



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE WEIGHTS AND MEASURES AGENCY
FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2020

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March, 2021

AR//CG/WMA/2019/20



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Mandate

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

Vision

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

Mission

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

Core values

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

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

We do this by:

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

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

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Abbreviations

CAG	Controller and Auditor General
ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulation, 2009
PAC	Public Accounts Committee
WMA	Weights and Measures Agency
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act, 2011 (as amended in 2016)
PPR	Public Procurement Regulations, 2013 (as amended in 2016)

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Weights and Measures Agency,
P. O. Box 313,
DAR ES SALAAM

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of the Weights and Measures Agency (WMA), which comprise the statement of financial position as at 30th June, 2020, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of the Weights and Measures Agency as at 30th June, 2020, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, 2001 (Revised 2004).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statement". I am independent of the Weights and Measures Agency 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.

Emphasis of Matter(s)

I draw attention to the matters below. My opinion is not modified in respect of these matters.

Without qualifying my opinion, I draw the attention of the users of this report on following matters to the financial statement:

- I draw attention to Note 11 to financial statements which describes outstanding receivables of TZS 1,996,986,576. Out of outstanding trade receivables TZS 1,309,770,803.4 remained outstanding for more than twelve (12) months.
- I draw attention to Note 14 of Financial statements which describes other payables amounting to TZS 3,071,143,911.08. The amount include outstanding Tax Assessment liability of Pay As You Earn (PAYE) TZS 2,992,702,703 made by TRA in May, 2017. It also include PAYE TZS 63,522,300 and Withholding Tax of TZS 14,918,908.08 not remitted to Tanzania Revenue Authority during the year under review.

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 Statement of the Chief Executive officer and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on 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 benefits of such communication.

In addition, Section 10 (2) of the Public Audit Act, 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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


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



31st March, 2021

2.0 FINANCIAL STATEMENTS



WEIGHTS AND MEASURES AGENCY



LIST OF ABBREVIATIONS AND DEFINITIONS OF TERMS

BOT	-	Bank of Tanzania
CAG	-	Controller and Auditor General
CEO	-	Chief Executive Officer
GEPG	-	Government Electronic Payment Gateway
GFS	-	Government Financial Statistics
IPSAS	-	International Public Sector Accounting Standard
MAB	-	Ministerial Advisory Board
MIT	-	Ministry of Industry and Trade
NBAA	-	National Board of Accountants and Auditors
PAYE	-	Pay As You Earn
PPE	-	Property, Plant and Equipment
TRA	-	Tanzania Revenue Authority
TZS	-	Tanzanian Shillings
WIP	-	Work In Progress
WMA	-	Weights and Measures Agency



WEIGHTS AND MEASURES AGENCY



STATEMENT BY THE CHIEF EXECUTIVE OFFICER FOR THE YEAR ENDED 30th

JUNE, 2020

1.0 INTRODUCTION

The Weights and Measures Agency (WMA) is an Executive Agency responsible for fair trade transactions, through Legal Metrological Control. It was established in 2002 in pursuance to the Executive Agencies Act Cap. 245 to replace the Weights and Measures Bureau under the Ministry of Industry and Trade. The move was part of the Public Service Reform Program (PSRP) whose objective was to improve efficiency and effectiveness of public service delivery. Presently, WMA is operating under the Weights and Measures Act Cap.340 (R.E. 2002) and Executive Agencies Act Cap.245 (R.E.2002)

1.1 WMA Mandate

To provide protection to consumers in relation to Legal Metrological control which includes legal control of measuring instruments, metrological supervision and metrological expertise in trade, health, safety and environment.

1.2 Roles and Functions

The roles of WMA as stipulated under the Weights and Measures Act (Cap.340) R.E 2002 and the Executive Agencies Act (Cap. 245) R.E 2002 are to:

- A. Protect consumers in trade, health, safety and environment in relation to legal Metrology;
- B. Protect society from the consequences of false measurements in public and private transactions related to safety, health and environment sectors ;
- C. Approve or ensure approval by another designated institutions measuring instruments to be used for a public or private transactions related to trade;
- D. Control the use of measuring instruments in public and private transactions;
- E. Control pre-packing of products
- F. Liaise with regional and international organizations with similar objectives;



WEIGHTS AND MEASURES AGENCY



- G. Give effect to the decisions and recommendation of the OIML Council and Committee with regard to legal metrology
- H. Provide information on Legal Metrology in general and
- I. Ensure that the legal metrology measurements standards are traceable to national and International measurement standards.

1.3 Action Plan and budget for the Year 2019/2020

WMA's Action Plan and Budget for the year 2019/2020 aimed at achieving Six (6) Strategic Objectives.

The Strategic Objectives were as follows: -

- A. HIV/AIDS Infections and Non Communicable diseases reduced and supportive services improved.
- B. Good Governance, Ethics, Gender and Environmental Issues Strengthened.
- C. Legal control of measuring instruments and measuring systems strengthened
- D. Metrological supervision and expertise on measurements improved.
- E. Administration and Human resources management strengthened
- F. Institutional capacity building to support service delivery improved.

1.4 Progress in Implementation of Agency Responsibilities:

For the period ended June 2020, implementation of the plan and Budget recorded some achievements based on the targets as set in the above strategic objectives as follows;

1.4.1 Achievements during the year 2019/2020

During the year the Agency undertook certain number of strategic initiatives geared to effectively and efficiently discharge its legal metrological control which contribute to the assurance of accuracy and reliability of measures in trade, health, safety and environment



WEIGHTS AND MEASURES AGENCY



Electricity Standard test bench

WMA through internal source generated fund initiated process of acquisition of Electricity standard test bench which will be used to verify imported electric meter before put into use. The equipment is expected to be installed at Misugusugu Calibration Center near Kibaha town. This will be new area of customer protection for the Agency.

Acquisition of nine (9) Motor Vehicle

During the year under review the Agency managed to acquire nine Motor Vehicle for purpose of enhance customer protection in different regions

Verification and re-verification of instruments

The Agency verified 975,178 and re-verified Instruments out of 923,030 which were estimated to be verified and re-verified.

1.5 Challenges Faced by the Agency

During the year under review, implementation plan, WMA faced a number of challenges, which to some extent hindered its operations to achieve the planned objectives as follows:

- a) Insufficient resources to carry out WMA's activities (i.e, human capital);
- b) Uniqueness of the technical equipment required in execution of technical activities as results the Agency face difficulties in procurements,
- c) Low Public awareness on legal metrology activities in rural areas.

1.6 Addressing the Challenges faced by the Agency

To address the challenges faced the Agency in the last financial year, apart from normal operations;

WMA has set to implement the following activities:

- a) Recruit technical staffs.
- b) Provide technical training to staff in line with technological changes.
- c) Increased public awareness to the public through advertising and publication.



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1.7 Audit Committee

Regulation 28 of the Public Finance Regulations, 2001 requires the Accounting Officer to establish an effective Audit Committee.

During the year under review, the Audit Committee had four meetings and various issues were discussed.

Composition of Audit Committee

The committee is composed of appointed three internal members and two external members.

Members of Audit Committee for the financial year 2019/2020 were as follows:

No. Name	Title	Position
1. CPA(T) Richard R. Magongo	Director of Internal Audit	Chairperson & External
2. CPA(T) Elightness Mchome	Chief Internal Auditor	External Member
3. Mr. Deogratias Maneno	Director of Business Support	Member
4. Ms Stella R Kahwa	Director of Technical Section	Member
5. Adv. Theresia Mang'ung'ula	Head of Legal Services Unit	Secretary

1.8 Tender Board

Sections 31 and 37 of the Public Procurement Act No.7 of 2011, (amended 2016), require the Agency to establish a Tender Board and Procurement Management Unit (PMU). WMA conformed to the requirements of the Law by establishing a Tender Board and a Procurement Management Unit.



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Composition

For the Financial Year 2019/2020 the Tender Board had the following members;

S/NO	Name	Title	Position
1.	Mr.Deogratias Maneno	Director of Business Support	Chairperson
2.	Mr. Peter Chuwa	Regional Manager -Ports Units	Member
3.	Mr. Albert Kitale	Ag.Finance and Accounts Manager	Member
4.	Mr. Alban Kihulla	Regional Manager –Pwani	Member
5.	Mr. Nelson Ruturagara	Head of Planning Unit	Member
6.	Ms. Faith Minani	Human Resource Manager	Member
7.	Mr Joseph V Maliti	Head of Procurement Unit	Secretary

The Tender Board was effective and fulfilled its obligations accordingly

1.9 Ministerial Advisory Board (MAB)

Ministerial Advisory Board (MAB) was established under Section six (6) of the Executive Agencies Act (CAP 245) Revised Edition, 2002, Members are appointed by the Minister responsible for Trade and Industries. The MAB is composed of six members; Chairperson and other five members, the Secretary of the MAB is the Chief Executive Officer (CEO) of the Agency. During the year under review the Board met once due to retirement and transfer of some members



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Members

The Financial Year 2019/2020 the Ministerial Advisory Board had the following members;

S/NO	Name	Organization	Position
1.	Dr. Eng. Adelhem J. Meru	RETIRED PS	Chairperson
2.	Eng. Gerald M. Maganga	EWURA	Member
3.	Mr. Frank James Dafa	CTI	Member
4.	Mr. Cosmas Ngangaji	POPSM	Member
5.	Mr. Wilson Malosha	MIT	Member
6.	Dr. Ludovic C. Manege	WMA	Secretary

During the year ended 30th June, 2020, the Board held One (1) ordinary meeting. In that meeting, the Board discussed and deliberated on the following main issues:

- i) Administrative and Human Resources matters.
- ii) Financial Performance of the Agency.
- iii) Progress of Business Strategies of the Agency.

Auditors.

The Controller and Auditor General (CAG) is the statutory Auditor for The Weights and Measures Agency (WMA). This is in accordance with Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005), Section 9-12 of the Public Audit Act of 2008 and the Public Finance Act of 2001 (revised 2004).



WEIGHTS AND MEASURES AGENCY



Project Implementation

For the financial year 2019/ 2020 WMA has only one main ongoing project which is Mwanza Calibration bay located at Nyamhongolo - Mwanza Region. The calibration bay is intended to provide calibration service to vehicles tank owners in Lake Zone Regions. The project is funded by internally generated fund and it is expected to be operational by early July, 2020.

Cross –Cutting Issues

During the period under review WMA employees were sensitized on non-communicable disease (e.g. HIV&AIDS, Cancer, Diabetes and etc.)

2.0 CONCLUSION

The weights and Measures Agency (WMA) is committed to provide accurate, timely reliable and complete financial information which is user friendly to decision makers.

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020

1.0 INTRODUCTION

The Financial Statements for the financial year 2019/2020 provide a record of the Agency's financial performance, financial position, cash flows, change in net assets/equity and notes to the financial statements. The analysis of the financial information under the period of review is provided below as follows: -

1.1. Summary

The table below shows a snapshot of financial performance or position for the year ended 30th June 2020:

	2019/20	2018/19
	TZS	TZS
Revenue	30,114,773,215.66	28,785,942,696.26
Expenses	32,101,153,725.21	25,985,488,396.12
Total Assets	33,789,679,044.65	32,939,419,086.10
Total Liabilities	3,516,777,853.34	680,137,385.24
Net Assets	30,272,901,191.31	32,259,281,700.86

1.2. Budget

The budget is approved on a cash basis by function classification. The approved budget covers the fiscal period from July 01, 2019 to June 30, 2020 and includes all activities within the Weights and Measures Agency. The Agency's budget for financial year 2019/2020 was approved by Treasurer on June, 2019.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020(Continue...)

1.3. Expenses.

The overall Agency expenses for the financial year 2019/20 were TZS 32,101,153,725.21 compared to the financial year 2018/19 TZS 25,985,488,396.12. Expenses include the payment of wages, salaries and employment benefits, supplies and consumable used, and contribution to Consolidated Fund.

1.4. Total Assets.

The Agency had the total assets of TZS 33,789,679,044.65 at the end of the financial year 2019/20 compared to TZS 32,939,419,086.10 in 2018/19.

1.5. Financial Position:

Property, Plant and Equipment (PPE)

During the year ended 30th June, 2020 the Agency had PPE amounting to TZS 26,727,279,162.37 compared to TZS 27,423,745,288.19 in 2018/19. Depreciation charged during the year was TZS 2,728,126,473.07 compared to TZS 1,871,507,851.56 in 2018/19. Impairment ascertained during the year was TZS 14,152,824.19 compared to TZS 0.00 in 2018/19.

Additions to Property, Plant and Equipment

During the year, the agency made addition asset amounting to TZS 2,045,813,171.44 compared TZS 15,127,429,156.64 in 2018/2019 the significant difference is due to in financial year 2018/2019 a big portion of Work in Progress was recognized as non-current assets.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continue...)

Capital expenditure

The Agency made Capital Expenditure amounting to TZS 1, 619,443,362.00, whereby TZS 153,415,856.81(ref note 16) was paid for Mwanza calibration bay which was still under construction at reporting date and TZS 1,466,027,505.19 were other Assets acquired on cash basis

Depreciation

Depreciation charged during the year under review was TZS 2,728,126,473.07 compared to TZS 1,871,507,851.56 in 2018/2019, a significant difference was due assets amounting to TZS 15,127,429,156.64 started to be depreciated after been transferred from work in progress.

Impairment

For the financial year under review the Agency tested for impairment on its assets and one group, Motor Vehicles had indications of impairment. The Motor Vehicle (Toyota type) got an accident in Kagera region and had to undergo major repair to restore it to its normal working condition, it was established that the impairment loss amounted to TZS 14,152,824.19.

Intangible assets

Intangible assets of the Agency, mainly Epicor software, during the financial year ended 2019/2020 had a carrying value of TZS 13,470,676.97 compared to TZS 17,960,902.63 in 2018/19 financial year. There were no additions during the year. Amortization charge for the year was TZS 4,490,225.66 compared to TZS 4,490,225.66 in 2018/19 financial year.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continue....)

Inventories

For financial year ended 2019/2020 the Agency had inventories of TZS 154,392,416.24 compared to inventories of TZS 313,557,994 in 2019/20. The major components of Inventories for the year ended were consumables (stationeries), foods and refreshments, Computer accessories and Verification stickers.

The categorization of inventories shown in the table below

S/N	ITEM	Amount (TZS)
1.	Consumables (stationeries)	22,210,776.24
2.	Foodstuffs (food and refreshment	2,216,600.00
3.	IT and Computer Accessories (UPS etc.)	24,113,140.00
4.	Printed matters (e.g. Verification stickers)	105,851,900.00
	Total	154,392,416.24

The decrease in the value of inventory in 2019/20 resulted from existing of printing verification stickers as opening balance (i.e. part of 2018/2019 inventories). Inventory closing balance for 2018/2019 only expensed in 2019/2020 financial year was amounting to TZS 207,706,094.00.

Receivables

The Agency had receivables of TZS 1,996,986,576.56 at the end of the financial year, 2019/2020 compared to TZS 1,802,664,117.40 in 2018/19. During the year ended 2019/2020, TZS 45,237,478.80 was set aside by the Agency as a provision for impairment of receivables compared to TZS 59,042,566.20 in 2018/19. The decrease in provision is due to the decrease in long outstanding debts.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continue....)

Provision for doubtful debts:

A provision for doubtful debts amounting to TZS 45,237,478.80 is 20% of the long overdue Receivables of more than five years. The provision is made due to uncertainty of recovering the amount and is stipulated in the Agency's Credit and Debts control policy, the comparison between previous year allowance for doubtful and 2019/2020 charge create decrease in provision (59,042,566.20-45,237,478.80) equal to TZS13,805,087.40 recognized in statement of financial performance as other income

Receivable aged analysis

The Age analysis trade receivables for the year ended 30.06.2020 is as shown

Days	2019/2020	2018/2019
	TZS	TZS
1 - 30 days	354,932,235.92	356,737,312.40
31 - 60 days	12,525,000.00	103,767,425.22
61 - 90 days	197,057,246.25	99,816,442.00
91 - 120 days	7,447,000.00	189,445,963.40
121 -365 days	24,049,687.00	410,807,212.00
Above 365 days	1,309,770,803.64	642,089,762.38
Total	1,905,784,972.08	1,802,664,117.40

Other Receivables

The amount of TZS 91,201,603.75 was the special and safari imprest generated for the financial year 2019/2020 which was not yet due for retirement.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Prepayments

At the end of financial year 2019/2020, the prepayment amount was TZS 167,698,213.76 compared to TZS 628,272,750.50 in 2019/20. Prepayment during the year was for rent to WMA HQ and region offices TZS 127,246,840.00 and other of TZS 40,451,373.76 remained amount was for petrol and electricity

SCHEDULE OF PREPAYMENT FOR RENT AS AT 30th JUNE 2020

s/n	Name	Amount(TZS)	Amount(TZS)
		2019/2020	2018/2019
1.	Kigoma WMA Office	24,000,000.00	0.00
2.	WMA-HQ	70,092,000.00	0.00
3.	Manyara WMA Office	1,560,000.00	1,560,000.00
4.	Rukwa WMA Office	7,200,000.00	7,200,000.00
5.	Geita WMA Office	7,200,000.00	2,000,000.00
6.	Simiyu WMA Office	4,200,000.00	4,200,000.00
7.	Arusha WMA Office	10,000,000.00	8,333,333.33
8.	Lindi WMA Office	2,994,840.00	2,951,109.20
9.	Kinondoni Office	0.00	4,800,000.00
	Total	127,246,840.00	31,044,442.53

Other payment:

The Agency at the year-end had prepayment amounting to TZS 40,451,373.76 being payment for electricity and petroleum products in different regions



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Cash and cash equivalents

For the Financial year ended 30th June, 2020 the Agency had a Cash and cash equivalent of TZS 3,912,866,642.27 compared to TZS 2,089,648,533.71 in 2018/19, as analyzed in Note 10.

Employee benefit liabilities

The employee benefit liabilities increased to TZS 161,394,670.00 in 2019/20 as compared to TZS 31,443,860.00 in 2018/19

Payables and accruals

Payables and accruals for the financial year ended 2019/2020 was TZS. 3,516,777,853.34 compared to TZS 680,137,385.25 in 2018/19. The increase in payables is due the tax liability of TZS 3,007,711,611.08 to TRA. The payables were divided into two categories as follows: Current Liabilities of TZS 1,124,075,150.34 includes Project Retention Money(TZS 258,437,979.25) ,Payable to Treasury(TZS 25,801,293.01, Arrears(TZS 161,394,670.00), withholding tax on goods(TZS 14,918,908.08) ,Withholding tax on PAYE(TZS 63,522,300.00) and Payable to TRA(TZS 600,000,000.00) .The Agency during financial year 2019/2020 registered new liability amounting to TZS 3,232,724,014.09 in total. Long term liability;- This is the due tax liabilities which expected to be paid to TRA after financial year 2020/2021 caused by tax assessment made by TRA.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Project retention money:

The value of payable amounting to TZS 258,437,979.25 is amount held by WMA as per contract of construction calibration bay at Misugusugu near Kibaha town and office block in Moshi Municipality

The distribution of retention is as shown below:

Contractor	Project Name	TZS	
		2019/2020	2018/2019
Tanzania Building Works	Misugusugu Calibration	54,953,432.07	150,793,962.07
Group Six International	Kilimanjaro Office Block	127,521,574.85	127,521,574.85
Suma JKT	Misugusugu Calibration	62,053,883.24	30,501,468.24
BJ Amuli Consultancy	Misugusugu Calibration	3,909,089.09	13,909,089.09
Total		258,437,979.25	322,726,094.24

The retention has been decreased by TZS 64,288,115.00 from previous financial year as results of payment of a portion retention for Misugusugu calibration bay

Payable to Treasury Registrar:

During the financial year 2019/2020, the TZS 25,801,293.01 was amount payable to Treasury Registrar as result of 2019-2020 business operation. Up to 30th June, 2020 the said amount was not yet remitted to Treasury Registrar Office due to requirements attached to revenue, but payable established during 2018/2019 financial year amounting to TZS 325,967,431.01 was paid during the year under review



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Arrears (Employees' Benefits):

From 2013/2014 to 2019/2020 financial year, several employees were promoted to various positions and ranks but changes in their salary took time to be effected as a result the arrears emerged until now payment not yet received from Central Government. Up to 30th June 2018/2019 the arrears was amounting to TZS 31,443,860.00 and during the year under review part of it amounting to TZS 5,828,000.00 was paid. The addition arrears registered in financial year 2019/2020 was TZS 135,778,810.00

Other Payable:

This amount includes TZS 14,918,908.08 of withholding tax (Goods) which up to 30th June, 2020 were not yet remitted to TRA, TZS 63,522,300.00 of PAYE on Acting allowance which also were not yet remitted to TRA.

In May, 2017 TRA conducted Tax Assessment to the Agency and TZS 4,323,778,677.00 was established as tax liability on PAYE. In August 2019 the Agency and TRA agree on terms of payment, until 30th June, 2020 the Agency had paid TZS 1,331,075,974.00 and TZS 2,992,702,703.00 was still outstanding. Based on the agreement, TZS 50,000,000.00 will continue to be paid in monthly basis where up to June 2021 TZS 1,931,075,974.00 will have been already paid making the outstanding balance at 30 June 2020 to be TZS 2,392,702,703.00 as long term liability.

Net assets

The Agency's net assets comprise of the taxpayer's fund which is the capital invested by the Government to the entity. For the financial year ended 30th June, 2020 the net assets was TZS 30,272,901,191.31 compared to TZS 32,259,281,700.86 in 2018/2019.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Revenue from non-exchange transactions

For the Financial year ended 30th June, 2020 non-exchange Revenue (Salaries) decreased to TZS 3,094,808,000.00 from TZS 3,251,639,000.00 in 2018/19.

Other revenue

For the Financial year ended 30th June, 2020 the Agency's other revenue was TZS 13,805,087.40 compared to TZS 1,527,460,741.73 in 2018/19.

Wages, salaries and employee benefits

During the financial year 2019/2020 the amount spent for employee's benefits was TZS 12,102,887,266.43 compared to TZS 11,091,138,347.40 in 2018/2019 as shown in Note 6.

Supplies and consumables used

The Agency incurred a total expenditure of TZS 6,820,697,036.27 for the year ended 30th June 2020 compared to TZS 7,447,272,563.21 reported in the year ended 30th June, 2019.

Maintenance Expenses

The Agency incurred a total expenditure of TZS 705,972,268.55 for the year ended 30th June 2020 compared to TZS 845,776,266.27 recorded in the year ended 30th June, 2019.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)

Other Expenses

During the financial year 2019/2020 the Agency's other expenses was TZS 9,724,827,631.04 compared to TZS 4,725,303,142.38 in financial year 2018/2019. During the financial year 2019/2020 the Agency contributed TZS 5,337,526,654.04 to Treasury as 15% dividend plus addition remittance as per Treasury office directives. Up to 30th June, 2020 the Agency paid TZS 5,311,725,361.03 and the remaining balance TZS 25,801,293.01 was expected to be paid in the next financial year 2020/2021. The source of contribution is revenue from exchange transactions (revenue received in form of cash) by the Agency after service delivery. The contribution of 2019/2020 financial year has increased by 31.5% compared to previous year 2018/2019 in which the Agency remitted TZS 4,059,879,661.71 as annual contribution

During the year under review the Agency had the liability of TZS 4,387,300,977.00 to TRA which was established as tax liability on PAYE. In August 2019 the Agency and TRA agree on terms of payment, until 30th June, 2020 the Agency had paid TZS 1,316,157,065.92 and TZS 3,071,143,911.08 was still outstanding

Charitable work

During the year the Agency contributed a total of TZS 24,000,000.00 as community support and this support was in form of Assets to Secondary schools

Cash flow Statement

Cash from operating activities.

The cash flow from operating activities for the year ended 30th June, 2020 shows a net cash flow of TZS 3,442,661,470.56 compared to TZS 3,120,393,951.40 in financial year, 2018/2019 this is due to employment of new contract employees.



WEIGHTS AND MEASURES AGENCY



COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020 (Continue...)

Cash flow from investing activities

The cash flow from investing activities for the year ended 30th June, 2020 shows a net cash flow of TZS 1,619,443,362.00 compared to TZS 4,436,787,876.99 in financial year, 2018/2019 the decrease is due to completion of Misugusugu calibration bay and Kilimanjaro office building.

Conclusion

The Weights and Measures Agency is committed to ensure that financial management is improved. In so doing, the Agency has continued to implementing International Public Sector Accounting Standards (IPSAS) for preparation and presentation of financial statements which lead to increase transparency in public expenditure, accountability and management of Public Resources

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



STATEMENT OF RESPONSIBILITY ON THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30th JUNE, 2020

These financial statements have been prepared by the Management of Weights and Measures Agency in accordance with the provision of section 25(4) of Public Finance Act No.6 of 2001(Revised 2004). The financial statements as required by the said Act are presented in a manner consistent with the International Public Sector Accounting Standard (IPSAS)-Accrual basis of accounting.

To the best of my knowledge, the system of control has operated adequately throughout the reporting period and that the financial statements and underlying records provide a reasonable basis for the preparation of the financial statements for the 2019/2020 financial year.

I accept responsibility for the integrity of the financial statement for the information they contain and their compliance with the Public Finance Act No.6 of 2001(Revised 2004) and instructions issued by Treasury in respect of the year under review.

Signed by: **Accounting Officer**

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



DECLARATION OF 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 with a declaration issued by the Head of Finance responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Accounting Officer and Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with Accounting Officer and management of the Agency.

I, Albert. Kitale, being the Acting Manager of Finance and Accounts of Weights and Measures Agency hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30th June, 2020 have been prepared in compliance with applicable Accounting Standards and statutory requirements. I, thus confirm that, the financial statements give a true and fair view position as on that date and that, they have been prepared based on properly maintained financial records.

Albert Kitale

Position: **Ag. Finance and Accounts Manager.**

NBAA Membership No. GA 5267

Date 29th. 01. 2021



WEIGHTS AND MEASURES AGENCY



BASIC WEIGHTS AND MEASURES AGENCY'S INFORMATION

1.0. INTRODUCTION

The Weights and Measures Agency (WMA) operates as a semi-autonomous Executive Agency within the ambit of the Ministry of Industry and Trade (MIT). The Agency is responsible for legal metrological control which contributes to the assurance of accuracy and reliability of measurements used in trade, health, safety and environment. Preparation of the Financial Statements complies with the requirements of International Public Sector Accounting Standards (IPSAS) for the accrual basis of accounting. The measurement base applied is historic cost base, modified where necessary to include change in policy and estimate of useful life of assets. No adjustments for the inflationary factor have been made in the accounts and the accounting policies have been consistently applied for throughout the period.

1.1 VISION

To be an exemplary Institution that provides credible Legal Metrology services for sustainable socio-economic development.

1.2 MISSION

To provide consumer protection in relation to legal metrology through verification and re-verification of measuring instruments or measuring systems and metrological supervision of goods for promoting confidence in measurement results

1.3 ROLES

The Roles of WMA as stipulated under the Weights and Measures Act (Cap 340) Revision 2002, the East African Community Standardization, Quality Assurance, Metrology and Testing Act, 2006 (SQMT Act, 2006) and the Executive Agencies Act (Cap 245) are to:

- i. Protect consumers in trade related to legal metrology;
- ii. Protect society from the consequences of false measurements in public and private transactions;



WEIGHTS AND MEASURES AGENCY



- iii. Approve or ensure approval by other designated institutions measuring instruments to be used for a public or private transaction in trade;
- iv. Control the use of measuring instruments in public and private transactions;
- v. Control pre-packaging of products;
- vi. Liaise with regional and international organizations with similar objectives;
- vii. Give effect to the decisions and recommendations of the OIML Council and Committee with regard to legal metrology;
- viii. Provide information on Legal Metrology in general and
- ix. Ensure that legal metrology measurement standards are traceable to national and International measurement standards.

ASSUMPTIONS

1) - **Going Concern:**

Financial Statements for WMA will be prepared under the assumption that the Agency has neither the intention nor the need to liquidate or curtail materially the scales of its operations, if such an intention or need exists, the financial statement have to be prepared on a different basis and if so the basis used is disclosed.

2) **Consistency:**

The presentation and classification of items in the financial statements should be retained within the accounting period and from one period to another period, unless when reclassification would result in giving a more relevant and reliable information and such reclassification shall be applied retrospectively.

3) **Accrual Basis:**

Under this basis the effect of transactions and other events are recognized when they occur (and not as cash or its equivalent is received or paid) and they are to be recorded and reported in the financial statements of the periods to which they relate.

4) **Offsetting**

Assets and liabilities, and income and expenses, shall not be offset against one another, unless such offsetting required or permitted by an IPSAS.



WEIGHTS AND MEASURES AGENCY



5) Departure from Accounting Principles

Any departure from the fundamental accounting principles should be disclosed by WMA in their financial statements

CONCEPTS

When setting accounting policies WMA should adhere to the following criteria.

1) Prudence:

Inclusion of a degree of caution in the exercise of judgment needed in making the estimates required under the condition of uncertainty, such that assets or income are not overstated. However, the exercise of prudence does not allow the deliberate understatement of assets or income or deliberate overstatement of liabilities or expenses due to the fact that financial statements would not be neutral and will lose the quality of reliability.

2) Substance over Form:

For information to represent faithfully the transactions and other events that it contends to represent, transactions and events are to be accounted for and presented in accordance with their substance and economic reality and not merely their legal form.

3) Relevance:

Information is relevance when it influences the economic decisions of users i.e. helping them evaluate the past, present or future events or confirming or correcting their past evaluations.

4) Materiality

Information is material if its omission or misstatement could influence economic decision of users taken on the basis of the financial statements. For WMA amount will be regarded material if it is equivalent to 5% or more of the budgeted amount or any amount equal or above TZS 500,000 whichever comes earlier.



WEIGHTS AND MEASURES AGENCY



STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30th, JUNE, 2020

	Note	2019/2020 TZS	2018/2019 TZS
ASSETS			
Current Assets			
Cash and Cash Equivalents	10	3,912,866,642.27	2,089,648,533.71
Inventories	13	154,392,416.24	313,557,994.00
Prepayments	12	167,698,213.76	628,272,750.50
Receivables	11	<u>1,996,986,576.56</u>	<u>1,802,664,117.40</u>
Total Current Asset		<u>6,231,943,848.83</u>	<u>4,834,143,395.61</u>
Intangible Assets	17	13,470,676.97	17,960,902.63
Property, Plant and Equipment	15	26,727,279,162.37	27,423,745,288.19
Work in Progress-Construction	16	816,985,356.48	663,569,499.67
Total Non-Current Assets		<u>27,557,735,195.82</u>	<u>28,105,275,690.49</u>
Total Assets		<u>33,789,679,044.65</u>	<u>32,939,419,086.10</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	14	1,124,075,150.34	680,137,385.24
Non-Current Liabilities			
Payables and Accruals	14	2,392,702,703.00	
Total Liabilities		<u>3,516,777,853.34</u>	<u>680,137,385.24</u>
Net Assets		<u>30,272,901,191.31</u>	<u>32,259,281,700.86</u>
Net Assets			
Taxpayers' Funds		8,291,115,564.49	8,291,115,564.49
Accumulated surplus		<u>21,981,785,626.82</u>	<u>23,968,166,136.37</u>
Net Assets		<u>30,272,901,191.31</u>	<u>32,259,281,700.86</u>

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30th JUNE, 2020

	Note	2019/2020	2018/2019
REVENUE		TZS	TZS
Revenue from non-exchange Transactions	3	3,094,808,000.00	3,251,639,000.00
Fees, fines, penalties and Licenses	2	1,309,279,487.67	1,974,057,854.00
Other Revenue	5	13,805,087.40	1,527,460,741.73
Revenue from Exchange Transactions	4	<u>25,696,880,640.59</u>	<u>22,032,785,100.53</u>
TOTAL REVENUE		<u>30,114,773,215.66</u>	<u>28,785,942,696.26</u>
Expenses			
Amortization of Intangible Assets	17	4,490,225.66	4,490,225.66
Depreciation of Property, Plant and Equipment	15	2,728,126,473.07	1,871,507,851.57
Impairment of Property, Plant and Equipment	15	14,152,824.19	0.00
Maintenance Expenses	8	705,972,268.55	845,776,266.27
Other Expenses	9	9,724,827,631.04	4,725,303,142.38
Supplies and Consumables Used	7	6,820,697,036.27	7,447,272,563.21
Wages, Salaries and Employee Benefits	6	12,102,887,266.43	11,091,138,347.40
Total Expenses		<u>32,101,153,725.21</u>	<u>25,985,488,396.12</u>
Surplus/(Deficit) for the year		<u>(1,986,380,509.55)</u>	<u>2,800,454,300.14</u>

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



STATEMENT OF CHANGE IN NET ASSETS FOR THE YEAR ENDED 30th, JUNE, 2020

	Tax payer's fund	Accumulated	Total
	TZS	surplus/(deficit)	TZS
	TZS	TZS	TZS
Opening Balance at 01 st July 2019	8,291,115,564.49	23,968,166,136.37	32,259,281,700.86
Deficit for the year		<u>(1,986,380,509.55)</u>	<u>(1,986,380,509.55)</u>
Closing Balance at 30th , June 2020	<u>8,291,115,564.49</u>	<u>21,981,785,626.82</u>	<u>30,272,901,191.31</u>
Opening Balance at 01 st July 2018	8,291,115,564.49	21,167,711,836.23	29,458,827,400.72
Surplus for the year		<u>2,800,454,300.14</u>	<u>2,800,454,300.14</u>
Closing Balance at 30th , June 2019	<u>8,291,115,564.49</u>	<u>23,968,166,136.37</u>	<u>32,259,281,700.86</u>

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



CASH FLOW STATEMENT FOR YEAR ENDED 30th, JUNE, 2020

		TZS	TZS
Revenue from exchange Transactions	18	26,916,844,360.25	25,065,864,411.88
Revenue from non-exchange Transactions	3	<u>3,094,808,000.00</u>	<u>3,251,639,000.00</u>
Total Receipts		<u>30,011,652,360.25</u>	<u>28,317,503,411.88</u>
PAYMENTS			
Wages, Salaries and Employee Benefits	19	11,972,936,456.43	11,091,138,347.37
Supplies and Consumables Used	20	6,871,944,191.75	8,074,148,960.38
Other Expenses	21	7,018,137,972.96	5,186,045,886.46
Maintenance Expenses	8	705,972,268.55	845,776,266.27
Total Payments		<u>26,568,990,889.69</u>	<u>25,197,109,460.48</u>
NET CASH FLOW OPERATING		<u>3,442,661,470.56</u>	<u>3,120,393,951.40</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of PPE	15	1,466,027,505.19	4,108,779,806.23
Work in Progress(WIP)	16	<u>153,415,856.81</u>	<u>328,008,070.76</u>
NET CASH FLOW FROM INVESTING ACTIVITIES		<u>1,619,443,362.00</u>	<u>4,436,787,876.99</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities		0.00	0.00
Total Financing Activities		<u>0.00</u>	<u>0.00</u>
NET CASH FLOW FROM FINANCING ACTIVITIES		<u>0.00</u>	<u>0.00</u>
Net Increase/(Decrease)		1,823,218,108.56	(1,316,393,925.59)
Cash and cash equivalent at beginning of period		<u>2,089,648,533.71</u>	<u>3,406,042,459.30</u>
Cash and cash equivalent at end of period		<u>3,912,866,642.27</u>	<u>2,089,648,533.71</u>

Stella R. Kahwa

Ag. CHIEF EXECUTIVE OFFICER

29.01.2021

Date



WEIGHTS AND MEASURES AGENCY



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE, 2020

	Original Budget	Reallocations/ Adjustments	Final Budget-B	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Revenue from Exchange Transactions	24,775,517,841.40	0.00	24,775,517,841.40	26,916,844,360.25	(2,141,326,518.85)
Revenue from non-Exchange Transactions	4,753,966,000.00	0.00	4,753,966,000.00	3,094,808,000.00	1,659,158,000.00
Total Receipts	29,529,483,841.40	0.00	29,529,483,841.40	30,011,652,360.25	(482,168,518.85)
PAYMENTS					
Maintenance Expenses	717,249,863.51	0.00	717,249,863.51	705,972,268.55	11,277,594.96
Other Expenses	3,800,000,000.00	1,537,526,654.04	5,337,526,654.04	7,018,137,972.96	(1,680,611,318.92)
Supplies and Consumables Used	8,791,056,224.46	(327,000,000.00)	8,464,056,224.46	6,871,944,191.75	1,592,112,032.71
Wages, Salaries and Employee Benefits	11,774,838,554.43	327,000,000.00	12,101,838,554.43	11,972,936,456.43	128,902,098.00
Capital expenditure(Acquisition of PPE)	4,446,339,199.00	1,537,526,654.04	2,908,812,544.96	1,619,443,362.00	1,289,369,182.96
TOTAL PAYMENTS	29,529,483,841.40	0.00	29,529,483,841.40	28,188,434,251.69	1,341,049,589.71
NET RECEIPTS/(PAYMENTS)	0.00	0.00	0.00	1,823,218,108.56	(1,823,218,108.56)



WEIGHTS AND MEASURES AGENCY



Reason for variation

1. Under collection of revenue from non-exchange transactions

The actual collection was less than budgeted amount because; -

- a) No permit for recruitment, promotion and increment was granted from POSPM.
- b) Amount expected to be received from government as capital development fund amounting to TZS 1,000,000,000.00 was not yet received at reporting date.

2. Over collection of Revenue from exchange transactions

This was resulted from re-categorization of port units collection previous termed as calibration service, for fair presentation based on current government financial statistics codes (GFS),

The over collection is the result of: -

- a) Introduction of new area of operation- verification of water meters.
- b) Increased working facilities -Working standards and Motor Vehicles
- c) Electronic payment system–GEPG.

3. Under expenditure on acquisition of PPE

Under expenditure was contributed with procurement of

- a) Electricity meter test bench costing TZS 773,580,000.00 and
- b) Volumetric working standard costing TZS 219,000,000.00, both two were still under way at reporting date.



WEIGHTS AND MEASURES AGENCY



NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: ACCOUNTING POLICIES

1. Accounting policies are the specific principles, bases, conventions, rules, and practices applied by an entity in preparing and presenting financial statements;
2. WMA shall apply respective IPSAS when formulating accounting policies to be applied to a transaction, other event or condition;
3. In case of absence of an IPSAS that specifically applies to a transaction, other event, or condition, WMA shall use its judgment in developing and applying an accounting policy that results in information that is relevant and reliable to the decision-making needs of users;
4. In making the judgment as described above, WMA may consider the most recent pronouncements of the NBAA, other international authoritative pronouncements such as IFRS, and other pronouncements governing financial reporting in the public sector in Tanzania, but only to the extent that these do not conflict with the principles of IPSAS.

Summary of WMA Accounting Policies

Basis of Preparation

The Weights and Measures Agency financial statements shall be prepared in accordance with IPSAS. Where IPSAS does not address a particular issue, the appropriate IFRS, Technical Pronouncements issued by NBAA, or any other guideline that govern financial reporting for Tanzania Public Sector Entities, will be applied.

Estimates and Assumptions

The preparation of financial statements in accordance with IPSASs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates.



WEIGHTS AND MEASURES AGENCY



Basis of Measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the accounting policies.

Functional and Presentation Currency

The functional currency of WMA, which is also the presentation currency, is the Tanzania Shillings abbreviated as TZS.

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Revenue is recognized when it is probable that the economic benefit associated with the transaction will flow to the Agency and the amount of the revenue can be measured reliable

Revenue from Exchange Transactions

Source of the Agency include: Verification fees, calibration fees, inspection, and other fees from metrological controls are recognized when WMA has rendered respective service to the customer. Revenue from exchange transaction such as sale of goods and rendering of service is recognized when WMA has substantially transferred the risks associated with the transaction, it is probable that future economic benefits will flow to WMA, and the amount of revenue can be measured reliably.

Revenue from non- exchange transaction

Grants and Other External Funding

WMA is eligible to receive grants and other external funding from governments, donor agencies, and other institutions, as well as from alliances and other organizations. External funding is generally in the form of restricted and unrestricted grants, contributions, and expense reimbursements.

Revenue from external funding is recognized when WMA has complied with all the stipulations or conditions (as defined in IPSAS 23, Revenue from Non-Exchange



WEIGHTS AND MEASURES AGENCY



Transactions) implicit in the underlying agreements, and there is reasonable assurance that the funding will be received.

External funding is recognized in the statement of financial performance on a systematic basis over the periods in which WMA recognizes as expenses the related costs for which the funding is intended to compensate. External funding for compensation of expenses or losses already incurred or for giving immediate financial support to WMA with no future related costs is recognized in the statement of financial performance when it becomes receivable.

Employee Entitlements

Employee entitlements to salaries, wages, annual vacation, retirement benefits, and other benefits are recognized when employee has rendered service to WMA. Annual vacation and other leave are calculated on an actual entitlement basis at current rates of pay. WMA provides retirement benefits for employees under a defined contribution plan. Payments to the defined contribution plan are recognized as expenses as they become due.

Property, Plant and Equipment

PPE are initially recorded at cost, which are those costs directly attributed to bring them to the location and condition necessary for them to be capable of operation in the manner intended by Management.

Subsequently, Property Plant and equipment are carried at cost accumulated depreciation and impairment if any, except building which are reported at revalued amount less accumulated depreciated and accumulated impairment, if any.

Repairs and maintenance costs, if not adding to the useful life of PPE, are charged to the statement of financial period in which they are incurred.

The carrying amount of a time of PPE shall be derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognizing of an item of PPE is include in the statement of financial



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performance when the item is derecognized, unless where IPSAS requires otherwise on a sale and lease back.

Land is not depreciated; however, one of the fundamental principles of the land policy that has been incorporated in the Government of Tanzania's Land Act, 1999 is that when one is assessing compensation of land, one of the factors to consider is the market value of the land / real property.

Depreciation on property, plant and equipment shall be provided for on straight-line method to write off the cost of each asset to its residual value over its estimated useful life.

Useful lives of are estimated as follows;

Class of PPE	Range of Useful Life (years)
Land	Non Depreciable
Buildings	50
Furniture & Fittings	5
Motor Vehicles	5
Office Equipment	5
Computer (Desktop and lap top)	4
Weights and Measures Tools& Equipment	10
Document processing equipment	7
Uninterrupted power supplies (ups)	7
Underground Tanks	40

Gains and losses on disposal are determined by comparing proceeds with carrying amounts, and are included in the statement of financial performance.



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Intangible Assets

Intangible assets consist of software licenses and website development costs. An intangible asset is recognized when it is identifiable, the agency has control over the asset, it is probable that economic benefits will flow to the agency, and the cost of the asset can be measured reliably. Intangible assets that do not meet these criteria are recognized as an expense in the period in which the expense is incurred

Intangible assets are carried at cost, and are amortized on a straight-line basis over the estimated useful lives of the assets, generally 3 years

Impairment

WMA reviews the carrying amounts of its property, plant and equipment and intangible assets if there is indication that impairment exists. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. If the recoverable amount of an asset is estimated to be less than its carrying amount, its carrying amount is reduced to its recoverable amount. Impairment losses are recognized as an expense in the statement of financial performance in the period the impairment is incurred.

Financial Instruments

Financial instruments include short-term investments, cash and cash equivalents, accounts receivable, and accounts payable.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and on deposit at a bank, and other short-term liquid investments with original maturities of three months or less

Direct method

The cash flow is prepared under direct method to comply with requirement of IPSAS accrual basis.



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Trade and Other Receivables

Dues from Metrological Fees and other receivables are carried at original invoice amount less any subsequently approved discount, and less an estimate made for doubtful receivables based on periodic reviews of all outstanding amounts at the year-end. Bad debts are written off when identified.

Short-Term Investments

Short-term investments are recognized in the statement of financial position at cost, which approximates fair value due to their short-term nature.

Operating Lease

Leases are classified as operating leases when a significant portion of the risks and rewards of ownership are retained by the lessor. Lease payments (excluding costs for service such as insurance and maintenance) are recognized as an expense on a straight-line basis, unless another systematic basis is representative of the pattern of the user's benefit, even if the payments are not on that basis.

Finance Lease

At the commencement of the lease term, WMA shall recognize assets acquired under finance leases as assets, and the associated lease obligations as liabilities in the Statement of Financial Position.

The assets and liabilities shall be recognized at amounts equal to the fair value of the leased asset, or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

The discount rate to be used in calculating the present value of the minimum lease payments shall be the interest rate implicit in the lease, if this is practicable to determine; if not, the WMA's incremental borrowing rate shall be used.



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Inventories

Inventories of stationeries and general stores are stated at the lower of the cost and net realizable value. Cost is determined by the First-In-First-Out (FIFO) method. Net realizable value is the estimate of the selling price in the ordinary course of business, less the selling expenses.

Inventories which are either to be distributed free of charge or have no alternative use other than being used by WMA are stated at the lower of cost and current replacement cost.

Foreign Currencies

Transactions in foreign currencies are translated to Tanzania Shillings at the rates of exchange prevailing at the date of the transactions. Assets and liabilities at the reporting date, denominated in foreign currencies, are translated at the rates of exchange prevailing at that date. The resulting gains or losses are recognized in the statement of financial performance.

Borrowing Costs

Borrowing costs consist of interest and other expenses incurred by WMA in connection with the borrowing of funds. Borrowing costs are expensed in the period they are incurred and recognized in Surplus or Deficit. However, borrowing costs can be capitalized only when they relate to qualifying asset (an asset that takes more than one financial year to construct or acquire)

Events after the reporting Date

These are events, both favorable and unfavorable that occurs between the reporting date, which is 30th June, and the date the financial statements are authorized for issue, which is the day the CAG Report is tabled in the Parliament of Tanzania.

WMA shall endeavor to ensure that financial statements are adjusted to reflect adjusting events after the reporting date. Non-adjusting events shall only be disclosed in the financial statements of WMA by way of disclosure note when they are material showing



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the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made.

If WMA receives information after the reporting date, but before the financial statements are authorized for issue, about conditions that existed at the reporting date, the entity shall update disclosures that relate to these conditions, in the light of the new information.

Bad and Doubtful Debts

At the end of each year, all debts will be scrutinized and aged in the categories with reference to the reporting date as below;

Within 30 days

31 days to 60 days

61 Days to 90 Days

91 Days to 120 Days

121 Days to 365 Days,

Over 365 Days.

Each debt will be assessed individually for recoverability and only those debts that are considered irrecoverable shall be recognized as bad debts after approval by the MAB. Where a debt has been written off and circumstances have reversed and the debt is thus recoverable, the amount collected or receivable shall be recognized in Surplus or Deficit as Other Income. Allowance for doubtful receivables shall be provided at the rate of 20% for long outstanding overdue receivables of more than five (5 years)

Related Party Disclosures

In accordance with IPSAS, related party include Key Management Personnel who by definition include all directors or members of the governing body of the entity; and other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity.

For WMA, Key Management Personnel will include Members of the MAB, CEO, the Management Team, and their close family member



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NOTE 2: FEES, FINES, PENALTIES AND LICENSES

	2019/2020	2018/2019
	TZS	TZS
Fees, Fines, Penalties and Licenses	1,309,279,487.67	1,974,057,854.00

NOTE 3: REVENUE FROM NON EXCHANGE REVENUE

	2019/2020	2018/2019
	TZS	TZS
Government Subsidy	3,094,808,000.00	3,251,639,000.00

NOTE 4: REVENUE FROM EXCHANGE TRANSACTIONS

	2019/2020	2018/2019
	TZS	TZS
Weight & Measures Collection	22,100,835,361.46	8,523,703,065.52
Vehicle Tank Calibration service	<u>3,596,045,279.13</u>	<u>13,509,082,035.01</u>
Total	<u>25,696,880,640.59</u>	<u>22,032,785,100.53</u>

NOTE 5: OTHER REVENUE

	2019/2020	2018/2019
	TZS	TZS
Other revenue	13,805,087.40	1,527,460,741.73



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NOTE 6: WAGES, SALARIES AND EMPLOYEES BENEFITS

	2019/2020	2018/2019
	TZS	TZS
Acting Allowance	295,805,853.02	293,047,408.00
Casual Labourers	37,589,100.00	27,233,585.80
Civil Servants	3,224,758,810.00	3,251,639,000.00
Civil Servants Contracts	1,040,684,846.60	765,140,635.35
Electricity Allowance	27,918,327.04	149,525,656.00
Extra-Duty	2,474,942,108.25	1,940,131,216.13
Food and Refreshment	936,200.00	12,093,528.11
Furniture	30,000,000.00	30,000,000.00
Honoraria	719,063,213.55	421,038,221.00
Housing allowance	983,395,597.78	1,175,816,099.64
Invigilators Allowances	5,955,000.00	6,480,000.00
Leave Travel	481,274,900.00	368,893,280.62
Medical and Dental Refunds	2,530,000.00	6,180,100.00
Moving Expenses	392,827,837.00	385,045,700.00
Operational Service Staff	-	4,514,250.00
Outfit Allowance	300,000.00	2,200,000.00
Sitting Allowance	825,811,172.00	456,517,324.42
Special Allowance	205,617,200.00	158,350,500.00
Subsistence Allowance	172,744,000.00	445,642,890.00
Telephone	23,800,000.00	24,905,007.51
Transport Allowance	<u>1,156,933,101.19</u>	<u>1,166,743,944.79</u>
Total	<u>12,102,887,266.43</u>	<u>11,091,138,347.37</u>



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NOTE 7 SUPPLIES AND CONSUMABLES USED

	2019/2020	2018/2019
	TZS	TZS
Health Insurance	100,000.00	0.00
Advertising and Publication	63,996,236.70	75,340,164.00
agency fees	350,000.00	100,000.00
Air Travel Tickets	5,585,000.00	100,512,566.00
audit fees	1,833,600.00	62,380,000.00
Bank Charges and Commissions	7,092,144.00	3,352,682.23
Bottled Gas	52,348,076.78	114,000.00
Burial Expenses	16,213,100.00	32,307,000.00
Cleaning Supplies	-	2,690,100.00
Communication Network Services	738,590.96	0.00
Computer Software	1,065,000.00	45,000.00
Computer Supplies and Accessories	7,555,000.00	167,964,194.36
Conference Facilities	3,356,754.80	26,420,000.00
consultancy fees	447,525.00	1,020,000.00
Courier Services	48,000.00	30,556,781.48
Diesel	147,071,534.31	512,393,267.97
Educational Radio and TV broadcasting	10,370,000.00	15,049,431.64
Electricity	10,085,250.00	116,625,993.92
Entertainment	24,319,626.56	32,933,100.00
Exhibition, Festivals and Celebrations	519,631,155.14	44,333,000.00
Food and Refreshments	5,735,300.00	199,513,734.53
Gifts and Prizes	125,084,305.27	31,158,500.00
Ground Transport (Bus, Train, Water)	58,826,670.00	8,717,100.00
Ground travel (bus, railway taxi, etc)	3,835,000.00	128,839,397.00
Hiring of Training Facilities	219,794,793.00	0.00
Honorariums (expert opinion)	4,390,828.00	0.00
Internet and Email connections	57,643,939.00	34,033,151.76



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NOTE 7 SUPPLIES AND CONSUMABLES USED (CONTINUE---)

	2019/2020	2018/2019
	TZS	TZS
Laundry and Cleaning	117,730,484.58	386,500.00
Leased lines	2,909,100.00	0.00
legal fees	3,550,000.00	3,760,000.00
Library Books	35,470,080.13	25,000.00
Lubricants	187,000.00	2,634,474.00
Mobile Charges	3,016,300.00	2,200,989.16
Motor Oil	38,226,000.00	0.00
News Services Fees	733,860.00	147,000.00
Newspapers and Magazines	814,573.33	4,494,800.00
Office Consumables (papers, pencils, pens)	141,930,408.8	201,659,351.31
Outsourcing Costs (includes cleaning)	357,757,184.42	296,357,176.81
Per Diem - Domestic	2,985,000,000.00	3,104,176,176.00
Per Diem - Foreign	25,620,303.00	96,223,508.00
Petrol	7,028,000.00	12,580,100.00
Posts and Telegraphs	3,290,365.00	1,403,582.12
Printing and Photocopy paper	106,817,537.50	46,990,391.77
Printing and Photocopying Costs	4,767,550.00	80,025,412.26
Printing Material	3,811,200.00	2,997,100.00
Programs Transmission Fees	1,215,000.00	120,000.00
Protective Clothing, footwear and gears	51,219,076.32	19,744,835.60
Publicity	-	590,000.00
Remuneration of Instructors	5,125,000.00	12,550,000.00
Rent - Office Accommodation	278,476,526.53	223,540,200.19
Rent of Private vehicles	-	215,000.00
Rent of Vehicles and Crafts	153,621,383.91	116,445,368.00
Satellite access services	4,749,150.00	1,529,500.00



WEIGHTS AND MEASURES AGENCY



NOTE 7 SUPPLIES AND CONSUMABLES USED (CONTINUE----

	2019/2020	2018/2019
	TZS	TZS
Sewage Charges	0.00	2,250,430.00
Small engineering tools and equipment	1,782,200.00	1,604,500.00
Software License Fees	0.00	3,303,000.00
Sporting Supplies	0.00	1,032,500.00
Subscription Fees	994,600.00	0.00
Sundry Expenses	588,983,512.41	1,172,729,555.20
Tapes, Films, and Materials (split)	600,000.00	0.00
Technical Materials	180,000.00	787,855.40
Technical Service Fees	200,000.00	0.00
Telephone Charges (Land Lines)	17,817,356.97	18,045,084.76
Training Allowances	376,913,100.00	15,991,000.00
Training Materials	230,000.00	280,000.00
Tuition Fees	60,049,000.00	51,930,000.00
Uniforms	5,283,712.00	13,838,784.40
Uniforms and Ceremonial Dresses	40,526,279.00	41,161,276.00
Upkeep Allowances	16,836,000.00	33,316,400.00
Visa Application Fees	100,000.00	0.00
Water Charges	19,227,235.21	28,620,769.12
Water Transport	1,711,400.00	1,482,800.00
Weights and Measures Instruments	4,180,260.00	200,876,527.00
Wire, Wireless, Telephone, Telex Services	<u>3,983,967.64</u>	<u>2,638,451.22</u>
Total	<u>6,820,697,036.27</u>	<u>7,447,272,563.21</u>



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NOTE: 8 MAINTENANCE EXPENSES

	201920/20	2018/2019
	TZS	TZS
Air conditioners	13,536,945.00	8,508,370.00
Cement, Bricks and Building Materials	1,730,000.00	240,434,266.58
Computers, printers, scanners, and related	24,605,904.88	34,704,158.84
Direct labour (contracted or casual hire)	16,532,031.50	16,582,269.70
Electrical and Other Cabling Materials	1,564,700.00	3,388,072.14
Electrical and Telephone Cable Installations	9,062,340.00	103,250.00
Fire Protection Equipment	7,715,500.00	1,394,220.34
Mechanical, electrical, and electronic spare	2,695,000.00	8,154,917.50
Metal Fence and Posts	1,861,600.00	6,916,900.00
Motor Vehicles and Water Craft	385,066,440.91	371,647,130.77
Oil and Grease	7,512,465.50	9,115,119.48
Outsource maintenance contract services	2,278,500.00	10,180,524.92
Paint and Weather Protection Coatings	0.00	1,691,000.00
Panel and body shop repair materials	11,665,235.36	1,529,460.00
Photocopiers	491,400.00	377,500.00
Pipes and Fittings	2,065,000.00	200,000.00
Plumbing Supplies and Fixtures	4,229,860.00	522,200.00
Precision tools, weights and measures instruments	28,891,548.96	5,668,633.00
Roofing Materials	400,000.00	2,484,000.00
Small Car Mechanics Tools	4,085,374.50	78,234.00
Small tools and equipment	1,280,000.00	15,000.00
Small Tools and Implements	0.00	345,000.00
Spare Parts	72,920,677.18	43,816,927.22
Tyres and Batteries	104,963,744.76	77,032,011.78
Water Pumps	818,000.00	804,000.00
Wood and Timber Supplies	0.00	83,100.00
Total	<u>705,972,268.55</u>	<u>845,776,266.27</u>



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NOTE 9: OTHER EXPENSES

	2019/2020	2018/2019
	TZS	TZS
Contribution to CF (15%)	5,337,526,654.04	4,059,879,661.71
Taxes Levied by another Level of Government	4,387,300,977.00	665,423,480.67
Total	<u>9,724,827,631.04</u>	<u>4,725,303,142.38</u>

NOTE 10: CASH AND CASH EQUIVALENT

	June, 2020.	June, 2019.
	TZS	TZS
Bank Accounts- CRDB	65,494,090.71	41,972,005.25
Bank Accounts- NMB	254,240,328.00	132,842,238.74
Bank Account - BOT	3,593,132,223.56	1,914,834,289.72
Total	<u>3,912,866,642.27</u>	<u>2,089,648,533.71</u>

NOTE: 11 RECEIVABLES

	June, 2020.	June, 2019
	TZS	TZS
Other receivables (Imprest)	91,201,603.75	0.00
Trade receivables	1,951,022,451.61	1,861,706,683.60
Total	2,042,224,055.36	1,861,706,683.60
Less: Allow for doubtful debts of receivables	(45,237,478.80)	(59,042,566.20)
Net Receivables	<u>1,996,986,576.56</u>	<u>1,802,664,117.40</u>



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NOTE 12. PREPAYMENT

	2019/2020	2018/2019
	TZS	TZS
Rent of office building, petrol and Electricity.	167,698,213.76	628,272,750.50

NOTE 13: INVENTORIES

	2019/2020	2018/2019
	TZS	TZS
Consumables	154,392,416.24	313,557,994.00

NOTE: 14 ACCOUNT PAYABLE AND ACCRUALS

	2019/2020	2018/2019
	TZS	TZS
Project Retention Money	258,437,979.25	322,726,094.24
Payable to Treasury	25,801,293.01	325,967,431.01
Other payable	<u>3,071,143,911.08</u>	<u>0.00</u>
Total	<u>3,516,777,853.34</u>	<u>680,137,385.25</u>



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NOTE 15. PROPERTY, PLANT AND EQUIPMENT(PPE)

Details	Buildings (TZS)	Land (TZS)	Furnitures and Fittings(TZS)	Office Equipments(TZS)	Motor Vehicles(TZS)	Weights and Measure (TZS)	Plant and Machinery(TZS)	Total (TZS)
Cost/ Valuation								
Balance at 01.07.2018	604,378,820.00	7,010,000,000.00	846,544,601.89	1,262,625,638.82	4,882,106,924.59	2,445,444,318.54	170,689,743.80	17,221,790,047.64
Transferred from WIP	8,630,227,030.65		93,371,144.00	459,612,964.83		2,461,602,104.72	470,302,375.01	12,115,115,619.21
Other Additions		37,713,000.00	84,264,157.78	88,693,068.74	1,478,228,460.74	1,317,758,182.37	5,656,667.80	3,012,313,537.43
Disposal/Written off								-
Balance at 30.06.2019	9,234,605,850.65	7,047,713,000.00	1,024,179,903.67	1,810,931,672.39	6,360,335,385.33	6,224,804,605.63	646,648,786.61	32,349,219,204.28
Balance at 01.07.2019	9,234,605,850.65	7,047,713,000.00	1,024,179,903.67	1,810,931,672.39	6,360,335,385.33	6,224,804,605.63	646,648,786.61	32,349,219,204.28
Additions-Monetary		109,680,000.00	80,825,000.00	221,554,019.62	1,012,214,486.57	22,058,079.00	19,695,920.00	1,466,027,505.19
Addition -Non Monetary			135,259,250.00		444,526,415.25			579,785,665.25
Balance at 30.06.2020	9,234,605,850.65	7,157,393,000.00	1,240,264,153.67	2,032,485,692.01	7,817,076,287.15	6,246,862,684.63	666,344,706.61	34,395,032,374.72
Accumulated Depreciation								
Balance at 01.07.2018	97,200,610.00		179,891,190.12	461,541,211.55	1,594,084,725.68	747,774,975.95	30,553,118.16	3,111,045,831.46
Correction overcharged depreciation	- 42,499,456.35			- 14,580,310.58				- 57,079,766.93
Adjusted Accumulated	54,701,153.65	-	179,891,190.12	446,960,900.97	1,594,084,725.68	747,774,975.95	30,553,118.16	3,053,966,064.53
Depreciation for the year	103,395,764.13		182,835,351.30	305,359,656.58	929,074,489.33	327,802,140.50	23,040,449.72	1,871,507,851.56
Balance at 30.06.2019	158,096,917.78	-	362,726,541.42	752,320,557.55	2,523,159,215.01	1,075,577,116.45	53,593,567.88	4,925,473,916.09
Balance at 01.07.2019	158,096,917.78	-	362,726,541.42	752,320,557.55	2,523,159,215.01	1,075,577,116.45	53,593,567.88	4,925,473,916.09
Depreciation for year	196,779,691.50		233,920,840.63	361,786,506.10	1,413,243,673.00	479,617,122.51	42,778,639.33	2,728,126,473.07
Impairment loss for year					14,152,824.19			14,152,824.19
Balance at 30.06.2020	354,876,609.28	-	596,647,382.05	1,114,107,063.65	3,950,555,712.20	1,555,194,238.96	96,372,207.21	7,667,753,213.35
Carrying amount								
At 30.06.2019	9,076,508,932.87	7,047,713,000.00	661,453,362.25	1,058,611,114.84	3,837,176,170.32	5,149,227,489.18	593,055,218.73	27,423,745,288.19
At 30.06.2020	8,879,729,241.37	7,157,393,000.00	643,616,771.62	918,378,628.36	3,866,520,574.95	4,691,668,445.67	569,972,499.40	26,727,279,161.37



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NOTE 16: WORK IN PROGRESS (WIP)

PROJECT	2019/2020	2018/2019
	TZS	TZS
Calibration construction-Mwanza	816,985,356.48	663,569,499.67

NOTE 17: INTANGIBLE ASSET-

Details	Accounts software
Cost	TZS
Balance at 01 st July,2018	35,921,805.25
Balance at 30th June,2019	<u>35,921,805.25</u>
Balance at 01 st July,2019	35,921,805.25
Additions	0.00
Balance at 30th June,2020	<u>35,921,805.25</u>
Accumulated amortization	
Balance at 01 st July,2018	13,470,676.97
Amortization during the year	4,490,225.66
Balance at 30th June,2019	<u>17,960,902.62</u>
Balance at 01st July, 2019	17,960,902.62
Amortization during the year	4,490,225.66
Balance at 30th June,2020	<u>22,451,128.28</u>
Carrying amounts	
At 30th June,2019	<u>17,960,902.63</u>
At 30th June,2020	<u>13,470,676.97</u>



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NOTE 18: CASH REVENUE FROM EXCHANGE TRANSACTIONS

	2019/2020	2018/2019
	TZS	TZS
Cash received	26,916,844,360.25	25,065,864,411.88

NOTE: 19 WAGES, SALARIES AND EMPLOYEES BENEFITS

	2019/20	2018/19
	TZS	TZS
Cash paid	11,972,936,456.00	11,091,138,347.37

NOTE 20 – SUPPLIES AND CONSUMABLES USED

	2019/2020	2018/2019
	TZS	TZS
Cash paid	6,871,944,191.75	8,074,148,960.38

NOTE 21: OTHER EXPENSES

	2019/2020	2018/2019
	TZS	TZS
Cash Paid	7,018,137,972.96	5,186,045,886.06



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NOTE 22: RECONCILIATION OF NET CASH FLOW FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

	Note	2019/2020 TZS	2018/2019 TZS
Cash flow from operating activities			
Surplus/(deficit) from ordinary activities		(1,986,380,509.54)	2,800,454,299.87
Non cash movements			
Depreciation of Property, Plant and Equipment	15	2,728,126,473.07	1,871,507,851.57
amortization of intangible Assets	16	4,490,225.66	4,490,225.66
Increase/(Decrease) in provision for doubtful debts	5	(13,805,087.40)	(1,470,249,669.00)
Impairment of Property, Plant and Equipment	15	14,152,824.19	0.00
Increase in payables	14	2,836,640,468.07	(460,742,743.68)
(Increase)/Decrease in Prepayment	12	(119,211,129.23)	(496,761,622.17)
(Increase)/Decrease in Inventory	13	159,165,577.50	(130,114,775.00)
(Increase)/Decrease in Receivables	11	<u>(180,517,371.76)</u>	<u>1,001,810,384.55</u>
Net cash flow from operating activities		<u>3,442,661,470.56</u>	<u>3,120,393,951.80</u>



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NOTE 23: RECONCILIATION OF FINANCIAL STATEMENTS ACTUAL AND CASH BUDGET FOR THE FINANCIAL YEAR, 2019/2020.

Revenue-A	Note	TZS
Revenue [note 3,2,5&4]		30,114,773,215.66
(Increase)/Decrease in Receivables	11	(89,315,768.01)
Increase in provision	5	(13,805,087.40)
Cash received from Customers and Government		30,011,652,360.25
Operating Expenditures –B		
Operating expenditure [17,15,8,9,7&6]		32,101,153,725.20
Less: Impairment of Property, Plant and Equipment	15	(14,152,824.18)
Less: Depreciation of Property, Plant and Equipment	15	(2,728,126,473.07)
Less: amortization of intangible Assets	16	(4,490,225.66)
Less: Prepayment opening (expensed during the year)	12	(48,487,084.53)
Add: Prepayment closing (expenses)	12	167,698,213.76
Add: Inventory closing (purchased during the year)	13	48,540,516.50
Less: Inventory opening (expensed in P/L)	13	(207,706,094.00)
Add: Payables of previous years paid during the year	14	396,083,546.01
Less: Payables registered during the year	14	(3,232,724,014.09)
Add: Imprest (other Receivables) registered during the year	11	<u>91,201,603.75</u>
Cash Paid to Suppliers & Customers(A-B)		<u>26,568,990,889.69</u>



OTHER DISCLOSURES AND SUPPLEMENTARY INFORMATION

1.0 RELATED PARTIES

Key personal of the Weights and Measures include Ministry Advisory Board (MAB), Chief Executive Officer (CEO), two Directors and Managers (39).

The amount paid to related party amounted to TZS 1,873,965,000.00, the amount includes: -

- a) Salaries TZS 1,170,245,000.00
- b) Personal allowances TZS 703,720,000.00

2.0 CHANGE OF NOTES TO FINANCIAL STATEMENT

As results of the Agency adopting MUSE (Mfumo wa Ulipaji Serikalini) system effectively from March 2020, the Agency has customized its notes to Financial Statement for fair presentation

3.0 EFFECT OF COVID 19

Despite of the world facing the COVID 19 up to now, in last quarter of 2019/2020 financial year the COVID 19 it was at the peak for Tanzania, but the effect did not affect the Agency's operation due to the fact that, most of the daily operations involve rural areas in which effect of COVID 19 was very low.

4.0 REPORTING DATE

The reporting date is 30th June of every financial year

5.0 AUTHORIZATION DATE FOR ISSUE

The date which the Controller and Auditor General tables in Parliament of Tanzania is taken by the Agency as date of Authorization of its financial statements.



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6.0 SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS

PERFORMANCE REPORT FOR THE FINANCIAL YEAR 2019/2020

CODES AND LINKAGES	ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET	Actual Progress	Estimated % Completed	On track	At Risk	Off track	Cumulative Budget	Cumulative Actual Expenditure	% Spent	REMARKS ON IMPLEMENTATION			
												1	2	3
SECTION NAME: ADMINISTRATION AND HUMAN RESOURCE SECTION														
A: HIV/AIDS Infections and Non Communicable Diseases reduced and Supportive Services improved.														
A01S: HIV/AIDS awareness and support program at HQ and Regional Offices prepared and implemented by June 2020														
A01S01	√	To conduct awareness on HIV & NCD's Seminar by June 2020	Forty three (43) seminars conducted in (29) regions and at the Headquarter	100%	√			9,250,000	9,250,000	100	Implemented as planned.			
A01S02	√	To provide nutrients to PLWHIV/AIDS by June 2020	No PLWHIV/AIDS provided nutrients	0%				3,600,000	0	0				
B: Good governance, ethics, gender and environmental issues Strengthened														



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B04C: Support to Employee Participation in decision making provided by June 2019

B04C01	√			To facilitate staff to attend two (2) Workers Council Meetings by June, 2020	Two (2) Workers council Meeting conducted.	100%	√			79,000,000	79,000,000	100	
B04C02	√			To reward best workers during MAY DAY by June, 2020	workers commemoration not conducted	0%	√			11,100,000	0	0	Outbreak of Diseases
B07S0: National Anti-Corruption strategy customized and implemented by June 2023													
B07S01	√			To provide awareness seminar to (29) regions and HQ on ethics, good governance and accountability by June, 2020	Awareness seminar to (25) regions and HQ on ethics, good governance and accountability	86.21%	√			10,250,000	9,421,000	92	
B07S02	√			To conduct Integrity meetings quarterly by June, 2020	Three (3) meeting conducted and reports submitted to President's Office	75%	√			6,710,000	6,710,000	100	



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B07S03	√			Sensitization of integrity issues in four regions (Mwanza, Mara, Mbeya and Iringa) by June, 2020	Four regions sensitized on accountability and integrity issues	100%	√			905,000	905,000	100	Implemented as planned.
E: Administration and Human resources Management strengthened													
E04C. Working environment improvement Plan prepared and implemented by June, 2023													
E04C01	√			To conduct various training to 50 WMA staff by June, 2020	105 staff trained in various courses as follows: <ol style="list-style-type: none"> 1. Pre-Retirement Planning- 10 2. Compounding of offences 62 3. Management of Electronic Records for Improved Public Service Delivery 4 4. Electronic File Management 6 5. Senior Driving Course 1 6. Personal Survival techniques, Fire prevention and Fire Fighting – 14 7. Oil, water and gas Measurement and 	210%	√			179,299,996	117,898,955	66	



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E06C04	✓			To coordinate referrals to staff from regions by June, 2020	Referrals coordinated to staff from regions	80%	✓			6,096,100	5,292,200	87	
E06C05	✓			E06C05:To coordinate transfer to 10 staff in various working stations by June, 2020	Transfer to 10 staff from various working stations coordinated	100%	✓			84,264,414	78,264,414	93	

F: Institutional Capacity to support service Delivery Improved

F:11C: Financial management system coordinated by June, 2023

F011CO 1	✓			To participate in two Local Professional seminar NBAA by June, 2020	Staff participate in two Local Professional only Subscription fee was paid for board members	100%	✓			34,100,000	34,100,000	100	Impleme nted as planned.
F011CO 2	✓			To prepare final Account 2018/19	The 2018/19 Final Account report was prepared and submitted	100%	✓			104,400,000	91,730,000	88	
F011CO 3	✓			To install New accounts system by June, 2020	The system was installed and it is operational	100%	✓			206,650,000	206,650,000	100	Impleme nted as planned.
F011CO 4	✓			To conduct asset verification and coding all fixed assets for all regions by June, 2020	Asset verification and coding all fixed assets for all regions conducted	100%	✓			52,800,000	51,212,000	68	



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F01C03	✓			To conduct quarterly budget committee meetings by June, 2020	Quarterly meetings to discuss budget conducted	Budget	100%	✓			14,850,000	13,733,380	93	
	✓			To conduct Service Delivery Survey by June, 2020	Service Delivery Survey was not conducted		0%	✓			64,699,999	0		Will be conducted in F/Y 2020/2021
	✓			To prepare Risk register and Risk implementation framework by June, 2020	Risk register and Risk implementation framework not prepared		0%	✓			22,040,000	0		Will be prepared in F/Y 2020/2021
F01C04	✓			To contribution to the Treasury Registrar 15% of the estimated budget	15% of its WMA was remitted to the Government through TR		140%	✓			5,337,526,654	5,311,725,361	100	
E-Office system Installed and operationalized by June 2023														
F05C01	✓			To conduct user expectation survey for e-record system by June, 2020	Not done		0%				200,000	0	0	To be done in the F/Y 2020/2021



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F05C02	√			To install e-Records in WMA HQ and Dar es salaam Regions by June, 2020	E-office system has already been acquired from eGA and all necessary details has been fed to the system.	100%	√			12,000,000	4,000,000	33	
F05C03	√			To conduct Training to users of the e-Record system in WMA HQ and Dar es salaam Regions by June 2020	Training on e-office system conducted to ICT and registry staff	100%	√			27,000,000	26,770,000	99	
F05C04	√			To facilitate Systems Security (Antivirus and Software) by June 2020	Anti-virus software installed to all Users HQ and Regions	100%	√			43,000,000	42,800,400	100	
F05C05	√			To establish VPN connection in 29 regional offices by June, 2020	Not done	0%				22,767,676.21	0	0	To be done in the FY 2020/2021
F05C06	√			To perform regular ICT hardware maintenance in 10 Regions and pay annual subscription fee of DR website	Regular ICT hardware Preventive maintenance performed in Regions Temeke, Ilala, Kinondoni, Ports Unit) regions	100%	√			6,750,000	1,986,000	29	



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F09C05:	✓		To conduct five (5) local training on Audit issues and attend one Annual Internal Auditors Conference by June, 2020	Five (5) local Training Conducted	100%	✓			12,250,000	12,250,000	100	Implemented as planned.
F06C: 180 Procurement Plans from HQ and Regional Offices Coordinated by June 2023												
F06C01:	✓		To prepare and implement Annual Procurement Plan by June 2020	Annual Procurement plan prepared and submitted to PPRRA	100%	✓			3,097,000	250,000.00	8	
F06C02:	✓		To publish Annual Procurement Plan by June, 2020	Annual Procurement plan Published	100%	✓			10,250,000	2,500,000	24	
F06C03:	✓		To prepare periodical Procurement reports and submit to relevant Authorities by June, 2020	Five (5) Periodical Procurement reports prepared and submitted to PPRRA	100%	✓			150,000ei	0.00	0	
F06C04:	✓		To conduct eighteen statutory meetings (Tender board, PMU Evaluation and negotiation) and two	Four (4) Tender board, nine (9) evaluation, two (2) Budget review, two (2) external Auditors and	100%	✓			39,120,000	39,120,000	100	Implemented as planned.



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			(2) External Auditors and PPRRA meeting by June, 2020	one (1) PPRRA meetings conducted.															
F06C05:	√		To attend two (2) annual professional conferences by June, 2020	Attended two (2) annual professional conferences	100%	√				11,360,000	11,360,000		100	Implemented as planned.					
F06C06:	√		To facilitate Procurement processes in two (2) Regions Mwanza, Dodoma & Kilimanjaro by June, 2020	Procurement processes in two (2) Regions Mwanza, Dodoma & Kilimanjaro Facilitated	100%	√				4,720,000	4,720,000		100	Implemented as planned.					
B: Good governance, ethics, gender and environmental issues Strengthened																			
B07S. Legal support Plan to WMA services developed and implemented by June, 2023																			
B07S01	√		To conduct three (3) meetings to develop Legal support plan to WMA Services June, 2020	Not done	0%	√				21,110,000	0		0	To be done next financial year					
B07S02	√		To conduct Three (3) stakeholders meetings to review one Weights and	The Weights and Measures Act, Cap 340 is amended through the Written Laws (Miscellaneous	100%	√				6,710,000	5,420,000		81						



WEIGHTS AND MEASURES AGENCY



			Measures Act by June, 2020	Amendments) (No. 5) Act, 2019 published on 20th September, 2019.									
B07S03	√		To Prosecute and Attend 10 cases (criminal and civil) in and out of Dar es salaam by June, 2020	Six (6) criminal case is prosecuted in Serengeti, Mara Region	60%	√		12,500,000	10,560,000	85			
B07S04	√		To attend 2 HAGM & AGM meetings and four (4) TLS& EALS&SADC seminar (Lawyers general meetings) to benefit the Agency by June, 2020	HAGM meeting and TLS Seminars attended	50%	√		17,850,000	6,110,000	34			
B07S05	√		To conduct 6 awareness Seminar on the Amended WMA Act (CAP 340) for 6 Regions by June, 2020	Awareness seminars conducted countrywide through Workers council and Management meetings	100%	√		15,240,000	2,500,000	16			
B07S06	√		To conduct four (4) meetings on Customization of 2	Not done	0%	√		2,160,000	0	0		To be done in FY	



WEIGHTS AND MEASURES AGENCY



B05S05	√			To attend one domestic professional meetings for Government communication officers by June, 2020	Not Done	0%	√			4,000,000	0		0						Instructio ns from central governm ent	
B05S06	√			To conduct Awareness meetings in 2 zones (Lake zone and Southern zone) in order to raise awareness to cotton, coffee and cashew nuts growers by June,2020	Awareness meetings in 2 zones (Lake zone and Southern zone) to cotton, coffee and cashew nuts growers conducted	100%	√			21,240,000	21,200,000		100							
B05S07	√			To conduct five (5) press conference in order to raise awareness by June 2020	five (5) press conference in order to raise awareness conducted	100%	√			3,600,000	3,600,000		100							



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B05S08	✓		To acquire Publicity working equipment by June, 2020	One laptop procured in order to facilitate implementation activities.	100%	✓		2,500,000	2,500,000	100	
B05S09	✓		To prepare and distribute 95 news stories to various newspapers by June, 2020	95 news stories prepared and distributed to various newspapers	100%	✓		750,000	750,000	100	
B05S10	✓		To operationalize WMA Communication strategy by June, 2020	Communication Strategy reviewed and approved by MAB.	100%	✓		3,400,000	3,450,000	103	
B05S11	✓		To prepare guidelines on how to involve NSA's on WMA activities by June, 2020	Not done	0%	✓		95,295,000	0	0	To be done in FY 2020/2021

7. Legal support Plan to WMA services developed and implemented by June, 2023



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B07S01	✓		To prepare and conduct three (3) Stakeholders meeting to review Weights and Measures Framework document by June, 2020	Not done	0%	✓			1,300,000	0	0	To be done in F/Y 2020/2021
C: Legal control of measuring Instruments and measuring systems strengthened												
C08S: 2 Legal Metrological services outsourced by June, 2020												
C08S01	✓		To facilitate authorization of persons other than WMA that verify measuring instruments by June, 2020	Not implemented as the outsourcing regulation not ready	0%	✓			14,350,000	0	0	Outsourcing regulation not ready
D: Metrological Supervision and Expertise on Measurement Improved												
D04S: 1500 Licenses Issued to Practitioners of WMA by June 2020												



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D04S01	✓			To conduct examination to 50 Weights and Measures Practitioners by June, 2020	Examinations to 75 Weights and Measures Practitioners conducted and 75 licenses issued	100%	✓			6,475,000	6,005,000	93	
D04S02	✓			To Review License to 300 Weights and Measures Practitioners by June, 2020	310 licenses renewed and issued to Weights and Measures Practitioners	103%	✓			2,130,000	1,010,000	47	
D06S : 20,000 field inspections of measuring instruments and measuring system conducted by June 2020													
D06S01	✓			To conduct inspections at verification centers, pre packed goods Industries/Borders, Fuel pumps and W&M Practitioners offices in Dar es salaam, Pwani and Morogoro regions by June, 2020	Inspection conducted in two regions; Dar es salaam and Pwani	67%	✓			14,305,000	14,303,000	100	
D06S02	✓			To conduct inspections at verification centers, prepacked goods	Inspection conducted in Six regions; Manyara, Arusha, Kilimanjaro,	100%	✓			16,120,000	15,203,909	94	



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			Geita and Kagera regions by June, 2020																
D07S02	√		To conduct special operations (Inspections) of Weighing Scales on Cashewnuts in Ruvuma, Mtwara, Lindi and Pwani regions by June, 2020	Special operations (Inspections) of Weighing Scales on Cashew nuts in Ruvuma, Mtwara and Lindi conducted	100%	√				71,380,000	70,500,000	98							
D07S03	√		To conduct One (1) special operations (Inspections) of Fuel Pumps in Iringa, Njombe, Mbeya, Songwe, Rukwa and Katavi regions by June, 2020	One (1) special operation of Fuel Pumps conducted in Iringa, Njombe, Mbeya, Songwe, Rukwa and Katavi conducted.	100%	√				60,750,000	60,691,099	100							
D07S04	√		To conduct 10 Regional visits to oversee ground performance of	12 Regional visits to oversee ground performance of technical activities conducted	120%	√				29,305,440	27,082,000	92							



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			technical activities by June 2020																
D07S05	✓		To conduct stakeholders meetings (Scale & pump mechanics, Calibrators and Importers of technical equipment) in Dar es salaam region by June, 2020	Stakeholders meetings with Scale & pump mechanics and Calibrators conducted in Dar es salaam region	100%	✓			7,500,000	2,200,000								29	
D07S06	✓		To verified and re-verified Measuring instrument in twenty nine (29) Regional Offices by 2020	975,178 instrument Verified and re-verified in (29) Regions against 923,030 planned	100%	✓			9,743,278,644	10,888,538,640								112	
C:Legal control of measuring Instruments and measuring systems strengthened																			
4,413,560 measuring instruments verified by June, 2023																			
C06S01	✓		To carry out re-verification of flow meters and proving tanks to be used by	re-verification of flow meters and proving tanks conducted during Annual-revivification	100%	✓			27,450,000	20,000,000								73	



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			WMA Regional office by June, 2020																
C06S02	√		To conduct station visit to six regions (Temeke, Tanga, Arusha, Mwanza, Shinyanga, Kigoma and Mbeya) to update database and calibration status of bulk storage tanks by 16 June, 2020	Database and calibration status of Bulk storage tanks updated in Temeke, Tanga, Arusha, Mwanza, Shinyanga, Kigoma and Mbeya	0%	√				21,850,000	0			0					
C06S03	√		To inspect calibrated/verified storage tanks and vehicle tanks in ten WMA Region and a certain their calibration status conducted by June, 2020	Not done		√				16,350,000	0			0					



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D03S01:	✓			To conduct Annual meetings (VFM)	Assizes	Done in line with annual re-verification exercise	100%	✓			11,250,000	0		0	
C: Legal control of measuring Instruments and measuring systems strengthened															
C05S: 50 Approved parterns of Measuring Instruments reioewed by June, 2023															
C05S01	✓			To Approve patterns of Measuring Instruments by June, 2020	10 new	137 tests conducted 108 approved 79 water meters 29 other measuring instruments 29 rejected	1080%	✓			480,000	480,000		100	
C05S02	✓			To review Approved Measuring Instruments by June 2020	10	4 reviewed all confirmed	40%	✓			18,500,000	10,000,000		54	
04: Traceability of 3 levels of WMA standards are maintained by June, 2019															
C04S01	✓			To conduct annual re verification of working standards in 5 Zones (Northern, southern, central, Eastern and Western Zones) by June, 2020	re	verification of working standards in 5 Zones (Northern, southern, central, Eastern and Western Zones) conducted	100%	✓			30,285,000	23,730,000		78	



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C04S02	✓			Preparation of operating standards procedures (spring balance, mechanical weighbridges, electronic weighbridges and prepacked goods prepared by June, 2020	Not done,	0%	✓			3,200,000	0	0	
C04S03	✓			To design and make one example of facility for custody and caring for standards by June, 2020	Not done,	100%	✓			10,000,000	0	0	
C04S03	✓			To maintain and repair standards by June, 2020	Standards maintained and cared for	100%	✓			22,000,000	14,200,450	65	
C04S04	✓			To conduct census (inspection of the use, care and performance records) of standards in 29	Census of standards in 29 regions conducted	100%	✓			20,850,000	18,132,300	87	



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9. Ten (10) Standard operating procedures developed and operationalized by June, 2023									
			regions by June, 2020						
C09S01	✓		To conduct technical committee meetings quarterly by June, 2020	2 meetings conducted	50%	✓	10,040,000	4,976,900	50
C09S02	✓		To attend Harmonization Meetings in Legal Metrology issues within EAC by June, 2020	Attended via video conferencing	100%	✓	63,000,00	0	0
C09S03	✓		To attend Harmonization Meetings in Legal Metrology issues (to attend 53 the CIML Meeting) by June, 2020	WMA attended	100%	✓	58,000,000	24,814,000	43
C09S04	✓		To attend Harmonization Meetings in Legal Metrology issues (to attend 1 SADC MEL	Not attended	0%	✓	45,401,477	0	0
									No invitation granted



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			Meetings) by June, 2020																
C09C05	√		To develop and review assessment procedures to Weights and Measuring Instruments by June, 2020	Assessment procedures to Measuring instruments reviewed	100%	√			3,150,000	2,976,900		95							
C09C06	√		To conduct verification and inspection of measuring instruments in five regions by June, 2020	Verification and inspection of measuring instrument tools Procured	100%	√			241,798,309	241,798,309		100							

