



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



GOVERNMENT CHEMIST LABORATORY AUTHORITY

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR
ENDED 30 JUNE 2023

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March 2024

AR/CG/GCLA/2022/23



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



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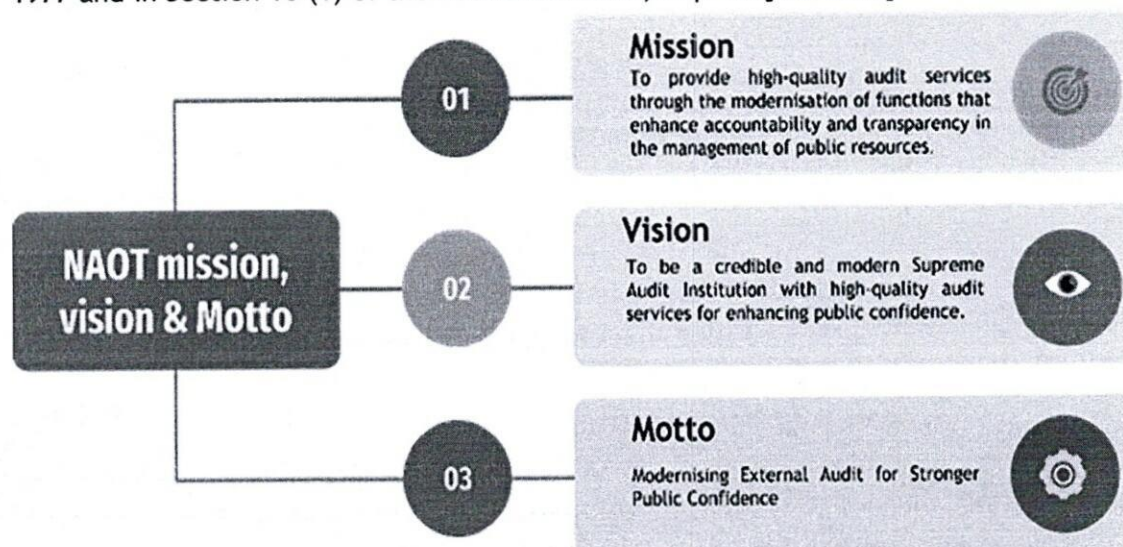
March 2024

AR/CG/GCLA/2022/23

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[R.E 2021]



Independence and objectivity

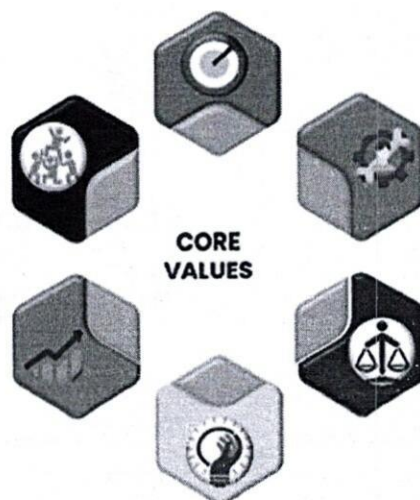
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

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.

© This audit report is intended to be used by Government Chemist Laboratory Authority 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.

TABLE OF CONTENTS

Abbreviations	iv
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

GCLA	Government Chemist Laboratory Authority
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
PAC	Public Accounts Committee
PPR	Public Procurement Regulations
PPRA	Public Procurement Regulatory Authority
Reg.	Regulation
Sect.	Section
TZS	Tanzanian TZS

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
Government Chemist Laboratory Authority,
P.O. Box 164,
Baraka Obama Road,
DAR ES SALAAM, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Government Chemist Laboratory Authority, which comprise the statement of financial position as at 30 June 2023, 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 Government Chemist Laboratory Authority as at 30 June 2023, 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 the Government Chemist Laboratory Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the statement by Chairperson of the Board of Directors, Chief Government Chemist's Statement, and Governance Report by the Board of Directors and the Declaration by the Head of Finance and Accounting, but does not include the financial statements and my audit report thereon.

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- My responsibilities on the audit of the financial statements are also to:
- 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;
 - Provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to bear threats to my independence, and where applicable, related safeguards; and
 - From the matters communicated with those charged with governance, determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

2.0 FINANCIAL STATEMENTS

STATEMENT BY THE CHAIRPERSON OF THE BOARD OF DIRECTORS



Prof. Esther H. J. Lugwisha

On behalf of the Board of Directors of the Government Chemist Laboratory Authority (GCLA) I am pleased to present the GCLA annual financial report for the financial year ended 30 Jun 2023.

The Board of Directors of Government Chemist Laboratory Authority (GCLA) was established in accordance with Section 7(1) of GCLA Act No.8 of 2016. The First Schedule of the Act referred to above provides how often and modalities the Board shall meet. The Act allows the Board of Directors to meet as often as there is sufficient business to transact. During the financial year under review, 2022/23, the Board held a total of 4 (four) ordinary meetings. In these meetings the Board deliberated among others on the performance reports of the Authority for the year 2021/22, Audited Financial Statements for 2021/22, Plan and Budget of the Authority for the year 2023/2024, Employee Performance Appraisals and Employees Incentive Scheme.

Section 5 of GCLA Act. Act No 8 of 2016, provides the objectives or functions of the Authority listed below in order to ensure that the aims of its establishment are met:

To be the referral laboratory and its analytical results to be final and conclusive on the matters related to laboratory analysis;

To conduct research activities, laboratory analysis, and advise the Government on the matters relating to forensic toxicology, forensic biology, DNA, illicit drugs, forensic chemistry, foods, drugs, occupational health, industrial and consumer chemicals and product and environmental samples for executing health, legal, social wellbeing and environmental intervention:

- To regulate chemical, forensic science and human DNA laboratories to ensure compliance with the prescribed standards;
- To provide, manage and regulate operations of the national DNA data base in accordance with the human DNA Regulation Act, or any other written laws;
- To coordinate national chemical management programs, forensic science and human DNA services;

- To manage National Poison Control Centre;
- To regulate and conduct training and outreach programs on matters related to chemicals management, DNA services and any other matters regulated by the GCLA Act.
- To develop and provide guidance, instructions, opportunity, coaching and mentor scientists within and beyond functional expertise in functions of the authority;
- To collect, identify and analyse scientific evidence pertaining to legal matters;
- Registration, suspension or cancellation of chemical, forensic science, and human DNA laboratories;
- Registration, suspension or cancellation of industrial chemical, consumer chemical or chemical dealer;
- To cancel research permit or licence for DNA
- To condemn and order destruction or disposal of articles, chemicals and chemical products;
- To advise the minister on appointment of inspectors, sampling officers and Government Laboratory Analysts;
- To take sample for laboratory testing;
- To call upon and make laboratory analysis on any matter of national or public interest to which forensic science, product quality, or chemical management may be required.
- To conduct inspection for premises or services regulated by the Authority;
- To register and de - register chemical and forensic science laboratories;
- To register and de-register industrial and consumer chemicals and dealers
- To register and de-register any person involved in conducting training and outreach programs on matters related to chemicals management, human DNA services and other functions on GCLA Act.
- To provide consultancy services on matters stipulated under GCLA Act.

Additionally, The Authority serves the public by contributing to the implementation of Public Health Act, Cap 99, Occupational Safety and Health Act, Cap.297; and Environment Management Act, Cap.191; and provides expert opinion as circumstances may require.

During the year under review, 2022/23 the Authority stated the implementation of second five-year Corporate Strategic Plan, (2022/23 to 2026/2027). The second corporate strategic plan (2022/23 to 2026/27) has four strategic objectives of HIV/AIDS infection reduced and supportive services improved; Effective implementation of good governance and risk management enhanced and sustained; GCLA capacity to implement its core functions and resources improved; and Provision of Laboratory Services Strengthened and Maintained;

Review of the implementation of the 1st year of implementation of GCLA second five-year strategic plan 2022/23 to 2026/2027, shows the improvement in all areas. The

Authority managed to analyze 212,306 samples for quality assurance and provision of justices which is equivalent to 136.4 percent of the targeted 155,600 samples. Implementation of the Industrial and Consumer Chemicals (Management and Control) Act, Act No.3 of 2003 was reinforced to reduce exposure to hazardous chemicals, thus saving the lives and reducing the illness and costs of health care. In that end, a total of 2,791 chemicals premises equivalent to 114.8 percent of the annual target of 2,432 premises were inspected; a total of 63,405 chemicals permits were issued, equivalent to 101.2 percent of the annual target of issuing 64,648 chemical permits. c) Non-compliance of stakeholders in safe management of chemicals. Additionally, 1,577 chemical dealers were registered equivalent to 152.5 percent of the targeted 1,100 stakeholders.

GCLA continued to improve laboratory performance by installing two (2) specialized instrument, 51 general laboratory equipment. Installation of the instruments and provision of glassware and analytical chemicals impacted on timely delivery of services to customers.

In the process of improving Quality Management Systems (QMS) and sustainability. Lake Zone Office was ISO 17025:2017 accredited in June 2023. Moreover, Surveillance Assessments of DNA, Food and Environment Laboratories were conducted on 21st-22nd November 2022, 7th and 8th December, 2022 respectively whereby the Laboratories maintained accreditation up to 2025. Also, 110 members of staff were trained on risk management as an agenda to institutionalize risk culture in the institution.

Despite the achievement mentioned above, during the first year of implementation of the second five- year strategic plan of 2022/23 to 2026/2027 the Authority faced some of the challenges, which hinders the performance of the organization. Some of these being: -

Dependency of service engineers from abroad and their untimely availability for maintenance of high-tech equipment;

Limited office and laboratory working spaces for Head Quarter and Zonal Offices; and Understaffing of human resources to support the operationalization of GCLA services
Payment of VAT on specialized laboratory equipment procured
Non-compliance of stakeholders in safe management of chemicals

During the year under review 2022/23, the Board of Directors played its oversight role by ensuring that the Annual plan for the year ended June 30 2023 was focused on the implementation of the strategic plan with the view of realizing the Vision of becoming a reputable, world-class analytical laboratory for executing health, social well-being and environmental interventions.

Review of GCLA performance for the year 2022/23 shows the material improvement in various activities, for example the Authority has substantially achieved its objectives in line with its Annual Plan and Budget for the year ended 2022/23 whereby the Authority managed to receive and analyze a total of 220,796 which is above the total

of 216,880 received for the period equivalent to 137% of sample received. The total sample received and analyzed for the year under review, 2022/23, exceeded the total sample analyzed in the previous year (2021/22) which were 171,333 out of 175,748 respectively. On the other hand, permits issued during the year under review were 63,405 which is equivalent to 101% of the 62,648 planned; The Authority completed construction of its office and laboratories building in the city of Dodoma which costed TZS 7.8 billion to completion, the construction will expand its laboratory analysis services provisions and Reduce Morbidity and Mortality caused by poison incidences by introducing antidotes in three out of its six zones.

E. H. Lugwisha.....

Prof. Esther Hellen J. Lugwisha
CHAIRPERSON OF THE BOARD

CHIEF GOVERNMENT CHEMIST'S STATEMENT



Dr. Fidelice M. S. Mafumiko

Section 39 of the Government Chemist Laboratory Authority Act, No.8 of 2016 and Public Finance Act Cap. 348 (2004). requires the Authority to keep proper books of accounts and prepare Financial Statements of the Authority for each financial year showing a true and fair view of the state of affairs of the Authority. In line with the same, the Government Chemist Laboratory Authority (GCLA) is pleased to report on its performance in this 7th issue of Annual Report and Audited Accounts of the Authority for the Financial Year ended 30 June, 2023 as required by afore mentioned act above.

Additionally, as a public sector entity, the requirement of Tanzania Financial Reporting Standard No.1 (TFRS1) is to present "Service Performance Information" as a part of the report by those charged with governance in order to bring openness, transparency and accountability in its operations and increase assessment of economy, efficiency and effectiveness of the entity's service performance. The international Public Sector Accounting Standard (IPSAS) on the other hand, also gives management responsibility for safeguarding the assets of the Authority and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities. The responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. The standard also requires the management to ensure that procurement of goods, works, consultancy, and non-consultancy services is in accordance with the Public Procurement Act No.7, 2011 and its regulations of 2013 (amended in 2016).

Therefore, the Management accepts responsibility for keeping proper accounting records, which discloses with reasonable accuracy at any time the financial position of the Authority. The report reflects also on implementation of various regulatory and laboratory activities of the Authority.

During this financial year the Authority undertook a number of strategic efforts aimed at enhancing Authority's capacity to effectively and efficiently discharge its regulatory responsibilities and provision of laboratory services, some of these are: -

- a) Preparation of ICT Security Policy provides which provide directives on the mitigation of ICT-related threats in order to attain confidentiality, integrity, and availability of data, ICT assets and information systems;

- b) Systems Integration; Application Programming Interface for integrating Laboratory Management Information System (LIMS) with other criminal Justice Systems have been developed and connected to the Government exchange platform (GOvESB) to facilitate data exchange between Criminal Justice Institutions this will facilitate timely delivery of services;
- c) Customers Chemicals Portal version II has been integrated with Government Electronic Payment gateway (GePG) to facilitate easy transactions for Chemicals dealers and create a conducive business environment that is cost-effective and efficient;
- d) The development of the National HDNA Database is underway which when completed will assist the government in massive disaster human identification, control of criminalities, and research of medicines for HDNA-related diseases.
- e) The Authority strengthen physical security by installing Surveillance System (CCTV) Camera have been installed at Three Zonal Offices (Lake zone-Mwanza, Northern zone-Arusha, and Southern zone-Mtwara) with Biometric Door Systems to enhance security on GCLA Premises and laboratory rooms through the use of Access Door System.

In ensuring implementation of ICCA, HDNA and GCLA legislations, during the year under review, 2022/23, the Authority managed to receive and analyze various samples as follows; Chemicals 90.83%, HDNA 109.78%, Forensic Biology 90%, Forensic Chemistry 100.35%, Environmental 90.83%, Foods and Drugs 79.86%, Microbiology 130.09%. The for Postmortem was Case files 300 while the actual files analyzed were 295 equivalents to 98,33% and Toxicology 108.58%. This performance, all together, depicts the work done during the year 2022/23, which also has been the results of the continuing Authority's efforts in investing in human resources training, professional manpower, specialized equipment and machines for further improvement of laboratory analytical results.


Dr. Fidelice M.S. Mafumiko
CHIEF GOVERNMENT CHEMIST

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

**STATEMENT AND GOVERNANCE REPORT BY THE BOARD OF DIRECTORS FOR THE
YEAR ENDED 30 JUNE 2023**

1.1 Introduction

The Board of Directors of the Government Chemist Laboratory Authority (GCLA) has the pleasure to present the Governance Annual Report on the Financial Statement of the Authority for the year ended 30 June, 2023. These Financial Statement has been prepared in accordance with the requirement of Public Finance Act Cap 348 and presented based on Accrual basis as per the requirement of International Public Sector Accounting Standards (IPSAS). Additional information are also made available to increase user understanding, and this has been made in compliance with the requirement of Tanzania Financial Reporting Standard number 1 (TFRS1) issued by National Board of Accountant and Auditors (NBAA).

1.2 Establishment

The Government Chemist Laboratory Authority is the Authority under the Ministry of Health, established under Government Chemist Laboratory Authority Act No. 8 of 2016. In addition, the GCLA Act establishes the Authority as the supreme and referral laboratory on all matters related to forensic science and HDNA services, product quality and chemicals management.

Historically, GCLA started as a Centre for conducting researches in tropical diseases to a National Laboratory in 1895 during German colony. In the early time of its establishment, the Laboratory was within the Chief Secretary office, and there after transferred to the Ministry of Health after the First World War in 1947. The laboratory was then transferred to Ministry of Agriculture and Natural Resources i.e. 1947 - 1957, and from 1958 to date the laboratory is within the Ministry responsible for Health. The GCLA being an Authority has enhanced smooth operations of its functions, realization of its objectives, and attainment of its vision and hence, complement to the Government efforts in improving the wellbeing of its people and the environment

1.3 Location of the Office

The GCLA Head Office is located at Block 138-140 Medeli, Dodoma, and operates in twenty-six (26) regions in Tanzania Mainland through Six (6) operational Zonal Offices country- wide namely Eastern Zone Office, Northern Zone Office, Lake Zone Office, Southern Highland Zone Office, Southern Zone Office and Central Zone Office.

1.4 Vision Statement

To become a reputable, world-class analytical laboratory for executing health, social well-being and environmental interventions.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

1.5 Mission Statement

To provide quality and cost-effective laboratory and regulatory services to the Government, Institutions, Private Sector and the general public for the purpose of safeguarding human health, the environment and for execution of justice.

1.6 Core Values

In pursuit of provision of quality services GCLA will pursue its vision and mission guided by eight core values as stipulated in 2016 Clients Service Charter under section 3. The values are: -

- a) Quality Service Delivery
- b) Professionalism
- c) Accountability
- d) Team Spirit
- e) Diversity
- f) Transparency
- g) Loyalty to Government

1.7 GCLA Quality Policy

The GCLA quality provides commitment on provision of quality Laboratory services and Regulatory services to the Government, institutions and the general public for safeguarding human health, environment and social well-being with utmost professionalism. GCLA is committed to comply with requirements of the ISO 9001:2015 standard and continually improve effectiveness of the quality Management system.

1.8 Principal Functions of the Authority

As stated in its establishing Act, The Authority shall be the referral laboratory and its analytical results shall be final and conclusive on the matters related to laboratory analysis. The functions of the Authority are stipulated in Section 5 of GCLA Act No. 8 of 2016 and in particular include:

- a. Carry out laboratory testing of industrial and natural products samples, forensic and toxicological samples.
- b. Manage and control industrial and consumer chemicals in accordance with the Industrial and Consumer Chemicals (Management and Control) Act, Cap 182.
- c. Manage and regulate human DNA in accordance with the Human DNA (Regulation) Act, Cap 73.
- d. Serve the public by contributing to the implementation of Public Health Act, Cap 99, Occupational Safety and Health Act, Cap.297; and Environment Management Act, Cap.191.
- e. Implement programs and multilateral environmental agreements on chemicals management at national level.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

- f. Carry out testing of forensic and toxicology samples and specimens and provide scientific evidence and opinion.
- g. Provide expert opinion as circumstances may require.
- h. Establish and be the custodian of forensic and any other related DNA database and provide information using databases as stipulated in Human DNA (Regulation) Act. Cap 73.
- i. Provide training and consultancy services on subjects related to the functions of the Authority.
- j. Participate, carry out, promote or assist in research within or outside the country on any subject related to the functions of the Authority.
- k. Perform such other functions as the Minister may assign the Authority or as are incidental or conducive to the exercise by the Authority of all or any of the preceding functions.

2.0 Objectives and Strategies

2.1 Objectives

As per the Authority's' Five Year Corporate Strategic Plan (2022/23 - 2026/2027) the following are the strategic objectives:

- i. HIV/AIDS infection and Non-communicable diseases are reduced and supportive services improved;
- ii. National Anti-Corruption Strategy Implementation enhanced and sustained;
- iii. GCLA capacity to implement its core functions enhanced;
- iv. Provision of laboratory services strengthened and maintained; and
- v. Compliance of Stakeholders to regulatory services enforced.

2.2 Strategies

The strategies to achieve the objective are as follows:

- i. Strengthen implementation of mitigation measures against HIV/AIDS and NCDs;
- ii. Provide supportive services for people living with HIV/AIDS and NCDs;
- iii. Ensure awareness programs are in place; and
- iv. Develop and operationalize staff wellness programs.
- v. Promote integrity, accountability, transparency and ethical conduct; and
- vi. Enhance compliance to laws, policies, guidelines and procedures.
- vii. Strengthen internal operations and welfare services;
- viii. Strengthen financial management and resource mobilization;
- ix. Strengthen human resource management;
- x. Improve health safety at work place;

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

- xi. Increase public awareness of services provided by the Authority;
- xii. Improve procurement and supply chain management;
- xiii. Improve infrastructure and information and technology systems;
- xiv. Improve internal audit functions; and
- xv. Strengthen planning, monitoring, and evaluation
- xvi. Improve efficiency in the provision of laboratory services;
- xvii. Timely provide analytical results and expert opinions;
- xviii. Develop and implement an infrastructure improvement plan;
- xix. Ensure availability of the state of art laboratory equipment;
- xx. Strengthen accessibility of laboratory services to zone offices;
- xxi. Deploy competent and skilled laboratory personnel;
- xxii. Ensure accreditation of ISO/IEC 17025 certification and expand method scope; and
- xxiii. Strengthen and facilitate applied research initiatives.
- xxiv. Strengthen enforcement and compliance with legislations and regulations;
- xxv. Strengthen systems for regulating chemicals and human genetic managements services;
- xxvi. Improve accessibility to certification and services;
- xxvii. Strengthen national and international recognition for sound management of chemicals; and
- xxviii. Increase stakeholders' advocacy and awareness.

2.3 Key Performance Indicators (KPIs)

The key performance indicators, both financial and non- financial where appropriate were used by the Authority to assess progress against their stated objectives.

a) Budgeting ratio

This is the ratio of the operating cost to its revenue. This ratio compares these two amounts. The Authority use the ratio to track its efficiency. A lower cost revenue ratio means more revenue can be producing using fewer costs. Low ratio can also be considered as a positive sign of efficiency. Over time, the Authority aim to lower this ratio by managing costs or increasing its revenue collection.

b) Total number of audit findings

This KPI is the count of reported issues in audits. As other public entities the Authority are also subjected to independent reviews of her operations. The purpose of these audits is to not only scrutinize the Authority on its shortcomings but to bring attention to opportunities for improvement. Total number of audit findings holds the organization accountable for the promises that were made to its stakeholders.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

c) Employee retention rate

This KPI is a measure of the Authority ability to retain its employees. A high retention rate is indicative of a healthy and thriving workplace, whereas a low retention rate points to a need for management attention. This metric is calculated by dividing the number of employees who have left the workforce by the total number of staff. During the year under review, a total of 6 employees left the Authority out of 289 employees available. Hence the retention rate for the year 2022/23 was 97.9%.

d) Turnaround time

This is the number of days to complete analysis of samples from its receipt up to the collection of analysis result by the customer and this has been improved over time. The lower the number the more effective the Authority is.

3.0 Authority Operating Model and Value Creation

The Authority value creation is made through the organization's purpose, strategy, and business model taking into account all resources and relationships in an integrated way referred to as 'the capitals. The capitals are increased, decreased, or transformed through the activities and outputs of our organization in that they are enhanced, consumed or otherwise affected by the activities.

These capitals are: financial, manufactured, intellectual, human, social & relationship, and natural

a) Financial capital

These are generated from the laboratory services, supervisory services and grant from the Government and are used in running the organization and provision of services.

The capital is enhanced when the Authority achieves surplus over the period.

b) Manufactured capital

Includes Buildings, motor vehicles, laboratory and other machineries purchased by authority, for its own use.

c) Intellectual capital

Organizational, knowledge-based intangibles, including systems, procedures and protocols.

The Customer Chemical Management Portal (CCMP), developed by the Authority and billing system (GEPG) developed and maintained by The Ministry of Finance are main systems used by Authority in serving its stakeholders. Also, the Authority are in final stage of developing the Laboratory Information System and is at initial stage of Developing National HDNA data Base.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

d) Human capital

The Authority staff are competent, experienced, and are well motivated to innovate, to support for an organization's and implement an organization's strategy by improving processes and services, including their ability to lead, manage and collaborate. Employee capital is increased when employee becomes better trained to accomplish their assigned duties.

e) Social and relationship capital

The authority has developed CCMP where it interacts with its stakeholders in services provision. The relation with our stakeholders improves information sharing and trust and willingness to engage with each other.

The core of our business model, draws on various capitals as inputs and, through its activities as process (laboratory analysis, Registration activities and monitoring activities including permit issues, inspections and consultancy), converts them to outputs/services. The organization's activities and its outputs lead to outcomes in terms of effects on the capitals. The outcome may positive or negative. Positive outcome may result in net increase in the resources and thereby creating value. Some of the positive outcome may include improved employee morale, improved services to stakeholders, entity reputation, revenue and cash flows, increase in infrastructure including machinery and laboratory equipment, customer satisfaction and social and environmental effects. Negative outcome may result in decrease in the resources and thereby diminish value. Some of negative outcome may include number of staff leaving the organization, reduction in revenue collection, outdated laboratory machines, security issues and deteriorating working environment. The output can be measured by surplus, number of training days to staff, cost/income ratio and the amount of PE paid to employees.

4.0 Principal Risks, Uncertainties and Opportunities

Risks are considered by the Board as part of strategy setting and consideration of new opportunities. The Authority are faced by both internal and external risk which are described as follows:

4.1 Internal

These are risks over which the organization has some control, for example risks that can be managed through internal controls and, where necessary, additional mitigating actions. This often involves traditional risk management, such as risk registers, controls and assurance.

4.2 External Risk

This focuses on big external events/perils and then considers how to make the organization more resilient to such events, in part because of difficulties on assessing likelihood. They include Economic Downturn Terrorist attack and Cyber attacks

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

The discussion of some of the risk facing the Authority, opportunity, impact and mitigation during the period are described in table 1.

Table 1: Risk Management

S/N	Risk Type	Risk Description	Risk Opportunity	Impact on Strategy	Key Mitigants
1	Financial	The inability to obtain sufficient revenue collection which impacts the achievement of our strategic objective and maintain a strong capital structure.	Utilize financial strength to deliver our strategy	inability to fund operations at the relevant time	We conduct our operation within approved financial operating guidelines
					Monitoring of the transactional and control the timing and number of new acquisitions to reduce cash outflows if needed.
					access to accurate, complete, and timely information through monthly and quarterly report
2	People	Failure to attract, retain and develop our people to ensure we have the right skills in the right place at the right time for our strategy	Capacity building and expertise within Authority to execute goal	Reduced ability to achieve planned activities	training and development program for staff
				failure to innovate and evolve to maintain customer satisfaction	performance reviews and appraisals of staff (OPRAS)
				damage to reputation	succession plans and retention strategies for key staff

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	Risk Type	Risk Description	Risk Opportunity	Impact on Strategy	Key Mitigants
3	Operational	The risk of loss arising from inadequate or failed procedures, systems or policies, employee errors, system failure, fraud, or other criminal activity that disrupt our operations	Maintain a high level of compliance and services to our stakeholders and exceed expectation	Loss of operational efficiency and competitiveness	Use of our existing technology platform and payment methods to maintain customer contact and collection activity
				Reputational Damage	Policies and procedures covering operational activities that is subject to regular review and revision
				Increased operational costs	Disaster recovery tests are performed periodically on critical systems
4	Cyber and Information Security	The breach of confidential data or technology disruption due to an internal or external attack on our information systems and data or by internal security control failure.	Ensure that we are a trustworthy and secure landlord for our stakeholders' data.	Financial loss, reputational damage, operational and business disruption, loss of employees, and inability to serve our stakeholders	Employ an experienced IT team and work with trusted suppliers
					New technology platforms and related processes that have 'data security by design'
					Staff training and awareness of our IT policies and commitment to data protection.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	Risk Type	Risk Description	Risk Opportunity	Impact on Strategy	Key Mitigants
5	Regulatory	Failure to meet current or increased regulatory obligations or anticipate and respond to changes in regulation. This also includes the risk that new regulation(s) or changes to the interpretation or implementation of existing regulation(s) may affect the Authority operations.	Enhance the reputation and the long-term sustainability of the Authority	Fines, penalties and sanctions; damage to reputation; loss of operational efficiency and competitiveness; increased costs; impact on ability to finance opportunities; reduced ability to generate revenue	<div>staff training</div> <div>Continuous communication with key external stakeholders and professional contacts to keep our information updated</div> <div>Gap analysis is undertaken when any rules or regulatory guidance changes.</div>

5.0 Corporate Governance

The Board has ultimate accountability for the performance and affairs of the Authority and for ensuring that the organization adheres to high standards of ethical behaviors. Committees assist in the execution of the Board's duties and responsibilities, with each committee comprising suitably skilled member. Each committee has written terms of reference that are mapped to applicable legislation, regulation and governance practices to ensure relevance and compliance. The Board monitors these responsibilities to ensure effective coverage of, and control over, the operations of the Authority. Occasionally, the Board requests that particular committee undertake specific duties, typically as a Board sub-committee, to provide additional focus. The Board is aware that there is sometimes delayed correlation between the governance performance and the financial performance outcomes of the Authority, and also there may be disconnect between the governance outcomes and stakeholders' likely expectations. The Board always ensures her objectives are relevant, to reflect the performance.

In line with best-practice governance, the focus is on the following governance outcomes

(i) Good performance

The Board is accountable for the performance of the Authority, considering the possible positive and negative outcomes of the Authority activities and outputs on the economy,

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

society and the environment in which we operate. Taking these factors into account, the Board approves the strategy and any changes thereto. The Board also monitors the execution of the strategic objectives.

(ii) Ethical leadership

The Board sets the tone and leads the Authority ethically, effectively and responsibly. In decision-making, individual Board members act with independence but on a consensus basis, with competence, commerciality and challenge, and with the necessary awareness, insight and information. The Board ensures that the Authority plays a key role in society as a trusted regulator, Laboratory analyst, employer, buyer of goods and services, contributor to the local community, taxpayer and skills provider.

(iii) Effective control

The Board provides guidance to, and oversight of, the management of compliance risk, remuneration, the enterprise-wide risk management, and the related lines of defense that support good governance practices. The Board actively monitors the control environment and adjusts risk appetite and growth objectives.

(iv) Trust and legitimacy

Authority is grounded in the communities we serve. The Board takes a stakeholder inclusive approach, recognizing the need for transparent disclosure and open channels of communication.

(v) Composition of the Board

The GCLA Board of Director is composed of chairman who is appointed by the President of the United Republic of Tanzania, under Section 7(1) of the Government Chemist Laboratory Authority Act, Act No. 8 of 2016, and 8 other members being appointed by Ministry of Health and the Chief Government Chemist who serves as Secretary to the Board.

Table 2: Board Members

S/N	Name	Position	Qualification	Title	Date of Appointment
1	Prof. Esther Hellen Jason	Chairperson	PhD (Chemistry)	Associate Professor in Chemistry-UDSM	15/04/2021
2	Dkt. Edda A. M. Vuhahula	Member	PhD- Pathology (Hiroshima)	Senior Lecturer, Department of Pathology Muhimbili University of	15 April 2021

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	Name	Position	Qualification	Title	Date of Appointment
			Doctor of Dental Surgeon (DDS) Dar	Health and Allied Sciences (MUHAS)	
3	Bw. Nicodemus Chuwa,	Member	Masters of Laws (LL.M)	Assistant Chief Parliamentary Draftsman	15 April 2021
4	Bi. Zubeda Mohamed Salum	Member	Health Laboratory Scientist	Deputy Registrar -HLPC MoH	15 April 2021
5	Dkt. Robert Michael Malima,	Member	Bachelor of Medicine Mmed. Anat. Pathology).	Police Officer. Pathologist, CO-Forensic Pathology, Anthropology & Crime Scene Management.	15 April 2021
6	Bw. Melkiory Paschal Mmbaj,	Member	DIP Ed, ADCA, CFM, CPA , MBA)	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	15 April 2021
7	Dr. Basilus Basil Kilowoko	Member	PhD (Pharmacy)	Head of Department Medical Chemistry and Pharm R&D Lab Manager	15 April 2021
8	Dkt. Grace A. Kinunda	Member	PhD (Pharmacy)	Senior Lecturer, UDSM	15 April 2021
9	Dr. Fidelice M.S. Mafumiko	Secretary	PhD (Science Education)	Chief Government Chemist	3 April 2018

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

During the year ended 30 June 2023 the Board convened four (4) ordinary meetings. In these meetings the Board performed the following activities;

- a) Make guidelines, rules and orders to facilitate implementation of GCLA Act.
- b) Exempt payment of any fees for service rendered by the authority
- c) Approve the Authorities budget, annual Financial Statements and Accounts
- d) Approve and advise the Minister on strategic policy matters for implementation by authority

The distribution of attendance of the Board members during the financial year 2022/23 in which the Board had four ordinary Meetings is indicated in table 3.

Table 3: Attendance of the Board Meeting Members

S/N	Name	Meeting Attendance			
		18.07.2022	11.11.2022	28.02.2023	19.05.2023
1	Prof. Esther Hellen Jason Lugwisha	P	P	P	P
2	Dkt. Edda A. M. Vuhahula	A	P	P	P
3	Bw. Nicodemus Chuwa,	P	A	A	P
4	Bi. Zubeda Mohamed Salum	P	P	A	P
5	Dkt. Robert Michael Malima	P	P	P	P
6	Bw. Melkiory Paschal Mmbaj	P	P	P	P
7	Dr. Basilus Basil Kilowoko	P	P	P	P
8	Dr. Grace A. Kinunda	P	P	P	P
9	Dr. Fidelice M.S. Mafumiko	P	P	P	P

KEY: P - Present A - Absent with Apology

5.1 Board Committees

Committees assist in the execution of the Board's duties and responsibilities, with each committee comprising suitably skilled member. Each committee has written terms of reference that are mapped to applicable legislation, regulation and governance practices to ensure relevance and compliance. The Board comprised of four Committees which report to the full Board. The board committees are:

- a) Chemical and Forensic Science & HDNA Laboratory Management

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

- b) Finance planning and Administration
- c) Chemicals Management Committee
- d) Internal Audit & Risk Management

a) Chemical and Forensic Science & HDNA Laboratory Management

The composition of the Chemical and Forensic Science & HDNA Laboratory Management committee during the year is indicated in Table 4:

Table 4: Chemical Forensic & HDNA Laboratory Management Committee Members

S/N	Name	Position	Qualification	Title	Date of Appointment
1	Bw. Basilus Basil Kilowoko	Chairman	PhD (Pharmacy)	Head of Department Medical Chemistry and Pharm R&D Lab Manager	15 April, 2021
2	Bw. Nicodemus Chuwa,	Member	Masters of Laws (LL.M)	Assistant Chief Parliamentary Draftsman	15 April, 2021
3	Dkt. Robert Michael Malima	Member	Bachelor of Medicine Mmed. Anat. Pathology).	Police Officer. Pathologist, CO- Forensic Pathology, Anthropology & Crime Scene Management.	15 April, 2021
4	David Luhende Elias	Secretary	Msc	Director - Forensic Sciences Services.	5 April, 2021

During the year ended 30 June, 2023 the Chemical and Forensic Science & HDNA Laboratory Management has two (2) general meeting which performed the following activities.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Table 5: Activity and Implementation of the FHDNA Laboratory Management Committee

S/N	Activity/function Planned	Implementation/Achievement
1	Deliberate on application for registration of Chemical, Forensic science, and HDNA Laboratories	Proposal of names of GCLA staff to Hon. Minister of Health for appointment of Inspectors of Chemical Laboratories in Tanzania.
2	Advise the Board on Proposed list of Chemical, Forensic Science, and HDNA laboratory inspectors for gazetting	Proposal of names of GCLA staff to Hon. Minister of Health for appointment of Government Laboratory Inspector
3	Advise the Board on the general implementation of Human DNA Regulation Act, Cap 73 and the Government Chemist Laboratory Authority Act no 8 of 2016	To review and approve report of Inspection and registration of Laboratory

During the financial year 2022/23 the Committee of Board has 2 (two) meetings. the attendance of each board member is indicated in table 4.

Table 6: Attendance of the Board Meeting Members

S/N	Name	Meeting Attendance	
		30.01.2023	12.04.23
1	Bw. Basilus Basil Kilowoko	P	P
2	Bw. Nicodemus Chuwa	A	A
3	Dkt. Robert Michael Malima	P	P
4	David Luhende Elias	A	P

KEY: P - Present A - Absent with Apology

b) Finance planning and Administration

The composition of the Finance planning and Administration committee during the year is indicated in Table 7:

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Table 7: Finance planning and Administration committee

S/N	Name	Position	Qualification	Tittle	Date of Appointment
1	Bw. Melchior Mmbaji	Chairman	DIP Ed, ADCA, CFM, CPA , MBA)	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	15 April 2021
2	Dr. Edda A. M. Vuhahula	Member	PhD- Pathology (Hiroshima) Doctor od Dental Surgeon (DDS) Dar	Senior Lecturer, Department of Pathology Muhimbili University of Health and Allied Sciences (MUHAS)	15 April 2021
3	Bi. Zubeda Mohamed Salum	Member	Health Laboratory Scientist	Deputy Registrar -HLPC MoH	15 April, 2021
4	Dkt. Grace A. Kinunda	Member	PhD (Pharmacy)	Senior Lecturer, UDSM	15 April, 2021
5	Ms. Evaclotida Kapinga	Secretary	Masters of Entrepreneurship and Enterprise Development	Director of Corporate Services	01 Jan. 2020

During the year ended 30 June, 2023 the Finance planning and Administration committee performed 3 ordinary meetings which performed the following activities.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Table 8: Activity and Implementation of Finance planning and Administration committee

S/N	Activity/function Planned	Implementation/Achievement
1	To oversee authority's implementation, and performance reports in the areas of technical, Finance, Procurement, contract management, and any other related issues.	Review of Authorities quarterly performance on the areas of Technical, Finance, Procurement, Contract and improvement of service delivery
2	Review and approval for the authority's budget, Procurement Plan, and quarterly performance reports	Review and approve GCLA Budget for the year 2022/23, Procurement Plan for second quarter 2022/23, and performance reports for 1 st , 2 nd , and 3 rd quarter for the year 2022/23.
3	Review and approve the Financial Statement of the authority for the year 2021/22	Reviewed and Approved of the authority's Financial Statement for the year 2021/22
4	Deliberated on Employees' Loan policy/scheme	The board of Directors disapproved the staff loan policy as it was not supported by GCLA's Act Cap. 177
5	Any other issues of technical in the areas of Finance and Administration	Approval of Draft staff incentives and Salary budget for TRO submission

During the financial year 2020/2021 the Finance Planning and Administration committee attendance of each board member is indicated in Table 9.

Table 9: Attendance of the Finance Planning and Administration committee

S/N	Name	27.09.2022	2.2.23	14.4.23
1	CPA. Melchior Mmbaji	P	P	P
2	Dr. Edda A. M. Vuhahula	A	P	P
3	Bi. Zubeda Mohamed Salum	P	P	P
4	Dkt. Grace A. Kinunda	P	P	P
5	Ms. Evaclotida Kapinga	P	P	A

KEY: P - Present A - Absent with Apology

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

c) Chemicals Management Committee

The composition of the Chemicals Management Committee during the year is indicated in Table 10

Table 10: Chemicals Management Committee

S/N	Name	Position	Qualification	Title	Date of Appointment
1	Dkt. Grace A. Kinunda	Chairman	PhD (Pharmacy)	Senior Lecturer, UDSM	15 April, 2021
2	Bw. Nicodemus Chuwa,	Member	Masters of Laws (LL.M)	Assistant Chief Parliamentary Draftsman	15 April 2021
3	Bw. Basilus Basil Kilowoko	Member	PhD (Pharmacy)	Head of Department Medical Chemistry and Pharm R&D Lab Manager	15 April 2021
4	Dr. Edda A. M. Vuhahula	Member	PhD- Pathology (Hiroshima) Doctor of Dental Surgeon (DDS) Dar	Senior Lecturer, Department of Pathology Muhimbili University of Health and Allied Sciences (MUHAS)	15 April 2021
5	Mr. Daniel W. Ndiyo	Secretary	MSc. Food Science	Director of Regulatory Services	2020

During the year ended 30 June 2023 the Chemicals Management Committee convened four (4) ordinary meetings and two (2) extraordinary meetings which performed the following activities.

Table 11: Activity and Implementation of Chemicals Management Committee

S/N	Activity/function Planned	Implementation/Achievement
1	Deliberate on applications for registration of chemical dealers	Verify application and inspection documents and recommend to the Board registration of 1553 Companies and Chemical dealers equivalent to 141% of 747 targeted.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	Activity/function Planned	Implementation/Achievement
2	Advise the Board on proposed list of Chemical inspectors for gazetting	Deliberated on the report of claims from under estimated import fees collection from Oryx Tanzania Limited of TZS 239,689,832
3	Advise the Board on general implementation of the Industrial and Consumers Chemical (Management and Control) Act, Cap. 182	Deliberate on request for permit from 4 companies for Chemical Disposal
4	Deliberate on applications for registration of chemical dealers	Proposal for preparation of ethanol for Covid 19 prevention

During the financial year 2022/23 the Chemicals Management Committee had 6 meetings. Out of which four (4) was ordinary and two (2) Extra ordinary the attendance of each board member is indicated in Table 12.

Table 12: Attendance of the Chemicals Management Committee

S/N	Name	Meeting Attendance					
		19.8.22 (EO)	3.10.22 (OD)	23.11.22 (EO)	8.2.23	11.4.23	21.06.23
1	Dkt. Grace A. Kinunda	P	P	P	A	P	P
2	Bw. Nicodemus Chuwa,	P	P	P	P	A	P
3	Bw. Basilus Basil Kilowoko	P	P	P	P	P	A
4	Dr. Edda A. M. Vuhahula	P	P	P	P	P	A
5	Mr. Daniel W. Ndiyo	P	P	P	A	P	A

KEY: P - Present A - Absent with Apology EO - Extra Ordinary OD- ordinary

d) Internal Audit & Risk Management

The composition of the Internal Audit & Risk Management Committee during the year is indicated in Table 13.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Table 13: Internal Audit & Risk Management Committee

S/N	Name	Position	Qualification	Title	Date of Appointment
1	Dkt. Robert Michael Malima	Chairperson	Bachelor of Medicine Mmed. Anat. Pathology).	Police Officer. Pathologist, CO- Forensic Pathology, Anthropology & Crime Scene Management.	15 April, 2021
2	Bi. Zubeda Mohamed Salum	Member	Health Laboratory Scientist	Deputy Registrar - HLPC MoH	15 April, 2021
2	Bw. Melchior Mmbaji	Member	DIP Ed, ADCA, CFM, CPA , MBA)	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	15 April, 2021
4	Dr. Edda A. M. Vuhahula	Member	PhD- Pathology (Hiroshima) Doctor of Dental Surgeon (DDS) Dar	Senior Lecturer, Department of Pathology Muhimbili University of Health and Allied Sciences (MUHAS)	15 April, 2021
5	CPA Aloyce Mollel	Secretary	Certified Public Accountant (CPA) (T), MSc Finance and Investment	Head of Internal Auditor Unit	2016

Table 14: Activity and Implementation of Internal Audit & Risk Management Committee

S/N	Activity/function Planned	Implementation/Achievement
1	To advise the Board Financial report	Approve The Audit Committee's Charter; Review the Financial Statement for GCLA for the year 2021/22

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	Activity/function Planned	Implementation/Achievement
2	To advise the Board on Risk Management	Review the CAG's Internal Audit Report for the year 2021/22.
3	To advise the Board on Internal Control system	To review the quarterly internal audit report for the year 2022/23
4	To Review and Advise the Board on the Internal and External Audit Activities	To review the fourth quarter report for the year 2021/22

During the financial year 2022/23 the Audit Committee has 3 ordinary meetings. The attendance of each board members is indicated in table 15.

Table 15: Attendance of the of Internal Audit & Risk Management Committee

S/N	Name	Meetings attendance		
		26.09.2022	01.02.23	13.04.23
1	Dkt. Robert Michael Malima	P	P	P
2	Bi. Zubeda Mohamed Salum	P	P	P
3	CPA. Melchior Mmbaji	P	P	P
4	Dr. Edda A. M. Vuhahula	A	P	P
5	CPA Aloyce Mollel	P	P	P

KEY: P - Present A - Absent with Apology

5.2 Management of the Authority

The overall Management of GCLA is vested in the Board of Directors as the governing board under the supervision of the Minister responsible for Health. The Chief Government Chemist who is also the secretary to the board is responsible for day-to-day operations of the Authority. The Management which is under the supervision of the Chief Government Chemist is divided into four Directorates, Six Zonal Offices and Eight (8) units as follows:

Directorates:

- a. Regulatory Services Directorate (RSD);
- b. Product and Environmental Analysis Directorate (PEAD);

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

- c. Forensic Sciences Directorate (FSD);
- d. Corporate Service Directorate (CSD).

Zonal Office:

- a. Eastern Zone;
- b. Northern Zone;
- c. Lake Zone;
- d. Southern Highland Zone;
- e. Southern Zone;
- f. Central Zone.

Units:

- a. Procurement Management Unit;
- b. Information, Communication Technology Unit;
- c. Legal Services Unit;
- d. Internal Audit Unit;
- e. Quality Assurance and Risk Management Unit.
- f. Technical Services Unit
- g. Communication and Public Relations
- h. National Poison Control Centre (NPCC)

Table 16: Management Team Composition

S/No	Name	Position
1.	Dr. Fidelice M.S. Mafumiko	Chief Government Chemist
2.	Ms. Evaclotida M. Kapinga	Director - Corporate Services.
3.	Mr. David Luhende Elias	Director - Forensic Sciences Services.
4.	Mr. Daniel William Ndiyo	Director - Regulatory Services
5.	Mr. Sabanitho Laurent Mtega	Director -Product and Environmental Analysis.
6.	CPA. Aloyce Abraham Mollel	Head of Internal Audit Unit
7.	Mr. Benny Mathew Mallya	Head of Quality Assurance and Risk Management Unit
8.	Mr. Theogen Jerome	Head of Procurement Management Unit

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/No	Name	Position
9.	Mr.Omari Hussein Lugendo	Ag. Head of Information, Communication Technology and Statistics Unit
10	Mr.Gilbert Ezekiel Ndeoruo	Head of Legal Services Unit
11	Mr. Dastan Mkapu	Manager, Eastern zone Office
12	Mr.Elias Zacharia Mulima	Manager, Southern Highlands Zone Office
13	Mr.Eliamini Ismail Mkenga	Manager, Northern Zone Office
14	Mr. Hadija Said Mwema	Manager, Southern Zone Office
15	Mr.Musa Ngunila Kuzumila	Manager, Lake Zone Office
16	Mr. Gerald Meliyo Mollel	Manager, Cental Zone Office

6.0 Performance for the Year

6.1 Achievement

The Authority has substantially achieved its objectives in line with its annual plan and budget for the year ended 2022/23. Some of the major achievement for the Authority are:

6.1.1 Regulatory Services

a) Sample Analysis

In ensuring implementation of ICCA, HDNA and GCLA legislations during the year 2022/23, the Authority managed to receive and analyze the sample as indicated in table 17.

Table 17: Sample Distribution 2022/23

Sample Type	Annual Samples Target	Actual Samples Analyzed	Percentage of the annual target. %	Backlog by 1 st July 2021	Total available samples	% of Analysed/Total sample
PEAD	4,650	4,856	104.43%	227	5,716	104.4%
TSU	1,000	603	60.3%		603	60.3%
FSSD	52,700	68,383	129.76%	3,689	74,625	129.8%
LZO	7,850	10,212	130.09%		10,289	130.1%

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

SHZO	8,400	17,593	209.44%		17,593	209.4%
NZO	50,000	79,737	159.47%		79,737	159.5%
CZO	22,000	23,392	106.33%		8,841	98.2%
SZO	9,000	8,841	98.23%		22,081	100.4%
Total	155,600	213,617	139.94%	3,916	219,485	136.4%

Source: GCLA Annual Performance Report 2022/23

These resulted in to reduction of risks associated with the use of chemicals, increased compliance to stakeholders, which all contributed to improve revenue generation during the period.

b) Permits issued

Permits issued during the year ended June 30, 2022/23 were 63,405 which is 101% of the planned permit of 62,648.

c) Inspection Conducted

In ensuring compliance with legal requirements, during the year under review, 2022/23, the Authority conducted inspection of 2,791 premises which is 115% of the planned 2,432 inspections.

d) Stakeholders Training

During the year under review 2022/23, a total of 4,254 Stakeholders were provided with training on chemicals management which is equivalent to 136% of the targeted 3,135 stakeholders. This result in reduction of risk associated with the use of chemicals, increased compliance to stakeholders which all in turn contributed in the protection of living organism, environment and improvement of revenue generation during to the government.

e) Expansion of Laboratory Services Facilities

During the year under review the Authority completed the construction of its office and laboratory building in Dodoma Region which was completed on September 2022. The construction of Office and Laboratory building costed **TZS 7.8 Billion** to completion.

f) Reducing Morbidity and mortality caused by poison incidences

During the period under review, the Authority continued to strengthen tha National Poison Control Centre and the following were implemented:

- (i) Two (2) NPCC Technical Committees meeting was conducted
- (ii) Provision of 24/7 poisoning information services by using telephone commenced; 24 Public calls for education were received for proper diagnosis of poisoning cases.
- (iii) Assessment of 95,394 poisoning cases in Tanzania mainland was done by analysing poison data to determine areas with high poisoning incidences as well as respective prevention needed.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

- (iv) 241 various data from the Toxicology Laboratory and one hundred and sixty-two (162) incidences from sub centres has been collected and analysed

g) Staff Training

During the year under review 2022/23 Twenty-nine (29) employees are attending long-training courses within and outside the country. Of which twenty-three (27) within the country and two (2) abroad in the following areas, 168 employees were facilitated to attend short courses. Also Fifty-six (43) participated in professional bodies meeting locally.

6.2 Challenges

The following challenges were encountered during the year 2021/22

- a. Limited office & laboratory spaces.
- b. Payment of VAT on specialized laboratory equipment procured.
- c. Dependence of the Authority on Maintenance Engineers from abroad for maintenance and services of specialized laboratory instruments and equipment.
- d. Non-compliance of stakeholders in safe management of chemicals.
- e. Inadequate staff.

6.3 Future Plan

The Authority will continue to improve and modernize its regulatory and Laboratory services to the satisfaction of its stakeholders/customers. It will also improve public awareness programs and collaboration with stakeholders to reduce Chemical accident, which has impact on Human Health and the environment. Furthermore, for the next financial year, 2022/23 the Authority will implement its activities to ensure that:

- a) HIV/AIDS Infections and Non-communicable diseases reduced and supportive service improved.
- b) National Anti-Corruption Strategy Implementation Enhanced and Sustained
- c) GCLA Capacity to Implement its Core Functions Enhanced
- d) Provision of laboratory services strengthened and maintained
- e) Compliance of stakeholders to regulatory services enforced.
- f) Infrastructure for office and laboratory working space expanded.
- g) GCLA to continue making a follow up on VAT exemption from the Ministry of Health, Community Development, Gender, Elderly and Children
- h) Based on importance of service and maintenance of Laboratory Instruments and Equipment, the Authority is continuing with capacity building on troubleshooting and maintenance of instrument and equipment to its internal staff.
- i) The Authority will continue to sensitize stakeholders on sound management of chemicals.
- j) The Authority is continuing with the construction of offices and laboratory buildings to Zone Offices.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

7.0 Solvency

The Authority confirms that applicable accounting standards (IPSAS, TFRS1 Public Finance Act, Cap 348 and other governing legislature) have been complied with and that the financial Statement have been prepared on the basis of going concern basis. Nothing has come to the attention of Management that will jeopardize its operations.

8.0 Employees Welfare

8.1 Management and Employee Relationship

The Authority believes that its employees should find working for the Authority an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Authority. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward. During the year under review management and employee was favorable as there was no any serious issues remain outstanding.

8.2 Training to Staff

The Authority has its training plan where, the organization needs, financial resources and career development for individual employee are taken into account. During the year under review 2022/23, twenty- nine (29) employees were facilitated long training courses (including PHD, Master's Degree and first degree) within and outside the country; Twenty-seven (27) within the country and two (2) abroad. Also 168 employees were facilitated to attend short courses, and fifty-six (43) participated in professional bodies meeting locally.

8.3 Medical Assistance

All Authority employees together with their spouse and family up to four children were availed with medical insurance where contributions are paid to the National Health Insurance Fund (NHIF), both the employer and employee contributes 3% of gross salary.

8.4 Financial Assistance

Currently the Authority is facilitating the employee self-revolving fund by deducting the monthly contribution and loan instalment where employee contribute TZS 20,000.00 and are entitled to a loan of up to TZS 2,000,000.00 for period not exceeding one year with interest rate of 10% on gross amount uncompounded. The Authority is in plan to assist its employee financial by creating Mkemia SACCOS where the fund currently available in employee revolving fund and the contribution by the employer will form capital for Mkemia SACCOS.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

8.5 Employee Benefit

Employees are members of pension scheme known as Public Service Social Security Fund (PSSSF). The Authority contributes 15% of basic salary of each employee to this pension fund on behalf of all employees. The Authority also operates an insured (health benefit) plan where contributions are paid to the National Health Insurance Fund (NHIF), both the employer and employee contributes 3% of gross salary. Further, the Authority contributes 0.5% of gross salary to Workers Compensation Fund (WFC).

8.6 Disabled Persons and Gender Balance

The Authority ensures that its workplaces is inclusive of people with disabilities and accommodates the disability-related needs. GCLA has 6 employees with disabilities which is 2.01% of total employee. No employee with disability was sent for short- and long-term training during the year under review.

The Authority also provides equal opportunities and a workplace that is representative of all gender. Authority remains committed to work towards equal opportunities for all genders. The following table illustrates gender distribution of our workforce.

Table 18: Gender Distribution

S/N	Narration	Number	Percentage
1	Male	197	66.10
2	Female	101	33.90
Total		298	100.00

The Authority is an equal gender employer and efforts being taken to maintain gender balance.

9.0 Prejudicial Issues

No issues beyond management control during the Financial Year 2022/23 which has affected the achievement of objective.

10.0 Related Party transaction

All related part transactions are disclosed in the financial statement.

11.0 Political and Charitable Donations

During the year under review 2022/23, the Authority spent a total of 24.8 million in corporate social responsibilities, some them being sponsorship on research and innovation week; Medical support at The Muhimbili Orthopaedic Institute (MOI) for Children treatment and award of three best secondary schools' students in the subject of Chemistry, Physics and Biology to mention but few.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

15.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 39 of Government Chemist Laboratory Authority Act Cap. 177 and Public Finance Act Cap. 348, requires the Authority to keep proper books of accounts and prepare Financial Statements of the Authority for each financial year, as at the end of the financial period, which shows a true and fair view of the state of affairs of the Authority for that period.

The Management accepts responsibility for keeping proper accounting records, which disclose with reasonable accuracy at any time the Financial Position of the Authority. The management is also responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances. Procurement of goods, works, consultancy, and non-consultancy services in accordance with the Public Procurement Act No.7, 2011 and its amendments of 2016; and regulations of 2013 and its amendments of 2016 as reflected in these financial statements.

The Management confirms that appropriate 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, 2023. The Management also confirms that this report has been prepared in accordance with the requirement of Public Finance Act, Cap. 348 and presented based on Accrual basis of International Public Sector Accounting Standard (IPSAS).

Additional information is also made available to increase user understandability, and this has been made in compliance with the requirement of Tanzania Financial Reporting Standard number 1 (TFRS1) issued by National Board of Accountant and Auditors (NBAA). Nothing has come to the attention of the Management that GCLA will not remain a going concern for at least the next twelve months from the date of the statement.



Dr. Fidelice M.S. Mafumiko

CHIEF GOVERNMENT CHEMIST

Date 19th MARCH 2024

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

16.0 DECLARATIONS OF THE HEAD OF FINANCE/ACCOUNTING UNIT

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. 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/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors 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 Public Sector Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of Financial Statements rests with the Management as under Management Responsibility statement on an earlier page.

I, CPA Matrida D. Lugenge being the Head of Finance/Accounting of Government Chemist Laboratory Authority here by acknowledge my responsibility of ensuring that Financial Statements and accompanied notes for the year ended June 30, 2023 have been prepared in compliance with applicable Public Sector Accounting Standards and statutory requirements.

I, thus confirm that the Financial Statements for the year 2022/23 give a true and fair view of the position of Government Chemist Laboratory Authority as on that date and that they have been prepared based on properly maintained financial records.

Signed by: MATRIDA DAVID LUGENGE

Position: MANAGER FINANCE & ACCOUNTS

NBAA Membership No.: GA 3331

Date: 19th MARCH 2024

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

1.0 COMMENTARY TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.1 Introduction

These Financial Statements for the year 2022/23 provide a record of the Government Chemist Laboratory Authority financial performance, Financial Position, Cash flows, Cash flow reconciliation, change in net Asset/Equity, comparison of budget and actuals and Notes to the Financial Statements for the year ended 30 June, 2023.

2.0 Financial and Operational Overview

The Authority's total approved budget for the year 2022/23 amounted to TZS 62,252,462,195.40 compared to previous years' budget of 2021/22 which stood at TZS 37,551,330,199.00. Out of these amount, TZS 11,599,441,680.4 were carried over budget and the remaining 50,653,020,515.00 were planned for the year. The increase of budget for the year 2022/23 compared to that of 2021/22 was due to purchase of modern Laboratory equipment's to be installed in newly constructed Laboratory and Office Building after to shifting of GCLA head Office from Dar Es Salaam to Dodoma; proposed construction of Southern Zone Laboratory and Office building, proposed construction of Eastern Zone Laboratory and Office Building at Dar Es Salaam, and Payment of consultancy services for feasibility study and detailed design of Lake zone Laboratory and Office building at Mwanza.

2.1 EXCHANGE RATES. *All monetary amounts in the financial statements are expressed in Tanzanian Shilling. The mean exchange rate of Tanzanian TZS against USD at as 30 June 2023 stood at:*

Currency	30 June 2023	30 June 2022
United States Dollar (USD)	2,327.5203	2,304.20

3.0 BUDGET

During the year under review, 2022/23, the Government approved a total of TZS 62,252,462,195.40 (include TZS 11,599,441,680.4 as carryover budget) as the Budget for the Authority to implement its activities during the period. The increase of budget resulted from the intention of the authority to move to Dodoma, the Capital city of Country, purchase of new and modern laboratory equipment's in order to increase its laboratory capacity and increase the efficiency, construction of Laboratory and Office buildings at Southern Zone (Mtwara), Eastern Zone (Dar es Salaam) and Lake Zone (Mwanza) which in turn will reduce the operational cost, and increase efficiency.

4.0 FINANCIAL POSITION

a. Property, Plant and Equipment (PPE)

During the year ended 30 June 2023 the Authority Total Property, Plant and Equipment (PPE) stood at TZS 26,174,664,948 while in financial year 2021/22 the value was TZS 14,132,697,648. It should be noted that some asset was reviewed its useful life causing an increase of asset by 671,509,697.00 and the working in progress amounting to 203,577,848.00 were reclassified to intangible asset. These two figures make the PPE reported last year of TZS 13,664,467,843.00 to change to TZS 14,132,697,648. the change was necessary to comply with the requirement of Standard and make comparability easy. The increase is due to the decision of the Board of Directors that emphasized in procurement of modern Laboratory Equipment aimed at improving Laboratory analysis, office facilities including furniture/computers/printers and construction of office and laboratory building at Dodoma (HQ/CZO), Mtwara (SZO) and Dar es Salaam (EZO).

b. Receivables

Receivables for the period under review 2022/23 amounted to TZS 25,381,262,709 as compared to TZS 15,775,349,675 of 2021/22. This was mainly attributed by increase of unearned revenue from various stakeholders.

c. Prepayments

Prepayment for the period under review 2022/23 amounted to TZS 4,666,120,539.00 as compared to TZS 2,059,974,203 of 2021/22. This amount was paid in advance for the purpose of acquiring assets for the Authority (Laboratory Equipment) receivable in the year 2023/24.

d. Cash and cash equivalents

Cash and cash equivalent for the financial year 2022/23 is TZS 16,576,429,510 while for financial year 2021/22 was TZS 21,931,020,776.00 The changes in Cash and its equivalent of the Authority resulted from sum of the development project activities of procurement of assets, construction of office building and a meeting related to NPCC crossing the year.

e. Payables and Employee Accruals

Payables and accruals for the year 2022/23 stood at TZS 1,050,851,311 compared to TZS 813,950,505.00 of the previous year 2021/22. Out of the total payables, TZS 621,390,766.00 were internal claim from employee Accruals and TZS 257,619,664 were for the suppliers, TZS 172,105,296.00 were due for withholding Tax.

f. Inventories

The inventories for the year under review, 2022/23 stood at TZS 3,008,587,269.00 the major components of inventories were Chemical

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Reagents, Personal Protective Equipment's, General items and Stationery, while in financial year 2021/22 the value of the stock was TZS 800,813,164.00. The inventory recorded an increase of 243.48%. The additional stock reflects increase of fund tied up in inventory.

g. Net Assets

Net Assets increased from TZS 56,751,770,449 in 2021/22 to TZS 74,305,644,704 in the financial year 2022/23. The increase was contributed by Investment in PPE which includes the purchase of Scientific Laboratory equipment, purchase of office equipment; additional ICT equipment's acquired during the year and construction of Office laboratory buildings at Dodoma, Mtwara, and Dar es Salaam. Also, some asset were reviewed its useful life causing the carrying amount to increase as explained before.

5.0 FINANCIAL PERFORMANCE

a. Revenue

The Authority earned a total revenue of TZS 46,899,585,530.00 during the financial year 2022/23, compared to TZS 44,464,110,273.00 of 2021/22. This includes the Authority's Revenue from Exchange Transactions of TZS 28,382,779,649 and Revenue from Non-Exchange Transactions (Other Revenue) made up from GLCA operating activities amounted to TZS 7,950,059,695; Fees, Fines, Penalties and forfeits TZS 3,212,612,845.00 and Government grants for salaries to employee (PE) was TZS 5,101,095,255.00

The actual revenue of TZS 46,981,854,330.00 during the financial year 2022/23 has increased by 11% compared to TZS 44,464,110,271 of the year before. The increase in revenue was attributed to application of ICT solutions in revenue collection, enforcement of the ICCA Act, and other Authority's revenue center. Certain prior year revenue amounts have been reclassified for consistency with the current year presentation. The reclassification increased Revenue from Exchange Transactions to TZS 27,099,498,886.00 From TZS 11,110,620,466.00 reported in audited financial statement of 2021/22. Fees, Fines, Penalties and Forfeits also decreased from 7,507,464,285.00 to 7,712,792,765.00. Premiums, Fees and Claims (Insurance) classified with amount TZS 1,666,250,899.00 as export fee which reclassified from Other Revenue. And Other Revenue decreased from TZS 20,720,258,871.00 to TZS 2,859,852,827.00. The reclassification had no impact on total revenue or total equity. The reclassification intends to provide more accurate and transparent information to stakeholders, enhancing their understanding of financial performance and position by moving amounts to their appropriate categories, and also to ensure compliance with the relevant

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

accounting standards (IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors). Note 79 for reclassification provided.

b. Wages Salaries and Employee Expenses

Wages, Salary and Employee benefit has increase by 35% to TZS 13,869,605,603 from TZS 10,275,291,677 of 2021/2022. Actual costs increased compared previous year due to a combination of factors including an increase in extra duty allowance rate from TZS 30,000.00 to TZS 60,000.00, and also an increase in volume of services provided including number of samples analyzed and number of chemical permits issued.

c. Use of Goods and Service

Total expenses on Use of Goods and Service amounted to TZS 12,283,641,141 in 2022/23, representing a slight increase over 2021/22 (TZS 7,084,444,151). The increase in cost was contributed by Shifting the Authority Head office from Dar es salaam to Dodoma and increase in rates of per diem. The increase in cost in the Use of Goods and Services also resulted in higher inventory balances in 2022/23 compared with 2021/22.

d. Maintenance Expenses

During the year maintenance expense was TZS 1,044,288,490 (2021/202: TZS 892,471,272), which is a increase of TZS 151,817,218.00 from previous year and equivalent to 17%. The increase was mainly attributed to increase in volume of activity including the increase in number of motor vehicles and other laboratory equipment.

e. Other Expenses

Other expenses costs stood at TZS 904,156,038 in 2022/23, significantly lower than the 2021/22 of TZS 923,597,997. The reduction was much contributed by good budget management.

f. Other Transfer

Other transfer includes contribution of Authority to consolidated fund. Contribution to consolidated funds decreased from TZS1,375,500.00 to 900,715,000.00 due to increase in capital development including laboratory equipment and investment in zonal offices.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2023

		2023	Restated 2022
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	16,576,429,510	21,931,020,776
Inventories	70	3,008,587,269	800,813,163
Prepayments	69	4,666,120,539	2,059,974,203
Receivables	67	25,381,262,709	15,765,349,675
Total Current Asset		49,632,400,027	40,557,157,817
Non Current Asset			
Intangible Assets	78	4,671,000	3,271,913,648
Property, Plant and Equipment	77	26,174,664,948	14,132,697,648
Work In Progress	82	52,488,729	0
Total Non-Current Asset		26,231,824,677	17,404,611,296
TOTAL ASSETS		75,864,224,704	57,961,769,113
LIABILITIES			
Current Liabilities			
Deposits	94	507,728,691	396,048,160
Payables and Accruals	89	1,050,851,311	813,950,505
Total Current Liabilities		1,558,580,002	1,209,998,665
TOTAL LIABILITIES		1,558,580,002	1,209,998,665
Net Assets		74,305,644,704	56,751,770,449
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		5,710,550,612	5,710,550,612
Accumulated Surpluses / Deficits		68,595,094,092	51,041,219,837
TOTAL NET ASSETS/EQUITY		74,305,644,704	56,751,770,449

CHIEF GOVERNMENT CHEMIST

Date

19th MARCH 2024

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2023

<i>Classification of Expenses by Nature</i>		2023	2022
	Note	TZS	TZS
REVENUE			
Fees, Fines, Penalties and Forfeits	19	3,212,612,845	7,712,692,645
Gain on Foreign Currency Translation	27	14,188,356	0
Other Revenue	31	7,950,059,695	2,859,852,827
Premiums, Fees and Claims (Insurance)	30	2,238,849,730	1,666,250,899
Revenue from Exchange Transactions	17	28,382,779,649	27,099,599,007
Revenue Grants	16	0	102,424,859
Subvention from other Government	32	5,101,095,255	5,023,290,036
Total Revenue		46,899,585,530	44,464,110,273
TOTAL REVENUE		46,899,585,530	44,464,110,273
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	519,000	0
Depreciation of Property, Plant and	37	342,786,003	1,400,142,922
Maintenance Expenses	36	1,044,288,490	892,471,272
Other Expenses	52	904,156,038	923,597,997
Use of Goods and Service	35	12,283,641,141	7,084,444,151
Wages, Salaries and Employee Benefits	34	13,869,605,603	10,275,291,677
Total Expenses		28,444,996,275	20,575,948,019
Transfer			
Grants and Transfers	59	0	1,020,000
Other Transfers	60	900,715,000	1,374,500,000
Total Transfer		900,715,000	1,375,520,000
TOTAL EXPENSES AND TRANSFERS		29,345,711,275	21,951,468,019
Surplus / Deficit		17,553,874,255	22,512,642,252


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE YEAR ENDED 30 JUNE, 2023

	Tax Payer's Fund TZS	Accum. Surplus/(Deficit)TZS	Total
Opening Balance as at 01 Jul 2022	5,710,550,612.00	51,041,219,837.00	56,751,770,449.00
Surplus/ Deficit for the Year	0	17,553,874,255.00	17,553,874,255.00
Closing Balance as at 30 Jun 2023	5,710,550,612.0 0	68,595,094,092.00	74,305,644,704. 00
Opening Balance as at 01 Jul 2021	5,710,550,612.00	27,857,067,888.00	33,567,618,500.00
Other Appropriations	0	671,509,697.00	671,509,697.00
Surplus/ Deficit for the Year	0	22,512,642,252.00	22,512,642,252.00
Closing Balance as at 30 Jun 2022	5,710,550,612.0 0	51,041,219,837.00	56,751,770,449. 00


CHIEF GOVERNMENT
CHEMIST

19th MARCH 2024
Date

Mfumo wa Ulipaji Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

RECEIPTS		2023 TZS	Restated 2022 TZS
Subvention from other Government entities	32	5,101,095,255.00	5,023,290,036.00
Revenue Grants	16	-	102,424,859.00
Revenue from Exchange Transactions	17B	18,756,550,615.00	25,964,961,392.00
Premiums, Fees and Claims (Insurance)	30	2,238,849,730.00	1,666,250,899.00
Other Revenue	31	7,950,059,695.00	2,859,852,827.00
Increase in Deposit		111,680,531.00	396,048,160.00
Fees, Fines, Penalties and Forfeits	19	3,212,612,845.00	7,712,692,645.00
Total Receipts		37,370,848,671.00	43,725,520,818.00
PAYMENTS			
Wages, Salaries and Employee Benefits	34B	13,752,807,339.00	10,288,960,805.00
Use of Goods and Service	35B	15,414,316,993.00	8,592,780,500.00
Other Transfers	60	900,715,000.00	1,374,500,000.00
Other Expenses	52	904,156,039.00	923,597,997.00
Maintenance Expenses	36	1,044,288,490.00	892,471,272.00
Grants and Transfers	59	-	1,020,000.00
Total Payments		32,016,283,861.00	22,073,330,574.00
NET CASH FLOW FROM OPERATING ACTIVITIES		5,354,564,810.00	21,652,190,244.00
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Advance Payment for Acquisition of Property Plant and Equipment	77C	- 1,552,792,547.00	-
Acquisition of Property, Plant and Equipment	77B	- 9,170,551,885.00	- 1,158,920,993.00
Acquisition of Intangibles		-	- 3,068,634,115.00
Total Investing Activities		- 10,723,344,432.00	- 4,227,555,108.00
NET CASH FLOW FROM INVESTING ACTIVITIES		- 10,723,344,432.00	- 4,227,555,108.00
Net Increase		- 5,368,779,622.00	17,424,635,136.00
Cash Surrendered to Holding Account		-	-
Effect of Foreign Currency Changes	80	14,188,356.00	-
Cash and cash equivalent at beginning of period		21,931,020,776.00	4,506,385,937.00
Cash and cash equivalent at end of period		16,576,429,510.00	21,931,020,776.00
		16,576,429,510.00	21,931,020,776.00


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE
YEAR ENDED 30 JUNE 2023

	2023	2022
	TZS	TZS
Surplus/ Deficit for the Period	<u>17,553,874,255.00</u>	<u>22,512,642,252.00</u>
Add/ (Less) Non Cash Item		
Amortization of Intangible Assets	519,000.00	0.00
Depreciation of Property, Plant and	342,786,003.00	1,400,142,922.00
Gain on Foreign Currency Translation	(14,188,356.00)	0.00
Add/ (Less) Change in Working Capital		
Deposit	111,680,531.00	396,048,160.00
Inventories	(2,207,774,105.00)	(277,730,255.00)
Payables and Accruals	236,934,305.00	295,953,652.00
Prepayments	(1,053,353,789.00)	(1,529,615,254.00)
Receivables	(9,615,913,034.00)	(1,144,953,616.00)
Net Cash Flow from Operating Activities	<u>5,354,564,810.00</u>	<u>21,652,487,861.00</u>


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED
30 JUNE 2023**

	Original Budget	Reallocation/Adjustment	Final Budget	Actual Amount on Comparison Basis TZS	Different Final Budget & Actual
	TZS	TZS	TZS		TZS
RECEIPTS					
Fees, Fines, Penalties and Forfeits	-	0	0	3,212,612,845.00	-3,212,612,845.00
Other Revenue	-	0	0	7,950,059,695.00	-7,950,059,695.00
Increase in Deposit	-	0	0	111,680,531.00	-111,680,531.00
Premiums, Fees and Claims (Insurance)	1,950,779,110.00	0	1,950,779,110.00	2,238,849,730.00	-288,070,620.00
Revenue from Exchange Transactions	43,601,146,150.00	0	43,601,146,150.00	18,756,550,615.00	24,844,595,535.00
Subvention from other Government entities	5,101,095,255.00	0	5,101,095,255.00	5,101,095,255.00	0
Total Receipts	50,653,020,515.00	0	50,653,020,515.00	37,370,848,671.00	13,282,171,844.00
PAYMENTS					
Maintenance Expenses	1,874,298,883.00	-47,579,430.00	1,826,719,453.00	1,044,288,490.00	782,430,963.00
Other Expenses	2,882,531,988.00	-76,570,000.00	2,805,961,988.00	904,156,039.00	1,901,805,949.00
Other Transfers	400,715,000.00	500,000,000.00	900,715,000.00	900,715,000.00	0
Use of Goods and Service	15,884,976,083.00	421,822,533.00	16,306,798,616.00	15,414,316,993.00	945,003,851.00
Wages, Salaries and Employee Benefits	15,209,220,241.40	-468,941,953.00	19,747,335,675.00	13,752,807,339.00	5,994,494,837.00
Acquisition of Intangibles	40,000,000.00	-40,000,000.00	0	0	3,214,234,919.00
Acquisition of Property, Plant and Equipment	25,960,720,000.00	-246,551,150.00	25,714,168,850.00	9,170,551,885.00	16,543,616,965.00
Advance Payment for Acquisition of Property Plant and Equipment	0	0	0	1,552,792,547.00	-1,552,792,547.00
Total Payment	62,252,462,195.40	42,180,000.00	67,301,699,582.00	42,687,139,564.00	27,828,794,937.00
Net Receipts/Payments	-11,599,441,680.40	-42,180,000.00	-16,648,679,067.00	-5,368,779,622.00	-14,494,134,364.00


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

6.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. GENERAL INFORMATION

The table below presents contacts and address of the Authority and its key Business stakeholders

PRINCIPAL PLACE OF BUSINESS 138-140 BLOCK, Medeli; P.O. Box 292; Dodoma; Tel: +255 22 2113383/4; Website: www.gcla.go.tz	LAWYERS Attorney Generals P.O. Box 630 ,Dodoma, Tanzania Tel: + 255-26-2332161 FAX: +255 - 26 - 23218661 HOTLINE: + 255-22-2118178 E-Mail:info@agctz.go.tz website: www.agctz.go.tz
BANKERS BANK OF TANZANIA 02 MIRAMBO STREET P.O.BOX 2939, 11884 DAR ES SALAAM - TANZANIA. National Microfinance Bank PLC NMB Bank House Samora Avenue P.O. Box 9213 Dar es Salaam NBC Ltd. Head Office Sokoine Drive & Azikiwe Street P.O. Box 1863, Dar es Salaam.	AUDITORS The Controller and Auditor General, National Audit Office, P.O.Box 950, Tambukareli, 41104 Dodoma. Tel: +255 (026) 2161200 Fax: +255 (026) 2321245 E - Mail ocag@nao.go.tz , Website: www.nao.go.tz ,

associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

b. Transfers from other government

Revenue from non-exchange transactions with the government is measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions, and it is probable that the economic benefits or service potential related to the asset will flow to the Authority and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, a grant liability is recognized instead of revenue.

c. Revenue from exchange transactions

Revenue from exchange transaction is recognized when the services are rendered. GCLA exchange transactions come from Consultancy services, Laboratory analysis of samples and exhibits.

d. Accounts payable

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not they are presented as non-current liabilities. Trade payables are recognized initially at fair value.

e. Property, Plant and Equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The cost includes expenditure that is directly attributable to the acquisition of the items that bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

The group derecognizes items of property, plant and equipment or any significant part of an asset upon disposal, or when no future economic benefits or service potential is expected from its continuing use.

Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. Effective 01 July 2019 the management changed its depreciation rate for some of its assets to comply with the government policy as illustrated in table below;

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

S/N	ASSET GROUP	USEFUL LIFE (YRS)	DEPRECIATION RATE (%)
1	Land	NA	NA
2	Building	50	2
3	Motor Vehcles	5	20
4	Computer Equipment	4	25
5	Laboratory Equipment	15	6.667
6	Furniture And Fittings	5	20
7	Intengible Asset	10	10

The change implies a change in accounting estimate and has to be applied prospectively. The net book value of assets acquired prior to 30 June 2019 with useful lives remaining will be depreciated using the straight-line method prospectively. The change is considered preferable because it provide greater consistency with the depreciation methods used by other Government Entities.

vi. Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those expected to be realized later than 12 months after the balance sheet date which are presented as noncurrent assets.

vii. Foreign Currency Transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. They are translated into Tanzanian Shillings at the exchange rate ruling at the dates of the transactions. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date.

Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

viii. Inventories

Inventories consist of stationery and other consumables; Inventory is measured at cost upon initial recognition. After initial recognition, inventories are measured at replacement cost.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Provision for obsolete inventories is made on specific inventory items considered obsolete. Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

ix. Cash and cash equivalents

For the purpose of presentation in the consolidated statement of cash flows, cash and cash equivalents include cash on hand, deposits with financial institutions. Bank overdrafts are presented as current borrowings on the balance sheet.

8. FINANCIAL RISK MANAGEMENT

a. Financial risk factors

The Authority's activities potentially expose it to a variety of financial risks, including credit risk and the effects of the changes in foreign currency exchange rates. The Authority's overall risk management Programme takes account of the unpredictability of foreign exchange rate trends and seeks to minimize potential adverse effects on its financial performance.

b. Foreign exchange risk

The Authority has some exposure to foreign currencies as had some monetary items balances in US Dollars, while significant operating expenditure are incurred principally in local currency. However, this exposure does not result in a significant risk as foreign currency assets and liabilities are normally settled within a fairly short time.

c. Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash and cash equivalents. Management monitors rolling forecasts of the Authority's liquidity reserve on the basis of expected cash flows.

8. RELATED PARTIES

The Authority regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Authority, or vice versa. Members of management are regarded as related parties and comprise the Board Members and Management employees.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Remuneration of key management personnel

Group	No. of people	Total remuneration P.A in TZS
Board Members	9	55,500,000.00
Management	25	1,558,440,000.00

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2023

	2023	2022
	TZS	TZS
16 - Revenue Grants		
Revenue From Transfer	0	102,424,859
	<u>0</u>	<u>102,424,859</u>
17 - Revenue from Exchange Transactions		
Import Fee- Exchange	18,090,446,964	17,187,773,950
Laboratory Charges	9,626,298,832	9,911,724,936
Miscellaneous Revenue - Exchange	11,168,123	0
Permit Fees- Exchange	36,760,289	0
Registration Fees- Exchange	58,098,350	100,120
Revenue from Annual Fees- Exchange	9,890,405	0
Revenue from Certificate of	7,391,800	0
Revenue from Consultancy Fees- Exchange	2,700,000	0
Revenue from Full Registration- Exchange	1,040,000	0
Revenue from Inspection Fees- Exchange	46,100,000	0
Revenue from Misceleneous Fees- Exchange	1,400,000	0
Revenue from Training and Examination	102,829,500	0
Revenue from Transport Fare- Exchange	324,777,580	0
Testing Fee- Exchange	63,824,306	0
Transit Fees- Exchange	53,500	0
	<u>28,382,779,649</u>	<u>27,099,599,006</u>

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

17B - Revenue from Exchange Transactions

Import Fee- Exchange	18,090,446,964.00	17,187,773,950.00
Laboratory Charges	9,626,298,832.00	9,911,724,936.00
Miscellaneous Revenue - Exchange	11,168,123.00	-
Permit Fees- Exchange	36,760,289.00	-
Registration Fees- Exchange	58,098,350.00	100,120.00
Revenue from Annual Fees- Exchange	9,890,405.00	-
Revenue from Certificate of Competence- Exchange	7,391,800.00	-
Revenue from Consultancy Fees- Exchange	2,700,000.00	-
Revenue from Full Registration- Exchange	1,040,000.00	-
Revenue from Inspection Fees- Exchange	46,100,000.00	-
Revenue from Miscellaneous Fees- Exchange	1,400,000.00	-
Revenue from Training and Examination Fees- Exchange	102,829,500.00	-
Revenue from Transport Fare- Exchange	324,777,580.00	-
Testing Fee- Exchange	63,824,306.00	-
Transit Fees- Exchange	53,500.00	-
	28,382,779,649.00	27,099,599,006.00
Add/Less (Change in Working Capital)		
Revenue from exchange transactions (Receivables)	- 9,626,229,034.00	- 1,134,637,614.00
	18,756,550,615.00	25,964,961,392.00

19 - Fees, Fines, Penalties and Forfeits

Forfeits -non market	253,950,323	205,328,480
Permit Fees	1,091,502,039	5,000,186,626
Registration Fees	942,415,379	796,250,244
Revenue from Annual Fees	367,814,625	222,886,813
Revenue from Inspection Fees -non market	556,930,479	1,488,040,482
	3,212,612,845	7,712,692,645

27 - Gain on Foreign Currency Translation

Foreign Exchange differences (Gain) - Monetary	14,188,356	0
	14,188,356	0

30 - Premiums, Fees and Claims (Insurance)

Export fees	2,238,849,730	1,666,250,899
	2,238,849,730	1,666,250,899

31 - Other Revenue

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Interest from Annual maintenance	0	578,000
Miscellaneous Revenue	230,339,669	507,879,749
Revenue from Certificate of Competence	228,285,312	106,929,950
Revenue from Consultancy Fees	120,735,000	170,619,587
Revenue from Training and Examination Fees	655,881,062	320,781,221
Revenue from Transport Fare	6,142,071,977	1,152,389,093
Tender Documents	1,051,600	58,700
Testing Fee	571,577,774	600,564,772
Transit Fees	117,300	51,755
	7,950,059,694	2,859,852,827
32 - Subvention from other Government entities		
Government Grant Personal Emolument	5,101,095,255	5,023,290,036
	5,101,095,255	5,023,290,036
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	11,000,000	6,000,000
Civil Servants	5,101,095,255	5,023,290,037
Civil Servants Contracts	25,937,949	0
Electricity	83,068,732	87,866,493
Extra-Duty	3,360,309,048	1,360,242,000
Furniture Expenses	75,000,000	166,084,474
Honoraria	1,010,873,856	428,340,000
Housing Allowance discretionary Expenses	893,240,000	863,022,916
Leave Travel	107,021,100	88,156,343
Moving Expenses	816,566,047	95,342,860
Outfit Allowance	3,900,000	1,800,000
Postmortem Allowance	53,400,000	56,500,000
Responsibility Allowance	0	4,000,000
Risk Allowance	1,765,974,684	1,553,525,669
Sitting Allowance	441,925,000	452,850,000
Telephone	79,663,931	69,188,000
Water and Waste Disposal	40,630,000	19,082,885
	13,869,605,602	10,275,291,677

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

34B - Wages, Salaries and Employee Benefits

Acting Allowance	11,000,000	6,000,000
Civil Servants	5,101,095,255	5,023,290,037
Civil Servants Contracts	25,937,949	0
Electricity	83,068,732	87,866,493
Extra-Duty	3,360,309,048	1,360,242,000
Furniture Expenses	75,000,000	166,084,474
Honoraria	1,010,873,856	428,340,000
Housing Allowance discretionary Expenses	893,240,000	863,022,916
Leave Travel	107,021,100	88,156,343
Moving Expenses	816,566,047	95,342,860
Outfit Allowance	3,900,000	1,800,000
Postmortem Allowance	53,400,000	56,500,000
Responsibility Allowance	0	4,000,000
Risk Allowance	1,765,974,684	1,553,525,669
Sitting Allowance	441,925,000	452,850,000
Telephone	79,663,931	69,188,000
Water and Waste Disposal	40,630,000	19,082,885
	13,869,605,602	10,275,291,677
Add/Less (Change in Working Capital)		
Staff Claim Addition	-116,798,263.02	13,669,128.35
	13,752,807,339	10,288,960,805

35 - Use of Goods and Service

Advertising and publication	400,000	0
Advertising and Publication - Communication &	14,511,700	8,199,530
Air Travel TicketsTraining - Domestic	0	11,488,000
Air Travel TicketsTravel - In - Country	215,055,840	108,268,589
Air Travel TicketsTravel Out Of Country	48,571,985	17,036,800
Catering Services	247,868,600	231,542,251

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Communication Network Services	0	9,849,000
Computer Software - Use of goods and Services	1,350,000	23,516,000
Computer Supplies and Accessories	600,000	500,000
Conference Facilities	147,328,500	101,569,990
Consumable Medical Supplies	400,000	1,039,240
Diesel	191,252,534	124,693,918
Educational Radio and TV broadcasting	8,500,000	8,700,000
Electricity - Utilities Supplies and Services	223,866,220	182,547,700
Entertainment - Hospitality Supplies And Services	38,800,000	20,767,000
Food and Refreshments	539,260,400	331,794,300
Fumigation Expenses	15,406,000	15,408,640
Gifts and Prizes	64,274,200	73,200,000
Ground travel (bus, railway taxi,	1,363,212,088	949,807,778
Health Insurance Training - Foreign	4,504,100	1,945,915
Internet and Email connections	183,405,541	144,099,962
Laboratory Supplies	771,266,370	482,727,262
Land Rent Expenses Expenses - Other operating	5,436,400	1,384,050
Laundry and Cleaning Expenses	480,000	480,000
Lodging/AccommodationTravel - In - Country	17,400,000	21,625,000
Lodging/AccommodationTravel Out Of Country	12,000,000	0
Medical Gases and Chemicals	297,996,951	412,383,385
Newspapers and Magazines	1,124,600	804,000
Office Consumables (papers,pencils, pens and	168,066,008	146,859,081
Other Gas	235,000	0
Outsourcing Costs (includes cleaning and security	394,523,954	365,607,956
Per Diem - Domestic	6,219,155,720	2,433,920,186
Per Diem - Foreign	242,504,019	95,826,817
Perdiem	25,350,000	0
Petrol	590,000	315,000
Posts and Telegraphs	37,500,000	8,174,205
Printing and Photocopying Costs	22,778,000	74,484,025
Printing Material	0	375,000
Protective Clothing, footwear and gears	12,302,370	3,000,000
Publicity	0	250,000
Remuneration of Instructors	91,300,000	84,578,000
Rent - Housing	127,515,093	177,798,997
Rent of Booth and Tent Services Expenses	5,000,000	2,900,000
Special Uniforms and Clothing	1,520,000	0

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Sporting Supplies	0	120,000
Subscription Fees	153,728,319	132,142,598
Technical Service Fees	11,100,000	0
Telephone Charges (Land Lines)	11,371,319	18,850,820
Tents and Camp Equipment	23,491,240	16,450,840
Training Allowances	0	1,500,000
Training Materials	3,140,000	4,268,000
Tuition Fees Training - Domestic	163,553,000	138,570,628
Tuition Fees Training - Foreign	11,200,000	5,000,000
Uniforms and Ceremonial Dresses	110,018,000	64,637,995
Uniforms -Clothing,Bedding, Footwear and	4,782,000	3,990,000
Visa Application Fees	3,753,244	700,000
Water Charges	24,891,827	18,745,691
	12,283,641,142	7,084,444,149

35B - Use of Goods and Service

Advertising and publication	400,000.00	-
Advertising and Publication - Communication & Information	14,511,700.00	8,199,530.00
Air Travel Tickets Training - Domestic	-	11,488,000.00
Air Travel Tickets Travel - In - Country	215,055,840.00	108,268,589.00
Air Travel Tickets Travel Out of Country	48,571,985.00	17,036,800.00
Catering Services	247,868,600.00	231,542,251.00
Communication Network Services	-	9,849,000.00
Computer Software - Use of goods and Services	1,350,000.00	23,516,000.00
Computer Supplies and Accessories	600,000.00	500,000.00
Conference Facilities	147,328,500.00	101,569,990.00
Consumable Medical Supplies	400,000.00	1,039,240.00
Diesel	191,252,534.00	124,693,918.00
Educational Radio and TV broadcasting programming	8,500,000.00	8,700,000.00
Electricity - Utilities Supplies and Services	223,866,220.00	182,547,700.00
Entertainment - Hospitality Supplies And Services	38,800,000.00	20,767,000.00
Food and Refreshments	539,260,400.00	331,794,300.00
Fumigation Expenses	15,406,000.00	15,408,640.00
Gifts and Prizes	64,274,200.00	73,200,000.00

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Ground travel (bus, railway taxi, etc) Travel - In - Country	1,363,212,088.00	949,807,778.00
Health Insurance Training - Foreign	4,504,100.00	1,945,916.00
Internet and Email connections	183,405,541.00	144,099,962.00
Laboratory Supplies	771,266,370.00	482,727,262.00
Land Rent Expenses Expenses - Other operating Expenses	5,436,400.00	1,384,050.00
Laundry and Cleaning Expenses	480,000.00	480,000.00
Lodging/Accommodation Travel - In - Country	17,400,000.00	21,625,000.00
Lodging/Accommodation Travel Out Of Country	12,000,000.00	-
Medical Gases and Chemicals	297,996,951.00	412,383,385.00
Newspapers and Magazines	1,124,600.00	804,000.00
Office Consumables (papers, pencils, pens and stationaries)	168,066,008.00	146,859,081.00
Other Gas	235,000.00	-
Outsourcing Costs (includes cleaning and security services)	394,523,954.00	365,607,956.00
Per Diem - Domestic	6,219,155,720.00	2,433,920,186.00
Per Diem - Foreign	242,504,019.00	95,826,817.00
Perdiem	25,350,000.00	-
Petrol	590,000.00	315,000.00
Posts and Telegraphs	37,500,000.00	8,174,205.00
Printing and Photocopying Costs	22,778,000.00	74,484,025.00
Printing Material	-	375,000.00
Protective Clothing, footwear and gears	12,302,370.00	3,000,000.00
Publicity	-	250,000.00
Remuneration of Instructors	91,300,000.00	84,578,000.00
Rent - Housing	127,515,093.00	177,798,997.00
Rent of Booth and Tent Services Expenses	5,000,000.00	2,900,000.00
Special Uniforms and Clothing	1,520,000.00	-
ting Supplies	-	120,000.00
Subscription Fees	153,728,319.00	132,142,598.00
Technical Service Fees	11,100,000.00	-
Telephone Charges (Land Lines)	11,371,319.00	18,850,820.00
Tents and Camp Equipment	23,491,240.00	16,450,840.00
Training Allowances	-	1,500,000.00
Training Materials	3,140,000.00	4,268,000.00
Tuition Fees Training - Domestic	163,553,000.00	138,570,628.00
Tuition Fees Training - Foreign	11,200,000.00	5,000,000.00
Uniforms and Ceremonial Dresses	110,018,000.00	64,637,995.00
Uniforms -Clothing, Bedding, Footwear and Services	4,782,000.00	3,990,000.00
Visa Application Fees	3,753,244.00	700,000.00
Water Charges	24,891,827.00	18,745,692.00
	<u>12,283,641,142.00</u>	<u>7,084,444,151.00</u>

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

Add/Less (Change in Working Capital)		
Advance Payment	-	55,438,872.00
Capital		-
Consumables	2,063,064,620.00	275,830,455.26
Consumables Opening	3,495,000.00	-
Imprest Receivable - Staff	- 10,316,000.00	10,316,000.00
Prepayment Consumables	1,053,353,789.00	1,474,176,381.87
Spare parts and tyres	140,438,485.00	-
Spareparts and tyres Opening		1,899,800.00
Supplies of goods and services Addition	- 62,478,138.00	- 194,843,906.98
Uniforms	776,000.00	-
Withholding Tax Payable Addition	- 57,657,904.00	- 114,481,253.15
	3,130,675,852.00	1,508,336,349.00
TOTAL	15,414,316,994.00	8,592,780,500.00

36 - Maintenance Expenses

Air conditioners	79,213,200	72,019,370
Computers, printers, scanners, and other	11,668,000	75,166,000
Mechanical, electrical, and electronic spare parts	218,412,745	48,521,338
Medical and Laboratory equipment	1,752,720	910,000
Outsource maintenance contract	262,492,074	49,275,093
Outsource maintenance contract	220,611,140	93,721,596
Outsource maintenance contract	243,415,433	539,912,264
Tyres and Batteries	6,723,180	12,945,612
	1,044,288,492	892,471,273

37 - Depreciation of Property, Plant and Equipment

Laboratory equipment and instruments	0	578,522,680
Computers and Photocopiers Depreciation	0	320,617,066
Motor vehicles, Depreciation	0	358,269,345
Office buildings and structures	149,079,002	37,451,512
Other Office equipment Depreciation	193,707,001	105,282,319
	342,786,003	1,400,142,922

39 - Amortazation of Intangible Assets

Computer Software Amortization	519,000	0
	519,000	0

52 - Other Expenses

Audit fees Expenses	70,000,000	74,050,000
Bank Charges and Commissions	0	255,588
Burial Expenses	40,819,000	50,995,000
consultancy fees	218,467,530	554,054,774

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Contingencies Item	237,940,391	127,384,626
Director's Fee	49,000,000	0
Freight Forwarding and Clearing Charges	9,024,916	3,258,009
Honorariums (expert opinion)	258,750,000	109,300,000
Missing	9,750,000	800,000
Sundry Expenses	10,404,201	3,500,000
	<u>904,156,038</u>	<u>923,597,997</u>
59 - Grants and Transfers		
Grants to Subscription to other International	0	1,020,000
	<u>0</u>	<u>1,020,000</u>
60 - Other Transfers		
Contribution to CF (15%)	900,715,000	1,374,500,000
	<u>900,715,000</u>	<u>1,374,500,000</u>
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	5,423,953,772	13,877,149,059
Deposit Cash Account	110,625,573	68,884,536
Development Revenue Account	931,008	0
Imprest Cash Account	466,890,361	0
Own source Collection Account - NBC	(14,032,000)	365,312
Own source Collection Account - NMB	6,215,499	318,386,106
Own source Collection Account -CRDB	131,531,375	0
Own source Development Expenditure	2,269,788,636	2,181,551,859
Own source Recurrent Expenditure GF	2,738,337,003	1,956,775,742
Recurrent Expenditure Cash Account	1,058,565,721	611,703,055
Unapplied Cash Account	88,116,318	70,165,553
USD BOT Collection Account	4,228,978,632	1,132,144,843
USD Commercial Collection Account	66,527,612	1,713,894,711
	<u>16,576,429,510</u>	<u>21,931,020,776</u>
67 - Receivables		
Imprest Receivable - Staff	0	10,316,000
Revenue from exchange transactions	25,381,262,709	15,755,033,676
	<u>25,381,262,709</u>	<u>15,765,349,676</u>
69 - Prepayments		
Advance Payment	55,438,872	55,438,872
Prepayment Consumables	3,057,889,120	2,004,535,331
Prepayments Assets - Monetary	1,552,792,547	0
	<u>4,666,120,539</u>	<u>2,059,974,203</u>
70 - Inventories		
Consumables	2,391,486,998	328,422,378

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Consumables Opening	3,495,000	0
Laboratory equipment	213,421,760	213,421,760
Loose Tools	257,069,226	257,069,226
Spareparts and tyres	140,438,485	0
Spareparts and tyres Opening	1,899,800	1,899,800
Uniforms	776,000	0
	<u>3,008,587,269</u>	<u>800,813,164</u>
77 - Property, Plant and Equipment		
Laboratory equipment and instruments	(2,734,120,154)	(2,734,120,153)
Acquisition of land Monetary	3,336,879,703	3,254,489,358
Application software systems and licenses	56,566,840	0
Beds, desks, shelves, tables and Chairs Monetary	22,379,000	0
Computers and Photocopiers Depreciation	210,184,465	210,184,465
Computers and Photocopiers Opening	1,901,125,161	1,901,125,161
Computers and Photocopiers Accumulated	(1,234,606,368)	(1,234,606,368)
Computers and Photocopiers Monetary	470,543,311	278,873,433
Institutional Appliances (washing machines, dryers)	4,995,000	0
Laboratory equipment and instruments Monetary	1,085,658,015	713,564,898
Laboratory equipment and instruments Opening	8,677,930,206	8,677,930,206
Motor vehicles, Accumulated Depreciation	(1,835,629,663)	(1,835,629,663)
Motor vehicles, Depreciation Adjustment	509,906,208	509,906,208
Motor vehicles, Monetary	124,288,262	124,288,262
Motor vehicles, Opening	2,388,604,681	2,388,604,681
Office buildings and structures Accumulated	(617,411,871)	(468,332,870)
Office buildings and structures Monetary	6,386,766,526	1,872,575,621
Office buildings and structures Non monetary	2,656,652,039	0
Office equipment Monetary	2,600,000	0
Office Furniture and Fittings Accumulated	(841,712,639)	(648,005,638)
Office Furniture and Fittings Depreciation	136,054,856	136,054,856
Office Furniture and Fittings Monetary	603,934,342	(7,850,040)
Office Furniture and Fittings Non Monetary	557,847,294	1
Office Furniture and Fittings Opening	41	297,955
Office Furniture Monetary	3,095,850,907	50,044,440
Office Furniture Opening	943,302,836	943,302,836
Other equipment and installations Monetary	201,819,702	0
Printers and Scanners Monetary	4,600,000	0
Security, radio equipment and installations	50,000,000	0
Sport goods Monetary - Capital	910,000	0

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	2023	2022
	TZS	TZS
Telecommunications infrastructure, networks and	3,466,250	0
TV and Radios Monetary	5,280,000	0
	<u>26,174,664,950</u>	<u>14,132,697,649</u>

77B - Acquisition of Property, Plant and Equipment

Beds, Desks, Shelves, Tables, Chairs and Cabinets	22,379,000	
Institutional Appliances (washing machines, dryers etc.)	4,995,000	
Application software systems and licenses	56,566,840	
Computers and Photocopiers	191,669,878	- 278,873,433.00
Laboratory equipment and instruments	372,093,117	- 713,564,897.58
Land	82,390,345	
Motor Vehicles	-	- 124,288,262.30
Office buildings and structures	4,514,190,905	
wip building		-3,068,634,115.00
Office Equipment	204,419,702	
Office Furniture and Fittings	3,657,590,849	- 42,194,400.22
Printers and Scanners	4,600,000	
Security, radio equipment and installations	50,000,000	
Sport Goods	910,000	
Telecommunications infrastructure, networks and equipment	3,466,250	
TV and Radios	5,280,000	
	<u>9,170,551,886</u>	<u>-4,227,555,108</u>

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

77C - PREPAYMENT Property, Plant and Equipment

Prepayments Assets - Monetary

1,552,792,546.8 -
0

78 - Intangible Assets

Computer Software Accumulated Amortization	(519,000)	0
Computer Software Monetary	5,190,000	5,190,000
Work-In-Progress Monetary	3,214,234,919	3,266,723,648
Work-In-Progress Transfer	(3,214,234,919)	0
	4,671,000	3,271,913,648

82 - Work In Progress

Other Structure - WIP Non Monetary	52,488,729	0
	52,488,729	0

89 - Payables and Accruals

Advance for Work in Progress Addition	0	33,500
Advance Utility	(297,914)	(297,914)
Staff Claim Addition	621,424,265	504,626,001
Supplies of goods and services Addition	257,619,664	195,141,526
Withholding Tax Payable Addition	172,105,296	114,447,392
	1,050,851,311	813,950,505

94 - Deposits

Deposit General	421,312,373	327,082,607
Unapplied Deposit Account Addition	86,416,318	68,965,553
	507,728,691	396,048,160


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

77 - Property, Plant and Equipment

	Cost/Revaluation				Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2022	Addition Monetary	Addition Non Monetary	30-Jun-23	01-Jul-2022	Charge during the year - Depreciation	30-June-2023	
Beds, Desks, Shelves, Tables, Chairs and Cabinets	-	22,379,000	-	22,379,000	-	-	-	22,379,000
Institutional Appliances (washing machines, dryers etc.)	-	4,995,000	-	4,995,000	-	-	-	4,995,000
Application software systems and licenses	-	56,566,840	-	56,566,840	-	-	-	56,566,840
Computers and Photocopiers	2,179,998,594	191,669,878	-	2,371,668,472	1,024,421,903	-	1,024,421,903	1,347,246,569
Laboratory equipment and instruments	9,391,495,104	372,093,117	-	9,763,588,221	2,734,120,153	-	2,734,120,153	7,029,468,068
Land	3,254,489,358	82,390,345	-	3,336,879,703	-	-	-	3,336,879,703
Motor Vehicles	2,512,892,943	-	-	2,512,892,943	1,325,723,455	-	1,325,723,455	1,187,169,488
Office buildings and structures	1,872,575,621	4,514,190,905	2,656,652,039	9,043,418,564	468,332,870	149,079,002	617,411,871	8,426,006,693
Office Equipment	-	204,419,702	-	204,419,702	-	-	-	204,419,702
Office Furniture and Fittings	985,497,277	3,657,590,849	557,847,293	5,200,935,419	511,950,782	193,707,001	705,657,783	4,495,277,636
Printers and Scanners	-	4,600,000	-	4,600,000	-	-	-	4,600,000
Security, radio equipment and installations	-	50,000,000	-	50,000,000	-	-	-	50,000,000
Sport Goods	-	910,000	-	910,000	-	-	-	910,000
Telecommunications infrastructure, networks and equipment	-	3,466,250	-	3,466,250	-	-	-	3,466,250
TV and Radios	-	5,280,000	-	5,280,000	-	-	-	5,280,000
TOTAL	20,196,948,897	9,170,551,885	3,214,499,332	32,582,000,114	6,064,549,163	342,786,003	6,407,335,165	26,174,664,948

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

	Cost/Revaluation				Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2021	Addition Monetary	Addition non-monetary	30-Jun-22	01-Jul-2022	Charge during the year - Depreciation	30-June-2022	
Computers and Photocopiers	1,901,125,161	278,873,433	-	2,179,998,594	913,989,302	320,617,066	1,234,606,368.00	945,392,226.00
Laboratory equipment and instruments	8,677,930,206	713,564,898	-	9,391,495,104	1,970,663,727	578,522,680	2,549,186,407.00	6,842,308,696.58
Land	3,254,489,358	-	-	3,254,489,358	-	-	-	3,254,489,358.00
Motor Vehicles	2,602,203,913	124,288,262	-	2,726,492,175	1,690,959,550	358,269,345	2,049,228,895.00	677,263,280.30
Office buildings and structures	1,872,575,621	-	-	1,872,575,621	430,880,997	37,451,512	468,332,509.00	1,404,243,112.00
Office Furniture and Fittings	943,302,877	42,194,400	-	985,497,277	542,723,319	105,282,319	648,005,638.00	337,491,639.22
TOTAL	19,251,627,136	1,158,920,993	-	20,410,548,129	5,549,216,895	1,400,142,922	6,949,359,817	13,461,188,312



CHIEF GOVERNMENT CHEMIST

19th MARCH 2024

Date

78 - Intangible Asset

	At 01-July-2023	Addition Monetary	Amortization	Transfer	Carrying Value 30-June-2023
Computer Software	5,190,000.00	-	519,000		4,671,000
TOTAL	5,190,000.00	-	519,000		4,671,000

WIP

	At 01-July-2022	Addition Monetary	Addition non-monetary	Transfer	Carrying Value 30-June-2023
Work-In-Progress BUILDING	52,488,729				52,488,729
TOTAL	52,488,729				52,488,729



CHIEF GOVERNMENT CHEMIST

19th MARCH 2024

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

79. Reclassification of Revenue item

17 - Revenue from Exchange Transactions

	Final 2021/2022	CHANGES	FINAL Reported in 2022/2023	REMARKS
Import Fee	-	17,187,773,950.00	17,187,773,950.00	From Fees, Fines, Penalties and Forfeits - Import Fee
Laboratory Charges	9,911,724,936.00	-	9,911,724,936.00	No Changes
Miscellaneous Receipts		-	-	No Changes
Permit Fees		-	-	No Changes
Receipt from Annual Fees		-	-	No Changes
Receipt from Consultancy Fees	170,619,587.00	- 170,619,587.00	-	To Other Revenue - Receipt from Consultancy Fees
Receipt from Inspection Fees		-	-	To Fines
Receipt from Miscellaneous Fees	-	-	-	To Forfeits
Receipt from Training and Examination Fees	320,781,221.00	- 320,781,221.00	-	To Other Revenue - Receipt from Training and Examination Fees
Receipts from Certificate of Competence	106,929,950.00	- 106,929,950.00	-	To Other Revenue Receipts from Certificate of Competence
Receipts from Full Registration		-	-	No Changes
Receipts from Transport Fare	-	-	-	No Changes
Registration Fees	-	-	-	No Changes
Testing Fee	600,564,772.00	- 600,564,772.00	-	To Other Revenue - Testing Fee
Transit Fees	-	-	-	No Changes
Total	11,110,620,466.00	15,988,878,420.00	27,099,498,886.00	
19 - Fees, Fines, Penalties and Forfeits				
Fines	1,488,040,482.00	-	1,488,040,482.00	No Changes
Forfeits		205,328,480.00	205,328,480.00	From Other Revenue Receipt from Miscellaneous Fees
Permit Fees	5,000,186,626.00	-	5,000,186,626.00	No Changes
Receipt from Annual Fees.	222,886,813.00	-	222,886,813.00	No Changes
Registration Fees	796,350,364.00	-	796,350,364.00	From Registration Fees
Total	7,507,464,285.00	205,328,480.00	7,712,792,765.00	

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

**30 - Premiums, Fees
and Claims (Insurance)**

Export fees	-	1,666,250,899.00	1,666,250,899.00	From Other Revenue - Export Permit
Total	-	1,666,250,899.00	1,666,250,899.00	

31 - Other Revenue

Export fees	1,666,250,899.00	- 1,666,250,899.00	0.00	To Premiums, Fees and Claims (Insurance) - Export fees
Annual maintenance Fees	578,000.00	-	578,000.00	No Changes
Import Fee	17,187,773,950.00	-17,187,773,950.00	0.00	To Revenue from Exchange Transactions - Import Fee
Miscellaneous Receipts	507,879,749.00	-	507,879,749.00	No Changes
Receipt from Consultancy Fees		170,619,587.00	170,619,587.00	From Revenue from Exchange Transactions - Receipt from Consultancy Fees
Receipt from Miscellaneous Fees	205,328,480.00	- 205,328,480.00	0.00	To Fees, Fines, Penalties and Forfeits - Forfeits
Receipts from Transport Fare	1,152,389,093.00	-	1,152,389,093.00	No Changes
Receipt from Training and Examination Fees	-	320,781,221.00	320,781,221.00	From Revenue from Exchange Transactions - Receipt from Training and Examination Fees
Receipts from Certificate of Competence	-	106,929,950.00	106,929,950.00	From Revenue from Exchange Transactions - Receipts from Certificate of Competence
Tender Documents	58,700.00	-	58,700.00	No Changes
Testing Fee		600,564,772.00	600,564,772.00	From Revenue from Exchange Transactions - Testing Fee
Transit Fees		51,755.00	51,755.00	From Transit Fee revenue grant
Total	20,720,258,871.00	- 17,860,406,044.00	2,859,852,827.00	

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

16 - Revenue Grants

Transit Fee	51,755.00	-	51,755.00	-	To Other Revenue - Transit Fees
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TOTAL NET EFFECT	39,338,395,377.00	-	39,338,395,377.00	
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80- EXCHANGE RATE GAIN/LOSS

BANK	AMOUNT	MUSE ER	AMOUNT IN TZ	BOT ER	AMOUNT TZ	GAIN/LOSS IN ER
BOT	1,810,884.87	2319.73	4,200,763,959.49	2,327.52	4,214,871,295.89	14,107,336.40
NMB	2,581.00	2319.73	5,987,223.13	2,327.52	6,007,329.89	20,106.76
CRDB	400	2319.73	927,892.00	2,327.52	931,008.12	3,116.12
NBC	117.5	2319.73	272,568.28	2,327.52	273,483.64	915.36
Recurrent Expenditure	10,000.00	2,319.73	23,197,300.00	2,327.52	23,275,203.00	77,903.00

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30th JUNE, 2023

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
13410101	Government Grant Personal Emolument	-	5,101,095,255.34
14150117	Revenue from Certificate of Competence	-	228,285,312.19
14150137	Tender Documents	-	1,051,600.00
14150151	Transit Fees	-	117,300.00
14150152	Revenue from Training and Examination Fees	-	655,881,062.16
14150157	Revenue from Consultancy Fees	-	120,735,000.00
14150164	Miscellaneous Revenue	-	230,339,668.94
14150239	Testing Fee	-	571,577,774.37
14150240	Revenue from Transport Fare	-	6,142,071,977.15
14210132	Laboratory Charges	-	9,626,298,832.01
14220102	Revenue from Certificate of Competence- Exchange	-	7,391,800.00
14220123	Revenue from Full Registration- Exchange	-	1,040,000.00
14220127	Revenue from Inspection Fees- Exchange	-	46,100,000.00
14220141	Registration Fees- Exchange	-	58,098,350.00
14220142	Transit Fees- Exchange	-	53,500.00
14220143	Revenue from Training and Examination Fees- Exchange	-	102,829,500.00
14220148	Revenue from Consultancy Fees- Exchange	-	2,700,000.00
14220153	Revenue from Annual Fees- Exchange	-	9,890,405.00
14220154	Revenue from Miscellaneous Fees- Exchange	-	1,400,000.00
14220161	Miscellaneous Revenue - Exchange	-	11,168,123.20
14220251	Testing Fee- Exchange	-	63,824,306.25
14220252	Revenue from Transport Fare- Exchange	-	324,777,580.17
14220258	Permit Fees- Exchange	-	36,760,289.01
14220262	Import Fee- Exchange	-	18,090,446,963.67
14256101	Foreign Exchange differences (Gain) - Monetary	-	14,188,355.52
14310101	Revenue from Inspection Fees -non market	-	556,930,479.08
14310103	Registration Fees	-	942,415,379.47
14310107	Revenue from Annual Fees	-	367,814,625.00
14310108	Forfeits -non market	-	253,950,322.50
14310117	Permit Fees	-	1,091,502,038.59
14512102	Export fees	-	2,238,849,730.34
21111101	Civil Servants	5,101,095,255.34	-
21112101	Civil Servants Contracts	25,937,949.33	-
21113101	Leave Travel	107,021,100.00	-
21113103	Extra-Duty	3,360,309,047.06	-
21113108	Acting Allowance	11,000,000.00	-
21113113	Outfit Allowance	3,900,000.00	-
21113114	Sitting Allowance	441,925,000.00	-
21113118	Postmortem Allowance	53,400,000.00	-
21113129	Moving Expenses	816,566,047.20	-
21114101	Honoraria	1,010,873,855.91	-
21114103	Risk Allowance	1,765,974,684.00	-

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

21121101	Electricity	83,068,731.74	-
21121102	Housing Allowance discretionary Expenses	893,240,000.00	-
21121104	Telephone	79,663,931.14	-
21121105	Water and Waste Disposal	40,630,000.00	-
21121107	Furniture Expenses	75,000,000.00	-
22001101	Office Consumables (papers, pencils, pens and stationaries)	168,066,008.48	-
22001102	Computer Supplies and Accessories	600,000.00	-
22001108	Newspapers and Magazines	1,124,600.00	-
22001109	Printing and Photocopying Costs	22,778,000.00	-
22001110	Computer Software - Use of goods and Services	1,350,000.00	-
22001112	Outsourcing Costs (includes cleaning and security services)	394,523,953.50	-
22002101	Electricity - Utilities Supplies and Services	223,866,220.00	-
22002102	Water Charges	24,891,826.47	-
22002104	Other Gas	235,000.00	-
22003101	Petrol	590,000.00	-
22003102	Diesel	191,252,533.69	-
22004107	Laboratory Supplies	771,266,369.55	-
22004109	Medical Gases and Chemicals	297,996,951.16	-
22004110	Consumable Medical Supplies	400,000.00	-
22005103	Tents and Camp Equipment	23,491,240.00	-
22006104	Uniforms and Ceremonial Dresses	110,018,000.00	-
22006105	Protective Clothing, footwear and gears	12,302,370.00	-
22006106	Laundry and Cleaning Expenses	480,000.00	-
22006109	Special Uniforms and Clothing	1,520,000.00	-
22006112	Uniforms -Clothing, Bedding, Footwear and Services	4,782,000.00	-
22007102	Rent - Housing	127,515,092.52	-
22007109	Conference Facilities	147,328,500.00	-
22007111	Rent of Booth and Tent Services Expenses	5,000,000.00	-
22007112	Land Rent Expenses Expenses - Other operating Expenses	5,436,400.00	-
22008102	Tuition Fees Training - Domestic	163,553,000.00	-
22008104	Remuneration of Instructors	91,300,000.00	-
22008108	Training Materials	3,140,000.00	-
22008115	Perdiem	25,350,000.00	-
22009102	Tuition Fees Training - Foreign	11,200,000.00	-
22009105	Health Insurance Training - Foreign	4,504,099.97	-
22010101	Air Travel Tickets Travel - In - Country	215,055,840.00	-
22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	1,363,212,087.83	-
22010104	Lodging/Accommodation Travel - In - Country	17,400,000.00	-
22010105	Per Diem - Domestic	6,219,155,720.77	-
22011101	Air Travel Tickets Travel Out Of Country	48,571,985.00	-
22011104	Lodging/Accommodation Travel Out Of Country	12,000,000.00	-

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

22011105	Per Diem - Foreign	242,504,019.31	-
22011106	Visa Application Fees	3,753,244.05	-
22012101	Internet and Email connections	183,405,540.56	-
22012102	Posts and Telegraphs	37,500,000.00	-
22012105	Advertising and Publication - Communication & Information	14,511,700.00	-
22012109	Telephone Charges (Land Lines)	11,371,319.26	-
22012113	Subscription Fees	153,728,318.89	-
22012116	Technical Service Fees	11,100,000.00	-
22013112	Educational Radio and TV broadcasting programming	8,500,000.00	-
22014102	Catering Services	247,868,600.00	-
22014104	Food and Refreshments	539,260,400.00	-
22014105	Entertainment - Hospitality Supplies And Services	38,800,000.00	-
22014106	Gifts and Prizes	64,274,200.00	-
22016103	Advertising and publication	400,000.00	-
22017113	Fumigation Expenses	15,406,000.00	-
22019110	Outsource maintenance contract services - Buildings	262,492,073.75	-
22021102	Tyres and Batteries	6,723,180.00	-
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	243,415,432.25	-
22023101	Mechanical, electrical, and electronic spare parts	218,412,745.06	-
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	220,611,139.57	-
22024101	Computers, printers, scanners, and other computer related equipment	11,668,000.00	-
22024104	Air conditioners	79,213,200.00	-
22028101	Medical and Laboratory equipment	1,752,720.00	-
23120102	Office buildings and structures	149,079,001.90	-
23160163	Other Office equipment Depreciation	193,707,001.00	-
23300101	Computer Software Amortization	519,000.00	-
28211124	Contribution to CF (15%)	900,715,000.00	-
28520201	Audit fees Expenses	70,000,000.00	-
28520203	Missing	9,750,000.00	-
28520204	consultancy fees	218,467,530.09	-
28520213	Director's Fee	49,000,000.00	-
28520301	Freight Forwarding and Clearing Charges	9,024,915.80	-
28520305	Honorariums (expert opinion)	258,750,000.00	-
28520307	Sundry Expenses	10,404,201.35	-
28520311	Burial Expenses	40,819,000.00	-
28520319	Contingencies Item	237,940,391.48	-
31112102	Office buildings and structures Monetary	6,386,766,525.75	-
31114101	Acquisition of land Monetary	3,336,879,703.20	-
31121101	Motor vehicles, Monetary	124,288,262.30	-
31122101	Telecommunications infrastructure, networks and equipment monetary	3,466,250.00	-

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

31122103	Application software systems and licenses Monetary	56,566,840.00	-
31122105	Security, radio equipment and installations Monetary	50,000,000.00	-
31122107	Other equipment and installations Monetary	201,819,701.96	-
31122108	Computers and Photocopiers Monetary	470,543,311.00	-
31122109	Printers and Scanners Monetary	4,600,000.00	-
31122113	TV and Radios Monetary	5,280,000.00	-
31122130	Office Furniture Monetary	3,095,850,906.95	-
31122145	Laboratory equipment and instruments Monetary	1,085,658,014.70	-
31122213	Office equipment Monetary	2,600,000.00	-
31122233	Sport goods Monetary - Capital	910,000.00	-
31122243	Institutional Appliances (washing machines, dryers etc.) Monetary	4,995,000.00	-
31123111	Office Furniture and Fittings Monetary	603,934,342.00	-
31123141	Beds, desks, shelves, tables and Chairs Monetary	22,379,000.00	-
31124202	Office buildings and structures Non monetary	2,656,652,038.60	-
31124811	Office Furniture and Fittings Non Monetary	557,847,294.00	-
31132101	Computer Software Monetary	5,190,000.00	-
31132120	Work-In-Progress Monetary	3,214,234,918.61	-
31132320	Work-In-Progress Transfer	-	3,214,234,918.60
31221101	Consumables	2,391,486,998.64	-
31221105	Spareparts and tyres	140,438,485.26	-
31221107	Uniforms	776,000.00	-
31221121	Loose Tools	257,069,225.72	-
31222132	Laboratory equipment	213,421,759.80	-
31719110	Other Structure - WIP Non Monetary	52,488,729.00	-
32171119	Revenue from exchange transactions	25,381,262,709.51	-
32171201	Prepayment Consumables	3,057,889,119.55	-
32171202	Prepayments Assets - Monetary	1,552,792,546.80	-
32171204	Advance Payment	55,438,872.00	-
33181102	Supplies of goods and services Addition	-	257,619,664.29
33181103	Staff Claim Addition	-	621,424,264.67
33181105	Advance Utility	297,914.00	-
33181108	Unapplied Deposit Account Addition	-	86,416,317.86
33181109	Deposit General Payable Addition	-	421,312,372.80
33182154	Withholding Tax Payable Addition	-	172,105,294.94
61121101	Motor vehicles, Opening	2,388,604,680.65	-
61122108	Computers and Photocopiers Opening	1,901,125,160.63	-
61122130	Office Furniture Opening	943,302,835.63	-
61122145	Laboratory equipment and instruments Opening	8,677,930,206.05	-
61123111	Office Furniture and Fittings Opening	40.98	-
61221101	Consumables Opening	3,495,000.00	-
61221105	Spareparts and tyres Opening	1,899,800.00	-

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY

61462102	Office buildings and structures Accumulated Depreciation	-	617,411,871.49
61465101	Motor vehicles, Accumulated Depreciation	-	1,835,629,662.79
61466108	Computers and Photocopiers Accumulated Depreciation	-	1,234,606,368.22
61466145	Laboratory equipment and instruments Accumulated Depreciation	-	2,734,120,154.40
61466211	Office Furniture and Fittings Accumulated Depreciation	-	841,712,638.91
61491101	Computer Software Accumulated Amortization	-	519,000.00
62123113	Recurrent Expenditure Cash Account	1,058,565,720.71	-
62123115	Deposit Cash Account	110,625,572.76	-
62123124	Unapplied Cash Account	88,116,317.86	-
62123131	Own source Collection Account -CRDB	131,531,374.52	-
62123132	Own source Collection Account - NBC	-	14,032,000.10
62123133	Own source Collection Account - NMB	6,215,499.00	-
62123135	BoT Own source Collection Account	5,423,953,771.58	-
62123137	Own source Recurrent Expenditure GF	2,738,337,002.31	-
62123138	Own source Development Expenditure	2,269,788,635.97	-
62123142	USD Commercial Collection Account	23,913,826.86	-
62123143	USD BOT Collection Account	4,228,978,632.29	-
62123144	USD Commercial Collection Account	42,613,787.27	-
62123154	Development Revenue Account	931,008.12	-
62123225	Imprest Cash Account	466,890,361.03	-
63291101	Additional Capital Injected	-	5,710,550,611.97
63293101	Accumulated Surplus/Deficit Opening	-	51,041,219,836.63
63540101	Motor vehicles, Depreciation	509,906,208.09	-
63550108	Computers and Photocopiers Depreciation Adjustment	210,184,464.94	-
63560211	Office Furniture and Fittings Depreciation Adjustment	136,054,855.98	-
99999990	Capital	0.07	-
		115,702,500,507.63	115,702,500,507.63


CHIEF GOVERNMENT CHEMIST

19th MARCH 2024
Date