



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

WEIGHTS AND MEASURES AGENCY (WMA)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2022

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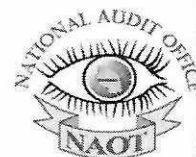
March, 2023

AR /CG/WMA/2021/22



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NATIONAL AUDIT OFFICE



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## **About the National Audit Office**

### **Mandate**

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

### **Vision**

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

### **Mission**

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

**Motto:** “Modernizing External Audit for Stronger Public Confidence”

### **Core values**

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

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

### **We do this by:**

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

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

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## Abbreviations

IESBA	International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
NAO	National Audit Office
NBAA	National Board of Accountants and Auditors
PPR	Public Procurement Regulations

## **1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

Chief Executive Officer,  
Weights and Measures Agency,  
NSSF House (Mafao),  
P. O. Box 313,  
DAR ES SALAAM.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Unqualified Opinion**

I have audited the financial statements of Weights and Measures Agency (WMA) , which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Weights and Measures Agency (WMA) as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348

#### **Basis for Opinion**

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Weights and Measures Agency (WMA) 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. These matters were addressed in the context of my audit of financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

### **Other Information**

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

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

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

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

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

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

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

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

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

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

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; 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, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **1.2 REPORT ON 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 procurement of works, goods and services in the Weights and Measures Agency (WMA) for the financial year 2021/22 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 (WMA) is generally in compliance with the requirements of the Public Procurement laws.

#### **Procurement made outside TANePS TZS 12,865,206**

On January 1st, 2020, the Permanent Secretary of the Ministry of Finance and Planning announced that all procuring entities must use TANePS. If they fail to do so, they will not be allowed to participate in public tender processes. However, an audit examination of procurement documents and payment vouchers for the financial year 2021/2022 revealed that the WMA made procurement of goods and services amounting to TZS 12,865,206 outside of TANePS.

### **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 the Weights and Measures Agency (WMA) for the financial year 2021/22 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 (WMA) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

## Ineffective budget committee

According to Regulation 17(1) of the Budget Regulations of 2015, accounting officers are required to establish budget committees. The committee's functions, as outlined in Regulation 17(3), include reviewing revenue collection measures, allocating resources based on the strategic plan and national priorities, evaluating budget performance, and performing other functions as described in the Plan and Budget Guidelines, Treasury Registrars circulars and directives. To the contrary I noted that, there were no minutes for the budget committee, and issues related to the budget were discussed in management meetings, suggesting that the budget committee was ineffective.

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



March 2023

## 2.0 FINANCIAL STATEMENTS

### STATEMENT BY THE CHIEF EXECUTIVE OFFICER FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2022

#### 1.0 INTRODUCTION

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

#### 1.1 WMA Mandate

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

#### 1.2 Roles and Functions

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

- A. Protect consumers in trade, health, safety and environment in relation to legal Metrology;
- B. Protect society from the consequences of false measurements in public and private transactions related to safety, health and environment sectors;
- C. Approve or ensure approval by another designated institutions measuring instruments to be used for a public or private transactions related to trade;
- D. Control the use of measuring instruments in public and private transactions;
- E. Control pre-package of products
- F. Liaise with regional and international organizations with similar objectives;
- G. Give effect to the decisions and recommendation of the OIML Council and Committee with regard to Legal Metrology.
- H. Provide information on Legal Metrology in general and
- I. Ensure that the legal metrology measurements standards are traceable to national and international measurement standards.

#### 1.3 Action Plan and budget for the Year 2021/2022

- 1. WMA's Action Plan and Budget for the year 2021/2022 aimed at achieving Six (6) Strategic Objectives.
- 2. The Strategic Objectives were as follows: -

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

#### 1.4 Progress in Implementation of Agency Annual Plan and Budget:

For the period ended 30<sup>th</sup> June 2022, implementation of the plan and Budget recorded some achievements based on the targets set in the above strategic objectives as follows;

##### 1.4.1 Achievements during the year 2021/2022

During the year under review the Agency undertook 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.

##### 1.4.2 Verification and Inspection of Instruments

During the year under review WMA verified 862,024 Measuring Instruments out of 826,000 estimated to be verified, this is equivalent to 4.4 percent increase.

##### 1.4.3 Challenges Faced by the Agency

During the year under review, WMA faced a number of challenges, which to some extent affected smooth implementation of the planned activities as follows:

- A. Shortage of employees especially Weights and Measures Officers and Drivers WMA is exposed to risks associated with nature of the work performed in relation to the nature of employment of some staff (Temporary staff)
- B. Rapidly changes in science and technology evolve more advanced measuring instruments and systems to be introduce in the country thus challenges professional to match the same
- C. WMA is facing increase in lab our turnover, one of the reasons being the low Salary and motivation packaged earned by staff compared to staff from other government Institutions of the like.

##### 1.4.4 Addressing the Challenges faced by the Agency

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

WMA has set to implement the following activities:

- A. Continue liaise with President Office Public service Management (Po PSM) in recruiting Permanent staff as well as asking for permit to recruit temporally employees as a short term measure;
- B. Provide technical training to staff in line with technological changes;



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- C. To review WMA's Staff Regulations, 2014 to match the current situation as a means of retaining employees

### 1.5 Audit Committee

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

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

#### 1.5.1 Composition of Audit Committee

The committee is composed of appointed three internal members and two external members. Members of Audit Committee for the financial year 2021/2022 were as follows:

S/No	Name	Title	Position
1.	CPA Richard R. Magongo	Director of Internal Audit	Chairperson & External
2.	Mecklaud Edson	Chief Internal Auditor	External Member
3.	Mr. Deogratias Maneno	Director of Business Support	Member
4.	Mr Judicial Mushi	Standard Section Manager	Member
5.	Adv. Theresia Mang'ung'ula	Head of Legal Services Unit	Secretary

### 1.6 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.

#### 1.6.1 Composition

For the Financial Year 2021/2022 the Tender Board had the following members;

S/No.	Name	Title	Position
1.	Mr. Deogratias Maneno	Director of Business Support	Chairperson
2.	Mr. Alfred Shungu	Regional Manager -Ports Units	Member
3.	Mr. Salum Masinde	Regional Manager -Kilimanjaro	Member
4.	Mr. Alban Kihulla	Regional Manager -Pwani	Member
5.	Mr. Nelson Ruturagara	Head of Planning Unit	Member
6.	Mr. Magesa Biyani	Head of Volume and Flow	Member
7.	Mr Joseph V Maliti	Head of Procurement Unit	Secretary

The Tender Board was effective and fulfilled its obligations accordingly.

### 1.7 Ministerial Advisory Board (MAB)

The Ministerial Advisory Board (MAB) was established under Section 6 of the Executive Agencies Act (CAP 245), Members are appointed by the Minister responsible for Trade and Industries.

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**1.7.1 Composition**

The MAB is composed of six members; Chairperson and other five members, the Secretary of the MAB is the Chief Executive Officer (CEO) of the Agency. During the year under review there was no Board Member meetings due to expiration of period of service.

**2.0 AUDITORS**

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

**3.0 PROJECT IMPLEMENTATION**

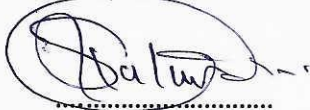
For the financial year 2021/2022 WMA had three ongoing projects, namely Katavi office block, Mara office block and Simiyu office block.

**4.0 CROSS -CUTTING ISSUES**

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

**5.0 CONCLUSION**

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



Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023

Date

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**COMMENTARIES BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30<sup>th</sup> JUNE, 2022**

**1.0 INTRODUCTION**

The Financial Statements for the financial year 2021/2022 provide a record of the Agency's financial performance, financial position, cash flows, change in net assets/equity and notes to the financial statements.

**1.1 Summary of financial information**

The table below shows a snapshot of financial information for the year ended 30<sup>th</sup> June 2022:

	2021/2022	2020/2021
	TZS	TZS
Revenue	30,617,439,576	31,248,804,084
Expenses	28,858,205,692	29,411,562,634
Total Assets	34,832,937,649	34,748,443,099
Total Liabilities	963,561,124	2,638,300,458
Net Assets	33,869,376,525	32,110,142,641

**1.2 Financial Position**

**1.2.1 Total Assets**

The Agency had the total assets of TZS 34,832,937,649 at the end of the financial year 2021/22 compared to TZS 34,748,443,099 in 2020/21.

**1.2.2 Property, Plant and Equipment (PPE)**

During the year ended 30<sup>th</sup> June, 2022 the Agency had PPE amounting to TZS 28,992,263,433 compared to TZS 27,436,238,240 in Financial 2020/21. Depreciation charged during the year was TZS 2,341,830,251 compared to TZS 2,381,188,146 in 2020/2021

**1.2.3 Additions to Property, Plant and Equipment**

During the year, the agency made addition of assets monetary amounting to TZS 2,295,804,855 and Non-monetary TZS 1,351,532,272 compared TZS 1,711,252,222 and TZS 926,210,771 respectively in the financial year ended 2020/21.

**1.2.4 Intangible assets**

For the Financial year ended 30<sup>th</sup> June, 2022, the Agency had intangible assets with a carrying value of TZS 4,490,226 compared to TZS 8,980,451 in 2021/2022 financial year. There were no additions during the year. Amortization charge for the year was TZS 4,490,226 compared to TZS 4,490,226 in 2020/21 financial year.

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### 1.2.5 Inventories

For the financial year ended 30<sup>th</sup> June, 2022, the Agency had inventories of TZS 73,009,229 compared to inventories of TZS 181,323,273. In 2020/2021. The major components of Inventories for the year ended were consumables (stationeries), foods and refreshments, Computer accessories and Verification stickers. The categorization of inventories is as shown below;

S/N	ITEM	Amount (TZS )
1.	Consumables (stationeries)	20,390,510
2.	Foodstuffs (food and refreshment)	386,000
3.	IT and Computer Accessories	18,541,005
4.	Printed matters (e.g. Verification stickers)	33,691,714
	<b>TOTAL</b>	<b>73,009,229</b>

### 1.2.6 Receivables

The Agency had receivables of TZS 1,258,153,180 at the end of the financial year, 2021/2022 compared to TZS 1,963,712,324 in 2020/21.

#### 1.2.6.1 Trade Receivable aged analysis

The Age analysis trade receivables for the year ended 30.06.2022 is as shown;

1-30 DAYS	44,534,872	70,651,578
31-60 DAYS	20,044,492	120,007,500
61-90 DAYS	20,254,500	94,999,032
91-120 DAYS	210,266,500	29,551,936
121-365 DAYS	23,545,644	57,509,000
ABOVE 365 DAYS	906,583,968	1,520,979,181
<b>TOTAL</b>	<b>1,225,229,975</b>	<b>1,893,698,227</b>

#### 1.2.6.2 Provision for doubtful debts:

A provision for doubtful debts amounting to TZS 60,374,855 is 20% of the long overdue Receivables of more than five years. The provision is made due to uncertainty of recovering the amount and is stipulated in the Agency's Credit and Debts control policy, the comparison between previous year allowance for doubtful and 2021/2022 charge create decrease in provision (65,017,514.57-60,374,855.49) equal to TZS 4,642,659 recognized in statement of financial performance as other income.

#### 1.2.6.3 Other Receivables

The amount of TZS 93,448,060 at the end of the financial year, 2021/2022 compared to TZS 135,031,612 was the special and safari imprest generated for the financial year 2020/2021 which was not yet due for retirement.



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**1.2.7 Prepayments**

For the financial year ended 30<sup>th</sup> June, 2022, the prepayment amount was TZS 1,925,018,217 compared to TZS 1,305,500,650 in 2020/21. TZS 103,729,826 was pre-paid for rent to WMA HQ and Regional Offices, TZS 2,625,252 for Electricity, TZS 50,838,450 for furniture, TZS 790,984,626 for Motor vehicles, TZS 51,222,147 for Diesel and TZS 925,617,917 for Dodoma Office building project.

**1.2.7.1 Prepayment for rent as at 30th June 2022**

S/No.	Name	Amount (TZS) 2021/2022	Amount (TZS) 2020/2021
1.	WMA-HQ	63,720,000	63,720,000
2.	Rukwa WMA Office	7,200,000	7,200,000
3.	Geita WMA Office	7,200,000	7,200,000
4.	Simiyu WMA Office	0	4,200,000
5.	Arusha WMA Office	11,800,000	10,000,000
6.	Lindi WMA Office	2,994,840	2,994,840
9.	Dodoma WMA Office	70,334,986	70,334,986
	<b>Total</b>	<b>103,729,826</b>	<b>165,649,826</b>

**1.2.8 Cash and cash equivalents**

For the Financial year ended 30th June, 2022 the Agency had Cash and cash equivalent of TZS 2,580,003,364 compared to TZS 3,852,688,160 in 2020/2021

**1.2.9 Payables and accruals**

Payables and accruals for the financial year 2021/2022 was TZS. 955,529,077 compared to TZS 2,638,300,458 in 2020/21. The payables and accruals were divided as follows:

VENDOR NAME	TOTAL (TZS)	<30 Days	< 90 Days	>90 < 365	>365 Days
Nation P. Makalanga-Retention	4,157,132	4,157,132	0	0	0
TBW-Retention	47,667,046	0	0	0	47,667,046
Salary Arrear	47,413,070	12,411,000	0	0	35,002,070
TR-Office	86,941,384	86,941,384	0	0	0
TRA	742,702,703	0	0	0	742,702,703
Staff Allowances	20,850,777	20,850,777	0	0	0
SUMA JKT-Retention	13,829,010	13,829,010	0	0	0
<b>GRAND TOTAL</b>	<b>963,561,122</b>	<b>138,189,303</b>	<b>0</b>	<b>0</b>	<b>825,371,819</b>

**1.2.9.1 Project retention money:**

The value of payable amounting to TZS 65,653,190 is amount held by WMA as per contract of constructions Electricity Meter House at Misugusugu - Kibaha in Coast Region, office block in Mara and Mwanza Calibration Bay.

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The distribution of retention is as shown below:

Contractor	Project Name	TZS	TZS
		2021/2022	2020/2021
Tanzania Building Works	Misugusugu Calibration	47,667,047	47,667,047
Group six International	Kilimanjaro Office Block	0.00	114,314,351
Mohamed Sekelela	Misugusugu Calibration	0.00	3,909,089
Nation P. Makalanga	Mara Office block	4,157,132	0.00
SUMA JKT	Mwanza Calibration Bay	13,829,010	0.00
<b>Total</b>		<b>65,653,190</b>	<b>165,890,487</b>

During the financial year 2021/2022, TZS 65,653,190 was retention money compared to previous year which was TZS 165,890,487.

**1.2.9.2 Payable to Treasury Registrar:**

During the financial year 2021/2022, the TZS 86,941,384 was amount payable to Treasury Registrar as result of 2021/2022 business operation. Up to 30<sup>th</sup> June, 2022 the said amount was not yet remitted to Treasury Registrar Office due to requirements attached to revenue while the payable was TZS 44,824,593 in 2020/21 financial year.

**1.2.9.3 Salary arrears**

During the financial year 2021/2022, the TZS 47,413,070 was amount payable to staff as salary arrears compared to TZS 35,002,070 in 2020/21 financial year. Increase in salary arrears was due to the new arrears emerged in 2021/2022 financial year.

**1.2.9.4 Salary deductions**

During the financial year 2021/2022, there was no amount payable by the Agency as salary deduction for the year ended 30<sup>th</sup> June, 2022 compared to TZS 33,398,393 in 2020/2021 financial year

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**2.0 FINANCIAL PERFORMANCE:**

**2.1 Revenue**

**2.1.1 Revenue from Exchange Transactions**

For the Financial year ended 30<sup>th</sup> June, 2022 the Agency managed to collect TZS 26,950,274,700 as revenue from exchange transactions compared to TZS 27,607,270,559 in 2020/2021 as shown below;

	2021/2022	2020/2021
Revenue	TZS	TZS
Fees, fines, penalties and licenses	584,948,402	565,460,425
Revenue From exchange transactions	26,636,520,515	27,607,270,559
<b>TOTAL</b>	<b>27,221,468,917</b>	<b>28,172,730,984</b>

**2.1.2 Revenue from Non-Exchange Transactions**

For the Financial year ended 30<sup>th</sup> June, 2022 Non-exchange Revenue (Salaries) increased to TZS 3,398,868,000 from TZS 3,010,073,100 in 2020/2021. The increase of non-exchange revenue was due to the approval of new improved staff regulation which came into effect in March 2022.

**2.1.3 Other Revenue**

For the Financial year 2021/2022 the Agency's other revenue was TZS 4,642,659.

**2.2 Expenses**

**2.2.1 Wages, salaries and employee benefits**

During the financial year 2021/2022 the amount spent for Wages, salaries and employee benefits was TZS 13,003,749,236 compared to TZS 11,825,361,292 in 2020/2021.

**2.2.2 Supplies and consumables used**

The Agency incurred a total expenditure of TZS 7,733,942,039 for the year ended 30<sup>th</sup> June 2022 compared to TZS 6,936,338,925 reported in the year ended 30<sup>th</sup> June, 2021.

**2.2.3 Maintenance Expenses**

The Agency incurred a total expenditure of TZS 752,936,382 for the year ended 30<sup>th</sup> June 2022 compared to TZS 900,269,599 recorded in the year ended 30<sup>th</sup> June, 2021

**2.2.4 Other Expenses**

During the financial year 2021/2022 the Agency's other expenses was TZS 832,652,172 compared to TZS 915,685,894 in financial year 2020/2021.

**2.2.5 Grants, Subsidies and other Transfer Payments**

During the financial year 2021/2022 the Agency's 15% contribution to Treasury was TZS 4,183,490,575 compared to TZS 6,414,275,008 in financial year 2020/2021. Up to 30 June, 2022 the Agency paid TZS 4,141,283,784 as cash and the remaining balance TZS 86,941,384 was expected to be remitted in the financial year 2022/2023.

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**2.2.6 Capital Expenditure**

The Agency made Capital Expenditure amounting to TZS 3,102,048,498, whereby TZS 806,243,644 was paid for projects which were still under construction at reporting date and remained amount paid for acquisition of other assets

**Charitable Work**

During the year the Agency contributed a total of TZS 10,500,000 as community support in two sectors (health and education) compared to 1,500,000 in financial year 2020/2021

**3.0 CASH FLOW STATEMENT**

**3.1 CASH FROM OPERATING ACTIVITIES.**

The cash flow from operating activities for the year ended 30<sup>th</sup> June, 2022 shows a net cash flow of TZS 1,844,213,701 compared to TZS 2,194,144,154 in financial year 2020/2021.

**3.2 CASH FLOW FROM INVESTING ACTIVITIES**

The cash flow from investing activities for the year ended 30<sup>th</sup> June, 2022 shows a net cash flow of TZS 3,102,048,498 compared to TZS 2,254,322,636 in financial year, 2020/2021, the increase cash flow from investing is due to ongoing building Cs construction of office blocks in Katavi, Simiyu, Dodoma and Simiyu.

**3.3 TRANSFER TO PMG**

During the financial year ended, the Agency received and transferred back to the Payment Master General (PMG) amount of TZS 14,850,000 as Stopped salaries.

**4.0 COMPARISON OF BUDGET AND ACTUAL AMOUNT**

The original budget of the Agency during the year under review was TZS 32,905,801,300 while reallocation was TZS 2,600,260,697 and final was TZS 32,905,801,300. Actual amount received during the year 2020/21 was TZS 31,303,655,168.

**4.1 Grants, Subsidies and Other Transfer payments**

During the period under review, the final budget amount to be received was TZS 4,117,788,000 while the actual amount received was TZS 3,391,328,000. Compared to the financial year 2020/2021 where the budgeted amount was TZS 4,000,570,286 and the actual expenses TZS 4,141,283,784.

**4.2 Maintenance Expenses.**

During the period under review, the final budget of maintenance expense amounted to TZS 765,986,602 while the actual amounts was TZS 752,936,382 compared to financial year 2020/2021 where the budgeted amount was TZS 1,002,780,194 while the actual amounts was TZS 899,901,399.



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**4.3 Other Expenses.**

During the reporting period, the final budget for other expenses was TZS 878,705,002 and the actual amounts for same category of expenditure is TZS 832,652,172 compared to the financial year 2020/2021 where the budgeted amount was TZS 2,413,704,621 and the actual expenses TZS 2,180,976,700.

**4.4 Supplies and Consumable used**

During the period under review, the final budget for supplies and consumable goods was TZS 9,589,558,244 and the actual amount was TZS 10,412,919,573.

**4.5 Wages, Salaries and Employees benefits**

Final budget for Wages, Salaries and Employees' Benefits for the financial year 2021/22 was TZS 13,453,444,324 while actual amounts for the same year was TZS. 13,319,649,557.

**4.6 Purchases/Construction of Non-Current Assets**

The budget for such expenditure during the year under review was TZS 3,899,905,134 while the actual amounts were TZS 3,102,048,498.

**5.0 AUDITORS**

The Controller and Auditor-General (CAG) is the statutory auditor for the Weights and Measures Agency provision of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and the Public Audit Act, 2008.

**6.0 CONCLUSION**

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



Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023  
Date

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
00S30000 WEIGHTS AND MEASURES AGENCY

STATEMENT OF RESPONSIBILITY ON THE FINANCIAL STATEMENT FOR THE YEAR  
ENDED 30<sup>th</sup> JUNE, 2022

These financial statements have 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).

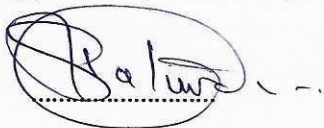
The Management of WMA are responsible for establishing and maintaining effective internal control designed to give reasonable assurance that the transactions recorded in the financial statements are within the statutory requirement and that they contain the receipts and use of resources by the Agency.

The Management of WMA are responsible for keeping proper accounting records which are reasonable and accuracy in 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 confirm 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<sup>th</sup> June 2022. Management also confirm that International Public Sector Accounting Standards have been followed and that the financial statements have been prepared on the 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<sup>th</sup> June 2022.

Management accept 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:



Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023

Date


THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
00S30000 WEIGHTS AND MEASURES AGENCY

**DECLARATION OF HEAD OF FINANCE AND ACCOUNTS**

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

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

I, CPA Albert. Kitale, being the Acting Manager of Finance and Accounts of Weights and Measures Agency hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30<sup>th</sup> June, 2022 have been prepared in compliance with applicable Accounting Standards and statutory requirements. I, thus confirm that, the financial statements give a true and fair view position as on that date and that, they have been prepared based on properly maintained financial records.

  
.....  
Position: **Ag. Finance and Accounts Manager**  
NBAA Membership No. GA 5267

Date 02.03.2023  
.....



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
00S30000 WEIGHTS AND MEASURES AGENCY

**BASIC WEIGHTS AND MEASURES AGENCY'S INFORMATION**

**1.0. INTRODUCTION**

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

**1.1. VISION**

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

**1.2. MISSION**

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

**1.3. ROLES**

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

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

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**1.4. ASSUMPTIONS**

**1.4.1. Going Concern**

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

**1.4.2. Consistency**

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

**1.4.3. Accrual Basis**

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

**1.4.4. Offsetting**

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

**1.4.5. Departure from Accounting Principles**

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

**1.5. CONCEPTS**

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

**1.5.1. Prudence**

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

**1.5.2. Substance over Form:**

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



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**1.5.3. Relevance**

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

**1.5.4. Materiality**

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

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STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30th JUNE, 2022

ASSETS	NOTE	2021/2022	Restated 2020/2021
<b>Current Assets</b>		<u><b>TZS</b></u>	<u><b>TZS</b></u>
Cash and Equivalent	32	2,580,003,364	3,852,688,160
Inventories	34	73,009,229	181,323,273
Prepayments	33P	1,925,018,217	1,305,500,650
Receivables	33	1,258,153,180	1,963,712,324
<b>Total Current Assets</b>		<u><b>5,836,183,990</b></u>	<u><b>7,303,224,407</b></u>
<b>Non-Current Assets</b>			
Intangible Assets	52	4,490,226	8,980,451
Property, Plant and Equipment	51	28,992,263,433	27,436,238,240
<b>Total Non- Current Assets</b>		<u><b>28,996,753,659</b></u>	<u><b>27,445,218,692</b></u>
<b>Total Assets</b>		<u><b>34,832,937,649</b></u>	<u><b>34,748,443,099</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	39	963,561,124	2,638,300,458
<b>Non-Current Liabilities</b>			
<b>Total Liabilities</b>		<u><b>963,561,124</b></u>	<u><b>2,638,300,458</b></u>
<b>NET ASSETS</b>		<u><b>33,869,376,525</b></u>	<u><b>32,110,142,641</b></u>
Taxpayers/Share Capital		8,291,115,564	8,291,115,564
Accumulated Surplus		25,578,260,960	23,819,027,076
<b>TOTAL</b>		<u><b>33,869,376,525</b></u>	<u><b>32,110,142,641</b></u>



Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023  
Date

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
00S30000 WEIGHTS AND MEASURES AGENCY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30th JUNE, 2022

Classification of Expenses by Nature	NOTE	2021/2022 TZS	Restated 2020/2021 TZS
<b>REVENUE</b>			
Revenue Grants (non-exchange revenue)	16	3,398,868,000	3,076,073,100
Fee, fines, penalties and Licenses	15	584,948,402	565,460,425
Other Revenue-increase in provision	21	4,642,659	0
Revenue from exchange Transactions	17	26,636,520,515	27,607,270,559
<b>Total Revenue</b>		<b><u>30,624,979,576</u></b>	<b><u>31,248,804,084</u></b>
<b>TOTAL REVENUE</b>		<b><u>30,624,979,576</u></b>	<b><u>31,248,804,084</u></b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
amortisation of intangible Assets	52A	4,490,226	4,490,226
depreciation of Property, Plant and Equipment	51A	2,341,830,251	2,381,188,146
Loss on disposal of Assets	30	12,654,812	33,953,545
Maintenance Expenses	28	752,936,382	900,269,599
Other Expenses	28	832,652,172	915,685,894
Use of Goods and Service	24	7,733,942,039	6,936,338,925
Wages, Salaries, and employees Benefits	22	13,003,749,236	11,825,361,292
<b>Total expenses</b>		<b><u>24,682,255,117</u></b>	<b><u>22,997,287,626</u></b>
<b>Transfer</b>			
Grants, Subsidies and other Transfer Payments	26	4,183,490,575	6,414,275,008
<b>Total Transfer</b>		<b><u>4,183,490,575</u></b>	<b><u>6,414,275,008</u></b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b><u>28,865,745,693</u></b>	<b><u>29,411,562,634</u></b>
<b>Surplus for the year</b>		<b>1,759,233,884</b>	<b>1,837,241,449</b>



Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023  
Date

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STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30 JUNE, 2022

DESCRIPTIONS	Tax payer's fund	Accumulated Surplus (Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 July 2021	8,291,115,564	23,819,027,076	32,110,142,641
Surplus or Deficit for the year 2021/2022		1,759,233,884	1,759,233,884
Closing Balance as at 30, June 2022	<u>8,291,115,564</u>	<u>25,578,260,960</u>	<u>33,869,376,525</u>
Opening Balance as at 01 July 2020	8,291,115,564	21,981,785,627	30,272,901,191
Surplus or Deficit for the year 2020/2021 (Restated)		1,837,241,449	1,837,241,449
Closing Balance as at June, 2021 (Restated)	<u>8,291,115,564</u>	<u>23,819,027,076</u>	<u>32,110,142,641</u>



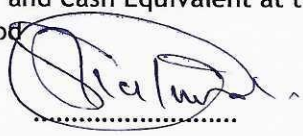
Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023  
Date

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
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CASHFLOW STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2022

	NOTE	2022 TZS	Restated 2021 TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Fees, Fines, Penalties and Forfeits	15	584,948,402	565,460,425
Cash Revenue from Exchange Transaction	54	27,304,988,766	27,664,594,784
Revenue from non-Exchange Transactions	16	3,413,718,000	3,010,073,100
<b>Total Receipt</b>		<b><u>31,303,655,168</u></b>	<b><u>31,240,128,309</u></b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	55	13,319,649,557	11,623,442,572
Use Of Goods and Service and Other Payments	56	10,412,919,572	9,185,520,318
Grants, Subsidies and other Transfer Payments	26	4,141,283,784	6,421,065,772
Other Expenses	28	832,652,172	915,685,894
Maintenance expenses	25	752,936,382	900,269,599
<b>Total Payment</b>		<b><u>29,459,441,467</u></b>	<b><u>29,045,984,155</u></b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES-A</b>		<b><u>1,844,213,701</u></b>	<b><u>2,194,144,154</u></b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Property, Plant and Equipment	51	2,295,804,855	1,711,252,222
Work in Progress (WIP)	51	806,243,644	543,070,414
<b>Total Investing Activities -B</b>		<b><u>3,102,048,498</u></b>	<b><u>2,254,322,636</u></b>
<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>		<b><u>3,102,048,498</u></b>	<b><u>2,254,322,636</u></b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Financing Activities			0
<b>Total Financing Activities -C</b>			0
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>0</b>	<b>0</b>
Net cash decrease		<b><u>(1,257,834,797)</u></b>	<b><u>(60,178,482)</u></b>
Transfer to PMG		(14,850,000)	0
Cash and Cash Equivalent at the beginning of the period		3,852,688,160	3,912,866,642
<b>Cash and Cash Equivalent at the end of the period</b>		<b><u>2,580,003,364</u></b>	<b><u>3,852,688,160</u></b>

  
Stella R. Kahwa  
Ag. CHIEF EXECUTIVE OFFICER

02.03.2023  
Date



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF INVESTMENT, INDUSTRY AND TRADE  
00S30000 WEIGHTS AND MEASURES AGENCY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30th JUNE, 2022

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Com parison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
<b>RECEIPTS</b>					
Fees, Fines, Penalties and Forfeits	1,342,321,477		1,342,321,477	584,948,402	757,373,075
Other Revenue	6,000,000		6,000,000		6,000,000
Revenue from Exchange Transactions	27,439,691,823		27,439,691,823	27,304,988,766	134,703,057
Revenue from non- Exchange Transactions	4,117,788,000		4,117,788,000	3,413,718,000	704,070,000
<b>Total Receipts</b>	<u>32,905,801,300</u>		<u>32,905,801,300</u>	<u>31,303,655,168</u>	<u>1,602,146,132</u>
<b>PAYMENTS</b>					
Grants, Subsidies and other Transfer Payments	4,318,201,995		4,318,201,995	4,141,283,784	176,918,211
Maintenance Expenses	693,145,610	72,840,992	765,986,602	752,936,382	13,050,220
Other Expenses	774,214,370	104,490,632	878,705,002	832,652,172	46,052,830
Use Of Goods and Service and Other Payments	7,166,629,170	2,422,929,074	9,589,558,244	10,412,919,572	-823,361,328
Wages, Salaries and Employee Benefits	16,053,705,021	-2,600,260,697	13,453,444,324	13,319,649,557	133,794,767
Acquisition of PPE	3,899,905,134	0	3,899,905,134	3,102,048,498	797,856,636
<b>Total Payment</b>	<u>32,905,801,300</u>	<u>0</u>	<u>32,905,801,300</u>	<u>32,561,489,965</u>	<u>344,311,336</u>
<b>Net Receipts/Payments</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1,257,834,797</u>	<u>1,257,834,797</u>



## **1.5 Reason for Variation**

### **1.5.1 Under Collection of Revenue from Non-Exchange Transactions**

The actual collection was less than budgeted amount because; -

- Employment permit for permanent employment did not materialized up to the year end.
- Promotion was effected at the end of the period under review

### **1.5.2 Over collection of Revenue from exchange transactions**

The over collection is the result of increased business volume in some regions e.g Dodoma and Iringa

### **1.5.3 Under expenditure on acquisition of PPE**

Under expenditure was contributed by incomplete Office blocks in Simiyu and Dodoma regions budgeted for financial year 2021/2022

## **NOTES TO THE FINANCIAL STATEMENTS**

### **NOTE 1: ACCOUNTING POLICIES**

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

#### **Summary of WMA Accounting Policies**

##### **Basis of Preparation**

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

##### **Estimates and Assumptions**

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

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**Basis of Measurement**

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

**Functional and Presentation Currency**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition**

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

**Revenue from Exchange Transactions**

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

**Revenue from non- exchange transaction**

**Grants and Other External Funding**

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

Revenue from external funding is recognized when WMA has complied with all the stipulations or conditions (as defined in IPSAS 23, Revenue from Non-Exchange Transactions) implicit in the underlying agreements, and there is reasonable assurance that the funding will be received.

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

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**Employee Entitlements**

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

**Property, Plant and Equipment**

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

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

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

The carrying amount of a time of PPE shall be derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognizing of an item of PPE is include in the statement of financial performance when the item is derecognized, unless where IPSAS requires otherwise on a sale and lease back. Land is not depreciated; however, one of the fundamental principles of the land policy that has been incorporated in the Government of Tanzania's Land Act, 1999 is that when one is assessing compensation of land, one of the factors to consider is the market value of the land / real property.

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

Useful lives of are estimated as follows;

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

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Class of PPE	Range of Useful Life (years)
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 indication that impairment exists. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. If the recoverable amount of an asset is estimated to be less than its carrying amount, its carrying amount is reduced to its recoverable amount. Impairment losses are recognized as an expense in the statement of financial performance in the period the impairment is incurred.

#### **Financial Instruments**

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

#### **Cash and Cash Equivalents**

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

#### **Direct Method**

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

#### **Trade and Other Receivables**

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

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**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.

**Inventories**

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

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

**Foreign Currencies**

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

**Borrowing Costs**

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



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**Events after the Reporting Date**

These are events, both favourable and unfavourable that occurs between the reporting date, which is 30<sup>th</sup> June, and the date the financial statements are authorized for issue, which is the day the CAG Report is tabled in the Parliament of Tanzania.

WMA shall endeavour to ensure that financial statements are adjusted to reflect adjusting events after the reporting date. Non-adjusting events shall only be disclosed in the financial statements of WMA by way of disclosure note when they are material showing the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made.

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

**Bad and Doubtful Debts**

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

Within 30 days

31 days to 60 days

61 Days to 90 Days

91 Days to 120 Days

121 Days to 365 Days,

Over 365 Days.

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

**Related Party Disclosures**

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

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

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**Note: 15 - Fines, Penalties and Forfeits**

	2021/2022 TZS	2020/2021 TZS
Fines, Penalties and Forfeits	584,948,402	565,460,425

**Note 16: Revenue from non-exchange transactions**

Government Grant Personal Emolument	3,398,868,000	3,010,073,100
Land & building contributed by Shinyanga Municipal Receipts( stopped salaries)	- 14,850,000	66,000,000.00 -
<b>Total</b>	<b>3,413,718,000</b>	<b>3,076,073,100</b>

**Note 17 - Revenue from exchange transactions**

Receipt from Vehicle Tank Calibration	4,628,388,313	4,166,776,121
Receipts from Weighs & Measure Implements	22,008,132,202	23,440,494,438
	<b>26,636,520,515</b>	<b>27,607,270,559</b>

**Note 21 - Other Revenue**

Miscellaneous Receipts	4,642,659	0
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**Note 22 - Wages, Salaries and Employee Benefits**

	2021/2022 TZS	2020/2021 TZS
Acting Allowance	238,948,369	456,060,700
Casual Labour	10,673,010	-
Casual Labourers	46,041,313	35,073,850
Civil Servants	3,418,819,000	2,883,680,500
Civil Servants Contracts	1,460,000,000	1,205,628,365
Court Attire Allowance	2,000,000	1,000,000
Electricity	60,568,623	58,642,622
Extra-Duty	2,752,142,144	2,684,650,000
Food and Refreshment	106,164,700	24,185,100
Furniture	110,000,000	-
Honoraria	269,158,557	215,394,180
Housing allowance	819,751,118	758,530,000
Invigilators Allowances	6,510,000	6,000,000
Leave Travel	479,441,433	491,313,675
Medical and Dental Refunds	-	3,635,000
Moving Expenses	86,000,000	488,000,900
Outfit Allowance	600,000	-
Public Service Pension Fund (PSPF)	206,100,000	-

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Sitting Allowance	927,097,111	1,011,370,000
Special Allowance	-	20,350,000
Subsistence Allowance	288,172,700	218,257,400
Telephone	123,900,000	106,769,000
Transport Allowance	1,590,751,158	1,156,820,000
Uniform Allowance	1,250,000	-
Workers Compensation Fund	7,200,000	-
<b>TOTAL</b>	<b>13,003,749,236</b>	<b>11,825,361,292</b>

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**24 - Use of Goods and Service**

	2021/2022	Restated 2020/2022
	TZS	TZS
Advertising and publication	76,186,865.00	114,520,000.00
Air Travel Tickets	153,865,900.00	79,900,310.00
Bottled Gas	418,240.00	5,214,500.00
Catering Services	150,000.00	40,351,628.00
Cleaning Supplies	6,528,500.00	5,365,000.00
Communication Network Services	661,000.00	-
Computer Software	907,486.00	4,176,374.00
Computer Supplies and Accessories	78,781,691.00	196,077,961.00
Conference Facilities	26,125,000.00	27,232,000.00
Courier Services	22,714,499.00	18,507,460.00
Diesel	725,979,945.00	563,648,550.00
Educational Radio and TV broadcasting programming	38,131,000.00	6,595,000.00
Electricity	148,907,152.00	148,900,846.00
Entertainment	76,668,500.00	88,452,000.00
Exhibition, Festivals and Celebrations	6,276,000.00	14,535,000.00
Food and Refreshments	285,070,748.00	299,607,183.00
Gifts and Prizes	34,000,000.00	30,000,000.00
Ground Transport (Bus, Train, Water)	53,349,480.00	38,986,700.00
Ground travel (bus, railway taxi, etc)	280,083,637.19	155,661,081.00
Health Insurance	-	1,246,000.00
Hiring of Training Facilities	1,660,000.00	796,000.00
Illuminating kerosene (Paraffin)	-	10,000.00
Internet and Email connections	71,267,628.00	58,323,035.00
Lubricants	369,000.00	-

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Mobile Charges	2,471,500.00	1,082,862.00
News Services Fees	360,000.00	134,000.00
Newspapers and Magazines	6,023,800.00	4,197,400.00
Office Consumables (papers, pencils and stationaries)	309,949,987.00	114,449,799.00
Other Gas	530,000.00	175,000.00
Outsource Costs (includes cleaning and security service)	418,614,237.00	661,539,039.00
Per Diem - Domestic	3,840,311,360.00	3,282,320,000.00
Per Diem - Foreign	22,399,000.00	-
Petrol	7,319,742.00	5,708,200.00
Posts and Telegraphs	8,915,253.00	1,917,084.00
Printing and Photocopy paper	17,012,449.00	15,277,697.00
Printing and Photocopying Costs	15,707,150.00	40,887,106.00
Printing Material	3,321,000.00	1,570,000.00
Production and Printing of Training Materials	21,000.00	40,000.00
Protective Clothing, footwear and gears	39,466,046.00	25,834,940.00
Publicity	-	600,000.00
Remuneration of Instructors	31,060,498.00	12,240,000.00
Rent - Office Accommodation	461,233,845.00	371,162,147.00
Rent of Private vehicles	50,000.00	50,000.00
Rent of Vehicles and Crafts	88,020,000.00	168,136,342.00
Satellite access services	2,363,254.00	3,818,150.00
Sewage Charges	2,050,000.00	1,865,000.00
Small engineering tools and equipment	3,200,000.00	-
Subscription Fees	12,345,500.00	874,000.00
Tapes, Films, and Materials (split)	-	390,000.00
Technical Materials	-	174,000.00
Telephone Charges (Land Lines)	9,333,137.00	14,150,294.00
Training Allowances	124,258,000.00	107,853,800.00
Training Materials	2,150,000.00	1,720,000.00
Tuition Fees	95,806,500.00	92,322,500.00
Uniforms	11,283,050.00	15,272,760.00
Uniforms and Ceremonial Dresses	78,384,594.00	62,869,380.10

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Water Charges	29,181,866.00	26,270,406.00
Water Transport	2,447,000.00	2,070,600.00
Wire, Wireless, Telephone, Telex Services	250,000.00	1,259,794.00
	<b>7,733,942,039</b>	<b>6,936,338,925</b>

**25 - Maintenance Expenses**

	2021/2022	Restated 2020/2021
	TZS	TZS
Air conditioners	5,876,003.00	20,425,000.00
Cement, Bricks and Building Materials	16,156,200.00	4,419,000.00
Computers, printers, scanners, and related	25,331,705.00	23,092,496.00
Direct Labour (contracted or casual hire)	24,585,667.00	19,722,424.00
Electrical and Other Cabling Materials	1,762,500.00	3,055,000.00
Fax machines and other small office equipment	200,000.00	47,200.00
Fire Protection Equipment	2,180,000.00	2,513,700.00
Mechanical, electrical, and electronic spare parts	8,406,000.00	6,866,318.00
Motor Vehicles and Water Craft	363,967,701.00	468,100,162.00
Oil and Grease	8,837,057.00	8,531,708.00
Outsource maintenance contract services	39,556,085.00	5,331,500.00
Paint and Weather Protection Coatings	400,000.00	-
Panel and body shop repair materials and service	8,100,000.00	22,631,024.00
Photocopiers	1,300,000.00	5,400,419.00
Pipes and Fittings	2,100,000.00	817,771.00
Plumbing Supplies and Fixtures	25,498,000.00	1,500,000.00
Precision tools, weights and measure instrument	7,069,900.00	51,261,891.00
Roofing Materials	750,000.00	500,000.00
Small Car Mechanics Tools	1,000,000.00	2,067,000.00
Small tools and equipment	-	1,158,000.00
Small Tools and Implements	1,900,000.00	-
Spare Parts	53,265,629.00	64,263,036.00
TV sets and Radios	49,000.00	321,000.00
Tyres and Batteries	151,769,935.00	185,586,011.00
Water Pumps	1,325,000.00	2,158,939.00
Wood and Timber Supplies	1,550,000.00	500,000.00
	<b>752,936,382</b>	<b>900,269,599</b>



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**26 Grants, Subsidies and other Transfer Payments**

	2021/2022	Restated 2021/2022
	TZS	TZS
Contributions (15% on Gross Revenue and other contribute)	4,183,490,575	6,414,275,008
<b>TOTAL CONTRIBUTION</b>	<b>4,183,490,575</b>	<b>6,414,275,008</b>
Payable	(86,941,384)	(44,824,593)
Previous Contribution Paid	44,734,593	25,801,293
<b>CONTRIBUTION PAID</b>	<b>4,141,283,784</b>	<b>6,395,251,708</b>

**28 - Other Expenses**

Agency fees	46,032,783.00	15,100,000.00
Audit fees	45,000,000.00	32,550,000.00
Bad and Doubtful Expenses	-	19,780,036.00
Burial Expenses	15,092,802.00	15,954,000.00
Consultancy fees	-	49,293,225.00
Investigation expenses	2,000,000.00	-
Legal fees	1,990,000.00	1,360,000.00
Sundry Expenses	715,026,970.00	769,018,589.00
Taxes Levied by another Level of Government	4,622,917.00	8,390,044.00
Weights and Measures Instruments	2,886,700.00	4,240,000.00
	<b>832,652,948</b>	<b>915,685,894</b>

**30 - Loss on Disposal of Assets**

Losses on disposal of property, plant and	12,654,812	33,953,545
	<b>12,654,812</b>	<b>33,953,545</b>

ASSET GROUP	COST OF ASSET	ACCUMULATED DEPRECIATION	ASSET NET BOOK VALUE	PROCEEDS FROM DISPOSAL	GAIN/(LOSS) ON DISPOSAL
	A	B	C=A-B	D	E=D-C
MOTOR VEHICLE	63,274,057,62	50,619,246	12,654,812	0.00	(12,654,812)

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**32 - Cash and Cash Equivalents**

	2021/2022	2020/2021
	TZS	TZS
CRDB	483,415,946	224,258,415
BOT	2,096,272,418	3,479,199,924
NMB	315,000	149,229,822
	<b>2,580,003,364</b>	<b>3,852,688,160</b>

**33 - Receivables**

Imprest Receivable	93,448,060	135,031,612
Receivables from exchange transactions	1,225,229,975	1,893,698,227
<b>Total</b>	<b>1,318,678,035</b>	<b>2,028,729,839</b>
Less: All for Doubtful Debts of Receivables	(60,374,855)	(65,017,515)
<b>Net receivable</b>	<b>1,258,153,180</b>	<b>1,963,712,324</b>

**33 - Prepayments**

Rent, Diesel and Electricity	157,577,225	205,287,402
Office Furniture	50,838,450	0
Motor Vehicle	790,984,626	1,100,213,248
Construction -WMA-HQ-Dodoma	925,617,917	0
	<b>1,925,018,217</b>	<b>1,305,500,650</b>

**34 - Inventories**

Consumables(stationaries)	20,776,510	21,369,113
IT and Computer Accessories	18,541,005	24,880,710
Food staff	-	2,657,950
Printed matters	33,691,714	132,415,500
	<b>73,009,229</b>	<b>181,323,273</b>

**39 - Payables and Accruals**

Project Retention Money	65,653,189	363,313,391
15% contribution to Treasury	86,941,384	44,824,593
Salary arrears	47,413,070	35,002,070
Salary deduction	0	33,398,393
Other payables -employment benefits	0	294,912,928
Other payables supplies and consumables	20,850,777	123,432,737
Tax to TRA	742,702,703	1,943,098,237
	<b>963,561,124</b>	<b>2,638,300,459</b>

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**51 - Property, Plant and Equipment**

	2021/2022 TZS	Restated 2020/2021 TZS
Acc. Depr Hardware: servers and equipment (incl. comp)	(1,569,449,405)	(1,365,402,550)
Accumulated Depreciation - Motor Vehicle	(5,842,112,450)	(4,804,110,157)
Accumulated Depreciation - Office Building	(795,919,073)	(588,098,978)
Accumulated Depreciation Furniture and Fittings - Office	(878,882,833)	(721,849,721)
Accumulated Depreciation Generators	(212,751,256)	(146,560,748)
Acquisition of land	7,210,423,890	7,210,423,890
Airports	-	-
Audio visual equipment	800,000	15,600,000
Beds, Desks, Shelves, Tables, Chairs and Cabinets	-	-
Computers and Photocopiers	75,941,855	127,990,279
Data communication centres, networks and facilities	24,010,977	-
Fire Fighting Equipment	-	215,000
Generators	731,746,380	670,844,706
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,176,781,058	2,021,849,859
Incomplete constructions	806,243,644	543,070,414
Kitchen Appliances, Utencils and Crockery	350,000	2,930,000
Library books	80,825,000	80,825,000
Motor vehicles,	8,222,297,091	7,444,476,288
Office buildings and structures	11,532,922,883	10,351,373,114
Office Fittings	29,185,600	-
Office Furniture	11,910,000	16,456,800
Office furniture and fittings	1,175,895,954	1,159,439,154
Precision Tools, Weights and Measures (Measurements)	6,115,920,922	5,347,668,396
Printers and Scanners	31,379,401	970,000
Pumps	1,797,000	60,901,673
Scientific Instruments and Tools	1,854,000	-
Telecommunications infrastructure, networks and equi	59,392,795	-
Transmission and studio equipment	-	5,380,000
TV and Radios	1,700,000	1,845,920
	<b>28,992,263,433</b>	<b>27,436,238,340</b>

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**51A - Depreciation of Property, Plant and Equipment**

	2021/2022	Restated 2020/2021
	(TZS)	TZS)
Depreciation - Computers and Related Equipments	204,046,855	245,119,536
Depreciation - Furniture & Fittings	157,033,112	125,202,339
Depreciation - Motor Vehicles	1,038,002,293	1,165,787,269
Depreciation - Office Buildings	207,291,607	233,222,468
Generators	66,190,509	50,188,540
Precision tool and optical Instruments	668,737,587	561,667,993
<b>Total</b>	<b>2,341,830,251</b>	<b>2,381,188,146</b>

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**51A - Property, Plant and Equipment (Figures in TZS)**

Details	Cost/Value			Amortization and accumulated Amortization					Carrying Value	
	Balance at 01 July	Additions- non Monetary	Additions- Monetary	Disposal/Writ ten off	Balance at 30 June 2021/2022	Balance at 01 July	Disposal/Writ ten off	Adjusted Accumulated	Depreciation for the year	Balance at 30 June
										amount At 30 June
Buildings	10,351,373,114	620,493,113	561,056,656		11,532,922,883	588,099,078		588,099,078	207,819,895	795,918,973
Land	7,210,423,890				7,210,423,890	-		-		0
Furnitures and Fittings	1,256,720,954	41,095,600			1,297,816,554	721,849,721		721,849,721	157,033,112	878,882,833
Office Equipments	2,176,781,058	195,372,029			2,372,153,087	1,365,402,550		1,365,402,550	204,046,855	1,569,449,405
Motor Vehicles	7,444,476,287		790,475,616	-63,274,058	8,171,677,845	4,804,110,157	-50,619,145	4,753,491,012	1,038,002,293	5,791,493,305
Weights and Measure	7,464,530,629	1,438,844,113			8,903,374,742	2,116,862,232		2,116,862,232	668,737,587	2,785,599,819
Plant and Machinery	731,746,380				731,746,380	146,560,748		146,560,748	66,190,509	212,751,257
Total	36,636,052,312	2,295,804,855	1,351,532,272	-63,274,058	40,220,115,381	9,742,884,486	-50,619,246	9,692,265,341	2,341,830,251	12,034,095,592
					2020/2021					28,186,019,789
Buildings	9,234,605,851	655,550,108	474,424,379	-13,207,224	10,351,373,114	354,876,609	-528,289	354,348,320	233,750,757	568,099,077
Land TZS	7,157,393,000	12,612,000	40,418,890		7,210,423,890	-		-		0
Furnitures and Fittings	1,240,264,154		16,456,800		1,256,720,954	596,647,382		596,647,382	125,202,339	721,849,721
Office Equipments	2,032,485,692		154,931,199	-10,635,833	2,176,781,058	1,128,259,888	-7,976,875	1,120,283,013	245,119,536	1,365,402,549
Motor Vehicles	7,817,076,287			-372,600,000	7,444,476,287	3,936,402,888	-298,080,000	3,638,322,888	1,165,787,269	4,804,110,157
Weights and Measure	6,246,862,685	195,646,990	1,022,020,954		7,464,530,629	1,555,194,239		1,555,194,239	561,667,993	2,116,862,232
Plant and Machinery	666,344,707	62,401,673	3,000,000		731,746,380	96,372,207		96,372,207	50,188,540	146,560,747
Total	34,395,032,375	926,210,771	1,711,252,222	-396,443,057	36,636,052,312	7,667,753,213	-306,585,164	7,361,168,049	2,381,716,435	9,742,884,483
										26,893,167,827

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**NOTE 51B: WORK IN PROGRSS (WIP)**

	Opening Balance 1-7- 2021	Additional during the year	transferred to PPE during the year	Closing balance for the year ended June ,2022
	TZS	TZS	TZS	TZS
MWANZA	189,072,748	87,453,832	(276,526,580)	0
KATAVI -OFFICE	205,727,838	101,425,125	(303,195,963)	0
SIMIYU-OFFICE	0.00	658,419,582		658,419,582
MARA-OFFICE	148,269,827	508,194,622	(656,464,450)	0
KINONDONI OFFICE		36,689,597		36,689,597
DODOMA OFFICE		111,134,465		111,134,465
<b>TOTAL</b>	<b>543,070,414</b>	<b>1,501,917,223</b>	<b>(1,236,186,993)</b>	<b>806,243,644</b>

**52 - Intangible Asset**

Acc Amortization Computer Software	(31,431,580)	(26,941,354)
Computer Software	35,921,805	35,921,805
	<b>4,490,226</b>	<b>8,980,451</b>

**Amortisation of Intangible Assets**

Balance at 01 <sup>st</sup> July,2020	35,921,805
Addition	0
Disposal	0
<b>Balance as at 30<sup>th</sup> June, 2021</b>	<b>35,921,805</b>
Balance as at 01 <sup>st</sup> July, 2021	35,921,805
<b>Balance as at 30<sup>th</sup> June, 2022</b>	<b>35,921,805</b>
Accumulated amortization	
Balance as at 1 <sup>st</sup> July 2020	22,451,128
Amortization for 2020/2021	4,490,226
Balance at 30.06.2021	26,941,354
<b>Balance at 01.07.2021</b>	<b>26,941,354</b>
Amortization for 2021/2022	4,490,226
Balance at 30 <sup>th</sup> June, 2022	31,431,580
Carrying amount	
<b>AT 30-06-2021</b>	<b>8,980,451</b>
<b>At 30-06-2022</b>	<b>4,490,226</b>



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**NOTE 54: CASH REVENUE FROM EXCHANGE TRANSACTIONS**

Revenue from exchange transactions	17	26,636,520,515	27,607,270,559
<b>Total Revenue</b>		<b>26,636,520,515</b>	<b>27,607,270,559</b>
<b>Adjustment for receivables</b>			
Receivables closing 2020/2021	33	(1,225,229,975)	(1,893,698,227)
Receivables opening 2020/2021	33	1,893,698,227	1,951,022,452
Adjusted Receivables		668,468,251	57,324,225
<b>Cash Received from exchange transaction</b>		<b><u>27,973,457,018</u></b>	<b><u>27,721,919,009</u></b>

**NOTE 55: WAGES, SALARIES AND EMPLOYEES' BENEFITS**

Wages, Salaries and Employee's Benefits(Accrual)	13,003,749,236	11,825,361,292
Add: Opening payables relating to staff Claims	363,313,391	
Less: Closing payables relating to staff Claims	47,413,070	201,918,720
<b>Cash paid</b>	<b>13,319,649,557</b>	<b>11,623,442,572</b>

**NOTE 56: USE OF GOODS AND SERVICE AND OTHER PAYMENTS**

Details	2021/2022	Restated 2020/2021
	TZS	TZS
Use of Goods and Services (Accrual)	7,733,942,039	6,936,338,925
Less: Opening Prepayment	(205,287,402)	(167,698,214)
Add: Closing Prepayment	1,615,280,585	1,305,500,650
Add: Closing Inventory	73,009,229	181,323,273
Less: Opening Inventory	(181,323,273)	(154,392,416)
Add: Creditors of previous years paid during the year	1,439,792,725	1,361,838,822
Less: Creditors registered during the year (except TR)	(38,837,020)	(420,391,301)
Less: Imprest closing retired during the year	(87,717,931)	(49,585,286)
Add: Imprest Receivables closing balance- CASH	64,060,621	93,415,294
<b>Cash Paid</b>	<b>10,412,919,573</b>	<b>9,185,520,318</b>

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**NOTE 57: RECONCILIATION OF NET CASH FLOW FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)**

	June, 2022	June, 2021
	TZS	TZS
Surplus	1,759,233,884	1,837,241,449
<b>Non-cash movements:</b>		
Depreciation	2,341,830,251	2,381,188,146
Amortization	4,490,226	4,490,226
increase/(decrease) in provision for doubtful debts	(4,642,659)	19,780,036.00
Increase/(decrease) in payables	(1,674,739,335)	(865,270,171)
(Increase)/decrease in Receivables	668,468,251	13,494,216.57
(Gains)/losses on sale of property, plant and equipment	12,654,812	(32,046,456)
Increase in other current assets	(1,277,931,728)	(1,164,733,292)
<b>Net cashflows from operating activities</b>	<b>1,829,363,702</b>	<b>2,194,144,154</b>

**OTHER DISCLOSURES AND SUPPLEMENTARY INFORMATION**

**1.0 Related parties**

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

The amount paid to related party amounted to TZS 2,053,008,000 the amount includes:

- a) Salaries TZS 1,556,280,000
- b) Personal allowances TZS 496,728,000

**2.0 Correction of error**

**2.1 Adjustment of payable of retention for Kilimanjaro Building**

The retention payable to Group Six Company amount to TZS 127,521,575 was adjusted to TZS 114,314,351 after final agreement between clients (WMA) on actual value to be paid as final payment to the contract, as a result the Asset (Building) value and its Depreciation for the financial year, 2020/2021 decreased by TZS 13,207,224 and TZS 528,289 respectively.

**2.2 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, 2021/2021, due to that, the previous year notes were reclassified in response to MUSE system requirement. The components affected and reclassified are Maintenance expenses, Supplies and consumables used and other expenses.

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**2.3 Correction of Errors of summation**

During the financial year ended 2020/2021 the Total Non-Current Asset was incorrect recorded as TZS 27,391,897,626 as a result of arithmetic error (Additional).

The same error happened to the Total Revenue where by the total revenue was incorrect recorded as TZS 31,246,804,084. The Agency has restated the Financial Statement for the year ended 2020/2021 to reflect the reality by recording TZS 27,457,897,626 and TZS 31,246,804,084 as Total Non-current Assets and Total Revenue respectively.

**3.0 Reporting date**

The reporting date is 30<sup>th</sup> June of every financial

**4.0 Authorization date for issue**

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