



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



WEIGHTS AND MEASURES AGENCY

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

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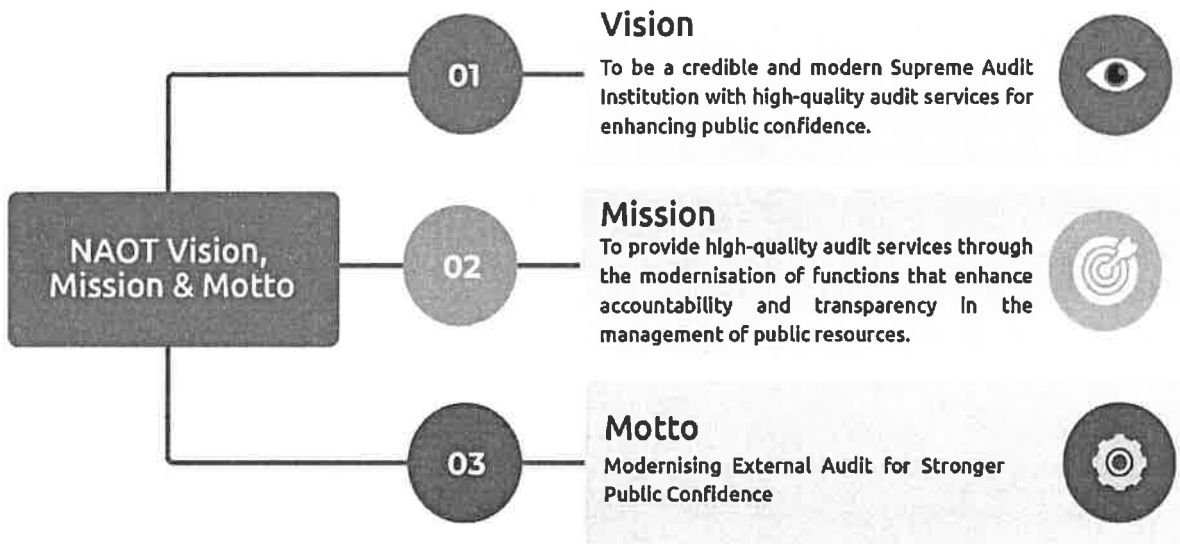
March 2025

AR/CG/WMA/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

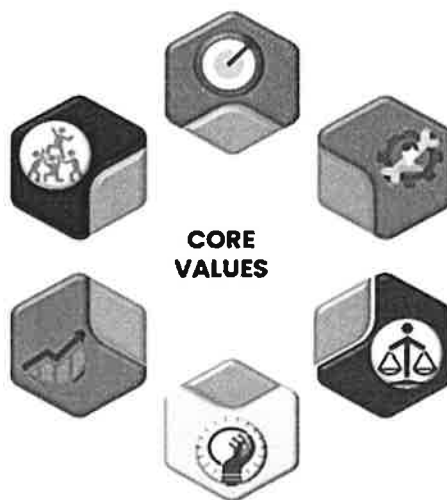
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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TABLE OF CONTENTS

ABBREVIATIONS.....	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 FINANCIAL STATEMENTS	6

ABBREVIATIONS

AIDS	Acquired Immunodeficiency Syndrome
CAG	Controller and Auditor General
CEO	Chief Executive Officer
CPA	Certified Public Accountant
DTS	Director of Technical Supports
HIV	Human Immunodeficiency Virus
HQ	Head Quarters
ICT	Information and Computer Technology
IESBA	International Ethics Standards Board for Accountants
IFRS	International Financial Reporting Standard
IPSAS	International Public Sector Accounting Standards
MAB	Ministerial Advisory Board
MIT	Ministry of Industry and Trade
NBAA	National Board of Accountants and Auditors
OIML	International Organisation of Legal Metrology
PAYE	Pay As You Earn
PMU	Procurement Management Unit
PPE	Property, Plant and Equipment
TZS	Tanzanian Shillings
WIP	Work In Progress
WMA	Weights and Measures Agency

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chief Executive Officer,
Weights and Measures Agency,
P. O. Box 313,
DAR-ES-SALAAM.
TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Weights and Measures Agency as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348 [R.E 2020].

Basis for Opinion

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

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 Report by those charged with governance, statement of management responsibility, Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit 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; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my

audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Weights and Measures Agency for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of Weights and Measures Agency is generally in compliance with the requirements of the Public Procurement laws.

Delay in implementation of planned procurements worth TZS 118,442,196

Regulation 69(7) of the Public Procurement Regulation (2013) requires procurement plans to cover only budgeted requirements. WMA planned to procure TZS 1,361,349,842 in 2023/24; however, I noted delays in two key contracts worth TZS 118,442,196 for software and network equipment (due by June and August 2024) due to inadequate contract management which may lead to increased costs and operational disruptions.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit work performed, I state that, except for the matters described below, Budget formulation and execution of Weights and Measures Agency is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Funds used to finance activities other than budgeted for TZS 202,091,600

I found that WMA spent TZS 202,091,600 on activities not included in the budgetary provisions outlined in the MTEF, contrary to Section 45(1)(a) of the Budget Act, 2015, which mandates government and public entities to use funds strictly for their designated purposes.



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



2.0 FINANCIAL STATEMENTS

REPORT BY THOSE CHARGED WITH GOVERNANCE

2.1 INTRODUCTION

Persons charged with governance present this report together with the financial statements for the year ended 30 June 2024, which provides the results of Weights and Measures Agency operations and its state of affairs. Persons charged with governance prepared this report in compliance with TFRS 1. The report is addressed to primary users and other stakeholders by setting out an analysis of the Agency's operations and financial review, with a forward-looking orientation. The report will assist primary users and other stakeholders in assessing the strategies adopted by the Agency over the short-term and medium-term periods.

2.2 VISION, MISSION AND CORE VALUES

2.2.1 Vision

"Accurate and reliable measurements for all"

2.2.2 Mission

To provide consumer protection about legal metrology through verification of measuring instruments, metrological supervision and expertise for socio-economic development."

2.2.3 Core Values

Teamwork: We work as a family to accomplish the Agency's goal to meet stakeholders' expectations.

Professionalism: We are committed to delivering services about creativity and a professional code of conduct.

Customer focus: We meet our client's expectations with assurance, empathy, reliability, courtesy and responsiveness.

Accountability and Responsibility: We adhere to good governance practices by delivering our services with a high level of commitment.

2.3 NATURE OF THE OPERATION

The Weights and Measures Agency (WMA) is an Executive Agency established in 2002 under the Executive Agencies Act, Cap 245. Its establishment was part of the Public Service Reform Program (PSRPII) whose objective was to improve the efficiency and effectiveness of public service delivery. The Agency operates under an enabling Legislation "The Weights and Measures Act, Cap.340".

2.4 MANDATE

The mandate of WMA is stipulated under the Executive Agencies Act (Cap.245) and Weights and Measures Act (Cap.340) to protect consumers through legal metrological control which includes legal control of measuring instruments, metrological supervision and expertise in trade.

2.5 ROLES AND FUNCTIONS

The Roles and functions of WMA as stipulated under the Weights and Measures Act (Cap.340) 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;
- iii. Approve or ensure approval by another designated institution 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 about 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

2.6 OBJECTIVES AND STRATEGIES

The following areas have been identified as critical issues that formed the basis for developing objectives for the next Strategic Plan of the WMA:

- Strengthen prevention, care and support for HIV AIDs and NCDs;
- Strengthen the implementation of NACSAP III;
- Improve Human resources management
- Upgrade verification centre;
- Enhance capacity building;
- Improve working environment;
- Improve performance management systems;
- Improve financial management and sustainability;
- Create awareness to the public on the role and functions of the WMA;
- Strengthen Private Sector Participation;
- Strengthen ICT services;
- Enhance legal metrology discipline;
- Strengthen relations with regional and international organizations;
- Strengthen consumers Protection in trade related to legal metrology;
- Strengthen the Control of measuring instruments; and
- Harmonization and Sensitization of Laws governing Legal Metrology.

The objective of WMA in carrying out its functions and exercising its powers as provided in the establishing Act as well as Strategic Plan is centred on addressing critical issues:

A: HIV/AIDS infections and Non- communicable diseases reduced and supportive services improved.

B: National anti-corruption strategy implementation enhanced and sustained

C: Legal control of measuring instruments strengthened

D: Legal metrological supervision and expertise enhanced

E. Institutional capacity to deliver services improved

Strategies for Achieving Objectives:

To achieve these objectives, the following strategies have been developed:

- i. Strengthen Monitoring and Evaluation;
- ii. Enhance internal controls, governance and risk management;
- iii. Strengthen Legal Services and Public Relations; and
- iv. Improve the working environment.
- v. Enhance compliance to Metrological requirements; and
- vi. Enhance legal metrological supervision and expertise.
- vii. Strengthen control of measuring instruments.
- viii. Enhance pattern approval of measuring instruments
 - ii) Enhance compliance with NACSAP III.
 - iii) Strengthen supportive services and preventive measures for HIV/ AIDS.

a. NCDs;

These strategies provide the means of ensuring that WMA mandates are efficiently and effectively implemented.

2.7 WMA OPERATING MODEL

The agency's operating model is a system of transforming inputs through operational activities to achieve the strategic objectives of WMA and create value in the short, medium and long term. Hence, the following explains WMA's operating model.

2.7.1 Inputs

(a) Human Capital

The Agency recruits qualified staff and builds capacity through ongoing training and development of programmers to enhance the general performance of the Agency. The Agency motivates its staff through the incentive scheme available to different levels of staff. The Agency operate under two directorates which are technical and business. The technical directorate includes staff who are experts in the area of legal metrology while the Business directorate includes staff of different professionals such as legal, accountancy, ICT, record management, human resource management, finance and economics.

(b) Financial Capital

WMA generates revenue through fees and fines associated with its regulatory activities. The agency charges fees for verifying measuring instruments, licensing practitioners and imposing fines for non-compliance during inspections. Additionally, the agency collects a supervision fee from OMCs through PBPA for legal metrology supervision on imported petroleum products, edible oil and natural gas. The WMA allocates financial capital through a budgeting process and utilizes financial management practices to guarantee the economical and productive allocation of its financial resources.

(c) Social and Relationship Capital

WMA holds meetings with its stakeholders to provide awareness and gather feedback to establish a common understanding of its operating procedures. Stakeholders may include scale and pump mechanics, storage tank calibrators, importers/manufacturers of measuring instruments, packers and distributors of pre-packaged goods, and other users of measurements. WMA is participating in different corporate social responsibility activities annually to contribute to the well-being of society.

2.7.2 Operating Activities

The Agency carries out various activities related to ensuring accurate measurements in trade and consumer protection. Together, these activities help to maintain confidence in commercial transactions and protect consumer rights while promoting fair trading practices. The operational activities fall into two categories;

(a) Legal control of measuring instruments

- ❖ Pattern approval of measuring instruments;
- ❖ Initial verification of measuring instruments;
- ❖ Subsequence verification of measuring instruments; and

(b) Legal metrological supervision

- ❖ Field inspection of measuring instruments;
- ❖ Control of Pre-packaged goods;
- ❖ Issuing of licenses to Weights and Measures Practitioners; and
- ❖ Supervision on imported petroleum products, edible oil and natural gas.

2.7.3 Outputs

(a) Legal control of measuring instruments

In its regulatory and metrological processes put in place to ensure that measuring instruments and devices comply with relevant legal regulations, the Agency had the following outputs:

- ❖ 214 New measuring instruments tested for approval;
- ❖ 947,215 measuring instruments verified; and

- ❖ Five standard operating procedures for legal metrological services developed and operationalized.

(b) Legal metrological supervision and expertise

The Agency's activities include ensuring the accuracy and fairness of measurements in various sectors, leading to accurate measurements, fair trade, consumer protection and regulatory compliance, benefiting both businesses and the public. Through this function, the Agency delivered the following outputs:

- ❖ 5625 Field inspection of measuring instruments conducted;
- ❖ 492 licenses issued to Weights and Measures Practitioners;
- ❖ Three (3) special operations on measuring instruments used in selling/buying cash crops (cotton, Coffee and Cashew nuts) conducted; and
- ❖ 158 Ships of imported petroleum products Supervised.

2.8 OPERATING AND FINANCIAL REVIEW

2.8.1 Outcomes

- ❖ The following were noted outcomes;
- ❖ Increased accuracy of measuring instruments;
- ❖ Increased consumer confidence;
- ❖ Increased compliance with regulations;
- ❖ Decreased number of inaccurate measurements and fraud; and
- ❖ Increased consistency in measurements.

COMMENTARY NOTES TO FINANCIAL STATEMENT

2.9 Analysis of Financial Performance

2.9.1 Revenue

Revenue from Exchange Transactions

For the Financial year ended 30 June 2024, the Agency managed to raise revenue amounting to TZS 32,342,951,827 as revenue from exchange transactions compared to TZS 29,389,756,171 in 2022/23, the increase in revenue from exchange transactions by TZS 2,953,195,655 equivalent to 10% attributed by verification of water meters and verification of vehicle tanks.

Subvention from other Government entities

For the Financial year ended 30 June 2024, Subvention from other Government entities (Salaries) was TZS 4,293,637,500 compared to TZS 3,805,047,270 in 2022/23. The increase in non-exchange revenue by TZS 488,590,230 equivalent to 15% was due to Promotion's approval and payments of Salary arrears.

2.9.2 Expenses

Wages, salaries and employee benefits

During the financial year 2023/24 the amount spent for Wages, salaries and employee benefits was TZS 16,489,023,927 compared to TZS 14,338,566,147 in 2022/23. The increase of TZS 2,150,457,780 equivalent to 15% attributed by the implementation of government circulars on employment benefits.

Use of Goods and Services

The Agency incurred a total expenditure of TZS 9,437,594,816 for the year ended 30 June 2024 compared to TZS 8,587,314,694 reported in the year ended 30 June 2023. The increase of TZS 850,280,124 which is equivalent to a 10% attributed by the implementation of government circulars specifically on per diem rate.

Maintenance Expenses

The Agency incurred a total expenditure of TZS 1,316,685,406 for the year ended 30 June 2024 compared to TZS 1,448,603,894 recorded in the year ended 30 June 2023. The expense decreased by TZS 131,918,489 which is equivalent to 9%.

Other Expenses

During the financial year 2023/24 the Agency's other expenses were TZS 1,033,831,667 compared to TZS 763,281,939 in the financial year 2022/23. The increase of TZS 270,549,728 equivalent to 35% attributed by various inspections and operations conducted during the year under review.

Loss on Disposal

During the financial year 2023/24 the Agency incurred loss of TZS 56,187,211 on disposal of PPEs with Carrying Amount of TZS 61,498,661.33. The proceeds received from disposal was TZS 5,311,450.00.

Transfer to Treasury Office (15% Contribution)

During the financial year 2023/24 the Agency's 15% contribution to Treasury was TZS 4,731,150,291 compared to TZS 4,405,736,326 in financial year 2022/23. The contribution increases by TZS 325,413,965 as result of increase in revenue collection. Up to 30 June 2024, the Agency transferred TZS 4,705,118,818 to TR Office, where TZS 21,698,265 was payable of previous year paid during the year and 4,683,020,553 was the amount concerning with revenue generated during the year while the remaining balance of TZS 48,129,738 expected to be paid in the financial year 2024/25 as outstanding payable.

Depreciation of Property, Plant and Equipment

The depreciation charge of Property, Plant and equipment for the financial year 2023/24 was TZS 1,205,525,551 compared to TZS 2,276,934,547 for 2022/23. The decrease of TZS 1,071,408,996 equivalent to 47% is due to the decrease in depreciation charge attributed by

change in estimated useful life of public properties as stipulated in Assets management guideline as gazetted in government note number 373.

2.10 ANALYSIS OF FINANCIAL POSITION

Total Assets

The Agency had total assets of TZS 36,135,258,461 at the end of the financial year 2023/24 compared to TZS 34,357,941,690 in 2022/23.

Cash and Cash equivalent

The Agency had a total Cash and Cash equivalent of TZS 2,321,983,961 at the end of the financial year 2023/24 compared to TZS 1,760,753,545 in 2022/23.

Property, Plant and Equipment (PPE)

During the year ended 30 June 2024, the Agency had PPE amounting to TZS 27,929,606,507 compared to TZS 28,468,551,945 in Financial 2022/23.

Additions to Property, Plant and Equipment

During the year under review, the Agency made the addition of assets monetary amounting to TZS 161,843,687 and Non-monetary TZS 556,298,400 compared to TZS 988,534,448 and TZS 1,570,932,255 respectively in the financial year ended 2022/23.

Work in Progress

During the year under review, the Agency made the addition Work in progress amounting to TZS 2,265,619,298 making the total WIP to be TZS 4,483,317,628 equivalent to 50 percent increase when compared to the previous financial year. The increase in WIP was result of the ongoing Construction Project of Head Office building in Dodoma.

Inventories

For the financial year ended 30 June 2024, the Agency had inventories of TZS 197,131,906.00 compared to inventories of TZS 352,675,369 in 2022/23. The major components of Inventories for the year ended were consumables (stationery), foods and refreshments, Computer accessories and Verification stickers. The categorization of inventories was as follows were

consumables (stationeries) TZS 87,450,930.00, Foodstuffs TZS 101,000, IT and Computer Accessories TZS 15,909,900, Printed matters TZS 92,046,396, Uniforms TZS 1,623,680.

Receivables

The Agency had receivables of TZS 235,656,379 at the end of the financial year, 2023/24 compared to TZS 93,861,568 in 2022/23. The increase in Receivables by 60% was due verification of Water meter during the end of June, 2024.

The Age analysis trade receivables for the year ended 30.06.2024 is as shown below;

Description	2023/24	2022/23
1-30 DAYS	32,376,816	18,894,310
31-60 DAYS	37,731,816	415,314
61-90 DAYS	31,568,235	2,245,329
91-120 DAYS	31,099,966	1,289,843
121-365 DAYS	27,928,858	6,680,182
Above 365 Days	74,950,688	64,336,590
Total	235,656,379	93,861,568

Provision for Expected Credit Loss (ECL)

For the financial year ended 30 June 2024, the provision for expected credit loss(ECL) was TZS 1,882,488,410 compared to TZS 1,179,311,908 in 2022/23.

Prepayments

For the financial year ended 30 June 2024, the prepayment was TZS 967,562,076 compared to TZS 1,416,479,962 in 2022/23. Prepayment of Assets TZS 878,713,644.13 (Includes TZS 602,843,400.00 for Motor vehicles, and TZS 275,870,244.13 for Dodoma Office building project) and Prepayment for operating expenses was TZS 88,848,432.22 (Include TZS 14,794,840 for rent to WMA Regional Offices and TZS 74,053,592.22 for Diesel)

Payables and accruals

Payables and accruals for the financial year 2023/24 were TZS 366,964,193 compared to TZS 254,006,207 in 2022/23. The payables and accruals were divided as follows:

Vendor Name	Total (TZS)	30 Days< 90	Days>90 <365	>365 Days
Salary Arrears	10,295,000.00	10,295,000	0	0
Project Retention	308,539,455	308,539,455	0	0
Contribution to TR	48,129,738	48,129,738	0	0
Grand Total	366,964,193	366,964,193	0	206,939,125

Project retention money:

The value of payable amounting to TZS 308,539,455 is the amount held by WMA as per the contract of construction of the HQ office at Medeli in Dodoma region.

Payable to Treasury Registrar:

During the financial year 2023/24, the TZS 48,129,738 was the amount payable to the Treasury Registrar as a result of the 2023/24 business operation. Up to 30 June 2024, the said amount was not yet remitted to the Treasury Registrar Office due to requirements attached to revenue while the payable was TZS 21,698,265 in the 2022/23 financial year.

Staff arrears

During the financial year 2023/24, TZS 10,295,000 was the amount payable to staff as salary arrears compared to TZS 24,460,390 in the 2022/23 financial year. The decrease in salary arrears was due to the fact that arrears of previous years was paid during the year to the respective employees.

Deposits

During the financial year 2023/24, TZS 16,494,661 and TZS 2,441,392 were the amount unapplied deposits and general deposits respectively compared to TZS 17,194,511 and TZS 0 in the 2022/23 financial year.

2.11 CASH FLOW STATEMENT

Cash from Operating Activities

The cash flow from operating activities for the year ended 30 June 2024 shows a net cash flow of TZS 2,900,362,625 compared to TZS 2,569,659,175 in financial year 2022/23.

Cash Flow from Investing Activities

The cash flow from investing activities for the year ended 30 June 2024 shows a net cash flow of TZS 2,339,132,202 compared to TZS 3,388,908,994 in the financial year, 2022/23, the increase in cash flow from investing was due to ongoing building construction of office blocks in Dodoma.

Cash and cash equivalent at the end of the period

The Agency's cash and cash equivalents as of 30 June 2024 was TZS 2,321,983,961 compared to TZS 1,760,753,545 for 30 June 2023, the increase by TZS 561,230,423, equivalent to 32% was attributed by fund allocation to the acquisition of property plant and equipment and financing operational activities of the Agency.

2.12 BUDGET PERFORMANCE

The original budget of the Agency during the year under review was TZS 36,335,850,878 while the Actual amount received during the year 2023/24 was 35,834,639,442

Revenue from Exchange Transactions:

During the period under review, the final budget amount of revenue from exchange transactions was TZS 31,647,540,958 while the actual amount collected was TZS 31,541,001,942, The actual revenue from exchange transactions was slightly lower than the budgeted amount by TZS 106,539,016 equivalent to 0.34% variation. This could be due to factors such as lower-than-expected demand for services, unforeseen factors, or unexpected delays in service delivery.

Subsidies and Other Transfer Payments

During the period under review, the final budget amount to be received was TZS 4,688,309,920 while the actual amount received was TZS 4,293,637,500, compared to financial year 2022/23 where the budgeted amount was TZS 4,688,682,000 and the actual amount received was 3,805,047,270 For the financial year 2023/24 the variance was due to immaterialized new employment expected.

Maintenance Expenses

During the period under review, the final budget of maintenance expenses amounted to TZS 1,316,900,000 while the actual amount was TZS 1,316,685,406. The actual maintenance expenses were slightly lower than the budgeted amount by TZS 214,594 which is equivalent to 0.02% variation. This was due to unforeseen expenses, price increases for goods and services, or changes in operating conditions.

Other Expenses

During the reporting period, the final budget for other expenses was TZS 1,037,520,000 while the actual amounts for the same category of expenditure is TZS 1,033,831,667. The actual other expenses were slightly lower than the budgeted amount by TZS5,429,876 which is equivalent to 0.52% . This was due to unforeseen expenses, price increases for goods and services, or changes in operating conditions.

Other Transfers

During the reporting period, the final budget for other transfers was TZS 4,706,231,144 while the actual amounts for the same category of expenditure is TZS 4,705,515,536. The actual other transfer were slightly lower than the budgeted amount by TZS 715,608 which is equivalent to

0.02% . This was due to unforeseen expenses, price increases for goods and services, or changes in operating conditions.

Use of goods and services

During the period under review, the final budget for the use of goods and services was TZS 9,385,808,404 and the actual amount was TZS 9,376,796,434. The actual 2.8.4 Use of goods and services were slightly lower than the budgeted amount by TZS 9,011,970 which is equivalent to 0.10% . This could be due to unforeseen expenses, price increases for goods and services, or changes in operating conditions.

Wages, Salaries and Employee Benefits

The final budget for Wages, Salaries and Employees' Benefits for the financial year 2023/24 was TZS 16,507,504,120 while actual amounts for the same year were TZS. 16,503,189,317. The actual 2.8.5 Wages, Salaries and Employee Benefits were slightly lower than the budgeted amount by TZS 4,314,803 which is equivalent to 0.03%. This was due to unforeseen expenses, price increases for goods and services, or changes in operating conditions.

Acquisition of Property, Plant and Equipment

The budget for Acquisition of Property, Plant and Equipment during the year under review was TZS 1,197,154,464 while the actual amounts were TZS 161,843,687. The actual expenditure on property, plant, and equipment was significantly lower than the budgeted amount by TZS 1,035,310,777 which is 86.4% variation. This was due to delays in procurement processes, changes in investment plans, or a decision to defer capital expenditure

Advance Payment for Acquisition of PPE

The budget for Payment for Acquisition of PPE during the year under review was TZS 603,432,483 while the actual amounts were TZS 602,843,400. The actual advance payments made for the acquisition of property, plant, and equipment were slightly lower than the budgeted amount. This was due to changes in procurement schedules or delays in project timelines.

Payment for Work in Progress

The budget for Work in progress during the year under review was TZS 1,581,300,263 while the actual amounts were TZS 1,579,756,565. The actual payments for work in progress were slightly lower than the budgeted amount by TZS 1,543,698 equivalent to 0.10% variation. This was due to project of construction of Office building in Dodoma City which is still on progress.

2.13 FUTURE PLANS

The Agency have several plans for the future, these plans include:

- ✓ Start verifying taxi meters as a new area of consumer protection,
- ✓ Acquire gas meter for verification of meters used for commercial and domestic,
- ✓ Transfer full operation of the Agency headquarters from Dar Es Salaam to Dodoma.
- ✓ Acquire more modern technical working equipment

2.14 CAPITAL STRUCTURE AND LIQUIDITY OF THE ENTITY

The Agency capital structure for the year ended 30 June 2024 consists of Tax Payer funds of TZS 8,291,115,564 and an Accumulated Surplus of TZS 27,458,242,647 compared to 30 June 2023 where the Tax payer's fund was TZS 8,291,115,564 and an Accumulated Surplus of TZS 25,795,625,409.

2.14.1 Liquidity of the Entity

During the financial year ended 30 June 2024, the Agency managed its liquidity level to ensure there are satisfactory funds to meet its liabilities when due and to cover commitments emerging from previous accounting period. This was achieved through careful liquidity management which includes maintaining sufficient cash and cash equivalents. The Agency's current ratio for the financial year ended 30 June 2024, the current ratio for the financial year was 9.6 times (30 June 2023: 13.3 times). Furthermore, the acid (quick) test ratio which also measures the ability of current assets, without inventories, to meet short-term obligations (current liabilities) was 16.00 times (30 June 2023: 16.4 times). The current liabilities for the financial year ended 30 June 2024 were TZS 338.77m (30 June 2023: TZS 271.2m). The situation above shows the liability for the Agency has increased from the previous year to the period under review was due retention amount resulting from ongoing construction of Weights and Measures Agency Headquarter at Medeli in Dodoma City.

2.15 CORPORATE GOVERNANCE MATTERS

2.15.1 Action Plan and Budget for the Year 2023/24

WMA's Action Plan and Budget for the year 2023/24 aimed at achieving Six Strategic Objectives.

The Strategic Objectives were as follows: -

1. HIV/AIDS infections and Non-Communicable diseases reduced, and supportive services improved.
2. Good Governance, Ethics, Gender and Environmental Issues Strengthened.
3. Legal control of measuring instruments and measuring systems strengthened.
4. Metrological supervision and expertise in measurements improved.
5. Administration and Human resources management strengthened.
6. Institutional capacity building to support service delivery improved.

2.15.2 Progress in Implementation of Agency Annual Plan and Budget:

For the period ended 30 June 2024, implementation of the plan and Budget recorded some achievements based on the targets set in the above strategic objectives as follows;

2.16 KEY PERFORMANCE INDICATORS

The agency's key performance indicators (KPIs) are reported based on the implementation plan of the annual Plan and Budget derived from the strategic Plan (2021/22-2025/26). The KPIs for the year ended June 2024 are given in the Table below:-

Table 1: Key Performance Indicators

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
A: Health Services improved and HIV/AIDS infections reduced	To conduct one awareness seminars on HIV & NCD's seminar to 50 staff by June 2024	Number of seminars Expected outcome: Reduced HIV prevalence	24,624 pieces of condoms purchased and distributed in 31 working stations; one awareness seminar conducted at HQ	14,900,000	14,900,000
	To conduct HIV/AIDS and Non-Communicable Diseases Committee Meetings by June 2024	Number of committees Expected outcome: Reduced HIV prevalence	Four (4) meeting conducted	6,400,000	6,400,000
	To conduct HIV/AIDS seminars in 30 regions by June 2024.	Number of seminars conducted Expected outcome: Reduced HIV prevalence rate	30 seminars conducted in 30 Regions.	74,720,000	69,617,000
	To conduct sports Bonanza in 30 Regions by June 2024.	Number of Sports Bonanza. Expected outcome: Improved life	Sports Bonanza conducted in Five Regions.	17,810,000	14,105,000
B: Effective implementation of National Ant-	To conduct one (1) awareness seminar to fifty (50) staff on ethics, good governance and accountability by June, 2024	Number of seminars Expected outcome: Improved services	One (1) awareness seminar to fifty (50) staff on ethics, good governance and accountability conducted	8,700,000	8,700,000
	To conduct integrity meetings quarterly by June, 2024	Number of meetings Expected outcome:	Four (4) Meetings conducted	6,440,000	6,440,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
Corruption strategy enhanced	To conduct 30 awareness seminars on integrity and Corruption issues to in 30 regions by June 2024	Improved integrity of Seminars Expected outcome: Improved integrity	27 seminars conducted in 30 Regions.	69,052,000	65,169,936
C: Legal of control measuring instruments and measuring systems strengthened	To develop and review four (4) assessment procedures to Weights and Measures procedures by June 2024 To train users of mGov system by June 2024	Number of procedures developed Number of users trained	One standard operating procedure developed on preckages inspections mGov user trained, SMS bundles purchased for facilitating WMA-MIS users.	8,900,000 51,000,000.0	8,900,000 11,000,000
	To develop Vipimo Phase II Software by June, 2024	Number of software developed:	Vipimo software Phase II on progress	227,850,000.0	225,000,000
	To organize and conduct one (1) Inspectors annual general meeting by June 2024	Number of annual meetings:	One Inspector meeting conducted.	27,900,000.0	27,900,000
	To develop two (2) Testing manuals for Taximeter and Pressure Gauge by June, 2024	Number of testing manuals developed:	Two draft of taxi meter and pressure gauge developed	15,275,000.0	15,275,000
	To maintain standards by June, 2024	Number of standards maintained	Two (2) standards maintained	22,938,000	22,938,000
C: Legal of control measuring instruments and measuring systems strengthened	To conduct inspections on custody and care of standards in 28 regions by June, 2024 To develop 3 operating procedures by June, 2024	Number of inspections conducted Number of operating procedures developed	Inspections on custody and care of standards conducted in 21 regions Two (2) operating procedures developed	17,760,000 10,100,000	17,760,000 10,100,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	To compare secondary standards with National Standards by June, 2024	Number of standards compared	Secondary standards compared to National Standards	12,000,000	7,101,818.0
	To conduct annual re-verification of Working standards in 29 regions by June, 2024	Number of verifications of working standard	Annual re-verification of Working standards in 29 regions conducted	43,360,000	32,990,000
	To Approve 40 New Patterns of Measuring Instruments by June 2024	Number of measuring instruments approved	240 New Patterns of Measuring approved	13,266,910	13,266,910
	To Review 1 Approved Measuring Instruments by June 2024	Number of instruments reviewed	One (1) approved Measuring Instrument reviewed	17,380,000	17,380,000
	To visit and following up the area for lab building by June, 2024	Number of	Area for Lab building visited	9,500,000	9,500,000
C: Legal control of measuring instruments and measuring systems strengthened	To carry out reverification of 5 flowmeters and 40 proving tanks to be used by WMA Regional offices by June, 2024	Number of flowmeters verified.	5 Flowmeters and 35 Proving tanks Verified	28,000,000	27,994,000
	To update database and calibration status of Bulk Storage Tanks to six regions (Temeke, Tanga, Arusha, Mwanza, Shinyanga, Kigoma and Mbeya) by June, 2024	Number of regions visited	Database and calibration status of bulk storage Tanks to six regions (Temeke, Tanga, Arusha, Mwanza Shinyanga and Kigoma) Updated	18,500,000	18,500,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	To inspect verified Storage tanks, Vehicle tanks & Bulk Flowmeters in 10 WMA Regions and ascertain their verification status by June ,2024	Number of regions visited	Verified Storage tanks, Vehicle tanks & Bulk Flowmeters was Inspected	20,300,000	18,298,000
	To conduct physical inspection of Private calibrators by June, 2024	Number of private inspectors	One Physical inspection of 9 Private Calibrators was conducted at Temeke Regions	11,900,000	11,900,000
	To inspect the performance of 15 water meter test benches countrywide by June, 2024	Number of benches inspected	Performance of 15 water meter test benches were inspected at (Ilala, Mtwara, Mbeya, Iringa, Morogoro, Tanga,Kilimanjaro,Manyara, Mara,Shinyanga,Tabora,Mwanza,Kagera,Misugusugu and Dodoma)	25,300,000	25,292,200
	To Inspect performance of Metrological Supervision in 3 ports(Mtwara, Dar es Salaam and Tanga) by June, 2024	Number of reports prepared	Inspection of Metrological supervision in 3 ports (Mtwara,Dar es salaam and Tanga) was conducted	19,450,000	18,620,000
C: Legal control of measuring instruments and measuring systems strengthened	To inspect the performance of acquired electricity meter test benches by June, 2024	Number of reports prepared	Inspection on Performance of two (2) electricity meter test benches were conducted at Misugusugu and Kilimanjaro region.	6,300,000	5,674,701
	To inspect the performance of four (04) verification bays	Number of reports prepared	Inspection on performance of four (04) verification bays	16,250,000	13,435,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	(Pwani, Mtwara, Iringa and Mwanza) by June 2024		(Pwani, Mtwara, Iringa and Mwanza) conducted.		
	To conduct verification of 1,013,556 measuring instruments in 30 Regions by June 2024.	Number of instruments verified. Expected outcome ➤ Improved life.	947,215 Measuring instruments verified in 30 regions.	4,954,932,323.00	4,803,167,551.00
	To conduct two (2) inspections at Border post offices in Songwe, Mbeya, Kilimanjaro, Arusha, Tanga, Kagera and Mara regions by June 2024	Number of reports prepared	Two (2) inspections at Border post offices in Songwe, Mbeya, Kilimanjaro, Arusha, Tanga, Kagera and Mara regions by conducted	36,260,000.0	33,617,200
	To conduct one (1) technical audit in Arusha, Tanga, Kilimanjaro and Manyara regions by June 2024.	Number of reports prepared	One technical audit conducted in Arusha, Tanga, Kilimanjaro and Manyara regions	25,025,000.0	25,025,000.0
	To conduct one (1) technical audit in Morogoro, Dodoma, Tabora, Shinyanga and Singida regions by June 2024.	Number of technical audit	One (1) technical audit in Morogoro, Dodoma, Tabora, Shinyanga and Singida regions conducted	17,500,000.0	17,500,000
	To organize and conduct two (2) Inspections on Cotton and coffee Weighing Scales in Mara, Mwanza, Simiyu, Tabora, Shinyanga, Geita, Singida and Kagera regions by June 2024	Number of reports prepared	Two (2) Inspections on Cotton and coffee Weighing Scales in Mara, Mwanza, Simiyu, Tabora, Shinyanga, Geita, Singida and Kagera regions conducted.	66,900,000.0	66,900,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
D. Metrological supervision and expertise in Measurement improved	To organize and conduct one (1) Inspections on cashewnuts Weighing Scales in Ruvuma, Mtwara, Lindi and Pwani regions by June 2024	Number of Inspections conducted	One (1) Inspections on cashewnuts Weighing Scales in Ruvuma, Mtwara, Lindi and Pwani regions	36,875,000.0	36,875,000
	To organize and conduct one (1) Inspection on Fuel dispensing pumps in Songwe Mbeya, Rukwa, Rukwa and Katavi regions by June 2024	Number of reports prepared	One (1) Inspection on Fuel dispensing pumps in Songwe Mbeya, Rukwa, Rukwa and Katavi regions	59,120,000.0	59,067,985
	To monitor compliance of legal metrology activities in 10 regions by June, 2023 (Mwanza, Kagera, Simiyu, Mara Geita, Tabora, Shinyanga, Singida, Arusha and Tanga)	Number of reports prepared	Seven region monitored for compliance (Mbeya, Morogoro, Pwani, Arusha, Tanga, Songwe and Kitimanjaro)	171,700,000.0	171,700,000
	To conduct inspections in 30 Regions by June 2024.,	Number of inspections conducted. Expected outcome Improved life.	Inspections conducted in 30 regions	2,345,711,535	2,316,799,649
To conduct four (4) Stakeholders Meeting (Scale & Pump mechanics, Calibrators, Importers of technical equipment and users by June 2024	Number of stakeholders meetings	Three (3) Stake holders meeting conducted. Meeting with DANGOTE, TANESCO and LATRA.	21,300,000.0	21,300,000	
	To conduct examination to 70 Weights and Measures Practitioners by June 2023	Number of reports prepared	one Examination conducted, 105 Weights and Measures Practitioners were interviewed	36,555,000.0	21,216,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	To conduct five (5) meeting for facilitating authorisation of persons other than WMA that verify measuring instruments by June, 2024	Number of meetings conducted	Implemented as planned	21,200,000.0	21,200,000
	To conduct Inspection & Investigation on unauthorized measuring instruments in 15 regions by June,2024	Number of reports prepared	Inspection & Investigation on unauthorized measuring instruments conducted in 15 regions	17,380,000	17,380,000
D. Metrological supervision and expertise in Measurement improved	To conduct four technical committee meeting by June,2024.	Number of committees conducted	Four (4) technical committee meetings conducted	9,500,000	9,500,000.0
	To attend 3 Harmonization Meetings in Legal Metrology Issues within EAC by June, 2024	Number of reports prepared	Three (3) Harmonization Meetings in Legal Metrology Issues within EAC attended	24,050,000	24,050,000
	To attend 2 Harmonization Meetings in Legal Metrology Issues 55 th CIML Meeting by June, 2024	Number of reports prepared	The 55th CIML Meeting attended	105,000,000	103,674,000
	To attend 2 SADCMEEL Regional Harmonization meeting in legal metrology issues by June,2024	Number of reports prepared	The 39th SADCMEEL Regional Harmonization meeting in legal metrology issues attended	17,550,000	9,750,000
	To conduct training to 50 WMA staff by June, 2024	Number of reports prepared	63 staff attended training, (Long term 32 staff) short term training 31 staff)	173,000,000	173,000,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	Human Resource Plan Reviewed and Implemented by June, 2026	Number of reports prepared	Human Resource Assessment conducted	16,250,000	16,250,000
D. Metrological supervision and expertise in Measurement improved.	To provide regular maintenance to office equipment and motorvehicles by June, 2024	Number of reports prepared	Five (5) cars were maintained	119,000,000	118,999,999
	To coordinate transfer to twenty (20) staff in various working stations by June, 2024	Number of staff supported	Twenty one (21) staff were transferred	110,650,000	110,650,000
	To facilitate payment of employees benefit to 202 staff by June, 2024	Number of reports prepared	Benefits provided to 202 employees	104,600,000	104,600,000
	To attend Professional Workshops (HRAOs, TAPSEA, DRIVERS and TRAMPA) by June, 2023	Number of workshop attended	25 staff attended professional Workshop	80,540,000	78,218,600
	To conduct Human resource Audit in 29 Regions by June, 2024	Number of reports prepared	Human Resource Audit conducted in 29 regions	35,000,000	34,000,000
	To conduct KAMAAA Meetings quarterly by June, 2024	Number of meetings conducted	Three meeting conducted	33,220,000	33,220,000
E. Institutional capacity to deliver	To equip staff with essential working tools, equipment and services by June, 2024	Number of reports prepared	202 staff provided with working tools and srvcies	2,077,960,700	2,021,061,643

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure	
services improved	To acquire five (3) laptop and two (2) printers by June 2024	Number of laptop and printers acquired	Two laptop, one printer and one desktop acquired	14,000,000.0	2,500,000	
	To provide welfare to 270 staff by June, 2024	Number of staff supported	Welfare provided to 270 staff	3,578,510,000	3,285,610,163	
	To participate in MAY DAY and Women's Day by June, 2024	Number of reports prepared	Worker's Day and Womens; Day commemorated	24,000,000	24,000,000	
	To conduct two (2) worker's Council Meeting by June, 2024	Number of workers council conducted	Two (2) Meeting conducted	219,729,000	219,729,000	
	To facilitate four (4) Ministerial Advisory Meeting by June, 2024	Number of meetings facilitated	Four (4) Ministerial Advisory Meeting bconducted	63,300,000	63,300,000	
	To Conduct World Metrology Day by June, 2024.	Number of reports prepared	World Metrology day commemorated on 20th May in all WMA regions.	8,610,000	5,700,000	
	To develop promotional materials in order to raise awareness by June, 2024.	Number of reports prepared	Diary 600 pcs, Calendar 600 pcs, brochures 2000 pcs and Mugs 200 pcs, five (5) wall Banners, Two drop banners, Three standing Banners, Tshirts 182 pcs were prepared.	44,000,000	31,000,000	
	E. Institutional capacity to deliver services improved	To participate in ten (10) public exhibitions (Sabasaba, Nanenane, Chato exhibitions, Geita Minerals exhibitions, Mowe, Sido, Shinyanga	Number of reports prepared	WMA participated into Eleven (11) public exhibitions (Sabasaba, Nane Nane, Lindi Mineral exhibitions, Geita	166,500,000	151,272,385

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	Minerals exhibition, Mapinduzi, Rock City exhibitions and Industrial Exhibition) by June, 2024.		International Mineral exhibitions, TCCAA Mwanza, Mapinduzi, Industry and Trade week, Brela Mlimani City, Zanzibar International Exhibitions and TIMEXPO Diamond Jubilee).		
	To conduct educational programmes on WMA's activities by June, 2024.	Number of reports prepared	Several programs were prepared and aired. * News on Blogs 135 *Live Coverage 12 * Graphics 216 * News on TV 118 *News on Radio 92 *Short Video clips 109 *Newspaper stories 108 * TV Programs 36 * Radio Programs 50 *Fourteen (14) awareness meetings were conducted.	155,440,000	130,000,000
	To attend two domestic professional meetings for Government communication officers (TAGCO and TBC) by June, 2024.	Number of meetings attended.	Two (2) professional meetings attended at Arusha and Mlimani City Dar es Salaam.	9,600,000	2,400,000
	To acquire laptop and camera equipment in order to increase publicity of WMA activities by June, 2024.	Number of laptops acquired		5,750,000	5,200,000
E. Institutional capacity to	To conduct Corporate Social Responsibility by June, 2024	Number of reports prepared	WMA donated cement at Busokelo Municipal Mbeya,	30,100,000	6,850,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
deliver services improved	All WMA Accountants participated in two Local Professional seminar NBAA by June, 2024 Financial statements prepared by June, 2024 Coordination of auditing in Sixteen (16) regions conducted by June, 2024 2 Debtors committee meeting conducted by June, 2024	Number of reports prepared	Two Local Professional seminar attended	15,321,000.00	15,320,000
E. Institutional capacity to deliver services improved	To prepare WMA Financial Regulation by June, 2024 Stock verification, conducted by June 2023 Physical verification of WMA-Assets conducted in 20 Regions by June 2023 To facilitate implementation of New LAN Setup for WMA Regional Office by June 2024 To facilitate implementation of GovNET installation at 5 Regional offices by June, 2024.	Number of regions audited. Number of committees conducted Number of reports prepared Number of regions visited. Number of reports prepared	Financial statement prepared and submitted to CAG To facilitate the Audit exercise 4 debts and credits committee conducted stock verification conducted Financial Regulation Prepared Physical verification of WMA-Assets conducted in 20 Regions by June 2024 LAN installation at Misugusugu is on progress. Needs have been identified for installation of GovNet in Mwanza and Mara Regional office.	229,529,000.00 180,800,000.00 9,200,000.00 20,400,000.00 18,100,000.00 33,650,000.00 51,284,404 120,800,000	228,927,000 180,041,000 9,000,000 20,400,000 18,100,000 33,650,000 49,000,000 120,000,000

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
E. Institutional capacity to deliver services improved	To conduct training to users of e-Record system in 5 WMA Regional Offices by June 2024	Number of training reports prepared	Awareness training has been conducted to Temeke, Kinondoni and Ports unit users of e-Office	10,650,000	10,650,000
	To Provide Systems Security(Antivirus Software) and Software subscription fee by June 2024	Number of software provided	Procurement of software and equipments is underway	32,200,000	1,800,000
	To conduct Quarterly ICT hardware maintenance service in HQ and Regions by June 2024	Number of ICT hardware maintained	Quarterly ICT hardware maintenance has been conducted in Dar es Salaam regional offices and HQ	26,000,000	2,500,000
	To facilitate Technical assistance and upgrade of POS APK for all regional offices by June 2024	Number of reports prepared	60 POS devices were configured with WMA-MIS APK	14,000,000	1,800,000
	To establish ICT Risk Management document, Business Continuity and Disaster Recovering Plan by June 2024	Number of reports prepared	ICT Strategy, Disaster Recovery Plan and Risk register has been prepared.	22,150,000	12,800,000
	To Conduct 4 ICT Steering committee meetings by June 2024	number of committee conducted	4 ICT Steering committee has been conducted	30,500,000	22,650,000
To Enhance ICT professional knowledge (Attend Meetings, seminars and Conferences	Number of seminars attended	1 ICT Professional knowledge enhanced	18,500,000	5,600,000	

THE UNITED REPUBLIC OF TANZANIA
 - MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	and Short courses) by June, 2024				
	To prepare Internal Audit Policies and Procedures Manual by June,2024	Number of reports prepared	Internal Audit policies and procedure manual prepared	3,425,000	3,425,000
	To review Internal Audit Charter by June ,2024	Number of reports prepared	Internal Audited Charter reviewed.	550,000	550,000
E. Institutional capacity to deliver services improved	To conduct audit of twent eight regions and two (2) Directorates by June ,2024	Number of regions audited	Audit of twenty regions (20) and two directorates conducted by June, 2024	73,000,000	72,752,450
	To prepare quarterly Internal Audit reports by June,2024	Number of reports prepared	Quarterly Internal Audit reports prepared by June,2024	4,900,000	4,900,000
	Conduct four Audit Committee Meeting and two Extra Ordinary Meetings by June 2024	Number of audit committee conducted.	Four Audit Committee Meeting and two Extra Ordinary Meetings conducted by June 2024	24,225,000	24,225,000
	To conduct five (5) local training on Contemporary Audit issues and payment of Annual Subscription fees June,2024	Number of trainings conducted.	Attended the Annual Internal Auditors Conference in Arusha and The African Federation of Institute of Internal Auditors (AFIIA) Conference in Arusha as well as payment of Annual subscription fees	17,900,000	17,900,000
	To prepare WMA's Plan and Budget (MTEF) for the Year 2023/24 by June, 2024	Number of reports prepared	WMA's Plan and budget for 2024/2025 prepared	250,000,000	244,110,000

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
E. Institutional capacity to deliver services improved	To conduct four (4) quarterly budget committee meetings by June, 2024	Number of meetings conducted	Four quarterly budget committee meetings prepared	87,850,000.00	62,920,000
	To attend MIT Budget Preparation Meeting by June, 2024	Number of reports prepared	2 MIT budget preparation meetings prepared	22,900,000.00	19,900,000
	To Monitor and Evaluate implementation of Plan and Budget in Budget Centers by June, 2024	Number of reports prepared	Not implemented	13,600,000.00	8,600,000
	To facilitate Monitoring and Evaluation project implementation by June 2024	Number of reports prepared	Monitoring and Evaluation conducted at Dodoma Head quarter construction site.	87,000,000.00	86,989,992
	To monitor implementation of a contract between TR and WMA by June 2024	Number of reports prepared	Contract between TR and WMA prepared	30,200,000.00	21,799,718
	To contribute 15 percent as per government instruction by June 2024	Number of reports prepared	15 percent contributed to Consolidated Fund	4,747,131,143.64	4,741,326,381
	To conduct Institutional Self Assessment (ISA) by June, 2024	Number of reports prepared	Not conducted	15,000,000.00	15,000,000
	To conduct service delivery survey by June 2024	Number of reports prepared	Not conducted	22,200,000.00	7,600,000
	To coordinate and Review Risk management activities by June, 2024	Number of reports prepared	Risk register and Risk Framework documents prepared	40,300,000	40,300,000
	To train risk focal persons on Risk Management activities by June, 2024	Number of staff trained	Not conducted	21,357,430	21,357,430

THE UNITED REPUBLIC OF TANZANIA
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 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	To attend One (01) annual professional conferences and One (01) Public Procurement Week by June, 2024	Number of meetings attended	One (01) annual professional conferences and One (01) Public Procurement training by June attended	50,160,000	50,160,000
	To prepare One (01) Annual Procurement Plan by June 2024	Number of reports prepared	One (01) Annual Procurement Plan prepared	6,000,000	6,000,000
	To publish One (01) Annual Procurement Plan by June 2024	Number of reports prepared	To publish One (01) Annual Procurement Plan by June 2024	4,000,000	4,000,000
	To prepare one (01) annual Procurement report by June, 2024	Number of reports prepared	One (01) annual Procurement report prepared	140,200	140,200
E. Institutional capacity to deliver services improved	To conduct four (04) Tender board and PMU meetings by June, 2024	Number of meetings conducted	Four (04) Tender board and PMU meetings conducted	14,550,000	14,550,000
	To conduct sixteen (16) bid evaluations by June, 2024	Number of bid evaluated.	sixteen (16) bid evaluations conducted	8,999,800	8,999,800
	To conduct one (01) Procurement audit meeting by June, 2024	Number of meetings conducted	One (01) Procurement audit meeting conducted	2,250,000	2,250,000
	To conduct Regional Delegated Tender Board by June, 2024	Number of meetings conducted	Regional Delegated Tender Board conducted by June, 2024	6,900,000	6,900,000
	To conduct Four (4) stakeholders' meetings to develop The Weights and Measures Regulations by June, 2024	Number of meetings attended	Two (2) preliminary meetings with TCRA to develop The Weights and Measures Regulations (Airtime) conducted. And One meeting with internal stakeholders conducted to review the translated draft Regulations.	32,280,000	7,750,000
	To Prosecute and Attend Five cases (criminal and civil) in	Number of cases attended	One civil case and one criminal matter attended. Dar es Salaam Averi Scales v.	18,500,000	18,500,000

THE UNITED REPUBLIC OF TANZANIA
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 00530000 - WEIGHTS AND MEASURES AGENCY
 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR YEAR ENDED 30 JUNE 2024

Objectives	Target for 2023/24	Key Performance indicator	Implementation status as of June 2024	Budget	Actual Expenditure
	and out of Dar es salaam by June, 2024		CPB, WMA and AG, Civil case No. 19 of 2022 in the High Court of Tanzania, Dodoma Registry. And criminal matter regarding acquisition of Tanga Plot attended at Tanga Police Station.		
	To conduct legal awareness seminar on the Amended WMA Act (CAP 340) to 8 WMA regions and its borders by June,2024	Number of seminars attended	Legal awareness seminars conducted in 8 WMA Regions (Mtwara, Njombe, Coast Region, Arusha, Iringa, Mbeya, Morogoro and Manyara).	32,800,000	32,000,000
	To conduct two stakeholders meetings to review Weights and Measures Regulations by June, 2024	Number of meetings attended	Two meetings to review and revise Weights and Measures Laws conducted	29,700,000	29,000,000
	To attend TLS na PBA Lawyers Professional meetings (Tanganyika Law Society and Public Bar Association) and 4 CLE seminars by June, 2024	Number of meetings attended	TLS na PBA Lawyers Professional meetings (Tanganyika Law Society and Public Bar Association) and CLE seminars attended. And One Advocate's Certificate renewed.	36,720,000	36,000,000
	Regional administrative overhead, reporting and operational cost Facilitated by June 2024	The number of regional offices facilitated Expected outcome: Improved staff welfare	Implemented as planned	13,940,657,432	8,728,029,614
Total				36,335,850,878.00	30,190,615,325.00

2.16.1 Achievements during the year 2023/24

During the year under review, the Agency undertook a certain number of strategic initiatives geared to effectively and efficiently discharge its legal Metrology functions which contribute to the assurance of accuracy and reliability of measures in trade, health, safety and environment.

2.16.2 Verification and Inspection of Instruments

During the year under review, WMA verified 947,215 Measuring Instruments out of 1,013,556 estimated to be verified, this is equivalent to 93% of achievement.

2.16.3 Membership of those charged with governance

For the Agency the Chief Executive Officer (CEO), Director of Technical Supports (DTS) and Director of Business Supports (DBS) and other management members form group of those charged with governance. The CEO is overall in charge of all operations of the Agency assisted by two Directors (technical and business). The Business Director has responsibilities for day-to-day business operations while the Technical Director is responsible for the day-to-day technical operation of the Agency.

2.17 COMMITTEES OF THOSE CHARGED WITH GOVERNANCE:

The Agency has two committees concerning with governance namely the Ministerial Advisory Board and Audit Committee.

2.17.1 Ministerial Advisory Board

The MAB is led by chairpersonship of Dr. Eliza Alfred Mwakasungula and has seven members. Members of the Ministerial Advisory Board for the financial year 2023/24 were as follows:

Table 2: Ministerial Advisory Board

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment
1.	Dr. Eliza Alfred Mwakasungula	Chairperson	54	PhD (Philosophy of Sokoine University of Agriculture)	Tanzanian	29 May, 2023
2.	Dr. Gibson Hosea Munisi	Member			Tanzanian	29 May, 2023
3.	CPA. Swalehe Said Chondoma	Member	54	Masters (Business Administration)	Tanzanian	29 May, 2023

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment
4.	Eng. Shaban Seleman	Member	51	MBA, Bsc (Chemical and Process Engineering)	Tanzanian	29 May, 2023
5.	Mr. Juma Seth Mwambapa	Member	49	Masters (Business Administration)	Tanzanian	29 May, 2023
6.	Mr. Hassan Hamza Nkya	Member	43	Bachelor of Laws	Tanzanian	29 May, 2023
7.	Ms. Anna Peter Kiango	Member	56	Bachelor Degree in Business Administration	Tanzanian	29 May, 2023
8.	Mr. Alban Mark Kihulla	Secretary	50	Masters (Business Administration)	Tanzanian	29 May, 2024

2.17.2 Composition of Audit Committee

The committee monitors the effectiveness of the established internal control measures and compliance with laws and regulations that guide operations of the Agency. The committee is composed of a chairman and other four members. Members of the Audit Committee for the financial year 2023/24 were as follows:

Table 3: Composition of Audit Committee

S/N	Name	ORGANISATION	Position	Nationality
1	CPA.Mecklaud Edson	Dar Es Salaam Stock Exchange (DSE)	Chairperson	Tanzanian
2	Idrisa Mohamed	Tacaids	Member	Tanzanian
3	Mr. Karim H. Mkorehe	Weights and Measures Agency	Member	Tanzanian
4	Mr. Magesa Biyani	Weights and Measures Agency	Member	Tanzanian
5	Adv. Oscar Ng'itu	Weights and Measures Agency	Secretary	Tanzanian

2.17.3 Planning, Finance and Administration Committee

The committee is responsible for discussing and advising the Management of WMA on the corporate matter of the Agency. The committee is responsible for:

- Appointment of Professional and Non-professional employees of the Agency falling under the MAB jurisdiction;
- Oversees staff discipline, promotion and confirmation for those employees falling under the MAB authority;
- Scrutinizes the annual and supplementary budgets, and
- Exercises the full power of the Board, if necessary, in matters of sudden and urgent necessities arising between meeting of the full Board and reports to the Board.

Table 4: Composition of the Planning, Finance and Administration Committee

S/No	Name	Position	Nationality
1	Dr. Gibson Hosea Munisi	Chairperson	Tanzanian
2	Mr. Swalehe Chondoma	Member	Tanzanian
3	Mr. Juma Seth Mwambapa	Member	Tanzanian
4	Ms. Anna Peter Kiango	Member	Tanzanian
5	Mr. Karim Mkorehe	Secretary	Tanzanian

2.17.4 Technical Committee

The committee was established with mandate to give direction to the Agency to leading to technical excellence.

Table 5 : Composition of Technical Committee

S/No	Name	Position	Nationality
1	Eng. Shabani Seleman	Chairperson	Tanzanian
2	Mr. Hassan Nkya	Member	Tanzanian
3	Ms. Anna P Kiango	Member	Tanzanian
4	Mr. Juma Mwambapa	Member	Tanzanian
5	Mr. Alban Kiulla	Secretary	Tanzanian

2.18 BOARD AND COMMITTEE MEETINGS

Those Charged with Governance are required to meet quarterly and have a formal schedule of matters referred to it for decision. During the year under review, the Board held three Meetings on 1st Oct 2023, 29 February, 2024 and 6 June 2024

In those meetings the Board deliberated on various matters including reports submitted by the Board Committees. Issues discussed include;

- Adoption of audited financial statements for the year ended 30 June, 2024
- Technical and Related Matters
- Adoption of Internal Audit observations
- Report of implementation of external Auditor Observations
- Adoption of the first and second quarter Agency progress report
- Administration and staff matters
- Approval of the Agency annual Budget 2024/25

Attendance to the Meetings for Board is shown in the table below:
 Meetings of the Board and its Committees 2023/24.

	Particulars	Title	Full Board			Technical Committee		Planning Finance and Administration Committee		Audit Committee	
			Attendance			Attendance		Attendance		Attendance	
	Meeting Number		1	2	3	1	2	1	2	1	2
1	Prof. Eliza Alfred Mwakasungula	Chairperson	Yes	Yes	No	Not Member	Not Member	Not Member	Not Member	Not Member	Not Member
2	Dr. Gibson Hosea Munisi	Member	Yes	Yes	No	Not Member	Not Member	Yes	Yes	Yes	Yes
3	CPA. Swalehe Said Chondoma	Member	Yes	Yes	Yes	Not Member	Not Member	Yes	Yes	Yes	Yes
4	Eng. Shaban Seleman	Member	Yes	Yes	Yes	Yes	Yes	Not Member	Not Member	Yes	Yes
5	Mr. Juma Seth Mwambapa	Member	Yes	Yes	Yes	Yes	No	Yes	Yes	Not Member	Not Member
6	Mr. Hassan Hamza Nkya	Member	Yes	Yes	No	Yes	Yes	Not Member	Not Member	Yes	Yes
7	Ms. Anna Peter Kiango	Member	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
8	Mr. Alban Mark Kihulla	Secretary	Yes	Yes	Yes	Yes	Not Member	Not Member	Not Member	Not Member	Not Member

2.18.1 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.

Composition

For the Financial Year 2023/24 the Tender Board had the following members;

Table 4: Members of Tender Board

S/N	Name	Position in Organisation	Position in Board
1	Mr. Magesa H. Biyani	Standard and Verification Manager	Chairperson
2	Mr. Alfred Shungu	Regional Manager -Ports Units	Member
3	Mr. Salum Masinde	Regional Manager -Kilimanjaro	Member
4	Ms. Pendo Kipangula	Human Resources Manager	Member
5	Mr. Nelson Ruturagara	Head of Planning Unit	Member
6	Mr. Albert Kitale	Finance and Accounts manager	Member
7	Mr. Josseph Maliti	Head of Procurement Unit	Secretary

The Tender Board was effective and fulfilled its obligations accordingly. During the year under review, the Tender Board conducted four meetings as indicated below.

Attendance during a tender board meeting for the financial year 2023/24

Table 5: Attendance of the Meeting

S/N	Name	Attendance/Quarters			
		1	2	3	4
1	Mr. Magesa H. Biyani	No	Yes	No	Yes
2	Mr. Alfred Shungu	Yes	Yes	Yes	No

S/N	Name	Attendance/Quarters			
		1	2	3	4
3	Mr. Salum Masinde	Yes	Yes	Yes	Yes
4	Ms. Pendo Kipangula	No	No	Yes	Yes
5	Mr. Nelson Ruturagara	Yes	Yes	Yes	Yes
6	Mr. Albert Kitale	No	Yes	Yes	Yes
7	Mr. Josseph Maliti	Yes	Yes	Yes	No

2.19 HUMAN RESOURCE AND EMPLOYEE WELFARE

General

As of 30 June, 2024, WMA had 420 (328 Male and 92 Female) permanent and contractual employees. The permanent employees were 270 in number and contractual employees were 150. The Agency is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

2.19.1 Relationship between Management and Employees

The Agency continues to maintain good relationship between the management and employees. This was done through management and staff meetings and thus there were no significant unresolved conflicts or complains received by the Management from the employees themselves.

2.19.2 Human Resources Management

Management of WMA has established well defined Human Resources Management programs to ensure that all job positions are occupied by qualified staff. The Management also emphasizes on human resources in order to maintain a manageable quantity and quality of effective and self-motivated personnel.

2.19.3 Medical Facilities

The Agency provides medical care for its employees through the National Health Insurance Fund (NHIF) in which employee and employer contribute every month to the fund as per the NHIF regulations. Employer and employee each contributed 3% of basic salary.

2.19.4 Training

The Agency provides training to its employees on and when it identifies a necessity. Training courses are either short term or long terms depending on the training needs of the individual staff and available budget and are conducted either in local or overseas institutions. During the year 2023/24, the Agency incurred a sum of TZS 132,600,000

(2022/23: TZS 148,115,000) for staff training to improve employee's technical skills and hence effectiveness. There are 31 who are on studies, twenty-eight (28) doing Masters Degrees, eleven (01) doing Bachelor degree and three (02) doing Certificate. Also, there are 31 employees who attended short term trainings. The Agency facilitates their studies by providing study leave and continues to pay salaries.

2.19.5 HIV/AIDS Non-communicable Diseases at the Place of Work

WMA is one of the Government Institutions which has established programmes for educating their members regarding HIV/AIDS pandemic.

2.19.6 Gender Balance

Management team comprises 38 males and 6 females. It is the intension of the Agency to increase the number of professional employees and among them women are encouraged to join the Agency once vacant posts are advertised.

2.19.7 Employees benefit plan

The Agency makes contributions (15% of employee basic salary) to Public Sector Social Security Fund on mandatory basis which qualifies to be defined as contribution plans, also the Agency has incentive scheme to ensure the welfare of the staff are taken care.

2.19.8 Compensation benefits

The Agency has a statutory requirement to contribute to the Workers Compensation Fund with effect from 1 July 2015. The main purpose of the Fund is to provide compensation benefits when employees suffer occupational injuries, contract occupational diseases or die as a result of employment related reasons.

2.19.9 People with Disabilities

The Agency is an equal opportunity employer and does not discriminate against person with disabilities during recruitment processes. The Agency have been providing special attention to staff with disability include special privilege as stipulated in different circulars governing the Agency.

2.19.10 Industrial Safety

It is the policy of the Agency that in conducting its activities it will strive to create a working environment whereby industrial incidences relating to accidents are reduced to a minimum level and in which employees, customers, contractors and general public will not be exposed to unnecessary safety and health risks.

2.20 RELATED PARTY TRANSACTIONS

Details of related party transactions for the year ended 30 June, 2024 have been appropriately disclosed here below.

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

During the year under review, the amount paid to the related party amounted to TZS 2,133,000,000 compared to TZS 1,995,750,000 in 2022/23 in the following breakdown:

Details	Jun-2024 (TZS)	Jun-2023 (TZS)
Short term benefits - Salaries	1,530,680,000	1,432,680,000
Allowances	570,070,000	563,070,000
Annual fees	32,250,000	0
Total	2,133,000,000	1,995,750,000

2.21 ACCOUNTING POLICIES

The accounting policies used in preparing these financial statements have been disclosed in Note 2 to the financial statements. These policies are critical to an understanding of the performance and financial position of the Agency.

2.22 ENVIRONMENT

The Agency is very keen with environmental conservation and ensures that environment is conserved and utilized efficiently.

2.23 COMPLIANCE WITH LAWS AND REGULATIONS

The Agency follows statutory laws and regulations. There are no known incidences of breach of law that resulted to fines or penalties in the period under review.

2.24 FIDUCIARY RESPONSIBILITIES

The Agency's Board as stewards of public trust always acted for the good of the organization, rather than for the benefit of themselves throughout the year. Reasonable care was exercised in all decisions taken by the Agency, without placing the organization under unnecessary risk.

2.25 POLITICAL AND CHARITABLE DONATIONS

The Agency did not make donation to any political party or charitable organizations during the reporting period.

2.26 RELATIONSHIP WITH STAKEHOLDERS

The Agency continued to maintain a good relationship with all stakeholders including the regulators.

2.27 CORPORATE SOCIAL RESPONSIBILITIES

The Agency accepts students from different colleges and Universities to get practical training. During year under review 20 students were attached in various departments of the Agency to undergo field attachments

2.28 PREJUDICIAL ISSUES

In the opinion of the members of the MAB, there are no serious unfavourable matters that can adversely affect WMA.

2.29 AUDITOR

The Controller and Auditors General (CAG) is the statutory auditor of the Weights and Measures Agency(WMA) by virtue of Article 143 of the constitution of the United Republic of Tanzania of 1977, Section 9-12 of Public Audit Act CAP 418, and Section 30 of the Public Finance Act [CAP 348 R.E 2020].

2.30 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021.

2.31 APPROVAL

The report by those charged with governance has been approved by those charged with governance and signed on its behalf by:

Name A.M. KIHLLA Title: CEO
Date 14/09/2025

3.0 STATEMENT OF MANAGEMENT RESPONSIBILITY

These financial statements are prepared by the Management of the Weights and Measures Agency (WMA) in accordance with the provisional section 25 (4) of the Public Finance Act, Cap 348 [R.E 2020].

The Management of WMA is responsible for establishing and maintaining effective internal control designed to give reasonable assurance that the transactions recorded in the financial statements are within the statutory requirement and that they contain the receipts and use of resources by the Agency.

The Management of WMA is responsible for keeping proper accounting records which are reasonable and accurate in the preparation of financial statements. They are also responsible for safeguarding the assets of WMA and hence for taking reasonable steps for the prevention and detection of fraud, error, and other irregularities.

The Management confirms that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 30 June 2024. Management also confirms that International Public Sector Accounting Standards have been followed and that the financial statements have been prepared as a going concern basis to the best of the Management's knowledge, the internal control has been operated adequately throughout the reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2024.

Management accepts responsibility for the integrity of the financial statements, the information they contain and their compliance with International Public Sector Accounting Standards.

Approved by the Management of WMA and signed on its behalf by:


Alban M. Kihulla
CHIEF EXECUTIVE OFFICER

14/03/2025
Date

4.0 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 by 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 in discharging the responsibility of preparing financial statements of an entity showing a true and fair view of the entity's 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 the Accounting Officer and management of the Agency.

I, **CPA Ipyana Mwamsojo** on behalf of the Finance Manager of Weights and Measures Agency hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2024 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 of that date and that, they have been prepared based on properly maintained financial records.



.....
For Finance and Accounts Manager
NBAA Member: ACPA.5705

Date..... 14.03.2025

BASIC WEIGHTS AND MEASURES AGENCY'S INFORMATION

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 a historic cost base, modified where necessary to include changes in policy and estimate of the useful life of assets. No adjustments for the inflationary factor have been made in the accounts and the accounting policies have been consistently applied throughout the period.

Vision

“Accurate and reliable measurements for all”

Mission

To provide consumer protection about legal metrology through verification of measuring instruments, metrological supervision and expertise for socio-economic development.”

Roles and Functions

The Roles and functions of WMA as stipulated under the Weights and Measures Act (Cap.340) 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;
- iii) Approve or ensure approval by another designated institution 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 about legal metrology;
- viii) Provide information on Legal Metrology in general, and ensure that legal metrology measurement standards are traceable to national and international measurement standards

ASSUMPTIONS

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 has to be prepared on a different basis and if so the basis used is disclosed.

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 more relevant and reliable information and such reclassification shall be applied retrospectively.

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.

Offsetting

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

Departure from Accounting Principles

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

CONCEPTS

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

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 because financial statements would not be neutral and would lose the quality of reliability.

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 by their substance and economic reality and not merely their legal form.

Relevance:

Information is relevant 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.


Materiality

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

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		2023/24	Restated 2022/23
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	2,321,983,961	1,760,753,545
Inventories	70	197,131,906	352,675,369
Prepayments	69	967,562,076	1,416,479,962
Receivables	67	235,656,379	93,861,568
Total Current Asset		3,722,334,322	3,623,770,444
Non-Current Asset			
Property, Plant and Equipment	77	27,929,606,507	28,468,551,945
Work In Progress	82	4,483,317,628	2,265,619,298
Total Non-Current Asset		32,412,924,135	30,734,171,243
TOTAL ASSETS		36,135,258,458	34,357,941,690
LIABILITIES			
Current Liabilities			
Deposits	94	18,936,054	17,194,511
Payables and Accruals	89	366,964,193	254,006,207
Total Current Liabilities		385,900,247	271,200,717
TOTAL LIABILITIES		385,900,247	271,200,717
Net Assets		35,749,358,211	34,086,740,973
NET ASSETS:			
Capital Contributed by:			
Taxpayers Fund		8,291,115,564	8,291,115,564
Accumulated surplus		27,458,242,647	25,795,625,409
TOTAL NET ASSETS		35,749,358,211	34,086,740,973


 CHIEF EXECUTIVE OFFICER
 Mfumo wa Uhasibu Serikalini (MUSE)

 Date

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2024

Classification of Expenses by Nature	Note	2023/24	Restated
		TZS	2022/23 TZS
REVENUE:			
Revenue			
Other Revenue	31	0	34,000,000
Revenue from Exchange Transactions	17	32,342,951,827	29,389,756,171
Subvention from other Government entities	32	4,293,637,500	3,805,047,270
Total Revenue		36,636,589,327	33,228,803,441
TOTAL REVENUE		36,636,589,327	33,228,803,441
EXPENSES AND TRANSFERS:			
Expenses			
Amortization of Intangible Assets	39	0	4,490,226
Depreciation of Property, Plant and Equip	37	1,205,525,551	2,276,934,547
Loss on Disposal of Assets	44	56,187,211	0
Expected Credit Loss	54	703,176,502	1,179,311,908
Maintenance Expenses	36	1,316,685,406	1,448,603,894
Other Expenses	52	1,033,831,667	763,281,939
Use of Goods and Service	35	9,437,594,816	8,587,314,694
Wages, Salaries and Employee Benefits	34	16,489,023,927	14,338,566,147
Total Expenses		30,242,025,080	28,598,503,355
Transfer Grants and Transfers	59	0	7,199,325
Other Transfers	60	4,731,947,009	4,405,736,326
Total Transfer		4,731,947,009	4,412,935,651
TOTAL EXPENSES AND TRANSFERS		34,973,972,089	33,011,439,002
Surplus		1,662,617,238	217,364,443


 CHIEF EXECUTIVE OFFICER
 Mfumo wa Uhasibu Serikalini (MUSE)

14/03/2025

Date

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30 JUNE 2024

Description	Taxpayer's Fund	Accum. Surplus/(Deficit)	Total
Opening Balance as at 01 July 2023	8,291,115,564	25,795,625,409	34,086,740,973
Surplus for the year	0	1,662,617,238	1,662,617,238
Closing balance as at 30 June 2024	8,291,115,564	27,458,242,647	35,749,358,211
Opening Balance as at 01 July 2022	8,291,115,564	25,578,260,966	33,869,376,530
Surplus for the Year	0	217,364,443	217,364,443
Closing Balance as at 30Jun 2023	8,291,115,564	25,795,625,409	34,086,740,973


 CHIEF EXECUTIVE OFFICER

14/03/2025

Date

Mfumo wa Uhasibu Serikalini (MUSE)

5.4 CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2024

	2023/24 TZS	2022/23 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS:		
Subvention from other Government entities	4,293,637,500	3,805,047,270
Revenue from Exchange Transactions	31,541,001,942	29,371,575,505
Increase in deposits	1,741,543	
Total Receipts	35,836,380,985	33,176,622,775
PAYMENTS:		
Wages, Salaries and Employee Benefit	16,503,189,317	14,361,518,827
Use of Goods and Service	9,376,796,434	9,759,571,460
Other Transfer	4,705,515,536	4,470,979,445
Other Expenses	1,033,831,667	555,434,387
Maintenance Expenses	1,316,685,406	1,448,603,894
Decrease in deposits	0	3,656,267
Grants and Transfers	0	7,199,325
Total Payments	(32,936,018,360)	(30,606,963,600)
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES	2,900,362,625	2,569,659,175
CASH FLOW FROM INVESTING ACTIVITIES:		
Investing Activities:		
Proceeds from disposal of assets	5,311,450	0
Payment for Work in Progress	(1,579,756,565)	(1,844,076,146)
Advance Payment for Acquisition of PPE	(602,843,400)	(556,298,400)
Acquisition of Property, Plant and Equipment	(161,843,687)	(988,534,448)
Total Investing Activities	(2,339,132,202)	(3,388,908,994)
NET CASH FLOW USED IN INVESTING ACTIVITIES	(2,339,132,202)	(3,388,908,994)
Net cash Increase/(decrease)	561,230,423	(819,249,819)
Cash and cash equivalent at the beginning of the period	1,760,753,545	2,580,003,364
Cash and cash equivalent at end of the period	2,321,983,961	1,760,753,545


 CHIEF EXECUTIVE OFFICER

14/03/2025
 Date

Mfumo wa Ulipaji Serikalini (MUSE)

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

	Budgeted	Reallocations/	Final Budget	Actual Amount(A)	Different Final
	Amount	Adjustments	(B)	TZS	Budget & Comparison Basis (A) (B-A) TZS
RECEIPTS					
Fees, Fines, Penalties and Forfeits	0	0	0	0	0
Other Revenue	0	0	0	0	0
Revenue from Exchange Transactions	31,647,540,958	0	31,647,540,958	31,541,001,942	106,539,016
Revenue Grants	0	0	0	0	0
Subvention from Government	4,688,309,920	0	4,688,309,920	4,293,637,500	394,672,420
Increase in deposits	0	0	0	1,741,543	(1,741,543)
Total Receipts	36,335,850,878	0	36,335,850,878	35,836,380,985	499,469,893
PAYMENTS					
Grants and Transfers	1,300,000,000	16,900,000	1,316,900,000	1,316,685,406	214,594
Maintenance Expense	997,520,000	40,000,000.00	1,037,520,000	1,033,831,667	3,688,333
Other Expenses	4,734,131,144	-28,900,000.00	4,706,231,144	4,705,515,536	715,608
Use of Goods and Service	9,437,808,404	-52,000,000.00	9,385,808,404	9,376,796,434	9,011,970
Wages, Salaries and Employee Benefits	16,488,504,120	19,000,000	16,507,504,120	16,503,189,317	4,314,803
Acquisition of Property, Plant and Equipment	1,193,154,464	5,000,000	1,197,154,464	161,843,687	1,035,310,777
Advance Payment for Acquisition of PPE	603,432,483		603,432,483	602,843,400	589,083
Payment for Work in Progress	1,581,300,263		1,581,300,263	1,579,756,565	1,543,698
Proceeds from disposal of assets	0		0	(5,311,450)	5,311,450
Total Payment	36,335,850,878		36,335,850,878	35,275,150,562	1,060,700,316
Net Receipts				561,230,423	(561,230,423)

14/03/2025

DATE


 CHIEF EXECUTIVE OFFICER

5.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

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 entity's financial Statements have been prepared in accordance with Public Finance Act Cap 348 and other amendments of 2015, and Comply with the requirements of International Public Sector Accounting Standards (IPSASs) Accrual Basis.

AUTHORIZATION DATE

The present financial statements were submitted to the Controller and Auditor General on 31 August, 2024 for certification. These financial statements will be authorized for issue once signed by the Controller and Auditor General and being tabled to the Parliament.

CHANGE IN ACCOUNTING POLICY

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

THE IMPACT OF CHANGE IN ACCOUNTING POLICY

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

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

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	CRDB	Moody's	B2	0.0216

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
2	NMB	Moody's	B1	0.0216

Description	Cash And Bank Balance	Accumulated Surplus	Reason
FINANCIAL YEAR 2022/23	1,760,753,545	26,974,937,315	
EXPECTED CREDIT LOSS	0.00	0.00	Change in Accounting Policy
RESTATED BALANCE	1,760,753,545	26,974,937,315	Change in Accounting Policy

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.

Basis of Measurement

The financial statements have been prepared on a 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 reliably.

Revenue from Exchange Transactions

Sources 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 transactions such as the 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

Transactions) are 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 an employee has rendered service to WMA. Annual vacation and other leave are calculated on an actual entitlement basis at current rates of pay. WMA provide 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 bringing 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 buildings 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 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 included in the statement of financial performance when the item is derecognized, unless where IPSAS requires otherwise on a sale and lease back.

The 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 are estimated as follows;

Class of PPE	Range of Useful Life (years)
Land	Non-Depreciable
Buildings	50
Furniture & Fittings	10
Motor Vehicles	10
Office Equipment	10
Computer (Desktop and laptop)	8
Weights and Measures Tools and 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.

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 an indication that impairment exists. If any such indication exists, the recoverable amount of the asset is estimated 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

The Entity recognises financial instruments when it becomes party to the contractual provisions.

Financial Assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value and subsequently measured as per following criteria:

- i. The management model within which the Financial Asset is held.
- ii. The characteristics of contractual cash flows are solely payments of Principal and Interest.

Classification of Financial Assets

Classification is based on the criteria mentioned above, as a result the following classes of financial instruments arise namely;

- i. Financial assets at Amortized Cost,
- ii. Financial asset at Fair Value through Net asset/ Equity, and
- iii. Financial asset at Fair Value through Surplus or Deficit.

Financial Assets at Amortized cost

Financial Assets are subsequently measured at Amortized Cost if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
2. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Financial Assets at Fair Value through Net Assets/Equity

Financial assets are subsequently measured at fair value through net assets or equity if both of the following conditions are met;

1. The financial asset is held within management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and
2. The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at Fair Value through Surplus/Deficit

Financial Assets are subsequently measured at Fair Value through Surplus /Deficit unless they are measured at amortized costs or fair values through net assets/equity based on conditions mentioned above.

Impairment of financial assets

The impairment of financial asset is calculated using expected credit losses model. The Entity recognizes loss allowances {Expected Credit Losses (ECL)} on all financial assets except those that are measured at FVTSD and credit impaired financial assets. The Entity uses the ECL approach in determining the impairment of Cash & cash equivalent and Receivables. A loss allowance is calculated at each reporting date however, the ECL model is updated to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

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

Inputs into measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of: probability of default (PD), loss given default (LGD) and exposure at default (EAD).

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

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

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

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

CASH AND CASH EQUIVALENT

	2023/24	2022/23
Cash at Bank and on hand	2,321,983,961	1,760,753,545
Expected Credit Loss:		
Opening	0.00	0.00
Charged during the year	(0.00)	0.00
Closing	0	0.00
Cash as per Statement of		

Net Asset	2,321,983,961	1,760,753,545
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Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances with less than 3 months maturity from the date of acquisition

	2024	2023
Cash as per Statement of Financial Position	2,321,983,961	1,760,753,545
Expected Credit Loss	0.00	0.00
Gross Cash and Cash Equivalent	2,321,983,961	1,760,753,545

Moreover, the Entity operates with two Commercial Banks with current global ratings of AA- from Fitch, Aa3 from Moody's, and AA- from S&P, which gives Probability of Default (PD) of 0.0216AA

Derecognition Financial assets

The Entity derecognizes a financial asset when:

- The contractual rights to the cash flows from the financial asset expire; or
- It transfers the rights to receive the contractual cash flows in a transaction in which either:
 - substantially all of the risks and rewards of ownership of the financial asset are transferred; or
 - the Entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

When The Entity enters into transactions whereby it transfers assets recognized in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognized.

Financial liabilities

Recognition

Financial liabilities are recognized when the Entity has contractual obligation to deliver cash as a result of goods or services received.

Measurement

Financial liabilities are initially measured at fair value and net gains and losses, including any interest expense, are recognized in surplus or deficit. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in surplus or deficit. Any gain or loss on derecognition is also recognized in surplus or deficit.

Derecognition

The Entity derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Entity also derecognizes a financial liability when its terms are

modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in surplus or deficit.

Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation and the expense relating to any provision is presented in surplus/deficit net of any reimbursement.

Inventories

The Entity recognizes the expenses of inventories when are issued rather than basing on purchases. The Entity applies just in time in purchasing goods. Furthermore, the inventories are recognised at lower and current replacement costs.

Related Party Transactions

Related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. The Entity discloses any related party transactions of every financial year including special funds for facilitating other Government directives. In accordance with IPSAS, related parties 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, the CEO, the Management Team, and their close family members.

Operating Lease

The Entity as lessee, rentals payable under operating leases are charged as an expense to the statement of financial performance on a straight-line basis over the term of the relevant lease annually.

Events after reporting date

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. There are two types of events after reporting date, which includes adjusting and non-adjusting items as per IPSAS 14 Events after reporting date. There were no material events to influence the financial statements under the reporting period.

Taxpayers Funds

These are monies invested by to satisfy individual or collective needs or to create future

benefits. They include all monies invested on capital expenditure from the Government of Tanzania before the financial year ended 30th June 2017 and they are derecognized when respective noncurrent assets are removed from the books of accounts.

1. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements of every financial year requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the assets or liabilities to be affected in the future.

- i. The figures of Property Plant and Equipment have been affected by the estimates of useful life to non-current assets and judgement on method for depreciation calculation.
- ii. Impairment of Cash balances in Bank. The Entity reviews its financial assets measured at amortised cost at each reporting date to assess whether an impairment loss should be recognised in surplus or deficit. In particular, judgment by the Entity Management is required in the estimation of the amount and timing of future cash flows when determining the level of impairment loss required. Such estimates are based on the assumptions about a number of factors and actual results may differ, resulting in future changes in the impairment. The Entity makes judgment as to whether there is any observable data indicating that there is a measurable decrease in the estimated future cash flows in an individual asset in that portfolio. This evidence may include observable data indicating that there has been an adverse change in the rating outcome, or national or local economic conditions that correlate with defaults on assets. Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment similar to those in the portfolio when scheduling its future cash flows. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between loss estimates and actual loss incurred.

2. FUTURE CHANGES IN ACCOUNTING POLICIES

No Standards issued and yet effective up to the date of issuance of the Ministry's financial statements that the Entity reasonably expects to have an impact on disclosures, financial position or performance when applied soon. The Entity assesses and intends to adopt these standards when they become effective.

IPSAS 43 - Leases: IPSASB approved IPSAS 43, Leases with an effective date of January 1, 2025. IPSAS 43 supersedes IPSAS 13, Leases and introduces the right-of-use model for lessees, aligning with IFRS 16, Leases. The IPSASB will continue consideration of public sector specific leasing issues, such as concessionary leases, in its Other Lease-Type Arrangements project. The entity is currently assessing the impact of the standard.

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

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

IPSAS 44 will be effective for periods beginning on or after January 1, 2025.

IPSAS 45 - Property, Plant and Equipment: This standard provides guidance on accounting for Property, Plant and Equipment so that users of Financial Statements can discern information about an entity's investment in its PPE and the changes in such investment. The standard applies to PPE used to develop or maintain the biological assets related to agricultural activity other than bearer plants, Mineral rights and mineral reserves such as oil, natural gas and similar non-regenerative resources and the recognition and measurement of exploration and evaluation assets. IPSAS 45 removed IPSAS 17's scope exclusion of Heritage Asset. This standard will be effective on 1 January 2025 with earlier application permitted.

IPSAS 46- Measurement. The objective of this Standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The Standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting. An entity that prepares and presents financial statements under the accrual basis of accounting shall apply IPSAS 46, Measurement in measuring assets and liabilities. The measurement requirements described in this Standard apply to both initial and subsequent measurement, unless specific guidance is included in the individual IPSAS. IPSAS 46 will be effective for periods beginning on or after January 1, 2025.

IPSAS 47- Revenue.

IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. To meet this objective requires an entity to consider the terms of the transaction, and all relevant facts and circumstances, to determine the type of revenue transaction and set out the accounting requirements to account for the revenue transaction. IPSAS 47 will be effective for periods beginning on or after January 1, 2026.

IPSAS 48: Transfer Expenses. The objective of this standard is to establish the principles that a transfer provider (an entity) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. In order to meet the objective, This Standard requires an entity to consider the terms of the transaction and all relevant facts and circumstances to determine the type of transfer expense transaction and sets out the accounting requirements for the transfer expense transaction. IPSAS 48 will be effective for periods beginning on or after January 1, 2026.

IPSAS 49: Retirement Benefit Plans. The objective of this standard is to prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. IPSAS 49 will be effective for periods beginning on or after January 1, 2026.

IFRS S1: The objective of IFRS S1 (General Requirements for Disclosure of Sustainability related Financial Information) is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. This Standard also prescribes how an entity prepares and reports its sustainability-related financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to primary users in making decisions relating to providing resources to the entity.

IFRS S2: The objective of IFRS S2 (Climate-related Disclosures) is to require an entity to disclose information about its climate-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. Climate-related risks to which the entity is exposed includes; climate-related physical risks and climate-related transition.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and 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 a direct method to comply with the requirement of IPSAS accrual basis.

Trade and Other Receivables

Dues from Metrological Fees and other receivables are carried at the 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.

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.

5.7 NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2024 TZS	2023 TZS
17 - Revenue from Exchange Transactions		
Fines, Penalties and Forfeitures- Exchange	1,544,386,864	1,178,755,942
Miscellaneous Revenue - Exchange	3,125,200	0
Revenue from Vehicle Tank Calibration- Exchange	5,667,570,360	4,705,031,575
Revenue from Weighs & Measure Implements	25,127,869,403	23,505,968,654
	32,342,951,827	29,389,756,171
31 - Other Revenue		
Revenue Grants - Non-Monetary	0	34,000,000
	0	34,000,000
32 - Subvention from other Government entities		
Government Grant Personal Emolument	4,293,637,500	3,805,047,270
	4,293,637,500	3,805,047,270
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	2,000,000	192,020,000
Casual Labour Discretionary	5,450,000	13,250,000
Casual Labour Expenses	10,392,200	0
Casual Labourers	87,644,000	51,866,000
Civil Servants	4,279,472,110	3,813,914,100
Civil Servants Contracts	1,451,431,900	1,414,330,419
Court Attire Allowance	4,000,000	2,000,000
Electricity	163,870,000	198,009,999
Extra-Duty	3,882,100,000	3,763,611,000
Food and Refreshment	72,580,000	94,707,046
Furniture Expenses	50,000,000	105,225,000
Honoraria	431,150,000	375,275,000
Housing Allowance discretionary Expenses	0	839,950,000
Housing allowance Expenses	1,218,630,000	0
Invigilators Allowances	13,900,000	10,756,500
Leave Travel	573,900,009	515,692,402
Moving Expenses	30,000,000	30,000,000
Outfit Allowance	4,300,000	2,500,000
Public Service Pension Fund (PSPF) Expenses - Pension benefits	0	205,189,680
Ration Allowance	545,012,332	0
Sewage Charges	7,550,000	0
Sitting Allowance	871,200,000	965,799,000
Special Allowance	19,000,000	180,000
Statutory Contributions	188,214,975	0
Subsistence Allowance	179,266,400	161,600,000
Telephone	483,500,000	153,890,000
Telephone Allowance	10,760,000	0
Transport Allowance	1,903,700,000	1,187,200,000
Transport Expenses	0	238,600,000
Uniform Allowance	0	3,000,000
	16,489,023,927	14,338,566,146
35 - Use of Goods and Service		
Advertising and publication	4,832,150	13,975,000
Advertising and Publication - Communication & Information	83,273,342	116,271,814
Air Travel Tickets Training - Domestic	21,666,599	6,022,600

	2024 TZS	2023 TZS
Air Travel Tickets Travel - In - Country	166,181,116	62,164,470
Air Travel Tickets Travel Out of Country	16,500,000	27,500,000
Bed Sheets and Linen	2,429,900	0
Bottled Gas	732,000	641,000
Cleaning Supplies - Use of goods and Services	9,732,833	5,813,373
Computer Software - Use of goods and Services	9,946,299	5,500,000
Computer Supplies and Accessories	85,075,906	138,289,187
Conference Facilities	34,100,000	18,590,000
Courier Services	29,689,900	27,390,700
Diesel	737,164,336	847,750,561
Educational Radio and TV broadcasting programming	47,125,128	58,822,480
Electricity - Utilities Supplies and Services	116,904,930	103,626,013
Entertainment - Hospitality Supplies and Services	111,704,000	39,370,500
Exhibition, Festivals and Celebrations	2,750,000	4,300,000
Food and Refreshments	219,020,000	249,812,330
Gifts and Prizes	41,999,999	32,000,000
Ground Transport (Bus, Train, Water)	100,356,748	31,539,500
Ground travel (bus, railway taxi, etc)Travel - In - Country	315,212,902	261,055,697
Ground travel (bus, railway taxi, etc)Travel Out of Country	5,038,910	0
Internet and Email connections	101,432,610	118,720,576
Lubricants	30,000	0
Mobile Charges	2,580,000	1,037,681
Newspapers and Magazines	3,850,000	880,000
Office Consumables (papers, pencils, pens and stationaries)	323,566,599	272,066,784
Other Gas	120,000	117,000
Outsourcing Costs (includes cleaning and security services)	632,202,473	702,493,080
Per Diem - Domestic	5,055,410,819	4,497,548,834
Per Diem - Foreign	78,090,000	10,437,500
Petrol	1,061,050	2,338,800
Posts and Telegraphs	2,472,462	1,611,752
Printing and Photocopy paper	19,749,600	264,000
Printing and Photocopying Costs	177,175,743	71,844,330
Production and Printing of Training Materials	0	300,000
Protective Clothing, footwear and gears	25,112,292	26,365,818
Remuneration of Instructors	28,494,800	30,379,000
Rent - Office Accommodation	322,343,867	319,378,038
Rent of Vehicles and Crafts	39,562,000	85,646,059
Satellite access services	1,151,557	5,321,000
Sewage Charges - Utilities Supplies and Services	1,150,000	1,950,000
Small engineering tools and equipment	5,353,000	2,100,000
Software License Fees	8,074,178	0
Sporting Supplies	0	1,500,000
Subscription Fees	25,979,986	6,631,997
Technical Materials	0	1,942,888
Telephone Charges (Land Lines)	6,972,679	5,940,709
Training Allowances	153,400,000	148,115,000
Training Materials	2,030,000	4,640,000
Tuition Fees Training - Domestic	132,600,000	72,050,000
Uniforms and Ceremonial Dresses	77,231,200	98,049,342
Uniforms -Clothing, Bedding, Footwear and Services	16,758,000	12,739,000

	2024 TZS	2023 TZS
Visa Application Fees	1,500,000	900,000
Water Charges	27,434,216	29,884,281
Water Transport	2,986,500	3,036,000
Wire, Wireless, Telephone, Telex Services and Facsimile	282,187	650,000
	9,437,594,816	8,587,314,694
36 - Maintenance Expenses		
Air conditioners	40,719,600	32,311,665
Cement, Bricks and Building Materials	3,346,000	12,356,183
Cement, bricks and construction materials	21,630,000	6,371,000
Computers, printers, scanners, and other computer related equipment	14,191,362	18,464,500
Direct labour (contracted or casual hire) - Buildings	1,150,000	4,495,000
Direct labour (contracted or casual hire) - Vehicles and Transportation Equipment	910,000	1,510,000
Electrical and Other Cabling Materials - Water and Electricity Installations	2,995,000	2,763,908
Electrical and Telephone Cable Installations	19,000	0
Fax machines and other small office equipment	0	200,000
Fire Protection Equipment	6,146,837	2,607,268
Mechanical, electrical, and electronic spare parts	1,300,000	5,626,774
Motor Vehicles and Water Craft	496,018,638	582,502,705
Outsource maintenance contract services - Buildings	0	1,610,000
Outsource maintenance contract services - Office Equipment and Appliances	4,800,000	5,027,820
Outsource maintenance contract services - Roads and Bridges	0	16,231,186
Outsource maintenance contract services - Water and Electricity Installations	0	4,000,000
Photocopiers	145,000	2,155,000
Pipes and Fittings	4,856,500	10,411,980
Plumbing Supplies and Fixtures	1,000,000	0
Precision tools, weights and measures instruments	581,001,156	603,326,718
Roofing Materials	40,000	0
Small Car Mechanics Tools	1,000,000	0
Small tools and implements - Buildings	300,000	800,000
Small tools and implements - Water and Electricity Installations	1,000,000	1,200,000
Spare Parts - Vehicles and Transportation Equipment	2,710,000	0
Tyres and Batteries	114,721,312	125,708,490
Water Pumps	15,685,000	8,923,698
Wood and Timber Supplies	1,000,000	0
	1,316,685,405	1,448,603,895
37 - Depreciation of Property, Plant and Equipment		
Precision Tools, Weights and Measures (Measurements) Depreciation	529,624,553	834,654,668
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation	85,541,971	245,722,821
Motor vehicles, Depreciation	286,607,378	721,605,798
Office buildings and structures	232,323,268	237,928,658
Office Furniture Depreciation	41,595,677	167,747,426
Plant and Machinery Depreciation	29,832,703	69,275,176
	1,205,525,550	2,276,934,547
39 - Amortization of Intangible Assets		
Computer Software Amortization	0	4,490,226

	2024 TZS	2023 TZS
	0	4,490,226
44 - Loss on Disposal of Assets		
Losses on disposal of property, plant and equipment	56,187,211	0
	56,187,211	0
52 - Other Expenses		
Agency fees	58,100,000	68,086,440
Audit fees Expenses	80,000,000	79,801,900
Burial Expenses	21,000,000	16,500,000
consultancy fees	7,101,818	0
Legal fees Expenses	11,720,000	0
Sundry Expenses	792,497,978	588,102,544
Taxes Levied by another Level of Government	7,289,350	5,152,700
Weights and Measures Instruments	56,122,522	5,638,355
	1,033,831,668	763,281,939
54 - Expected Credit Loss		
Expected Credit Loss	1,882,488,410	1,179,311,908
	1,882,488,410	1,179,311,908
59 - Grants and Transfers		
Workers Compensation Fund	0	7,199,325
	0	7,199,325
60 - Other Transfers		
Contribution to CF (15%)	4,731,947,009	0
Contributions (15% on Gross Revenue and other contributions)	0	4,405,736,326
	4,731,947,009	4,405,736,326
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	2,301,894,679	698,504,807
Commercial Own source revenue	0	473,957,242
Deposit Cash Account	2,441,392	17,194,511
Development Expenditure Cash Account	1,153,233	11,269,440
Own source Development Expenditure	0	195,440,937
Own source Recurrent Expenditure GF	0	364,386,608
Unapplied Cash Account	16,494,661	0
	2,321,983,965	1,760,753,545
67 - Receivables		
Imprest Receivable - Staff	133,309,115	90,287,687
Provision for Expected Credit Loss - Short Term Receivable (GEPG)	-1,882,488,410	-1,179,311,908
	0	0
Trade Receivables	1,984,835,674	1,182,885,789
	235,656,379	93,861,568
69 - Prepayments		
Advance Payment	14,794,840	12,011,039
Prepayment Consumables	74,053,592	232,961,293
Prepayments Assets - Monetary	878,713,644	1,171,507,630
	967,562,076	1,416,479,962
70 - Inventories		
IT and Computer Accessories	15,909,900	19,717,032
Consumables	87,450,930	82,891,098
Foodstuffs	101,000	0
Fuel	0	0
Printed matters	92,046,396	250,067,239
Uniforms	1,623,680	0
	197,131,906	352,675,369
77 - Property, Plant and Equipment		

	2024	2023
	TZS	TZS
Pumps Depreciation Disposal	14,548,805	0
Pumps Disposal	-20,899,395	0
Pumps Monetary	0	13,713,600
Accumulated Depreciation Building	-1,265,642,611	-1,033,319,343
Accumulated Depreciation Generators	-311,859,135	-278,941,765
Accumulated Furniture and Fittings - Office	-26,480,807	0
Acquisition of land Non-Monetary	0	34,000,000
Acquisition of land Opening	7,244,423,890	7,210,423,890
Air Conditioner Monetary	0	500,000
Audio visual equipment Monetary	0	3,000,000
Beds, Desks, Shelves, Tables, Chairs and Cabinets Monetary	18,997,960	0
Bridges Accumulated Depreciation	-1,900,714,196	-1,815,172,225
Bridges Opening	87,969,245	0
Cameras Monetary	0	2,500,000
Computers and Photocopiers Monetary	74,863,844	1,941,000
Data communication centres, networks and facilities Monetary	38,954,808	32,537,608
Generators Opening	731,746,380	731,746,380
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation Disposal	73,020,661	0
Hardware: servers and equipment (incl. desktops, laptops etc.) Opening	2,441,348,806	2,372,153,087
Hardware: servers and equipment (incl. desktops, laptops etc.) Disposal	-90,140,987	0
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	15,860,000	0
Hardware: servers and equipment (incl. desktops, laptops etc.) Non-Monetary	0	6,885,000
Kitchen Appliances, Utensils and Crockery Monetary	0	80,000
Land levelling and fencing (civil works) Accumulated Depreciation	0	-3,084,667
Motor vehicles, Accumulated Depreciation	-6,800,234,770	-6,513,627,392
Motor vehicles, Depreciation Disposal	215,349,161	0
Motor vehicles, Disposal	-248,819,757	0
Motor vehicles, Non-Monetary	506,030,400	790,984,626
Motor vehicles, Opening	8,962,662,471	8,171,677,845
Office buildings and structures Monetary	2,649,577,111	2,725,062,616
Office buildings and structures Non monetary	0	651,534,582
Office buildings and structures Opening	9,610,365,856	8,880,695,772
Office Furniture and Fittings Accumulated Depreciation	-1,061,745,130	-1,046,630,259
Office Furniture and Fittings Monetary	4,960,000	0
Office Furniture and Fittings Opening	28,058,249	0
Office Furniture Depreciation Disposal	23,680,580	0
Office Furniture Disposal	-28,237,729	0
Office Furniture Monetary	9,545,000	45,641,200
Office Furniture Non Monetary	50,268,000	69,718,097
Office Furniture Opening	1,385,117,602	1,297,816,554
Other Office equipment Monetary	0	500,000
Precision Tools, Weights and Measures (Measurements) Monetary	5,481,052,733	5,283,120,255
Precision Tools, Weights and Measures (Measurements) Opening	0	737,587,730
Precision Tools, Weights and Measures (Measurements) Opening	10,600,700	0

	2024 TZS	2023 TZS
Printers and Scanners Monetary	5,328,762	26,529,401
Sound Equipment and Publications Monetary	0	885,000
Telecommunications infrastructure, networks and equipment monetary	0	67,593,355
TV and Radios Monetary	50,000	500,000
	<u>27,929,606,507</u>	<u>28,468,551,947</u>
82 - Work In Progress		
Buildings other than dwellings - WIP Monetary	1,579,756,565	1,844,076,146
Buildings other than dwellings - WIP Non-Monetary	637,941,765	310,408,687
Buildings other than dwellings - WIP Opening	2,265,619,298	111,134,465
	<u>4,483,317,628</u>	<u>2,265,619,298</u>
84 - Investment in Controlled Entities (Subsidiaries)		
Initial Advance Payment	0	0
	<u>0</u>	<u>0</u>
89 - Payables and Accruals		
Loan Payable Current	48,129,738	21,698,265
Retention(WIP)	308,539,455	0
Staff Claim Addition	10,295,000	24,460,390
Withholding Tax Payable Addition	0	908,428
Supplies and Consumables		206,939,124
	<u>366,964,193</u>	<u>254,006,207</u>
94 - Deposits		
Deposit General	2,441,392	17,194,511
Unapplied Deposit Account Addition	16,494,662	0
	<u>18,936,054</u>	<u>17,194,511</u>

NOTE 44A: LOSS ON DISPOSAL

Details	Plant	Office Furnitures And Fixtures	Office Equipment	Weights And Measures Equipment	Motor Vehicle	Grand Total
Cost	9,486,761.51	28,237,729.00	90,140,987.36	11,412,633.24	248,819,756.50	388,097,868
Accumulated dep	7,257,357.52	23,680,579.60	73,020,661.11	7,291,447.30	215,349,160.75	326,599,206
Carrying amount	2,229,403.99	4,557,149.40	17,120,326.25	4,121,185.94	33,470,595.75	61,498,661
Proceeds	389,000.00	2,266,450.00	1,631,000.00	1,025,000.00	0	5,311,450
Gain/(Loss)	-1,840,403.99	-2,290,699.40	-15,489,326.25	-3,096,185.94	-33,470,595.75	-56,187,211.

NOTE 77A: PROPERTY, PLANT AND EQUIPMENT (PPE)

Cost Value Details	Amortization and accumulated Amortization											
	Balance at 01 July	Additions- Monetary	Additions-non- Monetary	Disposal/Written off	Balance at 30 June	Balance at 01 July	Disposal/Written off	Adjusted Accumulated	Depreciation for the year	Balance at 30 June	Carrying Value Carrying amount at 30 June	
2023/2024												
Buildings	12,259,942,967.33	-	-	-	12,259,942,967.33	1,033,319,343.00	-	1,033,319,343.00	232,323,268.28	1,265,642,611.28	10,994,300,356.05	
Land	7,244,423,889.99	-	-	-	7,244,423,889.99	-	-	-	-	-	7,244,423,889.99	
Furnitures and Fittings	1,413,175,851.00	23,566,272.76	60,470,329.73	28,237,729.00	1,468,709,081.49	1,046,630,259.00	23,680,579.60	1,022,949,679.40	41,595,677.44	1,064,545,356.84	404,163,724.65	
Office Equipment	2,529,318,051.00	135,057,414.24	-	-90,140,987.36	2,574,234,477.88	1,815,172,225.00	73,020,661.11	1,742,151,563.89	85,541,970.65	1,827,693,534.54	746,540,943.34	
Motor vehicles	8,962,662,471.00	-	506,030,400.00	248,819,756.50	9,219,873,114.30	6,513,627,392.00	215,349,160.75	6,298,278,231.25	286,607,378.36	6,584,885,609.61	2,634,987,504.89	
Weights and Measures	9,638,312,472.00	3,220,000.00	-	11,412,633.24	9,630,119,888.76	3,620,254,486.00	-	3,642,963,038.70	529,624,553.19	4,142,587,591.89	5,487,532,246.87	
Plant and Machinery	731,746,380.00	-	-	-9,486,761.51	722,259,618.49	282,026,432.00	7,291,447.30	274,769,074.48	29,832,703.01	304,601,777.49	417,657,841.00	
Total	42,779,582,082.32	161,843,687.00	566,500,729.73	-388,097,867.61	43,119,562,988.44	14,311,030,137.00	- 326,599,206.28	13,984,430,930.72	1,205,525,550.93	15,189,956,481.65	27,929,606,306.79	
											2022/2023	
Buildings	11,532,922,883.00	75,485,502.00	651,534,582.00	-	12,259,942,967.00	795,390,684.00	-	795,390,684.00	237,928,659.00	1,033,319,343.00	11,226,623,624.00	
Land	7,210,423,890.00	-	34,000,000.00	-	7,244,423,890.00	-	-	-	-	-	7,244,423,890.00	
Furnitures and Fittings	1,297,816,954.00	27,831,250.00	87,528,047.00	-	1,413,175,851.00	878,882,833.00	-	878,882,833.00	167,747,426.00	1,046,630,259.00	366,545,592.00	
Office Equipment	2,372,153,087.00	150,279,964.00	6,885,000.00	-	2,529,318,051.00	1,589,449,405.00	-	1,589,449,405.00	245,722,821.00	1,815,172,225.00	714,145,826.00	
Motor vehicles	8,171,677,845.00	-	790,984,626.00	-	8,962,662,471.00	5,792,021,594.00	-	5,792,021,594.00	721,905,798.00	6,513,627,392.00	2,449,035,079.00	
Weights and Measures	8,903,374,741.00	734,937,732.00	-	-	9,638,312,472.00	2,785,599,819.00	-	2,785,599,819.00	834,654,668.00	3,620,254,486.00	6,018,057,986.00	
Plant and Machinery	731,746,380.00	-	-	-	731,746,380.00	212,751,256.00	-	212,751,256.00	69,275,176.00	282,026,432.00	449,719,948.00	
Total	40,220,115,380.00	988,534,448.00	1,570,932,255.00	-	42,779,582,082.00	12,034,095,591.00	-	12,034,095,591.00	2,276,934,548.00	14,311,030,137.00	28,468,551,945.00	

17-CASH REVENUE FROM EXCHANGE TRANSACTIONS

Details		2023/24	2022/23
		TZS	TZS
Revenue from exchange transactions	17	32,342,951,827	29,389,756,171
Adjustment for receivables			
Receivables closing 2023/24	67	1,984,835,676	1,182,885,789
Receivables opening 2023/24	67	(1,182,885,787)	(1,164,705,121)
Adjusted Receivables		801,949,889	18,180,666
Cash Received from the exchange transaction		<u>31,541,001,942</u>	<u>29,371,575,505</u>

34 - WAGES, SALARIES AND EMPLOYEES' BENEFITS

Details	2023/24	2022/23
	TZS	TZS
Wages and salaries in Financial Performance	16,489,023,927	14,338,566,147
Opening payables relating to staff Claims	24,460,390	47,413,070
Closing payables relating to staff Claims	-10,295,000	(24,460,390)
Amount paid for Wages and salaries	16,503,189,317	14,361,518,827

35 - USE OF GOODS AND SERVICES

Details	2023/24	2022/23
	TZS	TZS
Use of goods and services (Presented in Statement of Financial Performance)	9,437,594,816	8,587,314,694
Closing inventories	197,131,906	352,675,369
Opening payables	207,847,552	808,355,892
New Imprest taken	133,309,115	90,287,687
Closing prepayments relating to supplies and consumables	88,848,432	244,972,332
Opening inventories	-352,675,369	-73,009,229
Opening prepayments relating to supplies and consumables	-244,972,332	-157,577,225
The previous imprest retired	- 90,287,687	-93,448,060
Amount paid for supplies and consumables	9,376,796,434	9,759,571,462

52 - OTHER PAYMENTS

Details	2023/24 TZS	2022/23 TZS
Other expenses	1,033,831,667	763,281,939
Opening payables relating to other expenses	0	
Closing payables relating to other expenses	0	(207,847,552)
Other Payments	1,033,831,667	555,434,387

53 - Deposits

Increase/ (decrease) in deposits	1,741,543	(3,656,267)
	1,741,543	(3,656,267)

26 - Grants, Subsidies and other Transfer Payments

Details	2023/24 TZS	2022/23 TZS
Contributions (15% on Gross Revenue and other contributions)	4,731,947,009	4,405,736,326
TOTAL CONTRIBUTION	4,731,947,009	4,405,736,326
Payable	(48,129,738)	(21,698,265)
Previous Contribution Paid	21,698,265	86,941,384
CONTRIBUTION PAID	4,705,515,536	4,470,979,445

36-MAINTENANCE EXPENSES

Details	2023/24 TZS	2022/23 TZS
Maintenance Expenses (Presented in Statement of Financial Performance)	1,316,685,406	1,448,603,894
Add: Closing inventories maintenance expenses	0	0
Opening payables relating to maintenance expenses	0	0
Closing prepayments relating to maintenance expenses	0	0
Less: Opening inventories maintenance expenses	0	0
Closing payables relating to maintenance expenses	0	0
Opening prepayments relating to maintenance expenses	0	0
Amount paid for Maintenance Expenses	1,316,685,406	1,448,603,894

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

Details	2023/24	2022/23
	TZS	TZS
Surplus/ Deficit for the Period	1,662,617,238	217,364,443
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	0	4,490,226
Depreciation of Property, Plant and Equipment	1,205,525,550	2,276,934,547
Expected credit loss	703,176,502	1,179,311,908.00
Loss on Disposal of Assets	56,187,211	0
Add/ (Less) Change in Working Capital		
Other Revenue	0	(34,000,000)
Deposit	1,741,543	(3,656,270)
Inventories	181,934,347	(279,666,139)
Payables and Accruals	(112,957,986)	(688,704,141)
Prepayments	(178,806,439)	(87,395,108)
Receivables	(844,971,311)	(15,020,293)
Net Cash Flow from Operating Activities	2,900,362,625	2,569,659,175


 CHIEF EXECUTIVE OFFICER

14/03/2025
 Date

Reconciliation Of Actual Amount on Comparison Of Budget And Actual And Cash Flow Statement As Per Requirement Of Para 3.7 Of Accounting Circular No .3 Of 2023/24.

S/N	Details	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
1	Actual Amount on Comparable basis as presented in the budget and Actual Comparative statement	2,903,932,532	0	(2,344,443,652)	559,488,880
2	Basis Difference (Accrual Basis)	0	0	0	-
3	Timing Difference	0	0	0	-
4	Entity Difference	1,741,543	0	0	1,741,543
5	Actual Amount on Statement of Cash Flow(Net Increase in cash flow)	2,905,674,075	0	(2,344,443,652)	561,230,423

OTHER DISCLOSURES AND SUPPLEMENTARY INFORMATION

Reclassification of notes to financial statements.

MUSE system's classification of notes to the financial statement differs from the notes in the financial statement ended, 2022/23. The changes were associated with mapping some of the old GFS code to the new GFS code as a result some note numbers have changed compared to last financial year.

Intra-governmental transactions

These are transactions made between WMA and other governmental entities when buying goods and services.

Revenue received from other Government entities.

During the financial year 2023/24, WMA received TZS 1,842,387,948 from other government entities after rendering various services. The table below shows the list of such entities.

Table 6: Revenue received from other Government entities

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
S/N	Goods/Services received	Name of entity provided goods/services	Amount paid	Payable balance
1.	Metrological Supervision fee	Petroleum Bulk Procurement Agency	917,000,000.00	
2.	Provision of Marine Survey	EWURA	496,600,000.00	
3.	Verification of Weighbridge	TANROAD	193,970,000.00	
4.	Verification of Water Meters	DUWASA	35,110,000.00	
5.	Verification of Water Meters	MUWASA - Moshi	33,060,000.00	
6.	Verification of Water Meters	DAWASA	31,960,000.00	
7.	Verification of Water Meters	MWAUWASA	21,000,000.00	
8.	Verification of Pumps and	GPSA	20,444,000.00	
9.	Metrological Supervision	TAZAMA Pipelines Ltd	20,323,448.00	
10.	Verification of Water Meters	IRUWASA	17,225,000.00	
11.	Verification of Water Meters	SOUWASA	16,000,000.00	
12.	Verification of Weighbridge	TPA	6,150,000.00	
13.	Consultation	Wizara Ya Habari	5,800,000.00	
14.	Verification of Water Meters	RUWASA - Makete	5,620,000.00	
15.	Verification of Flow meters	TANESCO	5,500,000.00	
16.	Verification of trailers	NHC	5,140,000.00	
17.	Verification of standards	NFRA	3,428,500.00	
18.	Calibration of FST	TAZARA	1,650,000.00	
19.	Verification of Water Meters	RUWASA (W) Kilolo	940,000.00	
20.	Verification	DED MULEBA	750,000.00	
21.	Consultation Fees	NBS	630,000.00	
22.	Conference facility	Tume Ya Mipango	600,000.00	
23.	Verification of Weighbridge	Njombe DC	500,000.00	
24.	Verification of Weighbridge	Kibaigwa Makert	500,000.00	
25.	Verification of Water Meters	RUWASA - Kondoa	500,000.00	

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
S/N	Goods/Services received	Name of entity provided goods/services	Amount paid	Payable balance
26.	Verification of Weights	MUHAS	500,000.00	
27.	Conference facility	IFM	400,000.00	
28.	Verification of Water Meters	RUWASA Iringa	350,000.00	
29.	Verification of Water Meters	RUWASA - Kibaha	254,000.00	
30.	Verification of Water Meters	RUWASA - Kishapu	250,000.00	
31.	Verification of Water Meters	RUWASA - Dodoma	128,000.00	
32.	Calibration of VTV	NIC	105,000.00	
	TOTAL		1,842,387,948	

Payment made to other Government entities.

Up to the end of June 2024, WMA made the following payments with a total of TZS 8,470,877,367.16 acquisition of goods and services.

Table 7: Payment made to other Government entities

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
S/N	Goods/Services received	Name of entity provided goods/services	Amount paid	Payable balance
1.	Contribution To Consolidated Fund	Treasury Registrar Revenue Collection Account	4,709,718,817.94	
2.	Vehicles, diesel & stationeries	Government Procurement Services Agency	1,423,132,874.61	
3.	Tax Payment	Commissioner For Large Taxpayer Department	554,929,473.74	
4.	Security Services	Suma Jkt Guard Ltd	318,775,872.54	
5.	Staff Contribution	PSSSF Collection Account	271,116,799.10	
6.	Car services	GePG - Temesa	263,840,679.38	
7.	Audit Services	Cag Collection Account	124,585,000.00	
8.	Rent And Internet	TTCL	121,012,264.14	
9.	Loan Deduction	HESLB	120,993,189.42	
10.	Electricity	TANESCO	103,312,202.68	
11.	Office rent	NSSSF	74,965,600.00	
12.	Membership fee	Government Obligation Settlement	40,373,818.00	

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
13.	Consultancy Dodoma Bulding	Must Consultancy Bureau Limited Collection Account	40,000,000.00	
14.	Sabasaba Contribution	CPS Miscelaneous Deposit Exp Electronic Account	35,000,000.00	
15.	Fees and training	PPRA	31,550,000.00	
16.	Postal charges	Tanzania Posts Corporation	26,851,250.00	
17.	Fees and training	TPSC	24,975,000.00	
18.	Fees	E Government Agency	24,223,975.35	
19.	Office rent	Camartec	21,600,000.00	
20.	Food And Accommodation	Mwalimu Julius Nyerere Leadership School	19,160,000.00	
21.	Fees and training	NBAA Collection Account	14,465,000.00	
22.	Office Rent Geita	Geita District Council	12,960,000.00	
23.	Fees and Training	PSPTB	11,330,000.00	
24.	Office Rent Iringa	DED Own Source Collection	10,800,000.00	
25.	Water Charges	DAWASA	9,602,784.81	
26.	Staff Contribution	WFP	7,386,786.00	
27.	Advertising	TBC	7,080,000.00	
28.	Kodi Ya Aridhi	Ministry Of Lands Revenue Account	7,069,450.00	
29.	Upimaji Standards	TBS	6,728,000.00	
30.	Office Rent Lindi	National Housing Corporation	5,989,680.00	
31.	Malipo Ya Utilities	Pwani Subtreasury Misc Deposit Expenditure Electronic	5,400,000.00	
32.	Ada	Institute Of Rural Development Planning	4,000,000.00	
33.	Water Charges	Moshi Urban Water Supply And Sanitation Authority	3,560,521.90	
34.	Fees	Tanzania Trade Development Authority	2,801,766.40	
35.	Office Rent Njombe Region	Njombe Subtreasury Miscellaneous Deposit Account	2,700,000.00	
36.	Tuition Fee	IFM	1,920,000.00	
37.	Water Charges	SHUWASA	1,669,000.00	
38.	Water Charges	DUWASA	1,220,726.40	
39.	Kutafasiri Sheria	National Kiswahili Council	750,000.00	
40.	Water Charges	SUWASA	660,000.00	
41.	Water Charges	Musoma Water Supplies And Sewerage Authority	1,034,910.40	
42.	Malipo Ya Tution Fees	Dar Es Salaam School Of Journalism	480,000.00	
43.	Ada Za Zima Moto	Fire And Rescue Force	400,000.00	

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023				
44.	Vitambulisho	Tanzania Airports Authority	300,000.00	
45.	Water Charges	Lindi Urban Water Supply And Sanitation Authority	155,560.25	
46.	Water Charges	Geita Urban Water Supply And Sanitation Authority	100,000.00	
47.	Water Charges	MWAUWASA	100,000.00	
48.	Water Charges	NJUWASA	96,364.10	

Reporting date

The reporting date is 30 June for every financial year.

Authorization date for issue

These financial statements will be authorized for issue after being signed by the Controller and Auditor General and tabled to the Parliament.

TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE 2024

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
13410101	Government Grant Personal Emolument	0.00	4,293,637,500.00
14210121	Revenue from Weighs & Measure Implements	0.00	25,127,869,403.00
14220104	Revenue from Vehicle Tank Calibration- Exchange	0.00	5,667,570,359.91
14220161	Miscellaneous Revenue - Exchange	0.00	3,125,200.00
14220208	Fines, Penalties and Forfeitures- Exchange	0.00	1,544,386,863.73
21111101	Civil Servants	4,279,472,110.00	0.00
21112101	Civil Servants Contracts	1,451,431,900.00	0.00
21112107	Casual Labourers	87,644,000.00	0.00
21113101	Leave Travel	573,900,009.39	0.00
21113103	Extra-Duty	3,882,100,000.00	0.00
21113104	Invigilators Allowances	13,900,000.00	0.00
21113108	Acting Allowance	2,000,000.00	0.00
21113113	Outfit Allowance	4,300,000.00	0.00
21113114	Sitting Allowance	871,200,000.00	0.00
21113115	Subsistence Allowance	179,266,400.00	0.00
21113116	Ration Allowance	545,012,332.00	0.00
21113121	Special Allowance	19,000,000.00	0.00
21113122	Housing allowance Expenses	1,218,630,000.00	0.00
21113128	Court Attire Allowance	4,000,000.00	0.00
21113129	Moving Expenses	30,000,000.00	0.00
21113135	Telephone Allowance	10,760,000.00	0.00
21113143	Transport Allowance	1,903,700,000.00	0.00
21114101	Honoraria	431,150,000.00	0.00
21114105	Casual Labour Discretionary	5,450,000.00	0.00
21121101	Electricity	163,870,000.00	0.00
21121103	Food and Refreshment	72,580,000.00	0.00

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 NOTES TO THE FINANCIAL STATEMENT

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
21121104	Telephone	483,500,000.00	0.00
21121107	Furniture Expenses	50,000,000.00	0.00
21121109	Sewage Charges	7,550,000.00	0.00
21121110	Casual Labour Expenses	10,392,200.00	0.00
21211108	Statutory Contributions	188,214,975.00	0.00
22001101	Office Consumables (papers, pencils, pens and stationaries)	323,566,598.00	0.00
22001102	Computer Supplies and Accessories	85,075,906.00	0.00
22001103	Printing and Photocopy paper	19,749,600.00	0.00
22001108	Newspapers and Magazines	3,850,000.00	0.00
22001109	Printing and Photocopying Costs	177,175,743.00	0.00
22001110	Computer Software - Use of goods and Services	9,946,299.00	0.00
22001111	Software License Fees	8,074,178.00	0.00
22001112	Outsourcing Costs (includes cleaning and security services)	632,202,473.00	0.00
22001113	Cleaning Supplies - Use of goods and Services	9,732,833.00	0.00
22002101	Electricity - Utilities Supplies and Services	116,904,930.00	0.00
22002102	Water Charges	27,434,216.00	0.00
22002104	Other Gas	120,000.00	0.00
22002105	Sewage Charges - Utilities Supplies and Services	1,150,000.00	0.00
22003101	Petrol	1,061,050.00	0.00
22003102	Diesel	737,164,336.00	0.00
22003105	Lubricants	30,000.00	0.00
22003106	Bottled Gas	732,000.00	0.00
22006102	Bed Sheets and Linen	2,429,900.00	0.00
22006104	Uniforms and Ceremonial Dresses	77,231,200.00	0.00
22006105	Protective Clothing, footwear and gears	25,112,292.00	0.00
22006112	Uniforms -Clothing, Bedding, Footwear and Services	16,758,000.00	0.00
22007101	Rent of Vehicles and Crafts	39,562,000.00	0.00
22007103	Rent - Office Accommodation	322,343,867.00	0.00
22007109	Conference Facilities	34,100,000.00	0.00
22008102	Tuition Fees Training - Domestic	132,600,000.00	0.00
22008104	Remuneration of Instructors	28,494,800.00	0.00
22008107	Training Allowances	153,400,000.00	0.00
22008108	Training Materials	2,030,000.00	0.00
22008109	Air Travel Tickets Training - Domestic	21,666,599.00	0.00
22008110	Ground Transport (Bus, Train, Water)	100,356,748.00	0.00
22010101	Air Travel Tickets Travel - In - Country	166,181,116.00	0.00
22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	315,212,902.00	0.00
22010103	Water Transport	2,986,500.00	0.00
22010105	Per Diem - Domestic	5,055,410,819.00	0.00
22011101	Air Travel Tickets Travel Out Of Country	16,500,000.00	0.00
22011102	Ground travel (bus, railway taxi, etc)Travel Out Of Country	5,038,910.00	0.00
22011105	Per Diem - Foreign	78,090,000.00	0.00

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 NOTES TO THE FINANCIAL STATEMENT

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
22011106	Visa Application Fees	1,500,000.00	0.00
22012101	Internet and Email connections	101,432,610.00	0.00
22012102	Posts and Telegraphs	2,472,462.00	0.00
22012103	Wire, Wireless, Telephone, Telex Services and Facsimile	282,187.00	0.00
22012105	Advertising and Publication - Communication & Information	83,273,342.00	0.00
22012106	Courier Services	29,689,900.00	0.00
22012108	Satellite access services	1,151,557.00	0.00
22012109	Telephone Charges (Land Lines)	6,972,679.00	0.00
22012110	Mobile Charges	2,580,000.00	0.00
22012113	Subscription Fees	25,979,986.00	0.00
22013112	Educational Radio and TV broadcasting programming	47,125,128.00	0.00
22014101	Exhibition, Festivals and Celebrations	2,750,000.00	0.00
22014104	Food and Refreshments	219,020,000.00	0.00
22014105	Entertainment - Hospitality Supplies and Services	111,704,000.00	0.00
22014106	Gifts and Prizes	41,999,999.00	0.00
22016103	Advertising and publication	4,832,150.00	0.00
22017106	Small engineering tools and equipment	5,353,000.00	0.00
22019101	Cement, Bricks and Building Materials	3,346,000.00	0.00
22019102	Roofing Materials	40,000.00	0.00
22019103	Wood and Timber Supplies	1,000,000.00	0.00
22019106	Plumbing Supplies and Fixtures	1,000,000.00	0.00
22019108	Small tools and implements - Buildings	300,000.00	0.00
22019109	Direct labour (contracted or casual hire) - Buildings	1,150,000.00	0.00
22020101	Cement, bricks and construction materials	21,630,000.00	0.00
22020106	Electrical and Other Cabling Materials - Water and Electricity Installations	2,995,000.00	0.00
22020107	Small tools and implements - Water and Electricity Installations	1,000,000.00	0.00
22020109	Water Pumps	15,685,000.00	0.00
22020110	Pipes and Fittings	4,856,500.00	0.00
22021101	Motor Vehicles and Water Craft	496,018,638.00	0.00
22021102	Tyres and Batteries	114,721,312.00	0.00
22021105	Small Car Mechanics Tools	1,000,000.00	0.00
22021106	Direct labour (contracted or casual hire) - Vehicles and Transportation Equipment	910,000.00	0.00
22021108	Spare Parts - Vehicles and Transportation Equipment	2,710,000.00	0.00
22023101	Mechanical, electrical, and electronic spare parts	1,300,000.00	0.00
22024101	Computers, printers, scanners, and other computer related equipment	14,191,362.00	0.00
22024102	Photocopiers	145,000.00	0.00
22024104	Air conditioners	40,719,600.00	0.00

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 NOTES TO THE FINANCIAL STATEMENT

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
22024106	Outsource maintenance contract services - Office Equipment and Appliances	4,800,000.00	0.00
22028102	Precision tools, weights and measures instruments	581,001,156.00	0.00
22028104	Electrical and Telephone Cable Installations	19,000.00	0.00
22028105	Fire Protection Equipment	6,146,837.00	0.00
22033109	Losses on disposal of property, plant and equipment	56,187,211.00	0.00
22033701	Expected Credit Loss	1,882,488,410.00	0.00
23120102	Office buildings and structures	232,323,268.00	0.00
23140101	Motor vehicles, Depreciation	286,607,378.00	0.00
23150102	Hardware: servers and equipment (incl. desktops, laptops etc.)Depreciation	85,541,971.00	0.00
23150124	Plant and Machinery Depreciation	29,832,703.00	0.00
23160102	Office Furniture Depreciation	41,595,677.00	0.00
23160104	Precision Tools, Weights and Measures (Measurements) Depreciation	529,624,553.00	0.00
28211124	Contribution to CF (15%)	4,731,947,009.00	0.00
28520201	Audit fees Expenses	80,000,000.00	0.00
28520202	Legal fees Expenses	11,720,000.00	0.00
28520203	Agency fees	58,100,000.00	0.00
28520204	consultancy fees	7,101,818.00	0.00
28520302	Weights and Measures Instruments	56,122,522.00	0.00
28520304	Taxes Levied by another Level of Government	7,289,350.00	0.00
28520307	Sundry Expenses	792,497,978.00	0.00
28520311	Burial Expenses	21,000,000.00	0.00
31122102	Hardware: servers and equipment (incl. desktops, laptops etc.)Monetary	15,860,000.00	0.00
31122104	Data communication centres, networks and facilities Monetary	38,954,808.00	0.00
31122108	Computers and Photocopiers Monetary	74,863,844.24	0.00
31122109	Printers and Scanners Monetary	5,328,762.00	0.00
31122113	TV and Radios Monetary	50,000.00	0.00
31122204	Precision Tools, Weights and Measures (Measurements)	3,220,000.00	0.00
31122211	Office Furniture and Fittings Monetary	4,960,000.00	0.00
31122242	Beds, Desks, Shelves, Tables, Chairs and Cabinets Monetary	18,340,629.76	0.00
31124501	Motor vehicles, Non Monetary	506,030,400.00	0.00
31124630	Office Furniture Non Monetary	60,470,329.73	0.00
31126501	Motor vehicles, Disposal	0.00	248,819,756.50
31126602	Hardware: servers and equipment (incl. desktops, laptops etc.)Disposal	0.00	90,140,987.36
31126630	Office Furniture Disposal	0.00	28,237,729.00
31126634	Pumps Disposal	0.00	20,899,394.75
31221101	Consumables	87,450,930.00	0.00
31221106	IT and Computer Accessories	15,909,900.00	0.00

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 NOTES TO THE FINANCIAL STATEMENT

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
31221107	Uniforms	1,623,680.00	0.00
31221110	Printed matters	92,046,396.00	0.00
31221112	Foodstuffs	101,000.00	0.00
31710109	Buildings other than dwellings - WIP Monetary	1,562,350,239.71	0.00
31719109	Buildings other than dwellings - WIP Non Monetary	655,348,090.54	0.00
32171120	Imprest Receivable - Staff	133,309,115.00	0.00
32171122	Trade Receivables	1,984,835,674.00	0.00
32171133	Provision for Expected Credit Loss - Short Term	0.00	1,882,488,410.00
32171201	Prepayment Consumables	74,053,592.00	0.00
32171202	Prepayments Assets - Monetary	878,713,644.00	0.00
32171204	Advance Payment	14,794,840.00	0.00
33181103	Staff Claim Addition	0.00	10,295,000.00
33181107	Loan Payable Current	0.00	48,129,738.00
33181107	Loan payable Retention	0.00	308,539,455.00
33181108	Unapplied Deposit Account Addition	0.00	16,494,661.79
33181109	Deposit General	0.00	2,441,391.84
61112102	Office buildings and structures Opening	12,259,942,967.00	0.00
61113102	Bridges Opening	87,969,245.15	0.00
61114101	Acquisition of land Opening	7,244,423,890.00	0.00
61121101	Motor vehicles, Opening	8,962,662,471.00	0.00
61122102	Hardware: servers and equipment (incl. desktops, laptops etc.) Opening	2,441,348,805.85	0.00
61122130	Office Furniture Opening	1,385,117,602.00	0.00
61122132	Precision Tools, Weights and Measures (Measurements) Opening	10,600,700.00	0.00
61122135	Generators Opening	729,905,976.12	0.00
61122204	Precision Tools, Weights and Measures (Measurements)	9,627,711,772.00	0.00
61122207	Generators Opening	1,840,403.88	0.00
61122211	Office Furniture and Fittings Opening	28,058,249.00	0.00
61132301	Computer Software	35,921,805.25	0.00
61461106	Accumulated Depreciation Building	0.00	1,265,642,611.18
61462125	Accumulated Furniture and Fittings - Office	0.00	26,480,807.00
61462128	Accumulated Depreciation Generators	0.00	311,859,135.05
61463102	Bridges Accumulated Depreciation	0.00	1,900,714,195.62
61464104	Precision Tools, Weights and Measures (Measurements)	0.00	4,149,879,039.28
61465101	Motor vehicles, Accumulated Depreciation	0.00	6,800,234,769.70
61466211	Office Furniture and Fittings Accumulated Depreciation	0.00	1,061,745,129.88
61481103	Copyrights Accumulated Impairment	0.00	35,921,805.25
61710109	Buildings other than dwellings - WIP Opening	2,265,619,297.72	0.00
62123114	Development Expenditure Cash Account	1,153,232.74	0.00
62123115	Deposit Cash Account	2,441,391.84	0.00
62123124	Unapplied Cash Account	16,494,661.79	0.00
62123135	BoT Own source Collection Account	2,301,894,678.73	0.00

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF INVESTMENT, INDUSTRY AND TRADE
 00S30000 - WEIGHTS AND MEASURES AGENCY
 NOTES TO THE FINANCIAL STATEMENT

Natural Account (Gfs Codes)	Descriptions	Debit Amount (TZS)	Credit Amount (TZS)
62123137	Owsource Recurrent Expenditure GF	0.00	0.00
62171202	Prepayments Assets - Monetary	0.00	0.00
63291101	Additional Capital Injected	0.00	8,291,115,564.49
63293101	Accumulated Surplus/Deficit Opening	0.00	26,974,937,317.39
63440101	Motor vehicles, Depreciation Disposal	215,349,160.75	0.00
63450102	Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation Disposal	73,020,661.11	0.00
63460102	Office Furniture Depreciation Disposal	23,680,579.60	0.00
63460106	Pumps Depreciation Disposal	14,548,804.82	0.00
		90,111,606,225.72	90,111,606,225.72