29,058,731,659
Cash and cash equivalent at end of period	13,943,297,857	16,322,916,940

Signature: 
Judge Mshibe Ali Bakari
Board Chairman

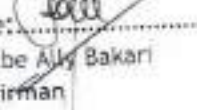
5.03.2025
Date


Dr. Ladislaus B. Chang'a
Accounting Officer

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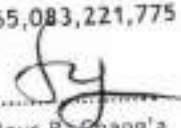
STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD
ENDED 30 JUNE 2024

	Taxpayers Fund	Accumulated Surplus Restated	TOTAL
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2023	20,206,578,750	44,621,058,808	64,827,637,558
Surplus/ Deficit for the Year	0	2,796,582,164	2,796,523,356
Closing Balance as at 30 Jun 2024	20,206,578,750	47,417,306,337	67,624,160,914
Opening Balance as at 01 Jul 2022	20,206,578,750	24,345,311,884	44,551,890,634
Surplus/ Deficit for the Year	0	20,531,331,141	20,531,331,141
Closing Balance as at 30 Jun 2023	20,206,578,750	44,876,643,025	65,083,221,775

Signature: 
Judge Mshibe Ally Bakari
Board Chairman
General

Date

03/07/25


Dr. Ladislaus B. Chang'a
Accounting Officer

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE 2024

	Original Budget Adjustments	Reallocation/ Comparison Basis (A)	Final Budget (B)		Actual Amount on	Different Final Budget &
	TZS	TZS	TZS	Actual (B-A)	TZS	TZS
RECEIPTS						
Subvention from other Government entities	25,875,744,276	0	25,875,744,276		12,881,874,193	12,993,870,083
Revenue Grants from Donor	0	0	0		605,061,690	-605,061,690
Revenue from Exchange Transactions	17,764,798,745	0	17,764,798,745		11,796,887,177	5,967,911,568
Other Revenue	0	0	0		38,386,578	-38,386,578
Fees, Fines, Penalties and Forfeits	400,000,000	0	400,000,000		0	400,000,000
Total Receipts	44,040,543,021	0	44,040,543,021		25,322,209,638	18,718,333,383
PAYMENTS						
Wages, Salaries and Employee Benefits	19,920,178,800	-704,000,000	19,216,178,800		16,623,786,048	2,592,392,752
Use of Goods and Services	12,213,635,691	616,370,000	12,830,005,691		5,358,731,031	7,471,274,660
Social Benefits	17,000,000	0	17,000,000		3,500,000	13,500,000
Other Transfers	40,000,000	75,000,000	115,000,000		100,000,001	14,999,999
Other Expenses	1,943,209,800	70,000,000	2,013,209,800		943,575,050	1,069,634,750
Maintenance Expenses	1,072,610,000	-57,370,000	1,015,240,000		467,210,158	548,029,842
International Contribution	77,950,000	0	77,950,000		41,826,058	36,123,942
Grants and Transfers	29,000,000	0	29,000,000		3,600,000	25,400,000
Payment for Work in Progress	0	0	0		3,916,446,547	3,916,446,547
Acquisition of Property, Plant and Equipment	8,726,958,730	0	8,726,958,730		243,153,829	8,483,804,901
Receipts from Sales of Government Assets	0	0	0		0	0
Total Payment	44,040,543,021	0	44,040,543,021		27,701,828,720	16,338,714,301
Net Receipts/Payments	100,000,000	0	100,000,000		-2,379,619,082	2,379,619,082

Controller and Auditor General

AR/CG/TMA/2023/24

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4.0 NOTES TO THE

4.1 TANZANIA METEOROLOGICAL AUTHORITY FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2024

4.2 GENERAL INFORMATION

Tanzania Meteorological Authority (TMA) was established by the Tanzania Meteorological Authority Act No. 2 of 2019 through a Ministerial Establishment Order of 2019, and it was inaugurated as an Authority on 5 September 2019. The Authority is under the Ministry of Works, Transport and Communications. The operation of the Authority is vested in the Board, and the day-to-day running of the affairs is on the Director-General. Its predecessor, the Tanzania Meteorological Authority, was established under the Executive Agencies Act Cap. 245 R.E 2002 to provide Meteorological Services in Tanzania.

4.3 PRINCIPAL PLACE OF BUSINESS Tanzania Meteorological Authority,

The University of Dodoma, Administration block,
College of Informatics and Virtual Education,
1 CIVE Street, P.O. Box 27,
41218 Dodoma.

P. O. Box 2939
Dar Es Salaam
Tanzania

BANKERS

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

LAWYERS

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

CRDB Bank Limited

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

EXTERNAL AUDITORS

The Controller and Auditor General
The National Audit Office
Audit Office
Ukaguzi road
P. O. Box 950
41104 Tambukareli Dodoma

Bank of Tanzania (BOT)

Dar Es Salaam Zone
, Tanzania.

4.4 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Public Finance Act of 2001 (revised 2020) and comply with the requirements of International Public Sector Accounting Standards (IPSAS) for the accrual basis of accounting. Financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in applying its accounting policies. The areas involving a higher degree of judgment or complexity or areas where assumptions and estimates are significant to the financial statements are separately disclosed in the notes. The financial statements have been prepared on a historical cost basis, presented in Tanzanian Shillings (TZS), and all values are rounded to the nearest Shilling.

4.5 AUTHORIZATION DATE

The authorised date for issue of Financial Statements to the Public is after receiving opinion from the Controller and Auditor General and the report being tabled to the Parliament.

4.6 REPORTING ENTITY & SIGNIFICANT CONTROLLED ENTITY

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

4.7 SIGNIFICANT CONTROLLED ENTITY

TMA is controlled by the Ministry of Transport has no other entity to control.

4.8 STANDARD ISSUED BUT NOT YET EFFECTIVE

The following new standard were issued by International Public Sector Accounting Standard Board (IPSASB) but not yet effective up to the date of issuance of the Authority's Financial Statements. The Authority will adopt them for the purpose of the preparation of the future Financial Statements, where applicable. Further, the Authority does not currently plan to early adopt them.

a) IPSAS 43- Leases

In January 2022, IPSASB issued IPSAS 43. The standard sets out the principles for recognition, measurement, presentation, and disclosure of lease. The objective is to ensure the lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives basis for the users of Financial Statements to assess the effect that leases have on financial position, financial performance, and cashflow of an entity. The standard requires an entity to consider terms and conditions of contracts as well as all relevant facts and circumstances when applying the standard. In this regard, the entity is required to apply the standard consistently to contracts with similar characteristics and similar circumstances. For lessees, the IPSAS introduces a right to use model that replaces the risks and rewards incidental to ownership model in previous IPSAS 13. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership

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model in IPSAS 13. Additionally, IPSAS 43 provides exemptions to leases with a term of less than 12 months and leases for which the leases assets are of low value. At the closure of the period, TMA is assessing impact of the standard on its financial position, financial performance, and cash flows (if any). The standard is effective from 1 January 2025.

b) **IPSAS 44- Non-Current Assets Held for Sale and Discontinued Operations**
In May 2022 IPSASB issued IPSAS 44 that specifies the accounting for assets held for sale and the presentation of discontinued operations. It requires assets that meet the criteria to be classified as held for sale.

4.9 STANDARD ISSUED BUT NOT YET EFFECTIVE

- Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and
- Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the Statement of financial performance

The standard is effective from the periods commencing on or after 1st January 2025. The standard will have impact on financial statements as it will affect position of Property, Plant, and Equipment. Currently, the authority does not plan to early adopt the standard.

c) **IPSAS 45- PROPERTY, PLANT AND EQUIPMENT**

IPSAS 45 intends at updating principles drawn from IPSAS 17, Property, Plant, and Equipment by adding new guidance for heritage assets, infrastructure assets, and measurement of property, plant, and equipment. This is after considering responses to the Consultation Paper (CP), Financial Reporting for Heritage in the Public Sector, and constituents' feedback on infrastructure assets the IPSASB concluded that:

- IPSAS 17 should fully apply to heritage assets that are property, plant, and equipment; and
- Additional authoritative and non-authoritative guidance should be included in IPSAS 45 to clarify its application to heritage and infrastructure assets.

d) **IPSAS 47- REVENUE**

The International Public Sector Accounting Standards Board (IPSASB) has issued a new International Public Sector Accounting Standard 47 Revenue.

The objective of IPSAS 47 is to:

- Present revenue guidance in a single standard by replacing IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers);
- Clarify and refine the accounting principles and concepts to account for revenue

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- transactions in the public sector; and
- Provide non-authoritative guidance to help preparers use professional judgment in applying the accounting principles consistently.
- Effective for annual periods beginning on or after 1st January 2026

e) IPSAS 48- TRANSFER EXPENSES

International Public Sector Accounting Standard 48 Transfer Expenses. The objective of IPSAS 48 is to:

- Revise the accounting of transfer expenses to move away from the Public Sector Performance Obligation Approach (PSPDA) and to focus on whether the transfer transaction results in the recognition of an asset;
- Focus on the accounting from the perspective of the transfer provider (the entity); and
- Streamline the requirements for measurement, as well as presentation and disclosure.

Effective for annual periods beginning on or after 1st January 2026.

4.10 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted, are consistent with those of previous years. The following accounting policies have been used for the preparation of the financial statements:

f) Foreign currency translation

Functional and presentation currency

Items included in the financial statements of the Authority are measured using the currency of the primary economic environment in which the Authority operates (the functional currency). The financial statements are presented in Tanzanian Shillings (TZS), the Authority's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Subsequently, monetary assets and liabilities are translated into Tanzanian Shillings using the ruling rate (Bank of Tanzania Closing exchange rate) at the date of Financial Position date.

(a) Revenue Recognition

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Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Authority, and revenue can be reliably measured. Revenue shall be measured at the fair value of the consideration received or receivable. The Authority assesses its revenue arrangements against criteria to determine if it is acting as principal or agent. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from non-Exchange transaction

Grants from the 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 relates to capital expenditures, it is recognised as revenue in the Statement of financial performance on a straight-line basis over the estimated useful lives of the related assets. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognised in the statement of financial performance in the period in which they become receivable. Non-exchange transactions are measured at fair values.

Allocations from the Government

These comprise of operational income (Other charges) of the Authority, which is monthly cash allocations, or any other income received on special cases; Salaries and local development funds from the Government based on approved Budgets. The income is recognized when it is probable that the economic benefits will flow to the Authority and the revenue can be measured reliably.

Revenue from Exchange Transactions

Sale of goods

Revenue from the sale of goods is recognized when significant risks and rewards have been transferred to the purchaser, loss of effective control by the seller, the amount of revenue can.

5.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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(b) Revenue Recognition (continued)

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.

Rendering of services

Revenues from Consultancy income, Training fee, miscellaneous income are recognized when they are received and when it is probable that the economic benefits will flow to the Authority and the revenue can be measured reliably. 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.

Interest, royalties, dividends, and rent income

Recognized when it is probable that economic benefits or service potential will flow to the entity, and the amount of the revenue can be measured reliably.

- Interest – on a time proportion basis that considers the effective yield on the asset.
- Royalties – as they are earned by the substance of the relevant agreement.
- Dividends or their equivalents – when the shareholder's or the entity's right to receive payment is established.

Rental income

Rental income arising from operating leases on TMA properties, is recognized when it is probable that the economic benefits will flow to the Authority and revenue can be measured reliably in line with tenancy agreement. Rental income from investment properties is recognised on a straight-line basis over the relevant lease term.

(c) Expenses and Prepayments

Expenses are decreases in economic benefit or service potential during the reporting period in the form of outflows or consumption of assets or incurrences of liabilities that result in decrease in net assets/equity, other than those relating to distribution to owners. The authority expenses include employees' benefits, travelling expenses, fuel and lubricants, depreciation and amortization of intangible assets. Expenses are recognized in the period in which they are incurred. Prepayments are amounts paid for in advance of goods or services being received in the future. Prepayments are recognized initially as assets and thereafter as assets or expenses after fulfilment of agreed conditions.

(d) Cash and cash equivalents

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Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less and are measured at amortised cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

(e) Property, Plant and Equipment (PPE)

The cost an item of Property, Plant and Equipment shall be recognized as an asset if and only if: It is probable that future economic benefits or service potential associated with the asset will flow to the entity; and the cost or fair value of the asset to entity can be measured reliably.

The assets in property, plant and equipment are initially recognized at cost. The cost of the asset is measured at the cash prize equivalent at the date of acquisition. The costs can be directly attributed to bringing the asset to the location and condition necessary for it to be used in its intended manner, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

After the initial recognition of an item of property, plant and equipment, the item is measured at cost. The asset is carried at cost less accumulated depreciation and any impairment losses. Depreciation is calculated on a straight-line basis over the useful life of the assets.

Estimated useful life of public property that have been consistently applied are:

Asset Category	Estimated Useful life (in years)
Land	-
Buildings	50
Plant and Machinery (Including: Excavator, Tractor, Generators, industrial plant and machinery, etc)	15
Furniture and Fixture	10
Office Equipment	10
Computer (Desktops, Laptops, Tablets, etc)	8
Library Books	10
Network/Telecom equipment	10
Motor vehicles; Light duty (below 5 tons)	10
Motorcycle	7

REMAINING USEFUL LIFE REVIEW TABLE

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CONDITION	ESTIMATED USEFUL LIFE														
	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
	ESTIMATED REMAINING USEFUL LIFE														
NEW	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
VERY GOOD	4	5	7	8	10	15	19	24	29	34	38	48	57	72	95
GOOD	3	4	6	7	9	13	17	22	26	30	34	43	51	64	85
FAIR	3	3	5	5	6	9	12	15	18	21	24	30	36	45	60
POOR	2	2	3	4	4	6	8	10	12	14	16	20	24	30	40
VERY POOR	2	2	2	2	2	3	3	4	5	6	6	8	9	12	15

When major repair is performed, its cost is recognized in the carrying amount of Property, Plant and Equipment if its recognition criteria is satisfied. The costs of major repairs are included in the respective assets' carrying amount. All other expenditure for repairs and maintenance of Property, Plant and Equipment are charged to Statement of financial performance in the financial period in which they are incurred.

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

(f) Capital work in progress

Capital work in progress (CWIP) related to the construction of the new Authority's infrastructure is included in property and equipment at cost based on the percentage completed at the statement of financial position date. The capital work in progress is transferred to the appropriate asset category and depreciated when the construction of the asset is completed and is available for its intended use. Capital Work in Progress is not depreciated until it is ready for use.

(g) Non-current assets held for sale

Non-current assets and disposal groups 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.

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Non-current assets (and disposal group) classified as held for sale are measured at the lower of the assets' previous carrying amount and fair value less costs to sell.

(h) Intangible assets

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The useful lives of intangible assets are assessed to be finite. Intangible assets with a finite life are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible assets may be impaired. However, internally generated intangible assets were not recognized as an asset because all research and development costs were charged to expense when incurred.

Intangible assets with indefinite useful lives are not amortized but are tested for impairment on an annual basis. If the recoverable amount of a cash-generating asset or the recoverable service amount of a non-cash-generating asset is lower than the carrying amount, an impairment loss is recognized.

The amortisation period and the amortisation methods for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the assets are 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 the de-recognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss when the asset is derecognised.

(i) Financial Instruments (financial assets/liabilities).

Initial Recognition

TMA recognizes a financial asset or a financial liability in its statement of financial position when, and only when, the Authority becomes a party to the contractual provisions of the instrument.

Initial Measurement of Financial Assets and Financial Liabilities

A financial asset or financial liability is recognized initially by measuring its fair value plus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent Measurement of Financial Assets

Financial assets 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 of Financial Assets

The impairment of financial asset is calculated using expected credit losses model. The Entity recognizes loss allowances [Expected Credit Losses (ECL)] on all financial assets except those that are measured at Fair Value through Surplus /Deficit (FVTSO) and credit impaired financial assets. The Entity uses the Simplified approach in determining the impairment of Receivables. A loss allowance is calculated at each reporting date however, the ECL model is updated on 30th June 2024, basis to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, rather than there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets measured at amortized cost: as a deduction from the gross carrying amount of the assets.

Inputs into measurement of ECLs

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The key inputs into the measurement of ECLs are the discounted product of: Probability of Default (PD), Loss Given Default (LGD) and Exposure at Default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e. the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band. This is supported by historical analysis as follows;

CASH AND CASH EQUIVALENT

Description	2023/24 TZS	2022/23 TZS
Cash at Bank and on hand (NMB, CRDB & NBC)	13,806,828,186.74	15,147,891,771.25
Expected Credit Loss:		
Opening	3,284,978,287.99	-
Charged during the year	307,326,497.10	3,284,978,287.99
Closing	2,977,651,790.89	3,284,978,287.99
Cash at Bank and on hand (NMB, CRDB & NBC)	10,829,176,395.85	11,862,913,483.26
Add BOT Balances	136,469,671.11	1,175,025,169.00
	10,965,646,067.00	13,037,938,652.26

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Description	2023/24 TZS	2022/23 TZS
Cash as per Statement of Financial Position		

Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances with less than 12 months maturity from the date of acquisition

	2023/24 TZS	2022/23 TZS
Cash as per Statement of Financial Position	10,965,646,067	13,037,938,652.26
Expected Credit Loss	2,977,651,790.89	3,284,978,287.99
Gross Cash and Cash Equivalent	13,943,297,857.89	16,322,916,940.25

Moreover, the Entity operates with NMB and CRDB Bank with current global ratings of B1 from Moody's, which gives Probability of Default (PD) of 2.16%

De-recognition of financial instruments

Financial assets 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 by 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.

(j) Related Party Transactions

Related parties are those who have the ability, authority and responsibility for planning, directing, and controlling the activities of Tanzania Meteorological Authority (TMA) or exercise significant influence in making financial and operating decisions. 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 relationships with subsidiaries, associates, joint ventures and key Management personnel. For TMA, key management includes; Members of the Board, Members of the Audit Committee, the Director General, Directors; Managers and their close relatives.

Some of the Authority's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

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(k) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Authority as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Authority's net investment in the leases. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the Authority's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which the use benefit derived from the leased asset is diminished. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The Authority as lessee

Assets held under finance leases are recognised as assets of the Authority at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to the statement of financial performance unless they are directly attributable to qualifying assets, in which case they are capitalised by the Authority's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Rentals payable under operating leases are charged as an expense to the statement of financial performance on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

(k) Inventories

Inventories are measured at the lower cost and replacement value. Where inventories are acquired through a non-exchange transaction, their cost shall be measured as their fair value as of 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:

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- 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 costs, conversion costs (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 or 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 is 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.

(l) Provisions

Provisions are recognised when the Authority has a present obligation (legal or constructive) because of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Authority expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in surplus or deficit net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

(m) Employee Benefits

Short Term Benefits

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These includes salaries, annual leave, funeral expenses, social membership fee, transfer benefits, and the following allowances: mobile phone, housing, transport, guard, gardener, shift, honorarium, acting allowance, furniture and extra duty allowances. Also, TMA provides medical services to its staff through NHIF where contributions are paid to the National Health Insurance Fund (NHIF), and both the employer and employee contribute 3% of the basic salary. These are recognized in the Statement of Financial performance as employees' benefits.

Post-Employee Benefits, Defined Contribution plan

TMA operates defined contribution plans. Employees are members of the Public Service Social Security Fund (PSSSF). The Authority contributes 15% and employees contribute 5% of the basic salary of each permanent and pensionable employee to PSSSF also TMA contributes 10% and 10% contributed by employees of the basic salary for other employees. These pension funds are state owned and are responsible for all staff pension benefits on retirement.

Terminal Benefits

Terminal benefits are payable when employment is terminated before the normal retirement date or end of the contract for various reasons or retirement. This expense is recognized in the Statement of Financial performance and payable in the statement of financial position as and when it is incurred.

(n) Comparative figures

Figures for the previous Financial Statements have been regrouped whenever necessary to make them comparable with current years' figures.

(o) Capital Reserve

The Capital Reserve amounting to TZS 20,206,578,750 represents part of the Net Assets and Liabilities so far identified and taken over by the Authority during its inception.

(q) Taxes

The Authority is exempted 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:

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- Where the value-added tax incurred on a purchase of assets or services is not recoverable from the taxation Authority, in which case the value-added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payable that are stated with the amount of value-added tax included. The net amount of value-added tax recoverable from, or payable to, the taxation Authority is included as part of receivables or payable in the statement of financial position.
- Events after the reporting period.

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- Those which are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period)

(r) Presentation of budget information in financial statements

The financial statements are prepared on an accrual basis IPSAS whereas the budget is prepared on a cash basis and is approved by the Parliament. The actual amount spent is adjusted from the presented accrual-based IPSAS financial statements of the Authority

(s) Accounting Policies, Changes in Accounting Estimates and Errors

This standard governs the process of selecting and changing accounting policies, as well as the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors. IPSAS 3 sets out a hierarchy of authoritative guidance for management to consider in the absence of a standard that specifically applies to an item. The standard is intended to enhance the relevance and reliability of a public sector entity's financial statements as well as the comparability of those financial statements over time and with the financial statements of other entities.

(t) Events after the reporting date

There was no significant material post balance sheet event which required adjustment or disclosure in the financial statements.

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(u) Changes In Accounting Policy

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

4.11 THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The Entity operates with the following Banks with global ratings and Probability of Default (PD) as provided in the table 9 below;

Table 9(a) Global rating and probability of Default (PD)

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	National Microfinance Bank (NMB)	Moody's Investors Service	B1	2.16%
2	CRDB Bank		B1	2.16%
3	National Bank of Commerce (NBC)		B1	2.16%

Table 9(b) Effects of Probability of Default (PD) at the end of the financial year.

DESCRIPTION	CASH & BANK BALANCE	ACCUMULATED SURPLUS	REASON
FINANCIAL YEAR 2022/2023	16,322,916,940.00	48,161,621,314	Change in Accounting Policy
EXPECTED CREDIT LOSS	3,284,978,287.99	3,284,978,287.99	Change in Accounting Policy
RESTATED BALANCE	13,037,938,652.26	44,876,643,026.01	Change in Accounting Policy

4.12 RESTATED FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

The Entity restated financial statements for the year ended 30 June 2023 by adjusting IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model significant increase in credit risks on financial asset recognition of the potential risk of loss having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and

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the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year accordingly.

	2023/24	2022/23
	TZS	TZS
103 - Deferred Government Grants		
Deferred Capital Grant -Government	13,676,226,437	16,247,514,356
	13,676,226,437	16,247,514,356
16 - Revenue Grants		
Amortization of Grants from Donor	529,817,998	152,581,263
Government Grant Personal Emolument	11,482,474,338	10,668,920,800
Government Grant Development Local	1,126,839,339	25,629,899,045
Government Grant Other Charges	272,560,516	315,313,329
Other Development Grants - Local	0	738,650,000
	13,411,692,191	37,505,364,437
17 - Revenue from Exchange Transactions		
Aircraft Landing & Parking Charges- Exchange	2,955,339,438	3,000,726,372
Air Navigation Charges	9,703,658,314	7,455,872,055
Application fee- Exchange	4,585,000	25,655,000
Marine Service Charges	775,404,706	804,552,618
Permit Fees- Exchange	6,640,000	3,440,000
Registration Fees- Exchange	9,150,000	0
Revenue from Annual Fees- Exchange	50,000,000	100,000,000
Revenue from Consultancy Fees- Exchange	33,648,614	20,210,000
Revenue from Training and Examination Fees- Exchange	35,240,400	30,378,016
Sale of Meteorological Data	449,254,490	296,207,879
	14,022,920,963	11,737,041,939
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	307,326,497	0
	307,326,497	0
27 - Gain on Foreign Currency Translation		

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Foreign Exchange differences (Gain) Monetary	0	1,653,465
		1,653,465
31 - Other Revenue		
Miscellaneous Revenue	33,577,517	137,117,542
Rent Fees	4,809,061	5,175,994
	38,386,578	142,293,536
32 - Subvention from other Government entities		
Non-Monetary Revenue - Capital	2,571,287,919	0
	2,571,287,919	0
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	26,457,620	4,459,840
Casual Labour Discretionary	7,450,000	0
Casual Labour Expenses	3,600,000	0
Casual Labourers	159,204,726	143,084,353
Civil Servants	11,495,136,199	10,668,920,800
DONATION AND CONTRIBUTION to CF	8,700,000	0
Electricity	233,147,225	142,975,382
Extra-Duty	1,149,061,600	1,166,485,000
Food and Refreshment	133,311,000	0
Furniture Expenses	32,000,000	112,000,000
Gratuities	47,960,000	106,000,000
Honoraria	473,500,000	565,795,000
Housing Allowance discretionary Expenses	241,500,000	195,600,000
Internship Allowance	6,750,000	0
Leave Travel	260,694,600	382,021,665
Medical and Dental Refunds	39,821,803	71,188,700
Moving Expenses	263,146,667	459,091,569
Outfit Allowance	19,000,000	39,300,000
Passages Allowances	135,600,000	234,277,658
Responsibility Allowance	194,800,000	188,650,000
Risk Allowance	242,364,500	267,215,000
Sitting Allowance	243,968,000	315,400,000
Special Allowance	1,354,706,750	1,373,785,500
Telephone	176,961,060	124,270,000
	16,948,841,750	16,560,520,466

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35 - Use of Goods and Service		
Accommodation Training - Domestic	8,567,800	927,896
Advertising and publication	14,187,301	12,134,020
Advertising and Publication - Communication & Information	5,752,224	0
Air Travel Ticket straining - Domestic	1,600,000	0
Air Travel Tickets Travel - In - Country	38,968,560	79,531,556
Air Travel Tickets Travel Out of Country	7,360,042	20,382,440
Computer Software - Use of goods and Services	5,874,000	0
Computer Supplies and Accessories	251,155,193	245,779,403
Conference Facilities	30,350,000	62,207,000
Covid Test Expense	0	9,055,429
Diesel	294,199,827	253,376,325
Drugs and Medicines	0	2,442,823
Educational Radio and TV broadcasting programming	5,664,000	0
Electricity - Utilities Supplies and Services	147,249,916	189,678,441
Entertainment - Hospitality Supplies and Services	11,240,000	23,659,852
Exhibition, Festivals and Celebrations	26,447,599	14,786,000
Food and Refreshments	385,203,031	346,631,913
Ground Transport (Bus, Train, Water)	24,757,700	13,044,000
Ground travel (bus, railway taxi, etc.)	153,131,004	163,701,541
Travel - In - Country		
Ground travel (bus, railway taxi, etc.) Travel Out of Country	120,000	0
Health Insurance Training - Foreign	1,438,406	782,618
Health Insurance Travel Out of Country	2,959,336	7,422,754
Internet and Email connections	353,902,538	204,281,874
Office Consumables (papers, pencils, pens and stationery)	192,106,029	153,617,017
Outsourcing Costs (includes cleaning and security services)	459,869,407	315,916,643
Per Diem - Domestic	2,142,145,728	2,222,870,800
Per Diem - Foreign	41,259,844	190,745,683
Petrol	11,400,000	0
Posts and Telegraphs	6,967,750	9,042,800
Printing and Photocopy paper	0	2,360,000
Printing and Photocopying Costs	5,589,000	33,836,520
Protective Clothing, footwear and gears	1,048,000	0
Publicity	69,246,624	66,294,010
Remuneration of Instructors	9,200,000	21,230,000
Rent - Office Accommodation	431,339,913	587,798,430
Rent of Private vehicles	350,264,333	227,640,400

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Rent of Vehicles and Crafts	6,200,000	0
Research and Dissertation Training - Domestic	9,770,000	14,457,056
Small engineering tools and equipment	8,898,000	48,625,806
Special Uniforms and Clothing	0	564,000
Subscription Fees	800,000	0
Technical Materials	0	397,177,941
Telephone Charges (Land Lines)	30,138,000	0
Training Allowances	138,290,769	138,692,360
Training Materials	2,555,850	0
Tuition Fees Training - Domestic	103,933,250	89,250,800
Uniforms and Ceremonial Dresses	12,445,000	36,296,400
Upkeep Allowances	13,562,730	8,329,086
Visa Application Fees	3,320,000	6,130,131
Water Charges	23,310,922	27,153,500
Water Transport	200,000	0
Wire, Wireless, Telephone, Telex Services and Facsimile	75,382,646	221,414,279
	5,919,372,272	6,469,269,545
36 - Maintenance Expenses		
Cement, Bricks and Building Materials	159,701,974	78,960,112
Computers, printers, scanners, and other computer related equipment	600,000	12,311,604
Direct labour (contracted or casual hire) - Machinery, Equipment and Plant	1,350,000	0
Electrical and Other Cabling		
Materials - Water and Electricity Installations	0	4,146,000
Fire Protection Equipment	4,509,800	0
Motor Vehicles and Watercraft	19,309,545	114,971,037
Oil and Grease	400,000	0
Outsource maintenance contract services - Buildings	2,200,000	0
Outsource maintenance contract services - Vehicles and	113,643,716	41,897,818
Spare Parts - Administrative	137,193,018	354,786,835
Tires and Batteries	28,302,105	21,179,860
	467,210,158	628,253,265
51 - International Contribution		
Subscription to Other International Organizations - Capital	41,826,058	0
	41,826,058	0
52 - Other Expenses		

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Audit fees Expenses	85,450,000	60,928,000
Bank Charges and Commissions	716,129	15,088,430
Burial Expenses	82,000,000	96,396,000
Consultancy fees	10,000,000	32,021,552
Contingencies Item	14,300,000	19,316,000
Director's Fee	65,750,000	76,500,000
Freight Forwarding and Clearing Charges	633,586,753	0
Legal fees Expenses	1,550,000	0
Sundry Expenses	50,222,168	55,126,829
	943,575,050	355,376,811

54 - Expected Credit Loss

Expected Credit Loss	0	3,284,978,288
	0	3,284,978,288

56 - Social Benefits

Relief Assistance	3,500,000	10,900,000
	3,500,000	10,900,000

59 - Grants and Transfers

Grants to Subscription to Other International Organizations (Current - Cash)	0	37,261,353
National Council for Technical Education (NACTE)	3,600,000	0
	3,600,000	37,261,353

60 - Other Transfers

Contribution to CF (15%)	100,000,000	30,000,000
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Transfer of Asset to Other Institution		
	695,611,775	0
	795,611,775	30,000,000

62 - Cash and Cash Equivalents

BoT Own source Collection Account	22,701,081	560,866,510
Deposit Cash Account	101,472,900	0
Development Revenue Account	0	125,357,471
Letter of Credit.	13,561,408,916	14,880,372,274
Own source Development Expenditure	60,214,274	4,573,125
Own source Recurrent Expenditure GF	155,211,399	137,588,901
Provision for ECL (Cash)	-2,977,651,791	-3,284,978,288
Recurrent Expenditure Cash Account	29,893,597	0

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USD BOT Collection Account	13,330,690	614,158,659
	10,965,646,067	13,037,938,652
67 - Receivables		
Receivable (GEPG)	2,265,455,396	600,156,695
Receivables from Exchange Transactions - Gvt Entities	2,050,747,561	1,490,012,476.00
Staff advances and Imprest Receivable	152,051,100	101,277,000
	4,468,254,057	2,191,446,171
69 - Prepayments		
Prepayments Assets - Monetary	1,088,693,862	7,780,687,826
	1,088,693,862	7,780,687,826
70 - Inventories		
IT and Computer Accessories	1,740,000	2,981,458
Consumables	23,128,540	8,767,300
Fuel	49,500,000	0
Office consumables (Stationaries, etc.)	4,010,374	2,965,437
Spare Parts	963,372,566	84,572,015
	1,041,751,480	99,286,210

Chief Executive Officer

Date

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NOTE: 95. RELATED PARTY TRANSACTION

	2024 TZS	2023 TZS
The following transactions between TMA and related parties (Controlled entities, associates, were entered;		
Funds received through MOT towards OC, PE, Development and statutory contributions paid by Employer during the year	12,856,437,508.8	23,669,516,287

NOTE: 96. KEY MANAGEMENT REMUNERATION

Board fees for eight Board Members	65,750,000	76,500,000
Salaries and short-term benefits for the management Team	2,343,759,040	1,943,700,000

NOTE: 97. LEASES - LESSEE

Amount Paid during the year	405,903,229	587,798,430
Operating leases as lessee		

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

Non-cancellable operating leases as lessee		
Not later than one year	405,903,229	587,798,430
Later than one year and not later than five years		
Later than five years		
Total non-cancellable operating leases	405,903,229	587,798,430

NOTE 98. OPERATING LEASES AS LESSOR

TMA leases out its houses under operating leases and receives revenue as a lessor. The leasehold has non-cancellable terms of 12 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessor		
Not later than one year	4,809,061	5,175,994
Later than one year and not later than five years		
Later than five years		
Total non-cancellable operating leases	4,809,061	5,175,994

67 Receivable

	30 Apr 2024	Apr-2024	0-10 days	01 - 60 days	61-90 days	91 - 120 days	121-150 days	151-180 days	181-210 days	211-240 days	241-270 days	271-300 days	301-330 days	331-360 days	361-390 days	391-420 days	421-450 days	451-480 days	481-510 days	511-540 days	541-570 days	571-600 days	601-630 days	631-660 days	661-690 days	691-720 days	721-750 days	751-780 days	781-810 days	811-840 days	841-870 days	871-900 days	901-930 days	931-960 days	961-990 days	1001-1030 days	1031-1060 days	1061-1090 days	1091-1120 days	1121-1150 days	1151-1180 days	1181-1210 days	1211-1240 days	1241-1270 days	1271-1300 days	1301-1330 days	1331-1360 days	1361-1390 days	1391-1420 days	1421-1450 days	1451-1480 days	1481-1510 days	1511-1540 days	1541-1570 days	1571-1600 days	1601-1630 days	1631-1660 days	1661-1690 days	1691-1720 days	1721-1750 days	1751-1780 days	1781-1810 days	1811-1840 days	1841-1870 days	1871-1900 days	1901-1930 days	1931-1960 days	1961-1990 days	1991-2020 days	2021-2050 days	2051-2080 days	2081-2110 days	2111-2140 days	2141-2170 days	2171-2200 days	2201-2230 days	2231-2260 days	2261-2290 days	2291-2320 days	2321-2350 days	2351-2380 days	2381-2410 days	2411-2440 days	2441-2470 days	2471-2500 days	2501-2530 days	2531-2560 days	2561-2590 days	2591-2620 days	2621-2650 days	2651-2680 days	2681-2710 days	2711-2740 days	2741-2770 days	2771-2800 days	2801-2830 days	2831-2860 days	2861-2890 days	2891-2920 days	2921-2950 days	2951-2980 days	2981-3010 days	3011-3040 days	3041-3070 days	3071-3100 days	3101-3130 days	3131-3160 days	3161-3190 days	3191-3220 days	3221-3250 days	3251-3280 days	3281-3310 days	3311-3340 days	3341-3370 days	3371-3400 days	3401-3430 days	3431-3460 days	3461-3490 days	3491-3520 days	3521-3550 days	3551-3580 days	3581-3610 days	3611-3640 days	3641-3670 days	3671-3700 days	3701-3730 days	3731-3760 days	3761-3790 days	3791-3820 days	3821-3850 days	3851-3880 days	3881-3910 days	3911-3940 days	3941-3970 days	3971-4000 days	4001-4030 days	4031-4060 days	4061-4090 days	4091-4120 days	4121-4150 days	4151-4180 days	4181-4210 days	4211-4240 days	4241-4270 days	4271-4300 days	4301-4330 days	4331-4360 days	4361-4390 days	4391-4420 days	4421-4450 days	4451-4480 days	4481-4510 days	4511-4540 days	4541-4570 days	4571-4600 days	4601-4630 days	4631-4660 days	4661-4690 days	4691-4720 days	4721-4750 days	4751-4780 days	4781-4810 days	4811-4840 days	4841-4870 days	4871-4900 days	4901-4930 days	4931-4960 days	4961-4990 days	4991-5020 days	5021-5050 days	5051-5080 days	5081-5110 days	5111-5140 days	5141-5170 days	5171-5200 days	5201-5230 days	5231-5260 days	5261-5290 days	5291-5320 days	5321-5350 days	5351-5380 days	5381-5410 days	5411-5440 days	5441-5470 days	5471-5500 days	5501-5530 days	5531-5560 days	5561-5590 days	5591-5620 days	5621-5650 days	5651-5680 days	5681-5710 days	5711-5740 days	5741-5770 days	5771-5800 days	5801-5830 days	5831-5860 days	5861-5890 days	5891-5920 days	5921-5950 days	5951-5980 days	5981-6010 days	6011-6040 days	6041-6070 days	6071-6100 days	6101-6130 days	6131-6160 days	6161-6190 days	6191-6220 days	6221-6250 days	6251-6280 days	6281-6310 days	6311-6340 days	6341-6370 days	6371-6400 days	6401-6430 days	6431-6460 days	6461-6490 days	6491-6520 days	6521-6550 days	6551-6580 days	6581-6610 days	6611-6640 days	6641-6670 days	6671-6700 days	6701-6730 days	6731-6760 days	6761-6790 days	6791-6820 days	6821-6850 days	6851-6880 days	6881-6910 days	6911-6940 days	6941-6970 days	6971-7000 days	7001-7030 days	7031-7060 days	7061-7090 days	7091-7120 days	7121-7150 days	7151-7180 days	7181-7210 days	7211-7240 days	7241-7270 days	7271-7300 days	7301-7330 days	7331-7360 days	7361-7390 days	7391-7420 days	7421-7450 days	7451-7480 days	7481-7510 days	7511-7540 days	7541-7570 days	7571-7600 days	7601-7630 days	7631-7660 days	7661-7690 days	7691-7720 days	7721-7750 days	7751-7780 days	7781-7810 days	7811-7840 days	7841-7870 days	7871-7900 days	7901-7930 days	7931-7960 days	7961-7990 days	7991-8020 days	8021-8050 days	8051-8080 days	8081-8110 days	8111-8140 days	8141-8170 days	8171-8200 days	8201-8230 days	8231-8260 days	8261-8290
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78. Intangible Assets	At 01-July-2023	Addition Secretary	Disposal Secretary	Transfer to Treasury	Adjustment	Disposal	30-June-2024	01-Jul-2023	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal	30-June-2024	C
Intangible Assets															
Other Intangible Assets	2,531	0	0	0	5,894,314	0	5,897,045	0	1,903,482	0	-1,903,482	0	0	0	A
TOTAL	2,531	0	0	0	5,894,314	0	5,897,045	0	1,903,482	0	-1,903,482	0	0	0	2.9

Cost/Benefit

Accumulated Depreciation and Impairment

77. Property, Plant and Equipment

Cost/Benefit

Accumulated Depreciation and Impairment

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Description	At 01-July-2023	Accruals Account	Addition Monthly	Transfer	Adjust ment	Disposal	30-June-2024	At 30-June-2023	Change during the year Supervisory	Change during the year Executive	Adjusted Total	Transfer	Disposal	30-June-2024
Acquisition of land	18,795,793,693	22,548,000	-	-	-	-	18,808,341,693	-	-	-	-	-	-	-
Computers and Peripherals	2,341,901,200	5,000,000	-	-	-	-	2,346,901,200	1,610,000,148	81,181,462	-	-	-	-	3,779,282,390
Kitchen appliances, Utensils and Cookware	873,000	-	-	-	-	-	873,000	689,224	11,178	-	-	-	-	222,493
Library books	7,119,187	-	-	-	-	-	7,119,187	4,631,335	387,818	-	-	-	-	4,931,403
* Motor vehicles including but not limited to: bicycles other buildings and structures Office furniture and fixtures Plant and Machinery	1,979,284,225	-	2,311,888,490	-	-	-	5,411,092,715	9,402,181,140	207,482,493	-	-	-	-	1,615,276,146
	81,653,127	-	-	-	-	-	81,653,127	50,825,281	5,116,087	-	-	-	-	56,153,189
	2,235,441,142	-	-	-	-	-	7,220,471,042	1,313,218,348	131,432,498	-	-	-	-	9,664,682,246
	1,099,240,415	4,692,334	-	-	-	-	1,099,927,649	791,542,210	37,199,888	-	-	-	-	292,318,208
	648,264,604	49,132,888	-	-	-	-	203,817,290	173,048,807	14,387,146	-	-	-	-	128,473,487
	1,273,427,957	4,028,000	-	-	-	-	1,528,147,957	1,115,031,787	39,918,453	-	-	-	-	1,285,886,252
Scientific equipment	16,814,717,255	-	12,007,161,838	-	-	-	23,228,933,393	5,511,418,242	328,624,796	-	-	-	-	1,904,083,546
Scientific Instruments and Tools	16,075,872,487	-	8,094,629,445	-	-	-	14,865,822,318	1,704,132,082	1,583,390,411	-	-	-	-	8,199,322,872
Transportation (Helm, vibrations, networks and equipment found at TMA Meteorological in other TMA Meteorological Region	411,104,148	-	-	-	-	-	411,104,148	59,462,937	75,819,256	-	-	-	-	25,187,213
TOTAL	42,888,887,378	87,909,140	22,386,642,945	1083,611	275,270	-	84,505,438,219	12,477,375,746	2,429,588,649	-	-	-	-	19,842,373,462

NOTE: Additions of Non-Monetary Amounting to TZS 9,565,868,332 includes 11 Motor Vehicle received during the year and TZS 8,054,059,841 for Meteorological Instruments (Agro Synoptic AWS and Aeronaautical Meteorological Observation) previously in FY 2022/23 were accounted for in Prepayments. Meteorological server received from SADC as grant TZS 90,637,619.99 and TZS 12,025,182,838 is amount of two Radars for Kilgoma and Mbeya previously was accounted for as WIP in the FY 2022/23, (TZS 11,018,003,494) and Payables (TZS 1,007,179,344) in FY 2023/2024.

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NOTE 77: PROPERTY, PLANT AND EQUIPMENT FOR THE FINANCIAL YEAR ENDED 30th JUNE 2023

At 31-June-2023	Addition	Accrual	Transfer	Adjustment	Disposal	30-June-2023	31-June-2023	Charge during the year	Charge during the year	Adjustment	Transfer	Disposal	30-June-2023
2023	Monetary	Monetary			At	30-June-2023	2023	Depreciation	Impairment				2023
77: Property, Plant and Equipment													
Cost/Benefit													
Acquisition of land	5,483,000	738,630,800		18,541,415,408		18,784,750,490							1,432,087,149
Computer and Peripherals	271,334,900			3,570,518,792		3,841,853,692		184,336,400		5,483,000			1,432,087,149
Software				872,000		872,000		48,892		48,892			184,336,400
Office Furniture and Equipment				2,314,187		2,314,187		336,138		6,287,429			1,432,087,149
Motor vehicles				3,919,284,075		3,919,284,075		81,402,061		1,315,518,180			1,432,087,149
Measurment and Survey	21,270,000			41,432,277		62,702,277		5,429,137		40,408,128			1,432,087,149
Office buildings and structures	135,887,419	1,588,819,187		5,791,704,518		7,516,411,124		100,682,400		1,289,547,841			1,432,087,149
Office Furniture and Equipment	91,000,000			895,200,415		1,006,200,415		61,387,918		487,139,793			1,432,087,149
Plant and machinery				208,584,804		208,584,804		16,119,554		96,926,271			1,432,087,149
Prepaid and Services	31,173,001			1,381,084,877		1,412,257,878		66,694,781		1,066,277,216			1,432,087,149
Scientific equipment				11,316,337,550		11,316,337,550		87,427,050		3,178,007,100			1,432,087,149
Scientific instruments and tools	8,793,075,481	4,582,380		2,038,574,515		36,813,872,497		577,476,529		4,688,456,510			1,432,087,149
Telecommunications, information, network and equipment	162,441,244	161,948,254		86,881,620		411,109,148		1,481,298		57,471,429			1,432,087,149
TOTAL	9,873,600,184	1,372,202,832		30,671,248,918		42,886,889,918		1,480,202,937		15,947,794,849			12,417,134,069

82. Work in Progress

Cost/Benefit

At 01-July-2023	Addition	Accrual	Transfer	Adjustment	Disposal	30-June-2024	01-July-2023	Charge during the year	Charge during the year	Adjustment	Transfer	Disposal	30-June-2024
2023	Monetary	Monetary				30-June-2024	2023	Depreciation	Impairment				2024
Accumulated Depreciation and Impairment													

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89 - Payables and Accruals

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	0	0	0	0	0
Advance Utility	0	0	0	0	0
Imprest payable	0	0	0	0	0
Miscellaneous and other Deductions	0	0	0	4,667,602,312	4,667,602,312
Staff Claims	129,342,327	121,506,292	0	446,561,994	454,398,029
Supplies of goods and services	366,912,069	358,312,069	0	1,914,436,681	1,923,036,680
Withholding tax	0	0	0	0	0
TOTAL	496,254,396	479,818,361	0	7,028,600,987	7,045,037,022

- Miscellaneous payables include non-cash payables

NOTES TO THE FINANCIAL STATEMENTS CONTINUE

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93 - Deferred Income

Descriptions	Opening	Fund Received	Amortized	Transfer to PMG	Transfer to Holding	Balance
Deferred Income-Non-Monetary	0	90,637,620	90,637,620	0	0	0
Deferred Income Monetary	25,037,194	605,061,0689	529,817,997	0	0	
100,280,886						
TOTAL	25,037,194	695,699,309	620,455,617	0	0	
100,280,886						

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NOTE: 94. STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

The Authority's budget is prepared on a cash basis using a classification based on the nature of expenses and covers the period from 1 July 2023 to 30 June 2024, which is the same period of the annual financial statements. The budget was approved by Parliament and was included in the Government budget by the Appropriation.

The Authority's budget and financial statements are prepared using different basis. The financial statements are prepared on an 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 payable at the beginning and the end of the year. The difference between the original and final budget was made during the mid-year and the Board approved the re-allocation.

The difference between the Budget and Actual was due to; the -

- i. Authority had been allocated TZS 25,875,744,276 as Government Grants for personal emoluments (TZS 12,398,266,000), Other Charges (TZS 477,478,276) and Development Budget (TZS 13,000,000,000) from the Government Development Budget to finance Maintenance of Meteorological stations, Meteorological instruments and infrastructure project in the financial year 2023/24. During the year the Authority received a total of TZS 12,881,874,194.62 which is equal to 49.8% of the budgeted amount, of TZS 11,482,474,338 (93%) was received as PE its budget was affected by a delay in promotion and recruitment of staff; A total of TZS 272,560,515.82 (57%) was received as OC the budget was affected by Government's austerity measures. Moreover, TZS 1,126,839,338.80 (8.67%) as Development Fund the budget was affected by non-disbursement of the requested funds.
- ii. During the year the Authority planned to collect TZS 18,164,789,745 as own source revenue, of which TZS 17,764,798,745 is from rendering of meteorological services and TZS 400,000,000 from other revenue. During the year TZS 11,796,887,177 was collected from rendering of meteorological services and 38,386,578 from other revenue. The budgeted revenue was affected by an unapproved two new sources of revenue in financial year

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2023/24 and earned revenue but not yet received from the provisions of Meteorological services rendered to different entities.

- iii. During the year the Authority planned to spend TZS 44,040,543,021 which includes Own source revenue and Government Grants. A total of TZS 27,269,224,080 was spent during a year which is equal to 62.48% of the plan. The unspent 37.52% was caused by unreceived revenue, non-disbursement of the development funds, non-promotion and recruitment of staff and Government's austerity measures.

NOTE: 95. Reconciliation of Actual Amount on Comparable Basis Between Statement of Comparison of Budget and Actual Amount and Statement of Cash Flows for the year ended 30 June 2024

DESCRIPTION	OPERATION	FINANCING	INVESTING	TOTAL
	TZS	TZS	TZS	TZS
Actual Amount on comparable Basis as presented in the Statement of Comparison of Budget and Actual	1,779,981,293	-	-4,159,600,376	-2,373,020,082
Basis Differences	-	-	-	-
Timing Differences	-	-	-	-
Entity Differences	-	-	-	-
Actual Amount in the Statement of Cash Flows	1,779,981,293	-	-4,159,600,376	-2,373,020,082

NOTE 96: Transactions With Other Government Entities for the year ended 30 June 2024

SN	Goods/Services Provided (Revenue)	Goods/Services Provided (Expenses)	TZS	TZS
1.	Aircraft Landing & Parking Charges	Kilimanjaro Airports Development Company	-	677,306,376.94
2.	Aircraft Landing & Parking Charges	Tanzania Airports Authority	-	1,000,384,807
3.	Air Navigation Charges	Tanzania Civil Aviation Authority	-	8,103,678,995
4.	Marine Service Charges	Tanzania Ports Authority	-	719,227,716.00
5.	Audit fee	CAG Collection Account	80,050,000.00	
6.	WHT	Commissioner For Large Taxpayer Department	248,235,106.75	
7.	Tuition fee	Dar Es Salaam Institute of Technology	6,495,000.00	
8.	Water charges	DUWASA	286,062.50	
9.	Maintenance	GEPG Temesa Revenue Account	7,386,645.00	
10.	Clearance & Fuel	Government Procurement Services Agency	721,873,869.29	
11.	Medical charges	Muhimbili University of Health and Allied Sciences	250,000.00	
12.	Training fee	National Board of Accountants and Auditors	5,900,000.00	

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SN	Goods/Services Provided (Revenue)	Goods/Services Provided (Expenses)	TZS	TZS
13.	Accreditation certificate	National Council for Technical Education	3,574,576.25	
14.	Contribution	National Environment Management Council NEMC	10,000,000.00	
15.	Training fee	NM AIST Collections Account	1,950,000.00	
16.	Tuition fee	Open University of Tanzania	2,240,000.00	
17.	Employees Contribution	PSSSF Collection Account	21,082,300.00	
18.	Procurement fee	Public Procurement Regulatory Authority	2,250,000.00	
19.	Membership fee	Public Sector CEO Association	3,000,000.00	
20.	Electricity	Tanzania Airports Authority	1,970,000.00	
21.	Advertisement	Tanzania Broadcasting Corporation	5,664,000.00	
22.	Training fee	Tanzania Nurses And Midwives' Council	7,767,796.60	
23.	Clearance	Tanzania Posts Corporation	700,000.00	
24.	Training fee	Tanzania Public Services College	24,500,000.00	
25.	WHT	Tanzania Revenue Authority	17,025,183.26	
26.	Advertisement	Tanzania Standard Newspaper Ltd	496,000.00	
27.	Internet	Tanzania Telecommunications Corporation	425,454,487.50	
28.	Maintenance	TENESA	9,482,947.50	
29.	WHT	TRA Commissioner for Customs and Excise	16,942,317.00	
30.	Contribution	Treasury Registrar	103,000,000.00	
31.	Water charges	UDOM Electronic Expenditure Account	722,776.12	
32.	Tuition fee	University of Dar Es Salaam	36,268,250.00	
33.	Contribution	Vote 62 Ministry of Transport	13,300,000.00	
34.	Security charges	Wakala Wa Ulinzi JKU	4,500,000.00	
35.				

NOTE 97: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2024

	2023/24 TZS	2022/23 TZS
Surplus /Deficit for the period	2,796,523,356	20,531,331,141
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	1,965,682	8,432,000
Depreciation of Property, Plant and Equipment	2,429,588,047	1,470,030,507
Expected Credit Loss Impairment	0	3,284,978,288
Fair value Gains on Assets and Liabilities	(307,326,497)	0

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Gain on Foreign Currency Translation	0	(1,653,465)
Non-Monetary Revenue - Capital	(2,571,287,919)	0
Other Transfer	965,611,775	0
Add/ (Less) Change in Working Capital		
Deferred Income	75,243,692	(14,574,498,150)
Inventories	(937,795,630)	(99,286,210)
Payable and Accruals	1,881,180,313	(336,076,786)
Receivables	(2,279,051,886)	(600,156,695)
Net Cash Flow from Operating Activities	1,779,981,923	9,683,100,629

NOTE:98 The disclosure of Revenue Grants

	2023/24	2022/23
	TZS	TZS
Balance b/d	16,247,514,356	29,930,781,243
Receipt during the year	12,881,874,193	23,669,516,287
Amortized amount for Government	(3,698,127,258)	(25,629,899,045)
Amortized amount for Non-monetary Land	-	(738,650,000)
Amortized Amount for (PE and OC)	(11,755,034,854)	(10,984,234,129)
Balance c/d	13,676,226,437	16,247,514,356

NOTE: 99: Summary of disclosure of restated comparable figures related to all adjustments done in previous year's financial statements in financial position analysis as per Treasury Circular No. 2 of 2018/19

Components	Comparative figure 2023/24	Prior year's figure Audited in financial statement 2022/23	Difference	The reason for the reclassification
	A	B	C = (A - B)	
Cash and Bank Balances	13,037,938,652	16,322,916,940	(3,284,978,288)	Restatement of cash and cash equivalent figure in the Statement of Financial Position was due to implementation of IPSAS 41. The difference amount of TZS 3,284,978,288 is Expected Credit Loss for the year 2023.
Total Expenses	28,855,022,235	25,570,043,947	3,284,978,288	Restatement of Total Expenses figure in the Statement of Financial Performance was due to implementation of IPSAS 41. The difference amount of TZS 3,284,978,288 is Expected Credit Loss for the year 2023.

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Components	Comparative figure 2023/24	Prior year's figure Audited in financial statement 2022/23	Difference	The reason for the reclassification
	A	B	C = (A - B)	
Surplus	20,531,331,141	23,816,309,429	(3,284,978,288)	Restatement of Total Expenses figure in the Statement of Financial Performance was due to implementation of IPSAS 41. The difference amount of TZS (3,284,978,288) is Expected Credit Loss for the year 2023.
Accumulated Surpluses / Deficits	44,876,643,025	48,161,621,314	(3,284,978,288)	Restatement of Accumulated Surplus figure in the Statement of Financial Position and Statement of Changes in Net Asset and Equity is the result for implementation of IPSAS 41. The difference amount of TZS 3,284,978,288 is Expected Credit Loss for the year 2023.

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STATEMENT OF PLANNED ACTIVITY VS FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30.06.2024

SUB VOTE: 4001		SUB VOTE DESCRIPTION:			TANZANIA METEOROLOGICAL AUTHORITY
Objective0	Activity Code	Planned target	Performance indicator	Achieved target by June 2024	
(a)	(b)	(c)	(d)	(e)	
A: Health Services improved and HIV/AIDS infections reduced.	201E-A01S 201E-A02S	TMA HIV/AIDS support program developed and implemented by June 2026. Public service NCD guidelines and manuals implemented by June, 2026	% of TMA staff supported Number of awareness programs on NCD implemented.	100% of TMA Staff living with HIV/AIDS were supported by providing them with meal allowances. Three (3) seminars on healthier lifestyle was provided to TMA staff.	
B: Effective implementation of National Anti-Corruption Strategy enhanced and sustained	201E-B01S	Gender, Ethics and Integrity Committees operationalized by June 2026.	Number of meetings conducted by Ethical and Integrity Committee. Number of awareness on ethical matters	i) Ethical and Integrity Committee convened four (4) times on quarterly basis and discussed various issues pertaining to Anti-corruption and staff disciplines within TMA; and ii) 2 awareness seminars on ethical issues including anti-corruption were provided to TMA staff	
C: Quality of meteorological services improved	209A-C19S	Provision of accurate weather and climate information in ZNZ maintained above 80% by June 2026.	Number of stations providing briefing services for aviation and marine services.	i) Maritime weather services at Zanzibar and Pemba ports were provided; ii) Aeronautical meteorological services continued to be provided at Abeid Amani Karume International Airport and Pemba Airport in conformity with ISO 9001:2015; iii) Synoptic, Aeronet and Automatic weather stations located at Zanzibar were operationalized; iv) Daily, 10 days and seasonal Weather forecast services at Zanzibar were issued; v) Climatological data and other meteorological services were issued to various stakeholders located at Zanzibar	

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Objective0 (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
				<p>vi) The AVIMET system was installed at Abeid Amani Karume Airport and two (2) Agromet stations were installed at Matangani Pemba and Kizimban Unguja upon request.</p>
				<p>i) Number of stations providing Aeronautical briefing services has increased from eight (8) stations to 10 stations after enhancing of two stations namely Buboba and Kigoma stations to provide briefing services;</p> <p>ii) Number of aircrafts served by TMA increased by 9% as the institution served 51,967 aircrafts in the year 2023/24 compared to 47,562 aircrafts in the year 2022/23;</p> <p>iii) Training for operational staff from twenty-three (23) stations was conducted to enhance skills and competency to Aeronautical staff.</p> <p>iv) Weather forecast for aviation was prepared and provided as per ISO 9001:2015 and compliance with ICAD standards; and</p> <p>v) Aeronautical meteorological services were provided as per WMO and ICAD requirements.</p>
	216A-C095	ICAD Convention Annex 3 on aeronautical meteorological requirements complied by June 2026.	Number of stations providing aeronautical briefing services. Number of aircrafts provided with meteorological services.	
			Compliance with Universal Safety Audit Program.	
	216C-C105	Safety of Life at Sea (SOLAS) Convention on meteorological requirements complied by June 2026.	Number of boats/ships provided with weather and climate services. Number of port offices operationalized and provision marine weather services.	<p>i) A total of 93,508 boats and ships were provided with tailor made forecast as compared to 77,529 of the FY 2022/2023;</p> <p>ii) Eight (8) ports in Indian Ocean and major lakes (Victoria, Tanganyika and Nyasa) continued with the provisions of marine tailor-made weather forecasts; and</p> <p>iii) Specific point forecast up to five (5) days ahead</p>

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Objective (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
				continued to be provided to various ports through Marine Meteorological Information System (MMIS)
	216D-C015	Provision of accurate and impact-based weather and climate information maintained above 80% by June 2026.	Percentage of accuracy of weather forecast Provision of weather services	<p>i) Accuracy of weather forecast was 86.9% which is above acceptable standard of 70%;</p> <p>ii) Daily, 5 days, 10 days and seasonal weather forecasts were issued;</p> <p>iii) Shift and meal allowances to shift staff were provided;</p> <p>iv) Training was provided to media Journalists about the OND 2023, NDJFMA 2023/2024 and MAM 2024 seasonal forecasts;</p> <p>v) OND 2023, NDJFMA 2023/2024 and MAM 2024 seasonal forecast were issued and downscaled for 86 districts over the bimodal areas and 63 districts over the unimodal areas; and</p> <p>vi) Weather forecasts were provided through various media outlets include television stations (17), radio stations (74), newspapers (2) and online televisions (6) national wide.</p>
	216D-C035	Multi-Hazard Early Warning (MHEWS) Systems developed and operationalized by June 2026.	Number of Early warning and advisory services provided	<p>i) 127 warning advisories on strong winds and large waves' advisories were issued over the Ocean, inland large water bodies (lakes) and over land; and</p> <p>ii) 118 heavy rainfall events were also issued over the country.</p>
	216D-C055	Real-time data monitoring and National and Global data exchange maintained by June 2026.	Percentage of data exchange to global centre	<p>i) 100% of data were received from local meteorological stations to Central forecasting Office and transmitted to Global centre;</p> <p>ii) Monitoring of data performance and availability was done of which it was 99.9% for SYNOP, 99.5%</p>

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Objective ⁰ (a)	Activity Code (b)	Planned target (c)	Performance Indicator (d)	Achieved target by June 2024 (e)
				<p>iii) For BUFR and 87.5% for METAR, and Regional WIGOS Centre in Dar es Salaam monitored data availability and quality of 70 stations located in Tanzania, Kenya, Uganda, Rwanda, Burundi and South Sudan.</p> <p>i) Specialized weather products for 12 mining sites, maritime, water resources and construction sectors were produced.</p> <p>i) All 26 meteorological stations were provided with necessary facilities to enhance their operations, and</p> <p>ii) Rainfall data forms and temperature books were distributed to respective stations.</p> <p>i) TMA started using new HPC to produce more detailed NWP model with improved accuracy, and NWP models and associated scripts to generate the NWP products were maintained.</p> <p>iii) Verification for OND 2023 rainfall season forecast accuracy was found to be 91.9%, which is an increase of 3.0% from previous OND 2022 rainfall season forecast; and</p> <p>iv) Verification for NDJFMA 2023/2024 rainfall season was conducted and the accuracy was 84.2%.</p> <p>i) Draft Amendment on TMA Cost Recovery (on Meteorological Services) Regulations was prepared and finalized to accommodate the fees approved for enhanced provision of specific meteorological services for Construction activities and Water Resources Sector.</p>
	216D-C165	Products of specialized meteorological services generated by June 2026.	Number of products for specialized met services	
	216E-C125	Zonal weather systems monitored for weather and climate forecasts provision by June 2026.	Number of stations operated Number of forms and charts provided	
	216H-C175	Numerical Weather Prediction (NWP) products for provision of quality meteorological services generated by June 2026.	Use of modern devices for NWP models operators	
	216H-C185	Weather and Climate forecasts and models performance verified by June 2026.	Percentage of accuracy of weather forecast	
D: Quality Assurance and Regulation of meteorological sector players enhanced	205A-D015	TMA Act, regulations, rules and guidelines operationalized and implemented by June 2026.	Number of Regulations prepared	

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Objective0 (a)	Activity Code (b)	Planned target (c)	Performance Indicator (d)	Achieved target by June 2024 (e)
				<ul style="list-style-type: none"> ii) One (1) Drafted Regulations on code of conduct and disciplinary procedures for TMA Staff; iii) Four (4) meetings on imposing new Cost Recovery from construction sector and water resources sector were conducted; and iv) One (1) awareness seminar on TMA Act was conducted to TMA new staff in Dodoma. v)
	219A-0025	Quality Management System for Aeronautical meteorological services expanded to TQMS and maintained by June 2026.	ISO 9001:2015 maintained	<ul style="list-style-type: none"> i) QMS internal audit to 10 stations and 10 sections conducted and 78 non-conformities responded for correction; ii) A total of 523 documents were reviewed and updated according to revised standards; iii) Extend QMS scope to 10 Aeronautical Meteorological stations from previous seven; and iv) ISO 9001: 2015 Certificate renewed; v) QMS external audits conducted in January 2024 with NO finding.
	219A-0035	Risk and Fraud Management system maintained by June 2026.	Risk management system in place	<ul style="list-style-type: none"> i) Risk registers were updated on monthly basis; ii) Fraud Risk Management Framework drafted; iii) Contingency and Disaster Recovery revised and finalized and; iv) The risk management audits were conducted and 96% of risks had valid mitigation.
	219A-0045	Meteorological sector regulation enhanced by June 2026.	Number of stations registered	<ul style="list-style-type: none"> i) Two (2) regulatory tools were developed; and ii) A total of 24 permits granted to stakeholders performing meteorological activities in Tanzania. iii)

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Objective0 (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
E: National, Regional and international cooperation in and climate services enhanced.	208A- E015	Tanzania obligations to Regional and International conventions, Treaties and Protocols related to weather and climate maintained by June 2026.	Number of meetings	i) TMA successful represented the United Republic of Tanzania in 48 Regional and International Meetings related to meteorology.
				ii) Acting Director General of TMA, was elected to be the IPCC Vice Chair at the fifty-ninth Session of the Intergovernmental Panel on Climate Change (IPCC-59) held.
				iii) Director of Infrastructure and Technical Services at TMA was elected to be the Vice President of INFCOM at the INFCOM-3 Session held from 15th to 19th April 2024 in Geneva, Switzerland; and Director of Forecasting Services was re-elected in the second term for the position of Vice Chair of WMO Integrated Processing and Prediction Systems (WIPPS).
F: Improved research in climate and climate change	208A- E025	Programs for WMO Commissions and Bodies coordinated and implemented by June 2026.	Number of workshops attended	iv) The Positions attained has strengthened Tanzania's decisions in international meetings related to enhancing meteorological services.
				i) TMA staff attended 40 international short training/Workshop that enhanced capacity to deliver services. 83 TMA staff participated in trainings /workshop of which 59 were males and 24 were females; and
				ii) The training/workshop provided enhanced capacity building to TMA experts, which contributed in enhancing the capacity of TMA in the provision of meteorological services.
	217A- F055	Program to improve service delivery in Agro- meteorological services implemented by June 2026.	Number of Agronet stations facilitated	1) Agronet stations were provided with necessary working facilities including electricity, telephone, internet, furniture and water.

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and its application			Number of exhibitions attended	ii) Agrometeorological services were extended to Veterinary Research Institute (TALIRI Uyoie) and Community Development Institute (CDI Uyoie); and
				iii) TMA participated in Nansenene exhibitions in Morogoro and Mbeya regions, and in Zanzibar.
	217A- F065	Weather forecasts and outlooks for agro-meteorological products and information to the farming community mainstreamed by June 2026.	Number of Bulletins produced	40 decadal bulletins and 5 seasonal bulletins were produced and disseminated
	217B- F075	Hydro-meteorological services delivery program enhanced by June 2026.	Number of bulletins produced	i) Six (6) bulletins on Flood and Drought monitoring were produced.
			Enhancement of hydrometeorological services and cost recovery	ii) One (1) hydrometeorological station within Lake Victoria Water Basin was inspected for improving hydromet data quality.
			Rainfall data digitized for 8 respective regions	iii) We have managed to agree with the Ministry of Water in paying a fee for the payment of specific weather information for water basins in the country, these fees will start early in July 2024.
				iv) Early warning system was commenced by generating flood forecasting for WAMI-RUVU Basin since April 2024 to date.
				v) Rainfall intensity data for years between 1970 and 2021 were analysed and digitized for eight (8) regions of Tanga, Singida, Kilgoma, Kilimanjaro, Mwanza and Iringa.

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G: Financial capacity and resources management of TMA strengthened.	217C- F095	Climate data management system maintained and enhanced by June 2026.	Historical data rescued and digitized	Quality control and digitization of gaps for maximum and minimum temperature, wind speed and direction and rainfall was conducted.
	217C- F10C	TMA made climatological information and products increased from 3 sections to 18 by 2026.	Number of customers served	i) A total of 293 customers were provided with climate data services under data cost sharing scheme. ii) One (1) training on computation of Climate Standard Normal (CUNO:1991-2020) was conducted
	217D- F01C	Weather and climate services for environment related activities mainstreamed by June 2026.	Statement on the status of climate in place	i) Weather and climate services to enhance environment sector operations was enhanced; ii) Statement on the Status of the Tanzania Climate report for 2022 was published.
	217D- F035	Research activities on meteorology and related field coordinated by June 2026.	Number of research	10 research conducted and published in the international scientific journals.
201F- G105	201G- G125	Financial statements and reports developed and submitted timely by June 2026.	Percent of Revenue collected	i) TZS 11.47 billion was collected which is 63.16% of targeted revenue of TZS 18.16; ii) TMA obtained unqualified Audit report for financial year 2022/2023; iii) MUSE was successful implemented as it was required by Government; and iv) Fixed asset register was updated.
			TMA Budget and Action Plan prepared Attending Bunge session	i) TMA Budget and Annual Action Plan was prepared; ii) TMA attended Bunge Budget sessions and Parliamentary Committee on Infrastructure; iii) The Authority has prepared and implemented

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			4 Board meetings conducted	<p>i) budget for the financial year 2023/24; and TMA organized Four (4) Budget Committee meetings; and</p> <p>iv) Two (2) Board meetings and four (4) Board Committee meetings were conducted;</p> <p>i) 12 Monthly monitoring reports on implementation of development project were prepared;</p> <p>ii) Performance contract between TMA and Ministry of Transport for the year 2023/24 was prepared and implemented. Furthermore, midyear evaluation on implementation of the said contract was conducted by the Ministry;</p> <p>iii) Performance contract between TMA and Treasury Registrar for 2023/24 was prepared and 4 progress reports were prepared on quarterly basis; and</p> <p>iv) Reports on TMA contribution towards achieving Blue Economy goal was prepared and submitted to the Ministry of Transport;</p>
	2016-G135	Integrated Monitoring and Evaluation established and operationalized by June 2026.	Number of reports	<p>i) 4 Board Committee meetings on Audit were conducted;</p> <p>ii) Annual Internal Audit report for 2023/24 was prepared;</p> <p>iii) Quarterly internal audit reports were prepared and submitted to Controller and Auditor General on Quarterly basis;</p>
	206A-G055	Risk Based Internal Audit plan developed and implemented by June 2026.	Quarterly audits conducted	

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Objective (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
H: Capacity of TMA to deliver quality services to its stakeholders strengthened.	207A-G035	Procurement plan developed and implemented by June 2026.	% Implementation of Annual Procurement Plan	iv) Risk based internal auditing was conducted for Headquarters, Central Forecasting sections, TMA offices and outstations;
				v) Capacity buildings for internal auditors conducted to improve their performances; and
H:	210A-H015	NMTC infrastructure and learning facilities maintained by June 2026.	Maintaining NACTVET registration requirement, 45 students recruited	vi) Annual Internal Audit Plan for 2023/24 was prepared and approved by a Board Committee on Quality Assurance and Risk management; and
				i) Annual procurement Plan for 2023/24 was prepared and implemented;
H:	210A-H015	NMTC infrastructure and learning facilities maintained by June 2026.	Maintaining NACTVET registration requirement, 45 students recruited	ii) Two (2) tender Board meetings were conducted and approved various procurement issues;
				iii) Advertisement of tender documents at PPPA journal, medias and Evaluation of TMA tenders was conducted;
H:	210A-H015	NMTC infrastructure and learning facilities maintained by June 2026.	Maintaining NACTVET registration requirement, 45 students recruited	iv) Various procurement contracts prepared; and
				v) Four (4) staff attended PSPTB Annual conference in Arusha.
H:	210A-H015	NMTC infrastructure and learning facilities maintained by June 2026.	Maintaining NACTVET registration requirement, 45 students recruited	i) 100% NACTVET full registration award was maintained; and
				ii) A total of 38 students (19 NTA Level 6, 11 NTA Level 5; and 8 NTA Level 4) were enrolled of which 34 are males and 2 are females.

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	212A- H015	Meteorological services and products marketed and publicized by June 2026.	30 Awareness programmes 10 Service Level Agreements signed % of Customer satisfaction	<p>iii) 48 awareness programmes were conducted.</p> <p>i) TMA managed to prepare, organize and attend various programs and managed to print articles on 386 media stations involving TVs, radios, newspapers and online platforms. Moreover, Collaboration with 113 media stations within Tanzania was enhanced on dissemination of daily weather forecasts including severe and seasonal weather forecasts activities.</p> <p>iii) Monthly and Quarterly Newsletters were published and daily social media content management were in place, hence boost TMA followers and viewers as follows: Instagram 31,279 additional of 24,279 followers from 2000 in 2022, Tweeter x 36,200 additional of 17,400 followers from 18,800 in 2022 and TMA online TV 71,936 viewers addition of 9,690 from 62,246 in 2022.</p> <p>iv) TMA signed 11 Service Level Agreements (SLAs) with Jambo FM (Shinyanga), Harvest Times FM (Pwani), Rival FM (Morogoro), CG FM (Tabora), Radio Chalenze (Pwani), Dunia Leo Online (Dar), DarSA (DSM), Jethova Jire TV (DSM), Radio Dunia Leo (DSM), IBN TV (DSM and ST Bongo (DSM) to broadcast meteorological information to the public.</p> <p>v) Satisfaction survey for aviation customers the results indicated that 90% of customers were</p>

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Objective (a)	Activity Code (b)	Planned target (c)	Performance Indicator (d)	Achieved target by June 2024 (e)
	214A- H095	ICT technology and infrastructure administered and maintained by June 2026.	Number of ICT facilities procured and installed. Availability of reliable internet services	<ul style="list-style-type: none"> i) The Authority upgraded two (2) websites for TMA and National Meteorological Centre; ii) Two (2) radar sites in Nyanoni, Kigoma and Kawempe Mbeya related to internet services; and iii) The Authority has made progress on initiatives to develop ICT systems necessary for processing and delivery of meteorological services as stipulated in the TMA Act No. 2 of 2029 to support business function.
	214A- H105	ICT systems and applications developed and maintained by June 2026.	Capacity building on ICT enhanced	<ul style="list-style-type: none"> i) Capacity building on ICT was enhanced through various training such as ICT security training to TMA ICT Single Point of Contact; ii) Training on Management of Website; and iii) Training on High Performance Computer.
	218A- H04C	TMA Capacity building program reviewed and implemented by 2026.	TMA Training program implemented through training of 50 staff	<ul style="list-style-type: none"> i) A total of 91 staff were under training at various levels including PhD, MSc, BSc and Diploma at different higher learning institutions within and outside the country. 6 staff were pursuing PhD studies, 34 MScs, 33 BScs, and 18 staff were pursuing Diploma in Meteorology and other discipline.
	215A- H03S	Surface and upper air station networks established and administered by June 2026.	Number of stations	JNIA upper air station was operationalized.
	215A- H05D	Buildings of Central Forecasting Office, Eastern Zonal Office, Kigoma National	Finalize designing and drawings. Secure of contractor	<ul style="list-style-type: none"> i) TMA continued with construction of Eastern Zone Meteorological Office and Tsunami Monitoring Centre where the main building has reached the

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Objectives (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
		Meteorological Training Centre and rehabilitation of thirteen (13) meteorological stations by June 2026.	Number of meteorological stations Rehabilitated	<p>ii) Fifth (5) floor. Preliminary works for the preparation of the garden and the parking lot has started;</p> <p>iii) Six (6) stations located at Songea, Shinyanga Mahenge, Bangulu weather radar, TMA workshop at JNIA, three (3) staff house at Mahenge, and Bukoba Airport were rehabilitated;</p> <p>iv) The pre-contract stage for the construction of calibration centre, Radar Building in Dodoma at Mundemu and Arusha at Mawitani hill are completed;</p> <p>v) TMA succeeded to get contractor for the construction of Dodoma Radar buildings and for the year 2024/2025, TMA prepared to find the contractors for construction of Arusha Radar buildings; and</p> <p>vi) TMA succeeded to conduct tender evaluation and find the consultant for designing and supervision of TMA-HQ Building in Dodoma.</p>
	215B-HQ-4D	Modern meteorological instruments and equipment's installed and maintained by June 2026.	Number of instruments procured/received/ installed/ maintained	<p>i) TMA received various meteorological instruments including 10 sets of AVIMET, five of these systems have been installed in Mtwara, Songea, Arusha, Tabora, Kilimanjaro and five (5) will be installed at Musoma, Bukoba, Mpanda, Iringa and Pemba</p> <p>ii) The Authority also received 15 Automatic weather stations for Agrometeorological use; Ten</p>

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Objectives (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
	2158- H055	Radar network infrastructure and associated software and spare parts installed by June, 2026.	Number of weather Radar stations maintained and operationalized	<p>iii) The Authority received 20 Automatic Weather Stations (AWS). Two of these stations have been installed at Dodoma and Mwanza. 18 Stations will be installed at various locations in the country;</p> <p>of these stations have been installed at various agrometeorological stations;</p> <p>iv) The Authority has entered contracts for procurement of three (3) maritime weather observing systems, acquisition of complete forecasting system comprising of data acquisition facilities, AMSS and forecasting tools; and</p> <p>v) The contractor is progressing with installation of solar energy systems for 18 meteorological stations. Seven (7) stations namely Songea, Songwe, Mtwara, KLA, Moshi, Kigoma and Mpanda have been installed with solar energy systems.</p> <p>i) Three (3) weather Radar stations were maintained and operationalized that has strengthened weather forecasting activities and issuance of warnings on severe weather events.</p> <p>ii) Installation of two (2) weather Radars at Mbeya and Kigoma have been completed; and</p> <p>iii) Two (2) weather radars to be installed in Dodoma and Kilimanjaro are under industrial manufacturing in USA.</p>

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	215D- H025	Meteorological instrument calibration and fabrication Centre modernized and operationalized by June 2026.	Number of instruments fabricated/calibrated	<p>i) TMA workshop fabricated a total of 204 meteorological instruments; and</p> <p>ii) A total of 26 meteorological stations were calibrated.</p>
	201D- H035	Working Environment and administrative logistics maintained by June 2026.	Office accommodation and utilities expenses met. Number of vehicles procured and maintained	<p>i) Office utilities include office rent, telephones, electricity, cleaning and security services were facilitated to ensure smooth operations of the Authority;</p> <p>ii) The Authority procured furniture for office use;</p> <p>iii) Facilities to enhance shifting of headquarters from Dar to Dodoma was enhanced;</p> <p>iv) The Authority managed to procure 13 vehicles;</p> <p>v) Existing vehicles were maintained and operationalized as per requirements;</p> <p>vi) Seven (7) defective vehicles removed from operational due to age after TEMESA reports confirmation;</p> <p>vii) Registry, messengerial and courier services & office records were provided; and</p> <p>viii) General services were well observed like maintenance of office equipment, buildings and premises.</p>

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Objective (a)	Activity Code (b)	Planned Target (c)	Performance Indicator (d)	Actual Target by June 2024 (e)
	201E- H015	HR Internal policies and Plans developed and implemented by June 2026	Number of staff recruited; Number of staff promoted; Number of managerial posts filled	<p>i) Addendum for the Schemes of services was prepared;</p> <p>ii) Follow-up on promotion of TMA staff was conducted whereby 106 staff were promoted and categorized;</p> <p>i) TMA recruited a total of 38 staff to fill for various cadres' requirements; and</p> <p>ii) Six (6) Managerial Post were filled including Director Corporate Services, Director meteorological Regulation and Quality Assurance, Manager Modelling and Verification, Manager Meteorological Training, Manager of Zonal (Southern Zone) and Manager Finance and Accounts.</p>
	201E- H025	TMA Personnel Emoluments Plan and Incentive Package implemented by June 2026.	% of implementation of incentive package P.E Budget prepared	<p>i) TMA incentive package was partially implemented; and</p> <p>ii) P.E Budget was prepared and implemented.</p>
	201E- H075	Working relations and employee engagement programs implemented by June 2026.	Number of Workers' Council Meeting	<p>i) One (1) Workers' Councils was conducted on 30th April 2024 at Morogoro whereby TMA staff get a podium to discuss budgetary and other operational issues;</p> <p>ii) A total of 18 staff participated in the ministerial sports and games tournaments;</p> <p>iii) The Authority participated in Women Day and May Day celebrations;</p>

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Objective0 (a)	Activity Code (b)	Planned target (c)	Performance indicator (d)	Achieved target by June 2024 (e)
				<p>iv) A total number of 11 staffs attended training on retirement planning; and</p> <p>v) A total number of 25 newly recruited staffs attended Induction Course.</p>