



**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 2025**

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March 2026

AR/CG/GCLA/2024/25

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.

NAOT Vision, Mission & Motto

The graphic consists of three horizontal bars, each with an icon on the left and text on the right. The first bar has a circular icon with the NAOT logo and the word 'Vision'. The second bar has a target icon and the word 'mission'. The third bar has a trophy icon and the word 'Motto'.

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

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

Motto Modernizing External Audit for Stronger Public Confidence



Core Values

The graphic consists of six circular icons arranged in two columns, each with a corresponding text block. The icons represent: a circular arrow for independence, a person with a gear for professional competence, a person with a shield for integrity, a lightbulb for creativity, a document with a checkmark for results-oriented, and a group of people for team work spirit.

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

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.

Results-Oriented: We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.

Team Work Spirit: We value and work together with internal and external stakeholders.

© This audit report is intended to be used by the Government Chemist Laboratory Authority and may form part of the annual general report, which, once tabled in the National Assembly, becomes a public document; hence, its distribution may not be limited.



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ABBREVIATIONS

AR	Audit Report
CAG	Controller and Auditor General
CGC	Chief Government Chemist
GCLA	Government Chemist Laboratory Authority
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
TZS	Tanzanian Shillings

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 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Government Chemist Laboratory Authority as at 30 June 2025, 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, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 current period's financial statements. 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 the Chairperson of the Board of Directors, the statement by the Chief Government Chemist, the Board of Directors' Governance Report, and the Declaration by the Head of Finance and Accounting. But it does not include the financial statements and my audit report thereon, which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information I obtained prior to the date of this audit report, I conclude that there is a material misstatement of that 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, as issued by the International Accounting Standards Board (IASB), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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




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

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

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

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

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



Based on the matters communicated with those charged with governance, I determine the matters that were most significant in the audit of the financial statements for the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication. In addition, Section 10 (2) of the Public Audit Act, Cap. 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods, and services at the Government Chemist Laboratory Authority for the year ended 30 June 2025, in accordance with the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including tender advertising, bid evaluation, contract award, and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorisations before award, and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that the Government Chemist Laboratory Authority complies in all material respects with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I conducted a compliance audit of budget formulation and execution at the Government Chemist Laboratory Authority for the year ended 30 June 2025 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorisations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that the Government Chemist Laboratory Authority complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

A handwritten signature in green ink, appearing to read "Charles E. Kichere", with a long horizontal stroke extending to the right.

Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2026



2.0 FINANCIAL STATEMENTS

2.1 STATEMENT BY THE CHAIRPERSON OF THE BOARD OF DIRECTORS

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 June 2025.

The Board of Directors of the Government Chemist Laboratory Authority (GCLA) was established in accordance with Section 7(1) of the GCLA Act No.8 of 2016. The First Schedule of the Act provides for the frequency and modalities of the Board meetings. The Act allows the Board of Directors to meet as often as there is sufficient business to transact. During the financial year under review, 2024/25, the Board held a total of 2 (two) ordinary meetings. In these meetings, the Board deliberated, among other matters, on the Authority's performance reports for 2023/24, the Audited Financial Statements for 2023/24, and the Authority's Plan and Budget for 2025/26.

Section 5 of the GCLA Act. Act No. 8 of 2016 sets out the objectives or functions of the Authority, as listed below, to ensure that the aims of its establishment are met. Such primary functions include;

- To be the referral laboratory and its analytical results to be final and conclusive on matters related to laboratory analysis;
- To conduct research activities, laboratory analysis, and advise the Government on 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 well-being and environmental interventions;
- 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 database in accordance with the Human DNA Regulation Act, or any other written laws

Other functions and objectives are listed in the Act section 5(2)(d) to 5(2)(q) and section 3(a) to 3(c). The Board continued to carry out its activities to achieve its functions and objectives.

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

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During the year under review, 2024/25, the Authority continued implementing the fourth five-year Corporate Strategic Plan (2022/23 to 2026/27). The fourth corporate strategic plan (2022/23 to 2026/27) has four strategic objectives as follows:

- i. HIV/AIDS infection reduction and supportive services improvement;
- ii. Effective implementation of good governance and risk management enhancement and sustenance;
- iii. GCLA capacity of implementation of its core functions and resources improvement; and
- iv. Provision of Laboratory Services Strengthening and Maintenance.

A review of the third year of the implementation of GCLA's fourth five-year strategic plan 2022/23 to 2026/27 shows notable improvement in all areas. The improvements in various areas are well stipulated in the 2024/25 Annual Performance Report of our Institution.

GCLA continued to improve laboratory performance, whereby three (3) specialised laboratory instruments, namely, Inductively Coupled Plasma Optical Emission Spectrometer (ICP-OES), FTIR and Gas Chromatography, were procured and installed at GCLA HQ, Dodoma and SHZO, and 51 required General Laboratory equipment for GCLA HQ and Zonal Offices were procured and installed.

In the process of improving Quality Management Systems (QMS) and sustainability during the period under review, 2024/25, the Authority continued to implement QMS to meet customer needs, create efficient processes, and satisfy regulatory requirements. The following milestones were achieved:

- Accreditation was maintained for five (5) laboratories, which were the food, Environmental, DNA, Lake zone and Forensic Toxicology laboratories, after closure of all raised non-conformities during the surveillance assessment/audits;
- Internal audits of four (4) Directorates, six (6) Zone offices and eight (8) Units as per ISO 9001:2015 and Internal audits of Microbiology, Food, Environmental, DNA, Lake Zone, Forensic Toxicology and Forensic Chemistry laboratories as per ISO 17025:2017 were conducted;
- The Authority has reviewed 23 Risk Registers from Directorates, Laboratories, Zonal Offices and Units and has consolidated all risks into one register for GCLA. Also, the risk policy and risk management guidelines were reviewed to comply with the Government's directives through the Ministry of Finance.

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Despite the achievement mentioned above, during the third year of implementation of the fourth five- year strategic plan (2022/23 to 2026/27), the Authority faced some of the challenges, which hindered its performance, namely;

- The authority remains contractually dependent on manufacturer-appointed foreign technical persons for the maintenance of specialised laboratory instruments and equipment. While this ensures compliance with warranty and quality standards, it exposes the Authority to high service costs and occasional delays arising from the manufacturer's limited availability.
- Non-compliance of stakeholders in the safe management of chemicals;
- Limited office and laboratory working spaces for some of the Zonal Offices;
- Delay in completion of development projects (Construction Projects of Laboratory and Office building at Mtwara and Dar es Salaam).

During the year under review, 2024/25, the Board of Directors played its oversight role by ensuring that the Annual plan for the year ended 30 June 2025, focused on the implementation of the strategic plan with the view of realising 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 2024/25 shows a 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 June 2025, whereby the Authority analysed 177,814 samples/exhibits, equivalent to 85.15 per cent of the target of 208,822 samples/exhibits. The year's performance, rated against 180,549 total available samples (received plus backlog samples/exhibits), is 98.49%. On the other hand, permits issued during the year under review were 84,333, which is equivalent to 92.47 per cent of the 91,196 planned;

The Authority, in its efforts to increase its service capacity, continued with several construction projects of offices and laboratories. Upon completion, these projects will cost the Authority TZS 27,243,215,503.80. The projects included;

- i. Office and Laboratory building, Mtwara
- ii. Staff accommodation buildings, Rusumo, Mtukula, Holili, Namanga, Kabanga border posts.
- iii. Fencing wall Nyamhongolo, Mwanza.

Our future outlook and strategy will be anchored in alignment with the Tanzania Development Vision 2050 (TDV 2050) and global ESG imperatives. We will continue to create long-term value through sustainable growth, expanding our customer base, and strengthening partnerships with stakeholders, thus ensuring resilience and inclusivity.

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The Authority acknowledges with gratitude the continued support of the government through the parent Ministry of Health and the Treasury Registrar under the President's Office, Planning and Investment. On behalf of the Board, I commend the Management and staff employees of GCLA for their commitment and contribution to our achievements. I also recognise the cooperation of our customers, business community, and stakeholders whose compliance efforts have enhanced the safety and well-being of our nation.



**Christopher Derek Kadio
CHAIRPERSON OF THE BOARD**

2.2 CHIEF GOVERNMENT CHEMIST'S STATEMENT

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 account and to prepare Financial Statements of the Authority for each Financial Year, showing a true and fair view of the Authority's state of affairs. In this regard, the Government Chemist Laboratory Authority (GCLA) is pleased to report on its performance in the 9th issue of the Annual Report and Audited Accounts of the Authority for the Financial Year ended 30 June 2025, as required by the above-stated laws.

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 to bring openness, transparency and accountability in its operations and increase assessment of economy, efficiency and effectiveness of the Authority's service performance.

The International Public Sector Accounting Standard (IPSAS), on the other hand, also places responsibility on Management to safeguard the Authority's assets and to take reasonable steps to prevent and detect fraud, errors, 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 management to ensure that procurement of goods, works, consultancy, and non-consultancy services is in accordance with the Public Procurement Act, 2023, and its 2024 regulations.

Therefore, the Management accepts responsibility for keeping proper accounting records that, at any time, disclose the Authority's financial position with reasonable accuracy. The report also includes the Authority's implementation of various regulatory and laboratory activities.

During this financial year under review, 2024/25, the Authority undertook several strategic efforts aimed at enhancing the Authority's capacity to effectively and efficiently discharge its regulatory responsibilities and provide laboratory services, some of which are:

- (a) Preparation of ICT Security Policy which provides directives on the mitigation of ICT-related threats 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 has been developed and connected to the Government exchange platform (GOvESB) to facilitate data exchange between Criminal Justice Institutions to facilitate timely delivery of services.

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- (c) Customers Chemicals Management Portal version II (CCMP II) has been integrated with Government Electronic Payment Gateway (GePG) to facilitate easy transactions for Chemical's 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) In an effort to strengthen physical security by installing Surveillance System (CCTV) Camera, the Authority has 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, 2024/25, the Authority managed to receive and analyse various samples as follows: Chemicals 100%, HDNA 97.5%, Forensic Biology 90%, Forensic Chemistry 99.5%, Environmental 98.9%, Foods and Drugs 99.22%, Microbiology 100.9%. The estimated Postmortem Case files for the year 2024/25 were 405, while the actual files analysed were 567, equivalent to 140%, and for Toxicology, it was 98%. This performance, in its entirety, depicts the work done during the year 2024/25, which has also been the result of the Authority's continuing efforts to invest in human resources training, a professional workforce, specialised equipment, and machines to further improve laboratory analytical results.


Dr Fidelice M.S. Mafumiko
CHIEF GOVERNMENT CHEMIST

2.3 STATEMENT AND GOVERNANCE REPORT BY THE BOARD OF DIRECTORS FOR THE YEAR ENDED 30 JUNE 2025.

2.3.1 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 June 30 2025. These Financial Statements have been prepared in accordance with the requirements of the Public Finance Act Cap 348 and presented based on an accrual basis as per the requirements of International Public Sector Accounting Standards (IPSAS). Additional information is also made available to enhance user understanding, in compliance with Tanzania Financial Reporting Standard number 1 (TFRS1) issued by the National Board of Accountants and Auditors (NBAA).

2.3.2 Establishment

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

Historically, GCLA started as a Centre for research on tropical diseases and became a National Laboratory in 1895 during the German colonial period. In its early years, the Laboratory was within the Chief Secretary's Office and, after the First World War in 1947, was transferred to the Ministry of Health. The laboratory was then transferred to the Ministry of Agriculture and Natural Resources, i.e., 1947 - 1957, and from 1958 to date, the laboratory has been within the Ministry responsible for Health. The GCLA, being an Authority, has enhanced the smooth operation of its functions, the realisation of its objectives, and the attainment of its vision, thereby complementing the Government's efforts to improve the well-being of its people and the environment.

2.3.3 Location of the Office

The GCLA Head Office is located at 5 Chief Government Chemist Road, Secherela Street, Tambuka Reli Ward, Plot Number. 138 & 140, Block AC, P. O. Box 2925, 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.

2.3.4 Vision Statement

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

2.3.5 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 the execution of justice.

2.3.6 Core Values

In pursuit of quality services, GCLA will advance its vision and mission, guided by eight core values as stipulated in the 2016 Client Service Charter, section 3. The values are:

- (a) Quality Service Delivery
- (b) Integrity
- (c) Professionalism
- (d) Accountability

(a) Quality Service Delivery

We are committed to consistently delivering high-quality and innovative services with excellent outcomes. We shall remain responsive to clients' needs and demands and are committed to ensuring that the GCLA name becomes synonymous with quality, responsiveness and cost-effectiveness.

(b) Integrity

Demonstrating honesty, transparency, and ethical behaviours in all our actions and decisions. We shall strive to perform GCLA duties and responsibilities with the highest degree of excellence, intelligence, skills and utmost devotion and dedication.

(c) Professionalism

Uphold a high level of competence, diligence, and meritocracy in work performance and apply quality standards in service delivery.

(d) Accountability

Being accountable to our stakeholders and to the Nation in the execution of the functions and mandate bestowed upon us.

2.3.7 GCLA Quality Policy

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

2.3.7 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 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 product 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 the Public Health Act, Cap 99, the Occupational Safety and Health Act, Cap.297, and the Environment Management Act, Cap.191.
- (e) Implement programs and multilateral environmental agreements on chemicals management at the national level;
- (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 the 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 to the Authority or as are incidental or conducive to the exercise by the Authority of all or any of the preceding functions.

2.3.9 Objectives and Strategies

2.3.9.1 Objectives

As per the Authority's Five- Year Corporate Strategic Plan (2022/2023 - 2026/27), the following are the strategic objectives:

- (i) HIV/AIDS infection and Non-communicable diseases are reduced, and supportive services are improved.

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- (ii) National Anti-Corruption Strategy Implementation enhanced and sustained;
- (iii) GCLA's capacity to implement its core functions is enhanced;
- (iv) Provision of laboratory services strengthened and maintained; and
- (v) Compliance of Stakeholders with regulatory services enforced.

2.3.9.2 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 operationalise staff wellness programs.
- (v) Promote integrity, accountability, transparency and ethical conduct; and
- (vi) Enhance compliance with laws, policies, guidelines and procedures.
- (vii) Strengthen internal operations and welfare services;
- (viii) Strengthen financial management and resource mobilisation;
- (ix) Strengthen human resource management;
- (x) Improve health safety at the workplace;
- (xi) Increase public awareness of services provided by the Authority;
- (xii) Improve procurement and supply chain management;
- (xiii) Improve infrastructure, 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 provision of analytical results and expert opinions;
- (xviii) Develop and implement an infrastructure improvement plan;
- (xix) Ensure availability of the state-of-the-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 legislation and regulations;
- (xxv) Strengthen systems for regulating chemicals and human genetic management 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.

2.4 Key Performance Indicators (KPIs)

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

(a) Budgeting Ratio

This is the ratio of operating costs to revenue. This ratio compares these two amounts. The Authority use the ratio to track its efficiency. A lower cost-to-revenue ratio means more revenue can be generated with fewer costs. A low ratio can also be considered 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. Like other public entities, the Authority are also subjected to independent reviews of its operations. The purpose of these audits is not only to scrutinise the Authority for its shortcomings but also to highlight opportunities for improvement. The total number of audit findings holds the Authority accountable for the promises that were made to its stakeholders.

(c) Employee Retention Rate

This KPI measures the Authority's ability to retain its employees. A high retention rate indicates a healthy, thriving workplace, whereas a low retention rate suggests 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, 10 employees left the Authority, leaving 359 employees available. Hence, the retention rate for 2024/25 was 97.28 per cent.

(d) Turnaround Time

This is the number of days from sample receipt to the customer's collection of the analysis results, and it has improved over time. The lower the number, the more effective the Authority is.

2.5 Authority Operating Model and Value Creation

The Authority value creation is made through the GCLA'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 Authority in that they are enhanced, consumed or otherwise affected by the activities.

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

2.4.1 Financial Capital

These are generated from the Authority's laboratory and supervisory services, and from Government grants, and are used to run the Authority and provide services. The capital is enhanced when the Authority achieves a surplus over the period.

2.5.2 Manufactured Capital

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

(a) Intellectual Capital

Organisational, knowledge-based intangibles, including systems, procedures and protocols. The Customer Chemical Management Portal (CCMP), developed by the Authority, and the billing system (GEPG), developed and maintained by the Ministry of Finance, are the Authority's main systems for serving its stakeholders. Also, the Authority is in the final stage of developing the Laboratory Information System and is at the initial stage of developing the National HDNA database.

(b) Human Capital

The Authority's staff are competent, experienced, and well-motivated to innovate and to support the Authority and implement the GCLA's strategy by improving processes and services, including their ability to lead, manage, and collaborate. Employee capital increases when employees become better trained to accomplish their assigned duties.

(c) Social and Relationship Capital

The Authority has developed a CCMP, which involves its stakeholders in service provision. The relation with our stakeholders improves information sharing, trust, and willingness to engage with each other. The core of our business model draws on various capitals as inputs and, through its activities (laboratory analysis, Registration activities, and monitoring activities, including permit issues, inspections, and consultancy), converts them into outputs/services.

The Authority's activities and its outputs lead to outcomes in terms of effects on the capitals. The outcome may be positive or negative. A positive outcome may result in a net increase in resources, thereby creating value. Some of the positive outcomes may include improved employee morale, enhanced services to stakeholders, improved entity reputation, increased revenue and cash flows, increased infrastructure, including machinery and laboratory equipment, increased customer satisfaction, and social and environmental effects. A negative outcome may result in a decrease in resources and thereby diminish value. Some of the negative outcomes may include staff leaving the Authority, reduced revenue collection, outdated laboratory equipment, security issues, and a deteriorating working environment. The output can be measured by surplus, the number of training days per staff member, the cost-to-income ratio, and the amount of Personal Emolument paid to employees.

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2.6 Principal Risks, Uncertainties and Opportunities

The Board considers risks as part of strategy setting and consideration of new opportunities. The Authority has established Risk Management Policy and Guidelines frameworks to govern all Risks and Opportunities. The Authority are faced with both internal and external risk which are described as follows:

(a) Internal

These are risks over which the Authority 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.

(b) External Risk

This focuses on significant external events/perils and mitigates them to make the Authority more resilient to them, including Economic Downturn, Terrorist attacks, and Cyber-attacks. The discussion of some of the risks facing the Authority, opportunity, impact and mitigation during the period is 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 impacts the achievement of our strategic objective and the maintenance of a strong capital structure.	Utilise financial strength to deliver our strategy	Inability to fund operations at the relevant time	We conduct our operation within approved financial operating guidelines
					Monitoring transactions and controlling the timing and number of new acquisitions to reduce cash outflows, if needed.
					Access to accurate, complete, and timely information through monthly and quarterly reports
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 the Authority to execute the 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)

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S/N	Risk Type	Risk Description	Risk Opportunity	Impact on Strategy	Key Mitigants
				damage to reputation	Succession plans and retention strategies for key staff
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 disrupts our operations	Maintain a high level of compliance and services to our stakeholders and exceed expectations	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 are 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 we are a trustworthy, 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
5	Regulatory	Failure to meet current or increased regulatory obligations or to 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's 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	staff training
					Continuous communication with key external stakeholders and professional contacts to keep our information updated
					Gap analysis is undertaken when there are any rules or regulatory guidance changes.

2.7 Corporate Governance

The Board has ultimate accountability for the performance and affairs of the Authority and for ensuring that it adheres to high standards of ethical behaviour. The Board's Committees assist in the execution of the Board's duties and responsibilities, with each committee comprising suitably skilled members. 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 adequate coverage and control over the Authority's operations. Occasionally, the Board requests that a particular committee undertake specific duties, typically as a Board sub-committee, to provide additional focus. The Board is aware that there is sometimes a delayed correlation between the Authority's governance performance and its financial performance outcomes, and that there may also be a disconnect between the Authority's governance outcomes and stakeholders' likely expectations. The Board always ensures its objectives are relevant to reflect the performance.

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

i) Good Performance

The Board is accountable for the Authority's performance, considering the possible positive and negative outcomes of the Authority's activities and outputs on the economy, 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, enterprise-wide risk management, and the related lines of defence that support good governance practices. The Board actively monitors the control environment and adjusts risk appetite and growth objectives.

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iv) Trust and Legitimacy

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

v) Composition of the Board

The GCLA Board of Directors is composed of a 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 appointed by the Ministry of Health and the Chief Government Chemist, who serves as Secretary to the Board.

During the year under review, 2024/25, the Minister Responsible for Health, on 4 January 2025, appointed 7 Board members of the 3rd Board of Directors, after Her Excellency, the President of the United Republic of Tanzania, appointed the Chairman of the Board made in the previous Financial Year. The Board therefore continued to exercise oversight of GCLA's activities in accordance with the GCLA Act as shown in Table 2

Table 2: Board Members

S/N	Name	Position	Qualification	Title	Date of Appointment
1.	Hon. Christopher Dereck Kadio	Chairperson	MSc. Chemistry - UDSM	Ret. Permanent Secretary, Ministry of Home Affairs. Ret. Regional Administration Secretary Board Chairman MAB - Misungwi Community Development Technical Training Institute	06/05/2024
2.	Mr. Lusajo E. Ndagile	Chairman	Msc. Of Administration (Corporate Management)	Assistant Director, Planning and Budget	04 January 2025
3.	CPA. Melchiory P. Mmbaji	Member	CPA, MBA, ADCA, CFM & DIP Ed	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	04 January 2025
4.	Mukabatunzi D. Rwakilomba	Member	Msc. In Human Resource Management, LLB Degree	Assistant Director Finance, Investment and Natural Resources	04 January 2025

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S/N	Name	Position	Qualification	Title	Date of Appointment
5.	Prof. Said. A. H. Vuai	Chairman	Professor of Chemistry	Deputy Vice Chancellor Academic, Research & Consultancy - MUST	04 January 2025
6.	Doris Njelekela A.	Member	Msc. Of Science in Epidemiology and Laboratory Science	Epidemiology Coordinator	04 January 2025
7.	DCP Saleh Ambika		Bachelor of Laws (LLB)	Member	04 January 2025
8.	Prof. Edda E. Vuhahula	Member	Associate Professor of Pathology (DDS, PhD, FCPATH-ECSA)	Deputy Vice Chancellor, Academic Affairs at Kairuki University	04 January 2025
9.	Dr Fidelice M.S. Mafumiko	Secretary	PhD (Science Education)	Chief Government Chemist	3/4/2018

During the year ended 30 June 2025, the Board convened two (2) meetings. In these meetings, the Board performed the following activities:

- (a) Review and Approve report of the Finance, Planning and Administration Committee;
- (b) Review and Approve report of the Board's Audit Committee;
- (c) Review and Approve report of the Board's Laboratory and Equipment;
- (d) Review and Approve the report of the Board's Chemical Management Committee.

The distribution of attendance of the Board members during the financial year 2024/25, 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			
				19-20.02.2025	02.05.2025
1	Hon. Christopher Dereck Kadio			P	P
2	Mr. Lusajo E. Ndagile			P	P
3	CPA. Melchior P. Mmbaji			P	P
4	Mukabatunzi D. Rwakilomba			A	P
5	Prof. Said. A. H. Vuai			P	P

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S/N	Name	Meeting Attendance				
					19-20.02.2025	02.05.2025
6	Doris A. Njelekela				P	P
7	DCP Saleh Ambika				P	P
8	Prof. Edda E. Vuhahula				P	P
9	Dr. Fidelice M.S. Mafumiko				P	P

KEY: P - Present

A - Absent with Apology

2.8 Board Committees

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

- (d) Laboratory and Equipment Management Committee
- (e) Finance, planning and Administration
- (f) Chemicals Management Committee
- (g) Internal Audit & Risk Management Committee

2.8.1 Laboratory and Equipment Management Committee

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

Table 4: Laboratory and Equipment Management Committee Members

S/N	Name	Position	Qualification	Title	Date of Appointment
1.	Prof. Said. A. H. Vuai	Chairman	Professor - Chemistry	Deputy Vice Chancellor, Academic, Research & Consultancy - MUST	04 Jan. 2025
2.	Doris A. Njelekela	Member	Msc. Of Science in Epidemiology and Laboratory Science	Epidemiology Coordinator	04 Jan. 2025
3.	DCP Saleh Ambika	Member	Bachelor of Laws (LLB)	Deputy Commissioner of	04 Jan. 2025

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S/N	Name	Position	Qualification	Title	Date of Appointment
				Police (DCP)	
4.	David Luhende Elias	Secretary	Msc. Of Science in Chemistry	Director of Forensic Services - GCLA	10 February, 2024

During the year ended 30 June 2025, the Laboratory and Equipment Management Committee held one (1) ordinary meetings which performed the following activities as detailed in Table 5.

Table 5: Activity and Implementation of the Laboratory Management Committee

S/N	Activity/function Planned	Implementation/Achievement
1	Review and Deliberate on Laboratory services report for the first and Second quarter of 2024/2025	Approve the quarterly reports
2	Review and deliberate on the Laboratory services report for the third and fourth quarter of 2024/2025	Approve the quarterly reports
3	Review and approve laboratory analysis prices	Approved the Laboratory Prices
4	Review and approve the report on the National Poison Control.	

During the financial year 2024/25, the Committee of the Board has 1 (one) meeting. The attendance of each board member is indicated in Table 6.

Table 6: Attendance of the Board's Committee Meeting Members

S/N	Name	Meeting Attendance		
				10.04.2025
1	Prof. Said. A. H. Vuai			P
2	Doris A. Njelekela			P
3	DCP Saleh Ambika			P
4	David Luhende Elias			P

KEY: P - Present A - Absent with Apology

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2.8.2 Finance Planning and Administration

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

Table 7: Finance planning and Administration committee

S/N	Name	Position	Qualification	Title	Date of Appointment
1.	CPA. Melchior P. Mmbaji	Chairman	CPA, MBA, ADCA, CFM & DIP Ed	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	04 Jan. 2025
2.	Prof. Saidi A. Vuai	Member	Professor - Chemistry	Deputy Vice Chancellor - Academic, Research & Consultancy - MUST	04 Jan. 2025
3.	Lusajo E. Ndagile	Member	Msc. Of Administration (Corporate Management)	Assistant Director, and Planning and Budget	04 Jan. 2025
4.	Evaclotida Mathew Kapinga	Secretary	Msc. degree in Entrepreneurship and Enterprise Development	Director of Corporate Services	18 Dec. 2019

The Finance, planning and Administration Committee performed two (2) ordinary meetings which performed the following activities as detailed in Table 8

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

S/N	Activity/function Planned	Implementation/Achievement
1.	To oversee the Authorities' 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 of the Authority's Annual Budget and quarterly performance reports	Review and approve Authority's Annual Budget for the Financial Year 2025/2026, and Implementation Performance Reports for the 1 st , 2 nd , and 3 rd quarter for the year 2024/2025.

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S/N	Activity/function Planned	Implementation/Achievement
3.	Review and approve the Authority's Annual Procurement Plan, and quarterly Procurement Implementation performance	Review and approve GCLA Annual Procurement Plan for Financial Year 2025/2026, and Procurement Implementation Reports for 1 st , 2 nd , and 3 rd quarter for the year 2024/2025.
4.	Deliberated on the Employees' Loan policy/scheme	The Board of Directors disapprove the staff loan policy as it was not supported by GCLA's Act Cap. 177

During the financial year 2024/25, the Finance Planning and Administration Committee attendance of each Board Member is as indicated in Table 9.

Table 9: Attendance of the Finance planning and Administration committee

S/N	Name	Meeting Attendance
		09.04.2025
1	CPA. Melikior P. Mmbaji	P
2	Prof. Edda E. Vuhahula	P
3	Prof. Saidi A. Vuai	A
4	Lusajo E. Ndagile	P
5	Evaclotida M. Kapinga	P

KEY: P - Present A - Absent with Apology

(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	Prof. Edda E. Vuhahula	Chairman	Associate Professor of Pathology (DDS, PhD, FCPATH-ECSA)	Deputy Vice Chancellor, Academic Affairs at Kairuki University	04 Jan. 2025
2	Doris A. Njelekela	Member	Msc. Of Science in Epidemiology and Laboratory Science	Epidemiology Coordinator	04 Jan. 2025
3	Mukabatunzi D. Rwakilomba	Member	Msc. In Human Resource Management, LLB Degree	Assistant Director Finance, Investment and Natural Resources	04 Jan. 2025

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S/N	Name	Position	Qualification	Title	Date of Appointment
4	DCP Salehe M. Ambika	Member	Bachelor of Laws (LLB)	Deputy Commissioner of Police (DCP)	04 Jan. 2025
5	Mr. Daniel W. Ndiyo	Secretary	MSc. Food Science	Director of Regulatory Services	2020

During the year ended 30 June 2025, the Chemicals Management Committee convened only two (2) ordinary meetings after its appointment on 04 Jan 2025 in the third quarter of the year under review, as detailed in Table 11.

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	During the respective Financial Year 2024/2025, the Committee recommended registration for the fulfilment of the requirements of the Industrial and Consumer (Management and Control) Act, Cap. 182.102.a total number of: i. 1,928 Chemical Dealers ii. 34 Chemicals Laboratories
2.	Advise the Board on the general implementation of the Industrial and Consumer Chemical (Management and Control) Act, Cap. 182	The Chemicals Management Board Committee approved proper disposal methods for a total of 52 chemicals, with a total quantity of 44.5 Metric Tons and a volume of 5,625 Litres.
3.	Facilitate and approval of disposal Methods of hazardous chemical waste	Facilitate and approve disposal Methods of 50 Metric Tons of chemical waste from Pan Africa Energy Limited.
4.	Advise the Board on the management of hazardous chemicals	Reviewed and approved the Ammonium Nitrate Management Manual.

During the financial year 2024/25, the Chemicals Management Committee had 1 ordinary meeting; the attendance of each Board member is indicated in Table 12.

Table 12: Attendance of the Chemicals Management Committee

S/N	Name	11.04.25
1	Prof. Edda E. Vuhahula	P
2	Doris A. Njelekela	P
3	Mukabatunzi D. Rwakilomba	P
4	DCP Salehe M. Ambika	P
5	Daniel W. Ndiyo	P

KEY: P - Present A - Absent with Apology , EO - Extraordinary , OD- ordinary.

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2.8.3 Internal Audit Committee

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

Table 13: Internal Audit Committee

S/N	Name	Position	Qualification	Title	Date of Appointment
1	Mr. Lusajo E. Ndagile	Chairman	Msc. Of Administration (Corporate Management)	Assistant Director, Planning and Budget	04 January 2025
2	CPA. Melchiory P. Mmbaji	Member	CPA, MBA, ADCA, CFM & DIP Ed	Chief Accountant - Ministry of Finance and Planning - Accountant General's Department	04 January 2025
3	Mukabaturuzi D. Rwakilomba	Member	Msc. In Human Resource Management, LLB Degree	Assistant Director Finance, Investment and Natural Resources	04 January 2025
5	CPA Aloyce Mollel	Secretary	Certified Public Accountant (CPA) (T), MSc Finance and Investment	Head of Internal Auditor Unit	01 April 2016

Table 14: Activity and Implementation of Internal Audit Committee

S/N	Activity/function Planned	Implementation/Achievement
1.	Review the First and Second Quarter Internal Audit Report for Financial Year 2024/25.	To review the quarterly internal audit report for the year 2024/25
2.	Review the Report on Implementations of the External Audit Reports Recommendations and the Public Accounts Committee directives on the same CAG Audit Report for the period ended June 2025;	Review the Management Letter for the year 2024/25
3.	Review The Internal Audit Annual Plan for the Financial Year 2024/25.	To review the fourth quarter report for the year 2024/25
4.	Review The First and Second Quarter Risk Management Report for the Financial Year 2024/25; and	Approve the quarterly Risk Management Report for the Financial Year 2024/25
5.	Review The Draft GCLA Risk Management Policy for the Year 2025	Approve the GCLA Risk Management Policy 2025

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During the financial year 2024/25, the Audit Committee has one (1) Ordinary meeting. The attendance of each board member is indicated in Table 15.

Table 15: Attendance of the Internal Audit Committee

S/N	Name	Meeting's attendance				
						08.04.2025
1	Mr. Lusajo E. Ndagile					P
2	CPA. Melchior P. Mmbaji					P
3	Mukabatunzi D. Rwakilomba					P
4	CPA. Aloyce A. Mollel					P

KEY: P - Present A - Absent with Apology

2.9 Management of the Authority

The overall Management of GCLA is vested in the Board of Directors, the governing body, under the supervision of the Minister responsible for Health. The Chief Government Chemist, who is also the board's secretary, is responsible for the 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);
- (c) Forensic Sciences Directorate (FSD);
- (d) Corporate Service Directorate (CSD).

Zonal Office:

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

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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.

S/N	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.	Dr. Shimo Peter Shimo	Director -Product and Environmental Analysis.
6.	CPA. Aloyce Abraham Mollet	Head Internal Audit Unit
7.	Mr. Benny Mathew Mallya	Head Quality Assurance and Risk Management Unit
8.	Mr. Theogen Jerome	Head of Procurement Management Unit
9.	Mr.Omari Hussein Lugendo	Ag. Head Information, Communication Technology and Statistics Unit
10	Mr. Francis E. Kway	Head Technical Service Unit
11	Mr. Yohana N. Goshashi	Head National Poisoning Control Centre
12	Mr. Sylvester S. Omary	Ag. Communication and Public Relations Unit
10	Mr.Gilbert Ezekiel Ndeoruo	Head Legal Services Unit
11	Mr. Dastan Mkapa	Manager, Eastern Zone Office
12	Mr.Elias Zacharia Mulima	Manager, Southern Highlands Zone Office
13	Mr.Eliamini Ismail Mkenga	Manager, Northern Zone Office
14	Ms. Hadija Said Mwema	Manager, Southern Zone Office
15	Mr. John Wanjala Faustine	Manager, Lake Zone Office

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S/N	Name	Position
16	Ms Gerald Meliyo Mollel	Manager, Central Zone Office

2.10 Performance for the Year

Achievement

The Authority has substantially achieved its objectives in line with its annual plan and budget for the year ended 2024/25. Some of the major achievements for the Authority are:

2.10.1 Laboratory Services

a) Sample Analysis

In ensuring the implementation of ICCA, HDNA, and GCLA legislation in 2024/25, the Authority managed to receive and analyse the sample, as indicated in Table 17. These reduced risks associated with chemical use, increased stakeholder compliance, and contributed to safeguarding human health, the environment, and the administration of justice. Details are shown in Table 17.

Table 17: Sample Distribution 2024/25

Sample Type	Annual Samples Target	Backlog 2024/2025	Received samples/Exhibits	Total available samples	Actual Samples Analyzed	Percentage of the annual target. %	% of Analyses/ Total sample
PEAD	4,700	97	6,388	6,485	6,385	135.85%	98.46%
TSU	4,000		5,904	5,904	5,904	147.60%	100.00%
FSSD	64,000	1,648	43,970	45,618	44,191	69.05%	96.87%
LZO	15,000	18	24,565	24,583	24,576	163.84%	99.97%
SHZO	17,960		11,539	11,539	11,539	64.25%	100.00%
NZO	75,000		67,797	67,797	66,765	89.02%	98.48%
SZO	6,162		5,419	5,419	5,419	87.94%	100.00%
CZO	22,000	3	13,201	13,204	13,035	59.25%	98.72%
TOTAL	208,822	1,766	178,783	180,549	177,814	85.15%	

Source: GCLA Annual Performance Report 2024/2025

b) Expansion of Laboratory Services Facilities

The Authority continued to improve laboratory analysis and working environment through the procurement and installation of new equipment:

Three (3) specialised laboratory instruments, namely an Inductively Coupled Plasma Optical Emission Spectrometer (ICP-OES), an FTIR, and a Gas Chromatograph, were procured and installed at GCLA HQ, Dodoma, and SHZO.

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- i. 51 General Laboratory equipment for GCLA HQ and Zonal Offices was procured and installed
- ii. 25 cooling units were procured and installed at GCLA HQ and Zone Offices.
- iii. Calibration of 336 Laboratory equipment at GCLA HQ and Zone Offices was conducted.

2.10.2 Regulatory Services

a) Permits Issued

Permits issued during the year ended 30 June 2025 were 84,333, which is 92.47 per cent of the planned permits of 91,196.

(b) Inspection Conducted

In ensuring compliance with legal requirements, during the year under review, 2024/2025, the Authority conducted 3,490 inspections, representing 122.89 per cent of the planned 2,840 inspections.

(c) Chemical dealer registration

A total of 1,928 chemical dealers were approved for registration, equivalent to 128.53 per cent of the annual target of 1,500.

(a) Stakeholders Training

During the year under review, 2024/25, a total of 6,924 Stakeholders were provided with training on chemical management, equivalent to 111.68% of the targeted 6200 Stakeholders. This results in reduced risk associated with chemical use, increased stakeholder compliance, and, in turn, contributes to protecting living organisms and the environment, as well as improved revenue generation for the government.

(b) Reducing Morbidity and Mortality caused by Poison Incidents

During the period under review, 2024/25 Financial year, the Authority continued to strengthen the National Poison Control Centre and the following were implemented:

- a) Four (4) NPCC Technical Committees meetings were conducted
- b) Toxicovigilance to evaluate safe use of pesticides among 200 horticulture peasants in 6 wards from Kilolo and Iringa DC, conducted Risks to poisoning identified and areas of possible cause.
- c) 164 incidents received and attended by the Centre. Advice to Management, identification of poison and referral were given
- d) Snakebite Prevention Week were commemorated on 19th September 2024 through Radio (Rock FM&AWR) and Hope Channel TV program. Lead Poison Prevention Week was conducted by NPCC, with participation in a workshop organised by Civil society on October 23. It was marked by the Centre releasing baseline Laboratory results on the amount of Lead in paint for 31 samples collected from Kariakoo and other markets, with only 2 samples exceeding the limit (i.e., > 90 ppm).

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- e) 24/7 services for advice on poison identification and management were provided regarding 164 poisoning incidents.
- f) 372 poisoning data from the Toxicology Laboratory and 133,750 incidences from sub-centres were collected and analysed in 2024, and there is a slight increase of 3,528 incidences, equivalent to 2.7% of 2023 incidences. Poison data from the Toxicology Lab and information nodes were collected and analysed to develop various information.
- g) 288 Community Health workers, Village chairperson and Environmental Health Officers in Geita, Mara and Tabora Regions were sensitised on poisoning prevention.

(c) Staff Training

During the year under review, 2024/25, forty-six (46) employees are attending long-term training courses within and outside the country. Of which forty-three (43) within the country and three (3) abroad in the various areas, 71 employees were facilitated to attend short courses, where 51 attended local and 20 attended abroad. Also, 94 (214) participated in professional bodies' seminars and workshops, with 201 attending locally and 13 attending abroad.

(d) Advocacy and Publicity GCLA Services

During the period under review, the Authority facilitated advocacy and publicity as follows:

15,012 stakeholders were sensitized during exhibitions and public education programs which included Dar es Salaam International Trade fair (Sabasaba), Gold Mining and Investment Technology, GCLA Staff, Clearing and Forwarding Agents in EZO, Police Force, PCCB Staff of Morogoro Region, Legal Week in Dodoma and Women Entrepreneurs exhibition in Dar es salaam, St. Francis Secondary students, Medical Students of Mbeya College of Health and Allied Science, Illicit Drugs Week exhibition in Dodoma and Public Service. Furthermore, 844 stakeholders were sensitised on Forensic sample management in SHZO, SZO, CZO and LZO, equivalent to 113.29 per cent of the target of 745, and a communication strategy and Public education plan for the year 2024/25 were prepared.

2.10.3 Legal Service

- a) 1,610 court summons were received to provide expert witnesses; 1,304 were attended, which is equivalent to 81 per cent of the summons received. The reasons for not attending the 306-court summons were: Experts appeared in another court on the same date; Expert on study leave; Expert on other official duties; Late summons; Expert on leave; Sick; Public holidays; Adjourned.
- b) 87 chemical dealers who contravened the law were compounded as per Section 61A (1) of the ICCA.

2.10.4 Information and Communication Technology (ICT)

The Authority managed to strengthen ICT services to improve service delivery as follows:

- a) Integration between the Customers Chemicals management portal with BRELA, TRA, BoT, NACTEVET and GePG has been developed and integrated to the Government Enterprise Service Bus (GovESB) for exchange of information between government systems to facilitate authentication and billing process; and integrated with Police Systems and Laboratory Information Management System (LIMS) to facilitate exchange of information between GCLA and Tanzania Police Force systems.
- b) Customers Chemicals Management portal (CCMP) version 2 and upgraded TRA Systems TANOGA have been developed, and integration is underway to facilitate customer clearance of chemicals- related consignments through a single window system.
- c) 68 ICT equipment were procured to facilitate smooth operations of the Authority activities and enhance service delivery to stakeholders. Moreover, the e-Government Authority (e GA) charges/fees for systems and shared systems (e-Office) have been paid to facilitate the continuity of e-services to the Authority. Also, the security software subscription has been upgraded successfully to enhance GCLA Systems Security.
- d) Preventive Maintenance of 712 ICT end user equipment and 351 CCTV Cameras, Biometric Doors and telecommunication infrastructure was conducted.
- e) 295 members of staff were trained on the use of Police Portal System, Customers Chemicals Management Portal version 2, Laboratory Management Information System (LIMS) and expert Management Information System to enhance service delivery and optimal use of Management Information Systems.
- f) Four (4) ICT Steering Committees were conducted on 25th July 2024, 20 13th September 2024, 3rd January 2025 and 2nd April 2025.

2.11 Challenges

- a) Dependence of the Authority on Maintenance Engineers from abroad for maintenance services of specialised laboratory instruments and equipment.
- b) compliance of stakeholders: Knowledge gap on sound implementation of GCLA Acts and Regulations
- c) working space: The available space and laboratory for authority operations
- d) Low instrumental operation knowledge among staff working on instruments

2.12 Way forward

- a) The Authority will continue with capacity building of staff on troubleshooting and maintenance of laboratory instruments and equipment through training attachment programs.
- b) The Authority will continue to sensitise stakeholders on sound management of chemicals.
- c) The Authority is continuing with the construction of offices and laboratory buildings for the Zonal Offices.
- d) The Authority will continue to follow up for recruitment permits from the respective Authorities.

2.13 Future Plan

The Authority will continue to improve and modernise 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, 2024/25, the Authority will implement its activities to ensure that:

- a) HIV/AIDS Infections and Non-communicable diseases were reduced, and supportive services 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 with 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
- h) Based on the importance of service and maintenance of Laboratory Instruments and Equipment, the Authority is continuing with capacity building on troubleshooting and maintenance of instruments and equipment to its internal staff.
- i) The Authority will continue to sensitise stakeholders on sound management of chemicals.
- j) The Authority is continuing with the construction of offices and laboratory buildings for Zone Offices.

2.14 Solvency

The Authority confirms that applicable accounting standards (IPSAS, IFRS 1, Public Finance Act CAP 348, and other governing legislation) have been complied with and that the financial Statements have been prepared on a going concern basis. Nothing has come to the attention of Management that will jeopardise its operations.

2.15 Employees Welfare

2.15.1 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's initiative in fulfilling their responsibilities, complemented by the Authority. This encompasses individual commitment to innovative thinking and professional expertise, resulting in rewards. During the year under review, management and employees were favourable, as no serious issues remained outstanding.

2.15.2 Training for Staff

The Authority has a training plan that takes into account the organisation's needs, financial resources, and individual employees' career development. During the year under review, 2024/25, forty-three (43) employees were facilitated long training courses (including PHD, master's degree and first degree) within and outside the country; forty (40) within the country and three (3) abroad. Also, 94 employees were facilitated to attend short courses (72 locally and 22 abroad), and ninety-five (95) participated in professional bodies seminars and workshops locally.

2.15.3 Medical Assistance

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

2.15.4 Financial Assistance

Currently, the Authority is facilitating the employee self-revolving fund by deducting the monthly contribution and loan instalment, where employees contribute TZS 40,000 and are entitled to a loan of up to TZS 4,000,000 for a period not exceeding one year with an interest rate of 10% on gross amount uncompounded. The Authority is assisting its employees' finances by introducing them to Afya SACCOS managed by the Ministry of Health staff, where the fund is currently available in employee who are members of the said SACCOS to acquire financial assistance where needed.

2.15.5 Employee Benefit

Employees are members of a pension scheme known as the Public Service Social Security Fund (PSSSF). The Authority contributes 15% of the 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 the Workers' Compensation Fund (WCF).

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2.15.6 Disabled Persons and Gender Balance.

The Authority ensures that its workplaces are inclusive of people with disabilities and accommodate the disability-related needs. GCLA has 6 employees with disabilities, representing 1.86% of its total employees. 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 genders. Authority remains committed to working towards equal opportunities for all genders. Table 18 illustrates the gender distribution of our workforce as

Table 18: Gender Distribution

S/N	Narration	Number	Percentage
1	Male	218	67.49
2	Female	105	32.51
Total		323	100.00

The Authority is an equal-gender employer, and efforts are being made to maintain gender balance.

2.16 Prejudicial Issues

No issues beyond management control during the Financial Year 2024/2025 have affected the achievement of the objective.

2.18 Related Party transaction

All related-party transactions are disclosed in the financial statements.

2.18 Political and Charitable Donations

During the year under review 2024/25, the Authority spent a total of 89.760 million in corporate social responsibilities, some of them being Medical support at the Muhimbili Orthopaedic Institute (MOI) for Children's treatment and award of three best secondary schools' students in the subjects of Chemistry, Physics and Biology, to mention.

2.19 Cross- Cutting Issues

The Authority has a program to educate employees on Anti-corruption, HIV/AIDs pandemic and other chronic diseases. Also, the Authority encourages and finances regular examinations of employees' health through recognised health facilities, to enable them to take appropriate action if needed.

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3.0 COMMENTARY TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.1 Introduction

These Financial Statements for the year 2024/25 provide a record of the Government Chemist Laboratory Authority's financial performance, Financial Position, Cash flows, Cash flow reconciliation, change in net assets/Equity, comparison of budget and actuals and Notes to the Financial Statements for the year ended 30 June 2025.

3.1.1 Financial and Operational Overview

The Authority's total budget increased from TZS 68,536,762,992.00 in 2023/24 to TZS 70,422,333,037 in 2024/25, a net rise of TZS 1,885,570,045, or 2.8%. While the approved budget for 2024/25 grew by TZS 8,414,546,587.00, from TZS 50,372,699,945 to TZS 58,787,246,532, this was partly offset by a reduction in carry-over funds of TZS 6,528,976,542.00, decreasing from TZS 18,164,063,047.00 in 2023/24 to TZS 11,635,086,505.00 in 2024/25.

The 2024/25 budget was primarily financed through internally generated revenue of TZS 52,628,284,046, supplemented by a government subvention of TZS 6,158,962,485.00 to cover personal emoluments, for a total of TZS 58,787,246,532.00.

The increase in the approved budget was mainly driven by capital development initiatives, including the procurement of modern laboratory equipment for the newly constructed GCLA Head Office laboratory in Dodoma, and the proposed construction of the Southern and Eastern Zone Laboratory and Office Buildings in Dodoma and Dar es Salaam, respectively.

3.1.2 Exchange rates

All monetary amounts in the financial statements are expressed in Tanzanian TZS. The mean exchange rate of Tanzanian Shillings against USD as at 30 June 2025 stood at:

Currency	30 June 2025	30 June 2024
United States Dollar (USD)	2,618.3235	2,626.9307

3.1.3 Budget

During the year under review, 2024/25, the Government approved a total of TZS 58,787,246,531.00, including a carry-over of TZS 11,635,086,506.00, as the Budget for the Authority to implement its activities during the period. The increase in budget resulted from the authority's intention to purchase new, modern laboratory equipment to increase its laboratory capacity and efficiency, and to construct Laboratory and Office buildings in the Southern Zone (Mtwara) and the Eastern Zone (Dar es Salaam).

3.2 Financial Position

3.2.1 Property, Plant and Equipment (PPE)

During the year ended 30 June 2025, the Authority's Property, Plant and Equipment (PPE) increased to TZS 41,395,179,668 from TZS 36,453,460,674 in the prior year, representing an increase of TZS 4,941,718,994 (13.6%).

Work in progress (WIP) amounted to TZS 4,194,578,938 as at 30 June 2025, compared with TZS 1,408,482,049 in the previous financial year. The significant increase in WIP is mainly due to ongoing construction projects and capital investments that are not yet completed by year's end.

The increase in PPE during the year was primarily driven by the Board of Directors' decision to prioritize capital investments, including procurement of modern laboratory equipment to enhance laboratory analysis capacity, acquisition of office facilities such as furniture, computers, and printers, and the construction of office and laboratory buildings at Mtwara (Southern Zone Office) and Dar es Salaam (Eastern Zone Office).

3.2.2 Receivables and prepayments

Receivables and prepayments as at 30 June 2025 amounted to TZS 35,198,671,951, compared with TZS 30,331,110,148 in the previous financial year. The prior year balance was restated from TZS 34,446,548,672 following the implementation of IPSAS 41 - Financial Instruments.

The year-on-year increase of TZS 4,866,774,803 (16%) is mainly attributable to higher receivables from the Authority's customers.

Out of the total balance as at 30 June 2025, receivables from customers amounted to TZS 35,197,884,951, while prepayments amounted to TZS 787,000. The prepayments represent amounts paid in advance for the acquisition of laboratory equipment, which is expected to be delivered and capitalised in the financial year 2025/26.

3.2.3 Cash and cash equivalents

Cash and cash equivalents as at 30 June 2025 amounted to TZS 9,837,246,090, compared with TZS 12,324,642,632 in the previous financial year. The comparative balance for 2023/24 was restated from TZS 12,447,775,321 following the implementation of IPSAS 41 - Financial Instruments.

The decrease of TZS 2,487,396,542 (20.2%) in cash and cash equivalents during the year was mainly due to increased cash outflows related to development projects, including the procurement of capital assets and the construction of office and laboratory buildings, some of which were ongoing as at the reporting date.

3.2.4 Payables and Employee Accruals

Payables and accruals for the year 2024/25 stood at TZS 400,690,341 compared with TZS 232,830,288 in the previous year, 2023/24. Out of the total payables, TZS 183,978,987.00 were internal claims from employee Accruals, TZS 216,294,948.00 were Retention money, and TZS 416,407.00 were due for withholding Tax.

3.2.5 Inventories

Inventories as at 30 June 2025 amounted to TZS 677,350,026, compared with TZS 885,202,685 reported in the 2023/24 financial year.

This represents a decrease of TZS 207,852,659, equivalent to a 23.48%. The major components of inventories during the year comprised chemical reagents, personal protective equipment (PPE), general items, and stationery.

The reduction in inventory levels reflects improved internal controls over inventory management, including enhanced monitoring, rationalised procurement, and improved usage controls.

3.2.6 Intangible Assets

Intangible assets increased from TZS 750,222,000 in the year 2023/24 to TZS 1,945,588,000 in the year under review, 2024/25. The intangible assets include software developed internally by Human DNA Database, using technical staff from GCLA and other government institutions. The Project is still in progress.

3.2.7 Net Assets

Net assets increased from TZS 81,372,501,612 in the 2023/24 financial year to TZS 92,061,497,872 in the 2024/25 financial year. The 2023/24 balance was restated from the previously reported amount of TZS 85,611,072,825 following the implementation of IPSAS 41 - Financial Instruments. This represents an increase of TZS 10,688,996,260, equivalent to a 13.1% growth in net assets during the year under review.

The increase in net assets was mainly attributable to continued investment in Property, Plant and Equipment (PPE), including the acquisition of scientific laboratory equipment, office equipment, and additional ICT equipment, as well as the ongoing construction of office and laboratory buildings in Dar es Salaam.

3.3 Financial Performance

3.3.1 Revenue

The Authority generated total revenue of TZS 55,796,471,404 during the financial year 2024/25, up from TZS 51,101,974,890 in 2023/24, representing a 9% increase.

Of the total revenue in 2024/25, Revenue from Exchange Transactions amounted to TZS 46,084,277,896. Revenue from Non-Exchange Transactions (Other Revenue) comprised GLCA operating activities: TZS 214,105,038, Fees, fines, penalties, and forfeits: TZS 837,479,576, Premium fees: TZS 2,175,563,132, Government grants for salaries

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(Personal Emoluments): TZS 6,470,464,123 and gain from foreign currency translation: TZS 14,581,639.

The increase in total revenue was mainly driven by the implementation of ICT solutions in revenue collection, the enforcement of the ICCA Act, and enhanced performance across other Authority revenue centres. These measures improved efficiency and compliance, resulting in higher revenue collection than in the previous financial year.

3.3.2 Wages, Salaries, and Employee Expenses

Wages, salaries, and employee benefits for 2024/25 amounted to TZS 16,751,968,181, an increase of 12% from TZS 14,885,206,776 in 2023/24. The increase was mainly driven by the recruitment of additional staff and a higher volume of services provided, including an increased number of chemical permits issued and samples analysed in the year.

3.3.3 Use of Goods and Services

Expenditure on the use of goods and services totalled TZS 20,357,029,504 in 2024/25, compared with TZS 19,619,903,752 in 2023/24, representing a marginal increase. The relatively controlled costs were attributable to improved internal controls and enhanced use of ICT solutions in operational activities.

3.3.4 Maintenance Expenses

Maintenance expenses for 2024/25 amounted to TZS 1,674,546,003, compared with TZS 1,297,208,762 in 2023/24. This represents an increase of TZS 377,337,241 (29.1%), mainly due to additional investment in office equipment and vehicles, as well as the acquisition of new laboratory and office equipment during the year.

3.3.5 Other Expenses

Other expenses totalled TZS 2,188,513,693 in 2024/25, compared with TZS 1,016,291,648 of 2023/24. The additional cost was mainly due to proper budget management.

3.3.6 Depreciation

Depreciation expenses for PPEs amounted to TZS 2,639,199,838 compared with TZS 1,948,479,746 of the previous year.

3.3.7 Other Transfer

Other transfers include the Authority's contribution to the consolidated fund. Contribution to consolidated funds decreased from TZS 1,028,765,050 in the year 2023/24 to TZS 694,895,050 for the year under review. The decrease in the Authority's contribution to the consolidated fund was made to enable GCLA to perform its primary responsibility for the year 2024/25.

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3.4 Authorisation Date for Issue

These financial statements for the year ended 30 June 2025 were authorised for issue on or before 31 March 2026 by the Accounting Officer, following the tabling of the Controller and Auditor General's annual audit report to the National Assembly of the United Republic of Tanzania.

3.5 Auditors

The Controller and Auditor-General (CAG) is the statutory auditor for the Authority pursuant to Article 143 of the Constitution of the United Republic of Tanzania of 1977 and the Public Audit Act, Cap 418.



.....
Christopher Derek Kadio
CHAIRPERSON OF THE BOARD



.....
Dr Fidelice M.S. Mafumiko
CHIEF GOVERNMENT CHEMIST

4.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 39 of the Government Chemist Laboratory Authority Act, Cap. 177 and Section 30(4) Public Finance Act Cap. 348 requires the Authority to keep proper books of account and to prepare Financial Statements of the Authority for each financial year, as at the end of the financial period, which show an accurate and fair view of the state of affairs of the Authority for that period.

The Management accepts responsibility for keeping proper accounting records that, at any time, disclose the Authority's Financial Position with reasonable accuracy. The management is also responsible for safeguarding the Authority's assets and, hence, for taking reasonable steps to prevent and detect fraud, errors, and other irregularities.

This 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. Procurement of goods, works, consultancy, and non-consultancy services in accordance with the Public Procurement Act, 2023, and regulations of 2024 as reflected in these financial statements.

The Management confirms that appropriate accounting policies have been applied consistently and that reasonable and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 30 June 2025. The Management also confirms that this report has been prepared in accordance with the requirements of the Public Finance Act Cap 348 and presented on the Accrual basis in accordance with the International Public Sector Accounting Standard (IPSAS).

Additional information is also made available to enhance user understanding, in compliance with Tanzania Financial Reporting Standard 1 (TFRS 1) issued by the National Board of Accountants 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.....9TH MAR CH 2026

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5.0 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 by 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 a true and fair view of the entity's 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 Management, as stated in the Management Responsibility statement on an earlier page.

I, CPA Matrída D. Lugenge, being the Head of Finance/Accounting of the Government Chemist Laboratory Authority, hereby acknowledge my responsibility to ensure that the Financial Statements and accompanying notes for the year ended June 30 2025, have been prepared in compliance with applicable International Public Sector Accounting Standards and statutory requirements.

I thus confirm that the Financial Statements for the year 2024/2025 present a true and fair view of the position of the 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

NBAA Membership No: GA 3331

Date: *9th March 2026*

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STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 202

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2025

	Note	2025 TZS	2024 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	9,837,246,090	12,324,642,632
Inventories	70	677,350,026	885,202,685
Loan Receivables	68	0	0
Prepayments	69	787,000	0
Receivables	67	35,197,884,951	30,331,110,148
Total Current Asset		45,713,268,067	43,540,955,465
Non Current Asset			
Intangible Assets	78	1,945,588,000	750,222,000
Property, Plant and Equipment	77	41,395,179,668	36,453,460,674
Work In Progress	82	4,194,578,938	1,408,482,049
Total Non Current Asset		47,535,346,606	38,612,164,723
TOTAL ASSETS		93,248,614,673	82,153,120,188
LIABILITIES			
Current Liabilities			
Deposits	94	786,426,457	547,788,288
Payables and Accruals	89	400,690,341	232,830,288
Total Current Liabilities		1,187,116,798	780,618,576
TOTAL LIABILITIES		1,187,116,798	780,618,576
Net Assets		92,061,497,872	81,372,501,612
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		5,710,550,612	5,710,550,612
Accumulated Surpluses / Deficits		86,350,947,260	75,661,951,000
TOTAL NET ASSETS/EQUITY		92,061,497,872	81,372,501,612


CHIEF GOVERNMENT CHEMIST

9TH MARCH 2026
Date

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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE, 2025

<i>Classification of Expenses by Nature</i>		2025	2024
	Note	TZS	TZS
REVENUE			
Revenue			
Fees, Fines, Penalties and Forfeits	19	837,479,576	10,978,512,912
Gain on Foreign Currency Translation	27	14,581,639	56,261,383
Other Revenue	31	214,105,038	3,487,660,815
Premiums, Fees and Claims (30	2,175,563,132	2,293,186,543
Revenue from Exchange Transactions	17	46,084,277,896	28,581,205,002
Revenue Grants	16	0	0
Subvention from other Government	32	6,470,464,123	5,705,148,235
Total Revenue		55,796,471,404	51,101,974,890
TOTAL REVENUE		55,796,471,404	51,101,974,890
EXPENSES AND TRANSFERS			
Expenses			
Amortazation of Intangible Assets	39	519,000	519,000
Depreciation of Property, Plant and	37	2,639,199,838	1,948,479,746
Expected Credit Loss	54	800,803,876	4,238,409,213
Maintenance Expenses	36	1,674,546,003	1,297,208,762
Other Expenses	52	2,188,513,693	1,016,291,648
Use of Goods and Service	35	20,357,029,504	19,619,903,752
Wages, Salaries and Employee	34	16,751,968,181	14,885,206,776
Total Expenses		44,412,580,095	43,006,018,897
Transfer			
Other Transfers	60	694,895,050	1,028,765,050
Total Transfer		694,895,050	1,028,765,050
TOTAL EXPENSES AND TRANSFERS		45,107,475,145	44,034,783,947
	108	0	0
Surplus / Deficit for the period		10,688,996,261	7,067,190,947



9TH MARCH 2026
Date

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**STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE PERIOD ENDED 30 JUNE
2025**

	Taxpayer's Fund TZS	Accumulated Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2024	5,710,550,612.00	75,661,951,000.00	81,372,501,612.00
Surplus for the Year	-	10,688,996,261	10,688,996,261
Closing Balance as at 30 Jun 2025	5,710,550,612.00	86,350,947,261	92,061,497,873
Opening Balance as at 01 Jul 2023	5,710,550,612.00	68,594,760,053.00	74,305,310,665
Surplus for the Year	-	7,067,190,947.00	7,067,190,947
Closing Balance as at 30 June 2024	5,710,550,612.00	75,661,951,000.00	81,372,501,612.00

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**T2420000 - GOVERNMENT CHEMIST LABORATORY AUTHORITY (GCLA)
CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2025**

	Note	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities	32	6,470,464,123.00	5,705,148,235.00
Revenue from Exchange Transactions	17	40,528,148,610.00	19,515,909,038.00
Premiums, Fees and Claims (Insurance)	30	2,175,563,132.00	2,293,186,543.00
Other Revenue	31	214,105,038.00	3,487,660,815.00
Increase in Deposit	61	238,638,169.00	40,059,597.00
Fees, Fines, Penalties and Forfeits	19	837,479,576.00	10,978,512,912.00
Total Receipts		50,464,398,648.00	42,020,477,140.00
PAYMENTS			
Wages, Salaries and Employee Benefits	34B	16,747,700,243.00	15,326,892,126.00
Use of Goods and Service	35B	20,154,725,529	14,758,972,332.00
Other Transfers	60	694,895,050.00	1,028,765,050.00
Other Expenses	52	2,188,513,693.00	1,016,291,647.00
Maintenance Expenses	36	1,674,546,002.00	1,297,208,760.00
Total Payments		41,460,380,517	33,428,129,915.00
NET CASH FLOW FROM OPERATING ACTIVITIES		9,004,018,131	8,592,347,226.00
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for Work in Progress	106	-	-
Acquisition of Property, Plant and Equipment	77	2,786,096,889.00	1,355,993,320.00
Acquisition of Intangibles	77B	7,580,918,831.00	10,675,037,479.00
Total Investing Activities		1,195,885,000.00	746,070,000.00
NET CASH FLOW FROM INVESTING ACTIVITIES		11,562,900,720.00	12,777,100,800.00
Net Increase		-	-
Effect of Foreign Currency Changes	27	2,558,882,590.00	4,184,753,573.00
		14,581,639.00	56,261,383.00
Cash and cash equivalent at beginning of period		12,447,937,321.00	16,576,429,511.00
Cash and cash equivalent at end of period		9,903,636,370.00	12,447,937,321.00


CHIEF GOVERNMENT CHEMIST


DATE

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE 2025

	Original Budget	Final Budget (B)	Actual Amount on/ Comparison Basis (A)	Difference between Budget & Actual (B-A)
	TZS	TZS	TZS	TZS
RECEIPTS				
Fees, Fines, Penalties and Forfeits	-	-	837,479,576.00	- 837,479,576.00
Increase in Deposit	-	-	238,806,169.00	- 238,806,169.00
Other Revenue	-	-	214,105,038.00	- 214,105,038.00
Premiums, Fees and Claims (Insurance)	4,878,430,604.00	4,878,430,604.00	2,175,563,132.00	2,702,867,472.00
Revenue from Exchange Transactions	47,749,853,442.00	47,749,853,442.00	40,528,148,611.00	7,221,704,831.00
Subvention from other Government entities	6,158,962,485.00	6,158,962,485.00	6,470,464,123.00	- 311,501,638.00
Total Receipts	58,787,246,531.00	58,787,246,531.00	50,464,566,648.00	8,322,679,883.00
CARRIED FORWARD BUDGET	11,635,086,506.00	11,635,086,506.00	12,447,937,320.00	- 812,850,814.00
EXCHANGE RATE EFFECT	-	-	14,581,639.00	- 14,581,639.00
TOTAL BUDGET	70,422,333,037.00	70,422,333,037.00	62,927,085,607.00	7,495,247,430.00
PAYMENTS				
International Contribution	3,400,000.00	3,400,000.00	-	3,400,000.00
Maintenance Expenses	1,323,499,999.57	1,536,068,999.57	1,484,933,589.91	51,135,409.66
Other Expenses	2,371,709,240.18	2,281,475,240.18	1,913,021,693.00	368,453,547.18
Other Transfers	694,895,050.00	694,895,050.00	694,895,050.00	-
Use of Goods and Service	19,775,919,368.70	20,333,574,896.70	18,886,114,084.59	1,447,460,812.11
Wages, Salaries and Employee Benefits	18,508,062,685.00	18,124,114,157.00	16,747,369,181.00	1,376,744,976.00
Acquisition of Intangibles	1,195,885,000.00	1,195,885,000.00	1,195,885,000.00	-
Acquisition of Property, Plant and Equipment	11,603,174,970.55	11,307,132,970.55	86,940,130.35	11,220,192,840.20
Payment for Work in Progress	3,310,700,218.00	3,310,700,218.00	3,310,700,218.00	-

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	Original Budget TZS	Final Budget (B) TZS	Actual Amount on/ Comparison Basis (A) TZS	Difference between Budget & Actual (B-A) TZS
Total Current year budget	58,787,246,532.00	58,787,246,532.00	44,319,858,946.85	14,467,387,585.15
CARRIED FORWARD BUDGET				-
Maintenance Expenses	213,867,424.43	213,867,424.43	189,612,412.09	24,255,012.34
Other Expenses	869,978,565.82	869,978,565.82	275,492,000.00	594,486,565.82
Use of Goods and Service	1,071,740,785.30	1,071,740,785.30	744,507,178.41	327,233,606.89
Acquisition of Property, Plant and Equipment	9,479,499,729.45	9,479,499,729.45	7,493,978,700.65	1,985,521,028.80
Total Carried Forward Budget	11,635,086,505.00	11,635,086,505.00	8,703,590,291.15	2,931,496,213.85
TOTAL BUDGET (Current + Carried Forward)	70,422,333,037.00	70,422,333,037.00	53,023,449,238.00	17,398,883,799.00
Net Receipts/Payments	-	-	9,903,636,369.00	(9,903,636,369.00)

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**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO
SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2025**

Surplus/ Deficit for the Period	10,688,996,261	7,067,190,947.00
Add/ (Less) Non-Cash Item		
Amortisation of Intangible Assets	519,000.00	519,000.00
Depreciation of Property, Plant and Equipment	2,639,199,838.00	1,948,479,746.00
Expected Credit Loss Impairment	800,803,876.00	4,238,409,213.00
Gain on Foreign Currency Translation	-14,581,639.00	-56,261,383.00
Add/ (Less) Change in Working Capital		
Inventories	207,852,660.00	2,123,384,584.00
Other Receipt	238,638,169.00	40,059,597.00
Payables and Accruals	167,860,053.00	-818,021,023.00
Prepayments	-787,000.00	3,113,882,505.00
Receivables	-5,724,483,089.00	-9,065,295,963.00
Net Cash Flow from Operating Activities	9,004,018,131.00	8,592,347,226.00


CHIEF GOVERNMENT CHEMIST

9TH MARCH 2026
Date

THE UNITED REPUBLIC OF TANZANIA
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6.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025.

6.1 General Information.

Reporting Entity.

Government Chemist Laboratory authority
138-140 BLOCK, Medeli;
P.O. Box 292;
Dodoma;

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

<p>PRINCIPAL PLACE OF BUSINESS 138-140 BLOCK, Medeli; P.O. Box 292; Dodoma; Tel: +255 22 2113383/4; Website: www.gcla.go.tz</p>	<p>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</p>
<p>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.</p>	<p>AUDITORS The Controller and Auditor General, National Audit Office, 04 Auditors Road, 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,</p>

6.2 Basis of Preparation

The financial statements have been prepared on the basis of historical cost, unless stated otherwise in the accounting policies below, and are in accordance with IPSAS Accrual Basis of Accounting. The statement of cash flows is prepared using the *direct method*. The financial statements are prepared on an accrual basis.

6.3 Authorisation Date

The present financial statements were submitted to the Controller and Auditor General on 31 August 2025 for certification and tabled to the President of the United Republic of Tanzania on 31 March 2026, before being tabled to the Parliament and becoming public, which will serve as the date of authorisation.

6.4 Change in Accounting Policy.

There were no changes in the accounting policies applied by the Entity during the current financial year. The accounting policies adopted are consistent with those applied in the prior period and have been applied consistently throughout the year.

6.5 Summary of significant accounting policies

The accounting policies adopted are consistent with those of the previous year in accordance with IPSASs Accrual Basis as explained below: -

6.5.1 Functional and presentation currency

Items included in the Entity's financial statements are measured using the primary economic environment in which it operates. That is to say, the functional currency used is Tanzanian shillings (TZS), which is also the presentation currency. Thus, these financial statements are presented in Tanzanian Shillings (TZS).

6.5.2 Translation of transactions in foreign currency

Foreign currency transactions have been translated into Tanzanian Shillings using the prevailing exchange rates on the dates of the transactions. Either gains or losses occur due to the exchange rate fluctuations that have been incorporated in the statement of financial performance.

6.5.3 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position and the statement of cash flows comprised net cash at bank for recurrent expenditure, non-tax receipts, and deposit accounts only.

6.5.4 Revenue from Non- Exchange Transactions

Most of the Entity's revenues are derived from non-exchange transactions, such as import permit fees, transport permit fees, and the registration of Chemical Dealers. Then, the Authority recognises receipts from the implementation of ICCA as revenue from non-exchange transactions.

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6.5.5 Revenue from Exchange Transactions

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or the use of assets) to the other party. All revenue derived from laboratory services is recognised as revenue from an exchange transaction.

6.5.6 Property, plant, and equipment

6.5.6.1 Capitalisation Threshold

If an asset has a cost of TZS 100,000 and above, the Entity classifies it as property, plant and equipment unless it is expensed in a particular financial year.

6.5.7 Measurements

An item of property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation, and impairment loss. Such costs include the cost of any major repairs and replacement parts.

6.5.8 Depreciation

The Entity has adopted the straight-line method for depreciation of its assets on the basis that the service provided is consistent throughout and it results in a constant depreciation charge over the useful life of the assets, which is recognised in surplus or deficit of the statement of financial performance. However, depreciation on the newly acquired assets during the year is charged only after a period of one year.

The residual values and useful lives of property, plant, and equipment are reviewed and adjusted if appropriate. This is in accordance with the directives of Accounting Circular No. 6, reference No. EG.3/102/02/03 dated 28/05/2019 on the Preparation of Financial.

Reports and Disclosure. Also, through the Government's decision to use the Cost Model for charging depreciation on its assets, extending their expected useful lives in accordance with IPSAS 17, para. 67. The useful lives listed below are consistently applied by the Entity in calculating depreciation.

S/N	ASSET GROUP	USEFUL LIFE (YRS)	DEPRECIATION RATE (%)
1	Land	NA	NA
2	Building	50	2%
3	Motor Vehicles	10	10%
4	Computer Equipment	8	13%
5	Laboratory Equipment	15	6.667%
6	Furniture And Fittings	10	10%
7	Intangible Asset	10	10%

6.5.9 Derecognition

An item of property, plant and equipment is removed from the Entity's financial statements when no future service potential is expected from its use.

6.5.10 Financial Instruments Recognition

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

Financial Assets

6.5.11 Initial and Subsequent Measurement

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

- (a) The management model within which the Financial Asset is held.
- (b) The characteristics of contractual cashflows are solely payments of Principal and Interest.

6.6 Classification of Financial Assets

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

- (a) Financial assets at Amortised Cost,
- (b) Financial asset at Fair Value through Net asset/ Equity, and
- (c) Financial asset at Fair Value through Surplus or Deficit.

6.6.1 Financial Assets at Amortised Cost

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

- (a) The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
- (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding, which includes cash and cash equivalents.

6.6.2 Financial Assets at Fair Value through Net Assets/Equity

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

- (a) The financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

(b) The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

6.6 .3 Financial Assets at Fair Value through Surplus/Deficit

Financial Assets are subsequently measured at Fair Value through Surplus/Deficit unless they are measured at amortised cost or fair value through net assets/equity, based on the conditions mentioned above.

6.7 Impairment of financial assets

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

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

6.8 Inputs into the measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of:

Probability of default (PD),

Loss given default (LGD) and

Exposure at default (EAD).

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

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 9 years (9-year EAD) or over the remaining lifetime (Lifetime EAD). Loss Given

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CASH AND CASH EQUIVALENT

	2025		2024	
Cash at Bank and on hand		9,903,636,369.00		12,447,937,321.00
Expected Credit Loss:				
Opening				-
Charged during the year	66,390,278.22		123,294,688.55	
Closing		9,837,246,090.25		12,324,642,632.27

Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure.

LGD varies by counterparty type, claim type and seniority, and the availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

This is supported by historical analysis.

Analysis of Cash and Cash Equivalents

For the statement of cash flows, cash and cash equivalents comprise the following balances

Narration	2025	2024
Cash as per Statement of Financial Position	9,837,246,090.25	12,324,642,632.27
Expected Credit Loss	66,390,278.22	123,294,688.55
Gross Cash and Cash Equivalent	9,903,636,368.47	12,447,937,320.82

Moreover, the Authority operates with NMB Bank with a current global rating B1 from Moody's with a probability of default value of 2.16%, CRDB Bank with global rating B1 from Moody's with a probability of default value of 2.16%, and NBC Bank with global rating B3, with a probability of default value of 0.04%.

6.9 Derecognition of financial assets

The Entity derecognises a financial asset when:

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

When The Entity enters into transactions in which it transfers assets recognised in its statement of financial position while retaining either all or substantially all of the risks and rewards of those assets. In these cases, the transferred assets are not derecognised.

6.10 Inventories

The Entity recognises inventory expenses when they are incurred, rather than on the basis of purchases. The Entity applies just-in-time purchasing for goods. Furthermore, the inventories are recognised at lower and current replacement costs.

6.11 Related Party Transactions

Related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. The Entity discloses any related party transactions for each financial year, including special funds used to facilitate other Government directives.

6.12 Events after the reporting date

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

6.13 Taxpayers Funds

These are monies invested to satisfy individual or collective needs or to create future benefits. They include all monies invested in capital expenditure by the Government of Tanzania before the financial year ended 30 JUNE 2017, and they are derecognised when the respective non-current assets are removed from the books of accounts.

6.14 Significant Accounting Judgements, Estimates and Assumptions

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

(a) The figures of Property, Plant, and Equipment have been affected by the estimates of useful life to non-current assets and judgment on the method for depreciation calculation.

(b) Impairment of Cash balances in the bank.

The Entity reviews its financial assets measured at amortised cost at each reporting date to assess whether an impairment loss should be recognised in surplus or deficit. In particular, judgment by the Entity Management is required in estimating the amount and timing of future cash flows when determining the level of impairment loss required. Such estimates are based on assumptions about several factors, and actual results may differ, leading to future changes in the impairment. The Entity makes a judgment as to whether observable data indicate a measurable decrease in the estimated future cash flows of an individual asset in that portfolio. This evidence may include observable data indicating an adverse change in the rating outcome, or national or local economic conditions that correlate with asset defaults. Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment similar to those in the portfolio when scheduling its future cash flows. The methodology and assumptions used to estimate both the amount and timing of future cash flows are regularly reviewed to reduce any differences between loss estimates and actual losses incurred.

6.15 Future Changes in Accounting Policies

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

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

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

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

IPSAS 45 - Property, Plant and Equipment:

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

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

IPSAS 47- Revenue.

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

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

6.15 Exchange Rates

All monetary amounts in the financial statements are expressed in Tanzanian Shillings, and the closing exchange rates as per the Bank of Tanzania for major currencies were as scheduled below: -

Currency	30 June 2025	30 June 2024
United States Dollar (USD)	2,618.3235	2,626.9307

However, the exchange rates for the transactions were those of the Bank of Tanzania for major currencies on the date of the transactions.

6.16 Risks Management

The Entity faces several financial, operational, and strategic risks. It is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation, with assistance from the parent ministry.

Interest rate risk.

It is hazardous for the Entity to delay settling its loans, as penalties may apply. Given that, the Entity plans to settle loan interests promptly to avoid any penalties. But in the financial year ending 30 June 2025, the Entity has no loan obligations.

6.16.1 Foreign exchange risk

Foreign exchange risk refers to exchange loss due to adverse movements in foreign exchange rates.

6.16.2 Liquidity risk

The Authority may face a liquidity problem as receivables are increasing and taking too long to be paid. Then, the Authority is limited in its ability to expand its operations. However, the Authority continues to engage with the DCI and DCEA to ensure the timely release of funds as per the approved budget.

6.16.3 Authority Itemised (13410101 - 63560211)

As per the Annual Approved Budget for the financial year 2024/2025 ending 30 June 2025, the Entity used the mentioned Itemised to pay all obligations of the Authority.

6.16. 4 Restated Financial Statement for the year ended 30 June 2025.

The Entity restated its financial statements for the year ended 30 June 2025 to adjust for an overstated accumulated surplus, surplus/deficit, and cash and cash equivalents to reflect the reality of cash flows and performance in the respective year.

6.16.5 Original and Final approved budget and composition of actual expenditure incurred and final approved budget.

The Authority's total approved budget for 2024/2025 amounted to TZS 58,787,246,531, with a carry-over of TZS 11,635,086,505, bringing total available resources to TZS 70,422,333,036. Of the approved budget, TZS 52,628,284,046 was financed from internally generated revenue, while the Government provided TZS 6,158,962,485 as subvention for personal emoluments.

During the year, actual expenditure amounted to TZS 44,319,858,946.85, representing 75.4% of the approved 2024/2025 budget. Expenditure from the carried-forward budget totalled TZS 8,703,590,291.15, equivalent to 74.8% of the carry-over.

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The variance between budgeted and actual expenditure was primarily attributable to the staggered implementation of development projects, with some activities at different stages of the procurement process, resulting in delayed disbursements and execution of planned projects. This is also summarised in Table 19 below.

Table 19

Description	Approved Budget / Carry-over (TZS)	Actual Expenditure (TZS)	% Spent	Variance (TZS)	Notes
Approved Budget 2024/2025	58,787,246,531	44,319,858,947	75.40%	14,467,387,584	Under-expenditure due to development projects at different procurement stages
Carry-over from previous year	11,635,086,505	8,703,590,291	74.80%	2,931,496,214	Projects delayed or ongoing at year-end
Total Resources Available	70,422,333,036	53,023,449,238	75.30%	17,398,883,798	Combined approved budget and carry-over

6.16.6 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, including the remuneration of key management personnel.

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

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NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE 2025

	2024/25	2023/24
	TZS	TZS
17 - Revenue from Exchange Transactions		
Import Fee	22,654,297,434	19,528,787,272
Laboratory Charges	5,225,959,783	9,043,007,917
Miscellaneous Revenue - Exchange	1,264,587,111	0
Permit Fees- Exchange	10,261,134,149	0
Registration Fees- Exchange	1,384,255,056	0
Revenue from Annual Fees- Exchange	175,953,426	0
Revenue from Certificate of Competence- Exchange	25,940,180	0
Revenue from Consultancy Fees- Exchange	93,400,000	0
Revenue from Inspection Fees- Exchange	745,023,246	723,260
Revenue from Miscellaneous Fees- Exchange	1,499,266,981	0
Revenue from Training and Examination Fees- Exchange	867,756,420	0
Revenue from Transport Fare- Exchange	200,962,835	8,686,553
Tender Documents - Exchange	1,193,000	0
Testing Fee- Exchange	1,684,548,276	0
	46,084,277,897	28,581,205,002

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	2025	2024
17B Revenue from Exchange Transactions		
	0	0
Import Fee	22,654,297,434	19,528,787,272
Laboratory Charges	5,225,959,782	9,043,007,916
Miscellaneous Revenue - Exchange	1,264,587,111	0
Permit Fees- Exchange	10,261,134,149	0
Registration Fees- Exchange	1,384,255,056	0
Revenue from Annual Fees- Exchange	175,953,426	0
Revenue from Certificate of Competence- Exchange	25,940,180	0
Revenue from Consultancy Fees- Exchange	93,400,000	0
Revenue from Inspection Fees- Exchange	745,023,246	723,260
Revenue from Miscellaneous Fees- Exchange	1,499,266,981	0
Revenue from Training and Examination Fees- Exchange	867,756,420	0
Revenue from Transport Fare- Exchange	200,962,835	8,686,553
Tender Documents - Exchange	1,193,000	0
Testing Fee- Exchange	1,684,548,276	0
Receipt	46,084,277,895	28,581,205,001
Revenue from Exchange Transactions		
Add/Less (Change in Working Capital)		
Receivable (GEPG)	(5,556,129,284)	(9,065,295,962)
	(5,556,129,284)	(9,065,295,962)
Receipt	40,528,148,611	19,515,909,039
 19 - Fees, Fines, Penalties and Forfeits		
Fines	35,950,100.00	566,829,239.00
Forfeits - nonmarket	64,079,750.00	649,184,131.00
Forfeits -nonmarket	30,465,000.00	-
Permit Fees	647,596,876.00	8,827,229,809.00
Registration Fees	55,327,100.00	860,057,209.00
Revenue from Annual Fees	660,750.00	75,212,525.00
Revenue from Inspection Fees -nonmarket	3,400,000.00	-
	837,479,576	10,978,512,913.00
 27- Gain of foreign currency translation		
Foreign Exchange differences (Gain) - Monetary	14,581,639.00	56,261,383.00
	14,581,639	56,261,383.00

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30 - Premiums, Fees and Claims (Insurance)

Export fees	2,175,563,132.00	2,293,186,543.00
	2,175,563,132.00	2,293,186,543.00

31 - Other Revenue

Miscellaneous Revenue	6,250,000.00	176,838,700.00
Revenue from Certificate of Competence	1,400,000.00	175,053,654.00
Revenue from Consultancy Fees	4,000,000.00	102,400,000.00
Revenue from Training and Examination Fees	65,977,800.00	1,470,753,099.00
Revenue from Transport Fare	62,607,229.00	612,266,550.00
Testing Fee	73,870,009.00	950,348,812.00
	214,105,038	3,487,660,815.00

32 - Subvention from other Government entities

Government Grant Personal Emolument	6,470,464,123.00	5,705,148,235.00
	6,470,464,123	5,705,148,235.00

34 - Wages, Salaries and Employee Benefits

Acting Allowance	5,324,000.00	14,400,000.00
Civil Servants	6,334,456,208.00	5,705,148,235.00
Civil Servants Contracts	60,595,491.00	21,941,695.00
Electricity	74,670,500.00	80,048,212.00
Extra-Duty	3,408,797,713.00	3,447,241,704.00
Food and Refreshment	-	9,950,000.00
Furniture Expenses	148,100,000.00	75,260,000.00
Honoraria	398,765,000.00	620,150,000.00
Housing Allowance discretionary Expenses	1,051,804,000.00	960,200,000.00
Leave Travel	124,934,910.00	91,749,000.00
Moving Expenses	226,638,278.00	319,266,684.00
Outfit Allowance	8,700,000.00	6,000,000.00
Postmortem Allowance	74,445,000.00	104,000,000.00
Responsibility Allowance	3,550,000.00	1,500,000.00
Risk Allowance	2,846,714,260.00	2,176,910,579.00
Sitting Allowance	533,254,000.00	434,521,000.00
Staff debts Expenses	-	27,879,667.00
Telephone	77,084,500.00	51,360,000.00
Transport Expenses	1,374,134,321.00	737,680,000.00
	16,751,968,181	14,885,206,776.00

34B - Wages, Salaries and Employee Benefits

Acting Allowance	5,324,000.00	14,400,000.00
Civil Servants	6,334,456,208.29	5,705,148,235.36
Civil Servants Contracts	60,595,490.62	21,941,695.34
Electricity	74,670,500.00	80,048,211.80
Extra-Duty	3,408,797,713.43	3,447,241,703.65
Food and Refreshment	-	9,950,000.00
Furniture Expenses	148,100,000.00	75,260,000.00
Honoraria	398,765,000.00	620,150,000.00
Housing Allowance discretionary Expenses	1,051,804,000.00	960,200,000.00
Leave Travel	124,934,910.00	91,749,000.00

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Moving Expenses	226,638,277.66	319,266,683.69
Outfit Allowance	8,700,000.00	6,000,000.00
Postmortem Allowance	74,445,000.00	104,000,000.00
Responsibility Allowance	3,550,000.00	1,500,000.00
Risk Allowance	2,846,714,259.85	2,176,910,578.90
Sitting Allowance	533,254,000.00	434,521,000.00
Staff debts Expenses	-	27,879,667.00
Telephone	77,084,500.00	51,360,000.00
Transport Expenses	1,374,134,321.40	737,680,000.00
Payment	16,751,968,181.25	14,885,206,775.74
Add/Less (Change in Working Capital)		
Staff Claim Addition	(4,599,000.00)	441,993,264.67
	(4,599,000.00)	441,993,264.67
Payment	16,747,369,181.25	15,327,200,040.41
35 - Use of Goods and Services		
Advertising and Publication - Communication & Information	95,553,950	134,196,650
Air Travel Tickets Travel - In - Country	437,829,732	631,279,000
Air Travel Tickets Travel Out of Country	286,965,084	271,338,495
Books, Reference and Periodicals	0	192,000
Catering Services	628,946,973	635,651,200
Cleaning Supplies - Use of Goods and Services	0	3,620,000
Computer Software - Use of goods and Services	75,415,200	14,584,800
Computer Supplies and Accessories	4,000,000	3,444,700
Conference Facilities	220,984,949	204,995,000
Consumable Medical Supplies	4,799,480	5,240,000
Diesel	481,714,064	733,321,065
Educational Radio and TV broadcasting programming	11,798,200	7,000,000
Electricity - Utilities, Supplies, and Services	303,496,496	258,950,087
Entertainment - Hospitality Supplies and Services	61,500,000	48,670,000
Food and Refreshments	564,611,727	953,355,887
Fumigation Expenses	2,359,740	14,828,360
Gifts and Prizes	73,644,000	60,350,000
Ground Transport (Bus, Train, Water)	100,000	50,000
Ground travel (bus, railway, taxi, etc.) Travel - In - Country	1,072,527,104	1,344,167,158
Health Insurance Training - Foreign	2,847,631	5,101,860
Internet and Email connections	217,581,584	203,664,502
Laboratory Supplies	654,562,959	1,028,854,574
Land Rent Expenses - Other Operating Expenses	3,904,601	4,994,400
Laundry and Cleaning Expenses	480,000	480,000
Lodging/Accommodation Travel - In - Country	32,835,680	56,394,980
Medical Gases and Chemicals	1,403,660,089	2,640,285,491
Newspapers and Magazines	0	1,091,200
Non-Cash Expenditure-Use of Goods and Services	3	0

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Office Consumables (papers, pencils, pens and stationery)	345,314,232	500,805,754
Other Gas	59,000	0
Outsourcing Costs (includes cleaning and security services)	406,949,136	413,583,920
Per Diem - Domestic	10,875,839,628	7,620,048,417
Per Diem - Foreign	435,361,618	430,995,677
Petrol	4,696,739	15,090,140
Posts and Telegraphs	39,209,615	40,878,350
Printing and Photocopy paper	0	900,000
Printing and Photocopying Costs	57,952,200	89,839,306
Printing Material	0	700,000
Printing of Stamps	7,397,886	5,000,000
Protective Clothing, footwear and gears	43,597,135	66,734,648
Publicity	250,000	250,000
Remuneration of Instructors	120,540,000	140,138,000
Rent - Housing	108,169,414	131,690,908
Rent - Office Accommodation	147,816,240	0
Rent of Booth and Tent Services Expenses	21,250,000	8,500,000
Research and Dissertation Training - Foreign	42,183,126	0
Sewage Charges - Utilities, Supplies, and Services	8,000,000	0
Software License Fees	357,204,042	0
Special Uniforms and Clothing	3,520,000	1,368,000
Sporting Supplies	300,000	1,500,000
Subscription Fees	114,043,914	270,564,473
Technical Service Fees	29,193,200	27,539,548
Telephone Charges (Land Lines)	10,768,036	13,462,294
Tents and Camp Equipment	15,972,581	21,580,840
Training Materials	11,380,000	12,919,974
Tuition Fees Training - Domestic	327,539,235	385,379,928
Tuition Fees Training - Foreign	60,928,171	900,000
Uniforms and Ceremonial Dresses	77,217,000	90,427,100
Uniforms -Clothing, Bedding, Footwear and Services	3,550,000	6,080,000
Visa Application Fees	3,501,616	2,348,029
Water and Waste Disposal (Garbage)	3,000,000	15,490,000
Water Charges	32,206,493	39,087,036
	20,357,029,503	19,619,903,751

35 B- Use of Goods and Services

Advertising and Publication - Communication & Information	95,553,950.00
Air Travel Tickets Travel - In - Country	437,829,732.00
Air Travel Tickets Travel Out of Country	286,965,084.00
Books, Reference and Periodicals	-
Catering Services	628,946,973.45
Cleaning Supplies - Use of Goods and Services	-
Computer Software - Use of goods and Services	75,415,200.00
Computer Supplies and Accessories	4,000,000.00
Conference Facilities	220,984,949.00

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Consumable Medical Supplies	4,799,480.00
Diesel	481,714,064.70
Educational Radio and TV broadcasting programming	11,798,200.00
Electricity - Utilities, Supplies, and Services	303,496,495.53
Entertainment - Hospitality Supplies and Services	61,500,000.00
Food and Refreshments	564,611,726.72
Fumigation Expenses	2,359,740.00
Gifts and Prizes	73,644,000.00
Ground Transport (Bus, Train, Water)	100,000.00
Ground travel (bus, railway, taxi, etc.) Travel - In - Country	1,072,527,104.34
Health Insurance Training - Foreign	2,847,631.02
Internet and Email connections	217,581,583.64
Laboratory Supplies	654,562,958.98
Land Rent Expenses - Other Operating Expenses	3,904,601.00
Laundry and Cleaning Expenses	480,000.00
Lodging/Accommodation Travel - In - Country	32,835,680.00
Medical Gases and Chemicals	1,403,660,089.31
Newspapers and Magazines	-
Office Consumables (papers, pencils, pens and stationery)	345,314,232.00
Other Gas	59,000.00
Outsourcing Costs (includes cleaning and security services)	406,949,135.48
Per Diem - Domestic	10,875,839,628.26
Per Diem - Foreign	435,361,617.54
Petrol	4,696,739.00
Posts and Telegraphs	39,209,615.00
Printing and Photocopy paper	-
Printing and Photocopying Costs	57,952,200.00
Printing Material	-
Printing of Stamps	7,397,886.00
Protective Clothing, footwear and gears	43,597,135.00
Publicity	250,000.00
Remuneration of Instructors	120,540,000.00
Rent - Housing	108,169,413.68
Rent - Office Accommodation	147,816,240.00
Rent of Booth and Tent Services Expenses	21,250,000.00
Research and Dissertation Training - Foreign	42,183,126.00
Sewage Charges - Utilities, Supplies and Services	8,000,000.00
Software License Fees	357,204,041.93
Special Uniforms and Clothing	3,520,000.00
Sporting Supplies	300,000.00
Subscription Fees	114,043,913.58
Technical Service Fees	29,193,200.00
Telephone Charges (Land Lines)	10,768,036.27
Tents and Camp Equipment	15,972,581.32
Training Materials	11,380,000.00
Tuition Fees Training - Domestic	327,539,234.89

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Tuition Fees Training - Foreign		60,928,171.22
Uniforms and Ceremonial Dresses		77,217,000.00
Uniforms -clothing, Bedding, Footwear and Services		3,550,000.00
Visa Application Fees		3,501,616.12
Water and Waste Disposal (Garbage)		3,000,000.00
Water Charges		32,206,492.71
Payment		20,357,029,499.69

36 - Maintenance Expenses

Air conditioners	4,049,000.00	69,810,000.00
Computers, printers, scanners, and other computer-related equipment	5,000,000.00	22,470,000.00
Mechanical, electrical, and electronic spare parts	915,115,144.00	365,388,159.00
Medical and Laboratory equipment	-	177,000.00
Outsource maintenance contract services - Buildings	61,979,624.00	116,761,142.00
Outsource maintenance contract services - Machinery, Equipment and Plant	407,254,187.00	412,962,756.00
Outsource maintenance contract services - Vehicles and Transportation Equipment	232,198,499.00	283,012,116.00
Tyres and Batteries	48,949,549.00	26,627,588.00
	1,674,546,003	1,297,208,761.00

37 - Depreciation of Property, Plant and Equipment

Laboratory equipment and instruments Depreciation	1,277,135,109.00	651,231,334.00
Computers and Photocopiers Depreciation	132,494,570.00	347,190,004.00
Motor vehicles, Depreciation	326,619,958.00	251,289,294.00
Office buildings and structures	197,929,736.00	180,868,371.00
Office Furniture Depreciation	545,794,453.00	-
Other Office Equipment Depreciation	159,226,012.00	517,900,742.00
	2,639,199,838	1,948,479,745.00

39 - Amortisation of Intangible Assets

Computer Software Amortisation	519,000	519,000.00
	519,000	519,000.00

52 - Other Expenses

Agency fees	-	990,000.00
Audit fees Expenses	70,000,000.00	70,000,000.00
Burial Expenses	21,253,400.00	12,725,600.00

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Burial Expenses - Other operating Expenses	60,285,000.00	-
Consultancy fee for professionals consultancy fees	4,966,000.00	-
Contingencies Item	241,786,526.00	329,465,022.00
Contingencies Item - Other Operating Expenses	139,468,848.00	195,859,660.00
Director's Fee	38,928,000.00	-
Freight Forwarding and Clearing Charges	12,250,000.00	49,000,000.00
Freight Forwarding and Clearing Charges - Other Operating Expenses	18,110,195.00	235,731,365.00
Honorariums (expert opinion)	80,888,000.00	-
Honorariums (expert opinion) - Other operating Expenses	469,110,000.00	19,860,000.00
Sundry Expenses	1,400,000.00	-
Sundry Expenses - Other operating Expenses	96,800,000.00	102,660,000.00
Taxes Levied by Another Level of Government	3,500,000.00	-
	2,188,513,692	1,016,291,647.00
54 - Expected Credit Loss		
Expected Credit Loss	800,803,876	4,238,571,213.00
	800,803,876	4,238,571,213.00
60 - Other Transfers		
Contribution to CF (15%)	694,895,050.00	1,028,765,050.00
	694,895,050	1,028,765,050.00
61 - Deposit		
Deposit General	237,412,736.99	12,359,492.30
Unapplied Deposit Account Addition Receipt	1,225,432.00	27,700,104.87
	238,638,168.99	40,059,597.17
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	1,057,770,260.00	1,272,745,708.00
Deposit Cash Account	360,397,802.00	122,985,065.00
Development Expenditure Cash Account	11,200,000.00	-
Development Revenue Account	48,966,439.00	22,016,554.00
Imprest Cash Account	150,364,938.00	661,508,162.00
Own source Collection Account - NBC	130,231,230.00	-

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Own source Collection Account - CRDB	3,253,600.00	2,662,969.00
Own Source Development Expenditure	297,875,794.00	1,209,348,010.00
Own source Recurrent Expenditure GF	1,765,168,305.00	1,961,468,769.00
Provision for ECL (Cash)	(66,390,279)	(123,294,688.00)
Recurrent Expenditure Cash Account	179,272,287.00	1,011,626,843.00
Unapplied Cash Account	125,268,188.00	120,425,756.00
USD BOT Collection Account	5,772,242,117.00	5,467,104,180.00
USD Commercial Collection Account	1,625,411	596,045,303.00
	9,837,246,092	12,324,642,631.00
67 - Receivables		
Imprest Receivable - Staff	168,353,804.00	-
Provision for Expected Credit Loss - Short Term	(4,973,146,810.00)	(4,115,438,524.00)
Receivable (GEPG)	40,002,677,957.00	34,446,548,672.00
	35,197,884,951	30,331,110,148.00
69 - Prepayments		
Advance Payment	-	-
Non-Monetary Prepayment	-	-
Prepayment Consumables	787,000.00	-
Prepayments Assets - Monetary	-	-
	787,000	-
70 - Inventories		
Consumables	677,350,025.00	792,817,819.00
Fuel	1.00	92,384,866.00
	677,350,026	885,202,685.00
77 - Property, Plant and Equipment		
Air Conditioner	54,877,080.00	-
Laboratory equipment and instruments: Accumulated Depreciation	-4,821,712,609.00	-3,385,351,489.00
Acquisition of land Monetary	3,404,751,305.00	3,404,298,306.00
Application software systems and licenses, Monetary	56,566,840.00	56,566,840.00
Beds, Desks, Shelves, Tables, Chairs and Cabinets Monetary	14,390,000.00	12,400,000.00
Beds, desks, shelves, tables and Chairs Monetary	22,379,000.00	22,379,000.00
Cameras Monetary	2,780,000.00	2,780,000.00

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Computers and Photocopiers	210,184,465.00	210,184,465.00
Depreciation Adjustment		
Computers and Photocopiers	1,901,125,120.00	1,901,125,120.00
Opening		
Computers and Photocopiers	-1,714,290,942.00	-1,581,796,372.00
Accumulated Depreciation		
Computers and Photocopiers	1,481,139,918.00	1,102,927,210.00
Monetary		
Computers and Photocopiers on	-2.00	-2.00
Monetary		
Hardware: servers and equipment (incl. desktops, laptops, UPS, etc.)	133,182,085.00	-
Institutional Appliances (washing machines, dryers, etc.) Monetary	4,995,000.00	4,995,000.00
Laboratory equipment and instruments Monetary	11,661,449,440.00	6,303,915,798.00
Laboratory equipment and instruments Non-Monetary	622,045,453.00	622,045,453.00
Laboratory equipment and instruments Opening	8,677,930,206.00	8,677,930,206.00
Motor vehicles, Accumulated Depreciation	-2,413,538,915.00	-2,086,918,957.00
Motor vehicles, Depreciation Adjustment	509,906,208.00	509,906,208.00
Motor vehicles, Monetary	987,386,273.00	634,069,462.00
Motor vehicles - Non-Monetary	931,045,007.00	931,045,007.00
Motor vehicles, Opening	2,388,604,681.00	2,388,604,681.00
Office buildings and structures: Accumulated Depreciation	-996,209,979.00	-798,280,243.00
Office buildings and structures Monetary	8,688,505,661.00	7,779,781,841.00
Office buildings and structures Non-monetary	2,656,652,038.00	2,656,652,038.00
Office equipment Monetary	2,600,000.00	2,600,000.00
Office Furniture and Fittings Accumulated Depreciation	-1,905,407,834.00	-1,359,613,381.00
Office Furniture and Fittings Depreciation Adjustment	136,054,856.00	136,054,856.00
Office Furniture and Fittings Monetary	1,635,238,697.00	1,604,374,498.00
Office Furniture and Fittings Non- Monetary	557,847,294.00	557,847,294.00
Office Furniture and Fittings Opening	43.00	43.00
Office Furniture Monetary	3,264,695,259.00	3,229,305,987.00
Office Furniture Non-Monetary	-1.00	-1.00
Office Furniture Opening	943,302,836.00	943,302,836.00
Other equipment and installations, Monetary	404,651,611.00	325,803,395.00
Other Office equipment Monetary	28,840,000.00	28,840,000.00

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Printers and Scanners Monetary	77,990,000.00	49,602,000.00
Printers and Scanners on Monetary	1.00	1.00
Scientific Instruments and Tools Monetary	1,648,559,324.00	1,429,419,324.00
Security, radio equipment and installations Monetary	86,000,000.00	86,000,000.00
Sport Goods Monetary - Capital	910,000.00	910,000.00
Telecommunications infrastructure, networks and equipment monetary	41,274,250.00	41,274,250.00
TV and Radios Monetary	8,480,000.00	8,480,000.00
	41,395,179,669	36,453,460,674.00
78 - Intangible Assets		
Computer Software Accumulated Amortisation	(1,557,000)	(1,038,000)
Computer Software Monetary	5,190,000	5,190,000
Work-In-Progress Monetary	1,941,955,000	746,070,000
	1,945,588,000	750,222,000
78B - Intangible Assets		
Work-In-Progress Monetary	1,195,885,000	746,070,000
	1,195,885,000	746,070,000
82 - Work In Progress		
Buildings other than dwellings - WIP	-	52,488,729.00
Buildings other than dwellings - WIP Monetary	4,194,578,9384	1,355,993,320
	4,194,578,938	1,408,482,049
89 - Payables and Accruals		
Retention Payable Addition	216,294,948.00	
Staff Claim Addition	183,978,987.00	179,431,000.00
Supplies of goods and services Addition	-	53,202,508.00
Withholding tax	416,407.00	-
	400,690,342	232,830,288
94 - Deposits		
Deposit General	671,084,602.00	433,671,865.00
Unapplied Deposit Account Addition	115,341,855.00	114,116,423.00
	786,426,457	547,788,288.00

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95 EXCHANGE RATE GAIN/LOSS

BANK	AMOUNT	MUSE ER	AMOUNT IN TZ	BOT ER	AMOUNT TZ	GAIN/LOSS IN ER
BOT	2,204,556.51	2,611.71	5,757,663,123.17	2,618.32	5,772,242,117.21	-14,578,994.04
CRDB	400.00	2,611.71	1,044,684.15	2,618.32	1,047,329.40	-2,645.25
TOTAL	2,204,956.51		5,758,707,807.32		-	-14,581,639.29

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GOVERNMENT CHEMIST LABORATORY AUTHORITY (GCLA)**

96 TRANSACTIONS WITH OTHER ENTITIES CODE	GOODS/SERVICES RECEIVED	COUNTER ENTITY	AMOUNT
22002101	ELECTRICITY BILL	TANZANIA ELECTRICITY SUPPLY COMPANY LTD	268,146,495.53
22002102	WATER BILL	DUWASA	9,188,879.40
22002102	WATER BILL	DAWASA	8,913,009.09
22010101	AIR TICKET	AIR TANZANIA COMPANY LIMITED	235,237,886.00
22011101	Air Travel TicketsTravel Out of Country	AIR TANZANIA COMPANY LIMITED	121,922,800.00
22012101	Internet and Email connections	TANZANIA TELECOMONICATION CORPORATION	216,601,583.64
22032119	Contingencies Item - Other operating Expenses	TANZANIA TELECOMONICATION CORPORATION	46,550,348.37
28520201	Audit fees Expenses	NAO	70,000,000.00
22012105	Advertising and Publication - Communication & Information	TANZANIA BROADCASTING CORPORATION	12,272,000.00
22012102	Posts and Telegraphs	TANZANIA POSTS CORPORATION	29,054,500.00
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	TEMESA DAR ES SALAAM	86,129,877.20
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	GEPG TEMESA REVENUE ACCOUNT	32,581,496.01
28520304	Taxes Levied by another Level of Government	TRA	929,767,722.71
	TOTAL		2,066,366,597.95

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
GOVERNMENT CHEMIST LABORATORY AUTHORITY (GCLA)**

97 - ECL CALCULATION - CASH 2024/2025

Account identifier	Bank Name	Rating Agency	Balance (EAD)	PD as per Bank Rating (%)	LGD(%)	ECL	Carrying Amount
20110056408/20110056407	NMB	Moodys	2,938,513,750.63	2.16%	100%	63,471,897.01	2,875,041,853.62
0150616417500/0250616417500	CRDB	Moodys	4,879,011.02	2.16%	100%	105,386.64	4,773,624.38
011103005535	CRDB	Moodys	130,231,229.90	2.16%	100%	2,812,994.57	127,418,235.33
9925261141/9932445371	BOT	Moodys	6,830,012,376.92	1.00%	0%	-	6,830,012,376.92

9,903,636,368.47

TotalECL 66,390,278.22 9,837,246,090.25

2023/2024

Account identifier	Bank Name	Rating Agency	Cash Balance (EAD)	PD as preBank Rating (%)	LGD(%)	ECL	Carrying Amount
20110056408/20110056407	NMB	Moodys	5,109,379,160.72	2.16%	100%	110,362,589.87	4,999,016,570.85
011103005535	NBC	Moodys	-	2.16%	100%	0	-
0150616417500/0250616417500	CRDB	Moodys	598,708,272.29	2.16%	100%	12,932,098.68	585,776,173.61
9925261141/9932445371	BOT		6,739,849,887.81	2.16%	0%	0	6,739,849,887.81
						123,294,688.55	-

B:ECL CALCULATION - RECEIVABLES 2024/2025

As on June 30, 2025		Default considered		Above13 Yrs		
Delinquency Bucket	EAD	Base Case Total ECL	Best Case Total ECL	Worst Case Total ECL	Probability Weighted ECL	Loss Ratio (%)
0-1 Yrs	5,724,483,089	155,390,233.49	47,197,380.14	420,006,054.47	200,020,345.08	3.49%
1-2 Yrs	9,065,295,963	566,218,236.69	234,448,477.39	1,184,096,593.58	662,040,853.87	7.30%
2-3 Yrs	9,615,903,034	1,072,883,292.63	529,831,615.32	1,929,968,899.75	1,197,021,963.54	12.45%
3-4 Yrs	9,822,314,326	832,334,824.37	380,804,838.51	1,600,040,705.48	947,226,292.66	9.64%
4-5 Yrs	4,199,556,607	183,918,001.73	66,850,108.13	428,492,565.40	223,358,612.51	5.32%
5-6 Yrs	1,743,478,742	1,743,478,742.12	1,743,478,742.12	1,743,478,742.12	1,743,478,742.12	100.00%
Total	40,171,031,761	4,554,223,331	3,002,611,162	7,306,083,561	4,973,146,810	12.38%

As on June 30, 2024		Default considered		Above13Yrs		
Delinquency Bucket	EAD	BaseCaseTotalECL	BestCaseTotalECL	WorstCaseTotalECL	ProbabilityWeightedECL	Loss Ratio (%)
0-1 Yrs	9,065,295,963	182,363,383.74	49,795,521.88	538,782,769.57	243,872,100.18	2.69%
1-2 Yrs	9,615,903,034	537,987,972.75	214,180,384.42	1,162,453,446.46	636,051,048.82	6.61%
2-3 Yrs	9,822,314,326	1,031,605,103.71	501,504,967.85	1,881,583,919.27	1,155,609,998.20	11.77%
3-4 Yrs	4,199,556,607	290,531,912.13	124,591,711.74	589,986,555.01	336,426,635.18	8.01%
4-5 Yrs	1,743,478,742	1,743,478,742.12	1,743,478,742.12	1,743,478,742.12	1,743,478,742.12	100.00%
Total	34,446,548,672	3,785,967,114	2,633,551,328	5,916,285,432	4,115,438,524	11.95%

2023/2024

77 - Property, Plant and Equipment	Cost/Revaluation						Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2023		Addition Monetary		30-Jun-24		Charge during the year - Depreciation		Accumulated depreciation	
	Addition Monetary	30-Jun-24	Addition non-Monetary	30-Jun-24	1-Jul-23	30-Jun-24	30-Jun-24			
Motor vehicles	3,953,719,150.00	509,781,200.00	931,045,007.00	5,394,545,357.00	1,325,723,455.00	251,289,294.00	1,577,012,749.00	2,376,706,401.00		
Office buildings and structures	10,436,433,880.00	1,393,015,316.00		11,829,449,196.00	617,411,871.00	180,868,371.00	798,280,242.00	9,638,153,638.00		
TOTAL	44,809,275,587.00	10,674,185,054.00	1,553,090,459.00	44,809,275,587.00	6,407,335,167.00	1,948,479,746.00	8,355,814,913.00	36,453,460,674.00		

78 - Intangible Asset

Description	Cost/Revaluation			Accumulated Depreciation and Impairment		
	At 01-July-2024	Addition Monetary	30-Jun-25	Charge during the year - Depreciation	30-Jun-25	Carrying Value
	Computer Software	5,190,000.00	-	5,190,000.00	519,000	1,557,000
Other Intangible Assets	746,070,000.01	1,195,885,000.00	1,941,955,000.01	-	-	1,941,955,000.01
Total	751,260,000.01	1,195,885,000.00	1,947,145,000.01	-	1,557,000	1,945,588,000

82 - Work in Progress

Description	Cost/Revaluation		Accumulated Depreciation and Impairment	
	At 01-July-2024	Addition Monetary	1-Jul-24	30-Jun-25
	Buildings other than dwellings - WIP	1,408,482,049	2,786,096,889	-
Total	1,408,482,049	2,786,096,889	-	4,194,578,938

DR. FIDELICE M.S. MAFUMIKO
CHIEF GOVERNMENT CHEMIST

DATE _____

T2420000 - Government Chemist Laboratory Authority (GCLA)
TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2025

		TZS	TZS
13330101	Revenue From Transfer	1.00	0.00
13399801	Revenue Grants - Non-Monetary	0.00	1.00
13410101	Government Grant Personal Emolument	0.00	6,470,464,123.00
14150117	Revenue from Certificate of Competence	0.00	1,400,000.00
14150152	Revenue from Training and Examination Fees	0.00	65,977,800.00
14150157	Revenue from Consultancy Fees	0.00	4,000,000.00
14150164	Miscellaneous Revenue	0.00	6,250,000.00
14150239	Testing Fee	0.00	73,870,009.10
14150240	Revenue from Transport Fare	0.00	62,607,228.95
14210132	Laboratory Charges	0.00	5,225,959,781.91
14220102	Revenue from Certificate of Competence-Exchange	0.00	25,940,180.00
14220122	Tender Documents - Exchange	0.00	1,193,000.00
14220127	Revenue from Inspection Fees- Exchange	0.00	745,023,246.00
14220141	Registration Fees- Exchange	0.00	1,384,255,056.40
14220143	Revenue from Training and Examination Fees- Exchange	0.00	867,756,420.00
14220148	Revenue from Consultancy Fees- Exchange	0.00	93,400,000.00
14220153	Revenue from Annual Fees- Exchange	0.00	175,953,425.50
14220154	Revenue from Miscellaneous Fees- Exchange	0.00	1,499,266,980.50
14220161	Miscellaneous Revenue - Exchange	0.00	1,264,587,111.24
14220251	Testing Fee- Exchange	0.00	1,684,548,275.59
14220252	Revenue from Transport Fare- Exchange	0.00	200,962,834.68
14220258	Permit Fees- Exchange	0.00	10,261,134,148.62
14220262	Import Fee	0.00	22,654,297,434.14
14256101	Foreign Exchange differences (Gain) - Monetary	0.00	14,581,639.28
14310101	Revenue from Inspection Fees -nonmarket	0.00	3,400,000.00
14310103	Registration Fees	0.00	55,327,100.00
14310107	Revenue from Annual Fees	0.00	660,750.00
14310108	Forfeits -nonmarket	0.00	30,465,000.00
14310117	Permit Fees	0.00	647,596,876.30
14310123	Fines	0.00	35,950,100.00
14310127	Forfeits - nonmarket	0.00	64,079,750.00
14512102	Export fees	0.00	2,175,563,131.83
21111101	Civil Servants	6,334,456,208.29	0.00
21112101	Civil Servants Contracts	60,595,490.62	0.00
21113101	Leave Travel	124,934,910.00	0.00
21113103	Extra-Duty	3,408,797,713.43	0.00
21113108	Acting Allowance	5,324,000.00	0.00
21113112	Responsibility Allowance	3,550,000.00	0.00
21113113	Outfit Allowance	8,700,000.00	0.00
21113114	Sitting Allowance	533,254,000.00	0.00
21113118	Postmortem Allowance	74,445,000.00	0.00

21113129	Moving Expenses	226,638,277.66	0.00
21113132	Staff debts Expenses	27,879,667.00	0.00
21114101	Honoraria	398,765,000.00	0.00
21114103	Risk Allowance	2,846,714,259.85	0.00
21121101	Electricity	74,670,500.00	0.00
21121102	Housing Allowance discretionary Expenses	1,051,804,000.00	0.00
21121104	Telephone	77,084,500.00	0.00
21121107	Furniture Expenses	148,100,000.00	0.00
21121112	Transport Expenses	1,374,134,321.40	0.00
22001101	Office Consumables (papers, pencils, pens and stationaries)	345,314,232.00	0.00
22001102	Computer Supplies and Accessories	4,000,000.00	0.00
22001109	Printing and Photocopying Costs	57,952,200.00	0.00
22001110	Computer Software - Use of goods and Services	75,415,200.00	0.00
22001111	Software License Fees	357,204,041.93	0.00
22001112	Outsourcing Costs (includes cleaning and security services)	406,949,135.48	0.00
22002101	Electricity - Utilities Supplies and Services	303,496,495.53	0.00
22002102	Water Charges	32,206,492.71	0.00
22002104	Other Gas	59,000.00	0.00
22002105	Sewage Charges - Utilities Supplies and Services	8,000,000.00	0.00
22002108	Water and Waste Disposal (Garbage)	3,000,000.00	0.00
22003101	Petrol	4,696,739.00	0.00
22003102	Diesel	481,714,064.70	0.00
22004107	Laboratory Supplies	654,562,958.98	0.00
22004109	Medical Gases and Chemicals	1,403,660,089.31	0.00
22004110	Consumable Medical Supplies	4,799,480.00	0.00
22005103	Tents and Camp Equipment	15,972,581.32	0.00
22006104	Uniforms and Ceremonial Dresses	77,217,000.00	0.00
22006105	Protective Clothing, footwear and gears	43,597,135.00	0.00
22006106	Laundry and Cleaning Expenses	480,000.00	0.00
22006109	Special Uniforms and Clothing	3,520,000.00	0.00
22006112	Uniforms -Clothing, Bedding, Footwear and Services	3,550,000.00	0.00
22007102	Rent - Housing	108,169,413.68	0.00
22007103	Rent - Office Accommodation	147,816,240.00	0.00
22007109	Conference Facilities	220,984,949.00	0.00
22007111	Rent of Booth and Tent Services Expenses	21,250,000.00	0.00
22007112	Land Rent Expenses - Other operating Expenses	3,904,601.00	0.00
22008102	Tuition Fees Training - Domestic	327,539,234.89	0.00
22008104	Remuneration of Instructors	120,540,000.00	0.00
22008108	Training Materials	11,380,000.00	0.00
22008110	Ground Transport (Bus, Train, Water)	100,000.00	0.00
22009102	Tuition Fees Training - Foreign	60,928,171.22	0.00
22009104	Research and Dissertation Training - Foreign	42,183,126.00	0.00
22009105	Health Insurance Training - Foreign	2,847,631.02	0.00
22010101	Air Travel Tickets Travel - In - Country	437,829,732.00	0.00

22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	1,072,527,104.34	0.00
22010104	Lodging/Accommodation Travel - In - Country	32,835,680.00	0.00
22010105	Per Diem - Domestic	10,875,839,628.26	0.00
22011101	Air Travel Tickets Travel Out Of Country	286,965,084.00	0.00
22011105	Per Diem - Foreign	435,361,617.54	0.00
22011106	Visa Application Fees	3,501,616.12	0.00
22012101	Internet and Email connections	217,581,583.64	0.00
22012102	Posts and Telegraphs	39,209,615.00	0.00
22012105	Advertising and Publication - Communication & Information	95,553,950.00	0.00
22012109	Telephone Charges (Land Lines)	10,768,036.27	0.00
22012111	Publicity	250,000.00	0.00
22012113	Subscription Fees	114,043,913.58	0.00
22012116	Technical Service Fees	29,193,200.00	0.00
22013112	Educational Radio and TV broadcasting programming	11,798,200.00	0.00
22013113	Sporting Supplies	300,000.00	0.00
22014102	Catering Services	628,946,973.45	0.00
22014104	Food and Refreshments	564,611,726.72	0.00
22014105	Entertainment - Hospitality Supplies And Services	61,500,000.00	0.00
22014106	Gifts and Prizes	73,644,000.00	0.00
22016104	Printing of Stamps	7,397,886.00	0.00
22017113	Fumigation Expenses	2,359,740.00	0.00
22017998	Non-Cash Expenditure-Use of Goods and Service	3.00	0.00
22019110	Outsource maintenance contract services - Buildings	61,979,624.00	0.00
22021102	Tyres and Batteries	48,949,548.74	0.00
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	232,198,498.70	0.00
22023101	Mechanical, electrical, and electronic spare parts	915,115,144.04	0.00
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	407,254,187.08	0.00
22024101	Computers, printers, scanners, and other computer related equipment	5,000,000.00	0.00
22024104	Air conditioners	4,049,000.00	0.00
22031104	Consultancy fee for professional	4,966,000.00	0.00
22032101	Freight Forwarding and Clearing Charges - Other operating Expenses	80,888,000.00	0.00
22032105	Honorariums (expert opinion) - Other operating Expenses	1,400,000.00	0.00
22032107	Sundry Expenses - Other operating Expenses	3,500,000.00	0.00
22032111	Burial Expenses - Other operating Expenses	60,285,000.00	0.00
22032119	Contingencies Item - Other operating Expenses	38,928,000.00	0.00
22033701	Expected Credit Loss	800,803,875.87	0.00
23120102	Office buildings and structures	197,929,736.38	0.00
23140101	Motor vehicles, Depreciation	326,619,957.70	0.00
23150108	Computers and Photocopiers Depreciation	132,494,569.65	0.00
23160102	Office Furniture Depreciation	545,794,453.22	0.00

23160117	Laboratory equipment and instruments Depreciation	1,277,135,109.06	0.00
23160163	Other Office equipment Depreciation	159,226,011.55	0.00
23300101	Computer Software Amortization	519,000.00	
28211124	Contribution to CF (15%)	694,895,050.00	0.00
28520201	Audit fees Expenses	70,000,000.00	0.00
28520204	consultancy fees	241,786,526.23	0.00
28520213	Director's Fee	12,250,000.00	0.00
28520301	Freight Forwarding and Clearing Charges	18,110,195.30	0.00
28520304	Taxes Levied by another Level of Government	929,767,722.71	0.00
28520305	Honorariums (expert opinion)	469,110,000.00	0.00
28520307	Sundry Expenses	96,800,000.00	0.00
28520311	Burial Expenses	21,253,400.00	0.00
28520319	Contingencies Item	139,468,848.37	0.00
31112102	Office buildings and structures Monetary	8,688,505,661.39	0.00
31114101	Acquisition of land Monetary	3,404,751,304.53	0.00
31121101	Motor vehicles, Monetary	987,386,272.81	0.00
31122101	Telecommunications infrastructure, networks and equipment monetary	41,274,250.00	0.00
31122103	Application software systems and licenses Monetary	56,566,840.00	0.00
31122105	Security, radio equipment and installations Monetary	86,000,000.00	0.00
31122107	Other equipment and installations Monetary	404,651,610.56	0.00
31122108	Computers and Photocopiers Monetary	1,481,139,918.11	0.00
31122109	Printers and Scanners Monetary	77,990,000.00	0.00
31122113	TV and Radios Monetary	8,480,000.00	0.00
31122115	Cameras Monetary	2,780,000.00	0.00
31122130	Office Furniture Monetary	3,095,850,906.95	0.00
31122145	Laboratory equipment and instruments Monetary	11,661,449,440.46	0.00
31122202	Office Furniture Monetary	168,844,352.00	0.00
31122203	Scientific Instruments and Tools Monetary	1,648,559,324.25	0.00
31122211	Office Furniture and Fittings Monetary	313,302,182.71	0.00
31122213	Office equipment Monetary	2,600,000.00	0.00
31122233	Sport goods Monetary - Capital	910,000.00	0.00
31122242	Beds, Desks, Shelves, Tables, Chairs and Cabinets Monetary	14,390,000.00	0.00
31122243	Institutional Appliances (washing machines, dryers etc.) Monetary	4,995,000.00	0.00
31122302	Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)	133,182,084.85	0.00
31122314	Air Conditioner	54,877,080.00	0.00
31123111	Office Furniture and Fittings Monetary	1,321,936,514.03	0.00
31123112	Other Office equipment Monetary	28,840,000.00	0.00
31123141	Beds, desks, shelves, tables and Chairs Monetary	22,379,000.00	0.00
31124202	Office buildings and structures Non- monetary	2,656,652,038.13	0.00
31124501	Motor vehicles, Non-Monetary	931,045,007.30	0.00
31124608	Computers and Photocopiers on Monetary	0.00	2.00
31124609	Printers and Scanners non-Monetary	1.00	0.00

31124630	Office Furniture Non-Monetary	0.00	1.00
31124645	Laboratory equipment and instruments Non-Monetary	622,045,452.70	0.00
31124811	Office Furniture and Fittings Non-Monetary	557,847,294.00	0.00
31132101	Computer Software Monetary	5,190,000.00	0.00
31132120	Work-In-Progress Monetary	5,156,189,918.61	0.00
31132320	Work-In-Progress Transfer	0.00	3,214,234,918.60
31221101	Consumables	677,350,024.73	0.00
31221114	Fuel	0.99	0.00
31710109	Buildings other than dwellings - WIP Monetary	3925795261.6	0.00
31719110	Other Structure - WIP Non Monetary	52,488,729.00	-
32171119	Receivable (GEPG)	40,002,677,955.75	0.00
32171120	Imprest Receivable - Staff	168,353,803.75	0.00
32171133	Provision for Expected Credit Loss - Short Term	0.00	4,973,146,809.77
32171201	Prepayment Consumables	787,000.00	0.00
32171202	Prepayments Assets - Monetary	1,552,494,631.97	0.00
32171204	Advance Payment	0.00	1.00
32172105	Prepayment Expense	0.00	0.05
33181103	Staff Claim Addition	0.00	184,030,000.00
33181108	Unapplied Deposit Account Addition	0.00	115,341,854.73
33181109	Deposit General	0.00	671,084,602.09
33182107	Withholding tax	0.00	168,613.77
33182154	Withholding Tax Payable Addition	0.00	196,780.20
61121101	Motor vehicles, Opening	2,388,604,680.65	0.00
61122108	Computers and Photocopiers Opening	1,901,125,119.63	0.00
61122130	Office Furniture Opening	943,302,835.63	0.00
61122145	Laboratory equipment and instruments Opening	8,677,930,206.05	0.00
61123111	Office Furniture and Fittings Opening	42.98	0.00
61462102	Office buildings and structures Accumulated Depreciation	0.00	996,209,979.15
61465101	Motor vehicles, Accumulated Depreciation	0.00	2,413,538,914.79
61466108	Computers and Photocopiers Accumulated Depreciation	0.00	1,714,290,941.60
61466145	Laboratory equipment and instruments Accumulated Depreciation	0.00	4,821,712,609.33
61466211	Office Furniture and Fittings Accumulated Depreciation	0.00	1,905,407,834.28
61491101	Computer Software Accumulated Amortization	0.00	1,557,000
62123113	Recurrent Expenditure Cash Account	179,272,287.44	0.00
62123114	Development Expenditure Cash Account	11,200,000.00	0.00
62123115	Deposit Cash Account	360,397,802.05	0.00
62123124	Unapplied Cash Account	125,268,187.15	0.00
62123131	Own source Collection Account -CRDB	3,253,600.00	0.00
62123132	Own source Collection Account - NBC	130,231,229.90	0.00
62123135	BoT own source Collection Account	1,057,770,259.71	0.00
62123137	own source Reccurent Expenditure GF	1,765,168,303.58	0.00
62123138	own source Development Expenditure	297,875,793.50	0.00

62123142	USD Commercial Collection Account	580,726.86	0.00
62123143	USD BOT Collection Account	5,772,242,117.21	0.00
62123144	USD Commercial Collection Account	1,044,684.16	0.00
62123154	Development Revenue Account	48,966,438.91	0.00
62123225	Imprest Cash Account	150,364,938.00	0.00
62123231	Provision for ECL (Cash)	0.00	66,390,278.78
62171202	Prepayments Assets - Monetary	1.00	0.00
62171251	Non-Monetary Prepayment	0.00	1,552,494,632.00
63291101	Taxpayer opening	0.00	5,710,550,611.97
63293101	Accumulated Surplus/Deficit Opening	0.00	75,689,830,666.99
63540101	Motor vehicles, Depreciation Adjustment	509,906,208.09	0.00
63550108	Computers and Photocopiers Depreciation Adjustment	210,184,464.94	0.00
63560211	Office Furniture and Fittings Depreciation Adjustment	136,054,855.98	0.00
		159,826,658,456.14	159,826,658,456.14

CHIEF GOVERNMENT CHEMIST

Date

Mfumo wa Uhasibu
Serikalini (MUSE)

T2420000 - Government Chemist Laboratory Authority (GCLA)
 TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2025

	TZS	TZS
13399801 Revenue Grants - Non Monetary	-	1.00
13410101 Government Grant Personal Emolument	-	6,470,464,123.00
14150117 Revenue from Certificate of Competence	-	1,400,000.00
14150152 Revenue from Training and Examination Fees	-	65,977,800.00
14150157 Revenue from Consultancy Fees	-	4,000,000.00
14150164 Misceleneous Revenue	-	6,250,000.00
14150239 Testing Fee	-	73,870,009.10
14150240 Revenue from Transport Fare	-	62,607,228.95
14210132 Laboratory Charges	-	5,225,959,781.91
14220102 Revenue from Certificate of Competence- Exchange	-	25,940,180.00
14220122 Tender Documents - Exchange	-	1,193,000.00
14220127 Revenue from Inspection Fees- Exchange	-	745,023,246.00
14220141 Registration Fees- Exchange	-	1,384,255,056.40
14220143 Revenue from Training and Examination Fees- Exchange	-	867,756,420.00
14220148 Revenue from Consultancy Fees- Exchange	-	93,400,000.00
14220153 Revenue from Annual Fees- Exchange	-	175,953,425.50
14220154 Revenue from Misceleneous Fees- Exchange	-	1,499,266,980.50
14220161 Misceleneous Revenue - Exchange	-	1,264,587,111.24
14220251 Testing Fee- Exchange	-	1,684,548,275.59
14220252 Revenue from Transport Fare- Exchange	-	200,962,834.68
14220258 Permit Fees- Exchange	-	10,261,134,148.62
14220262 Import Fee	-	22,654,297,433.14
14256101 Foreign Exchange differences (Gain) - Monetary	-	14,581,639.28
14310101 Revenue from Inspection Fees -non market	-	3,400,000.00
14310103 Registration Fees	-	55,327,100.00
14310107 Revenue from Annual Fees	-	660,750.00
14310108 Forfeits -non market	-	30,465,000.00
14310117 Permit Fees	-	647,596,876.30
14310123 Fines	-	35,950,100.00
14310127 Forfeits - non market	-	64,079,750.00
14512102 Export fees	-	2,175,563,131.83
21111101 Civil Servants	6,334,456,208.29	-
21112101 Civil Servants Contracts	60,595,490.62	-
21113101 Leave Travel	124,934,910.00	-
21113103 Extra-Duty	3,408,797,713.43	-
21113108 Acting Allowance	5,324,000.00	-
21113112 Responsibility Allowance	3,550,000.00	-
21113113 Outfit Allowance	8,700,000.00	-
21113114 Sitting Allowance	533,254,000.00	-
21113118 Postmortem Allowance	74,445,000.00	-
21113129 Moving Expenses	226,638,277.66	-
21113132 Staff debts Expenses	27,879,667.00	-

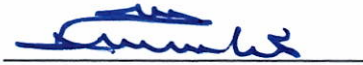
21114101	Honoraria	398,765,000.00	-
21114103	Risk Allowance	2,846,714,259.85	-
21121101	Electricity	74,670,500.00	-
21121102	Housing Allowance discretionary Expenses	1,051,804,000.00	-
21121104	Telephone	77,084,500.00	-
21121107	Furniture Expenses	148,100,000.00	-
21121112	Transport Expenses	1,374,134,321.40	-
22001101	Office Consumables (papers,pencils, pens and stationaries)	345,314,232.00	-
22001102	Computer Supplies and Accessories	4,000,000.00	-
22001109	Printing and Photocopying Costs	57,952,200.00	-
22001110	Computer Software - Use of goods and Services	75,415,200.00	-
22001111	Software License Fees	357,204,041.93	-
22001112	Outsourcing Costs (includes cleaning and security services)	406,949,135.48	-
22002101	Electricity - Utilities Supplies and Services	303,496,495.53	-
22002102	Water Charges	32,206,492.71	-
22002104	Other Gas	59,000.00	-
22002105	Sewage Charges - Utilities Supplies and Services	8,000,000.00	-
22002108	Water and Waste Disposal (Garbage)	3,000,000.00	-
22003101	Petrol	4,696,739.00	-
22003102	Diesel	481,714,064.70	-
22004107	Laboratory Supplies	654,562,958.98	-
22004109	Medical Gases and Chemicals	1,403,660,089.31	-
22004110	Consumble Medical Supplies	4,799,480.00	-
22005103	Tents and Camp Equipment	15,972,581.32	-
22006104	Uniforms and Ceremonial Dresses	77,217,000.00	-
22006105	Protective Clothing, footwear and gears	43,597,135.00	-
22006106	Laundry and Cleaning Expenses	480,000.00	-
22006109	Special Uniforms and Clothing	3,520,000.00	-
22006112	Uniforms -Clothing,Bedding, Footwear and Services	3,550,000.00	-
22007102	Rent - Housing	108,169,413.68	-
22007103	Rent - Office Accommodation	147,816,240.00	-
22007109	Conference Facilities	220,984,949.00	-
22007111	Rent of Booth and Tent Services Expenses	21,250,000.00	-
22007112	Land Rent Expenses Expenses - Other operating Expenses	3,904,601.00	-
22008102	Tuition Fees Training - Domestic	327,539,234.89	-
22008104	Remuneration of Instructors	120,540,000.00	-
22008108	Training Materials	11,380,000.00	-
22008110	Ground Transport (Bus, Train, Water)	100,000.00	-
22009102	Tuition Fees Training - Foreign	60,928,171.22	-
22009104	Research and Dissertation Training - Foreign	42,183,126.00	-
22009105	Health Insurance Training - Foreign	2,847,631.02	-
22010101	Air Travel TicketsTravel - In - Country	437,829,732.00	-
22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	1,072,527,104.34	-
22010104	Lodging/AccommodationTravel - In - Country	32,835,680.00	-
22010105	Per Diem - Domestic	10,875,839,628.26	-

22011101	Air Travel TicketsTravel Out Of Country	286,965,084.00	-
22011105	Per Diem - Foreign	435,361,617.54	-
22011106	Visa Application Fees	3,501,616.12	-
22012101	Internet and Email connections	217,581,583.64	-
22012102	Posts and Telegraphs	39,209,615.00	-
22012105	Advertising and Publication - Communication & Information	95,553,950.00	-
22012109	Telephone Charges (Land Lines)	10,768,036.27	-
22012111	Publicity	250,000.00	-
22012113	Subscription Fees	114,043,913.58	-
22012116	Technical Service Fees	29,193,200.00	-
22013112	Educational Radio and TV broadcasting programming	11,798,200.00	-
22013113	Sporting Supplies	300,000.00	-
22014102	Catering Services	628,946,973.45	-
22014104	Food and Refreshments	564,611,726.72	-
22014105	Entertainment - Hospitality Supplies And Services	61,500,000.00	-
22014106	Gifts and Prizes	73,644,000.00	-
22016104	Printing of Stamps	7,397,886.00	-
22017113	Fumigation Expenses	2,359,740.00	-
22017998	Non Cash Expenditure-Use of Goods and Service	3.00	-
22019110	Outsource maintenance contract services - Buildings	61,979,624.00	-
22021102	Tyres and Batteries	48,949,548.74	-
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	232,198,498.70	-
22023101	Mechanical, electrical, and electronic spare parts	915,115,144.04	-
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	407,254,187.08	-
22024101	Computers, printers, scanners, and other computer related equipment	5,000,000.00	-
22024104	Air conditioners	4,049,000.00	-
22031104	Consultancy fee for professional	4,966,000.00	-
22032101	Freight Forwarding and Clearing Charges - Other operating Expenses	80,888,000.00	-
22032105	Honorariums (expert opinion) - Other operating Expenses	1,400,000.00	-
22032107	Sundry Expenses - Other operating Expenses	3,500,000.00	-
22032111	Burial Expenses - Other operating Expenses	60,285,000.00	-
22032119	Contingencies Item - Other operating Expenses	38,928,000.00	-
22033701	Expected Credit Loss	800,803,875.87	-
23120102	Office buildings and structures	197,929,736.38	-
23140101	Motor vehicles,Depreciation	326,619,957.70	-
23150108	Computers and PhotocopiersDepreciation	132,494,569.65	-
23160102	Office Furniture Depreciation	545,794,453.22	-
23160117	Laboratory equipment and instruments Depreciation	1,277,135,109.06	-
23160163	Other Office equipment Depreciation	159,226,011.55	-
23300101	Computer Software Amortization	519,000.00	-
28211124	Contribution to CF (15%)	694,895,050.00	-
28520201	Audit fees Expenses	70,000,000.00	-

28520204	consultancy fees	241,786,526.23	-
28520213	Director's Fee	12,250,000.00	-
28520301	Freight Forwarding and Clearing Charges	18,110,195.30	-
28520304	Taxes Levied by another Level of Government	929,767,722.71	-
28520305	Honorariums (expert opinion)	469,110,000.00	-
28520307	Sundry Expenses	96,800,000.00	-
28520311	Burial Expenses	21,253,400.00	-
28520319	Contingencies Item	139,468,848.37	-
31112102	Office buildings and structures Monetary	8,689,358,126.39	-
31114101	Acquisition of land Monetary	3,404,751,304.53	-
31121101	Motor vehicles, Monetary	987,386,272.81	-
31122101	Telecommunications infrastructure, networks and equipment monetary	41,274,250.00	-
31122103	Application software systems and licenses Monetary	56,566,840.00	-
31122105	Security, radio equipment and installations Monetary	86,000,000.00	-
31122107	Other equipment and installations Monetary	404,651,610.56	-
31122108	Computers and Photocopiers Monetary	1,481,139,918.11	-
31122109	Printers and Scanners Monetary	77,990,000.00	-
31122113	TV and Radios Monetary	8,480,000.00	-
31122115	Cameras Monetary	2,780,000.00	-
31122130	Office Furniture Monetary	3,095,850,906.95	-
31122145	Laboratory equipment and instruments Monetary	11,661,449,440.46	-
31122202	Computer Equipment (Desktops, Laptops, Tablets)	168,844,352.00	-
31122203	Scientific Instruments and Tools Monetary	1,648,559,324.25	-
31122211	Office Furniture and Fittings Monetary	313,302,182.71	-
31122213	Office equipment Monetary	2,600,000.00	-
31122233	Sport goods Monetary - Capital	910,000.00	-
31122242	Beds, Desks, Shelves, Tables, Chairs and Cabinets Monetary	14,390,000.00	-
31122243	Institutional Appliances (washing machines, dryers etc.) Monetary	4,995,000.00	-
31122302	Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)	133,182,084.85	-
31122314	Air Conditioner	54,877,080.00	-
31123111	Office Furniture and Fittings Monetary	1,321,936,514.03	-
31123112	Other Office equipment Monetary	28,840,000.00	-
31123141	Beds, desks, shelves, tables and Chairs Monetary	22,379,000.00	-
31124202	Office buildings and structures Non monetary	2,655,799,573.13	-
31124501	Motor vehicles, Non Monetary	931,045,007.30	-
31124608	Computers and Photocopiers Non Monetary	-	2.00
31124609	Printers and Scanners Non Monetary	1.00	-
31124630	Office Furniture Non Monetary	-	1.00
31124645	Laboratory equipment and instruments Non Monetary	622,045,452.70	-
31124811	Office Furniture and Fittings Non Monetary	557,847,294.00	-
31132101	Computer Software Monetary	5,190,000.00	-
31132120	Work-In-Progress Monetary	5,208,116,319.61	-
31132320	Work-In-Progress Transfer	-	3,266,161,319.60
31221101	Consumables	577,482,065.72	-

31221114	Fuel	99,867,960.00	-
31710109	Buildings other than dwellings - WIP Monetary	4,142,090,209.19	-
31719110	Other Structure - WIP Non Monetary	52,488,729.00	-
32171119	Receivable (GEPG)	40,002,677,955.75	-
32171120	Imprest Receivable - Staff	168,353,803.75	-
32171133	Provision for Expected Credit Loss - Short Term	-	4,973,146,809.77
32171201	Prepayment Consumables	-	10,453,347.00
32171202	Prepayments Assets - Monetary	1,563,734,978.97	-
32172105	Prepayment Expense	-	0.05
33181102	Supplies of goods and services Addition	-	429,018,201.00
33181103	Staff Claim Addition	-	676,266,773.66
33181108	Unapplied Deposit Account Addition	-	115,341,854.73
33181109	Deposit General	-	671,084,602.09
33181110	Retention Payable Addition	-	216,294,947.59
33181113	Social security contributions and NHIF contributions Addition	-	280,047.98
33181188	Settlement of Supplier Debts	429,018,201.00	-
33181189	Settlement of Staff Debts	492,567,835.00	-
33182107	Withholding tax	-	219,627.33
33182154	Withholding Tax Payable Addition	-	196,780.00
61121101	Motor vehicles,Opening	2,388,604,680.65	-
61122108	Computers and Photocopiers Opening	1,901,125,119.63	-
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	42.98	-
61462102	Office buildings and structures Accumulated Depreciation	-	996,209,979.15
61465101	Motor vehicles,Accumulated Depreciation	-	2,413,538,914.79
61466108	Computers and Photocopiers Accumulated Depreciation	-	1,714,290,941.60
61466145	Laboratory equipment and instruments Accumulated Depreciation	-	4,821,712,609.33
61466211	Office Furniture and Fittings Accumulated Depreciation	-	1,905,407,834.28
61491101	Computer Software Accumulated Amortization	-	1,557,000.00
62123113	Recurrent Expenditure Cash Account	165,586,932.34	-
62123114	Development Expenditure Cash Account	11,200,000.00	-
62123115	Deposit Cash Account	360,397,802.05	-
62123124	Unapplied Cash Account	125,268,187.15	-
62123131	Owsource Collection Account -CRDB	3,253,600.00	-
62123132	Owsource Collection Account - NBC	144,263,230.00	-
62123135	BoT Owsource Collection Account	1,057,770,259.71	-
62123137	Owsource Reccurent Expenditure GF	1,764,821,658.58	-
62123138	Owsource Development Expenditure	297,875,793.50	-
62123142	USD Commercial Collection Account	580,726.86	-
62123143	USD BOT Collection Account	5,772,242,117.21	-
62123144	USD Commercial Collection Account	1,044,684.16	-
62123154	Development Revenue Account	48,966,438.91	-
62123225	Imprest Cash Account	150,364,938.00	-
62123231	Provision for ECL (Cash)	-	66,390,278.78

62171202	Prepayments Assets - Monetary	-	1,552,494,632.00	
63291101	Tax Payer opening	-	5,710,550,611.97	
63293101	Accumulated Surplus/Deficit Opening	-	75,689,830,666.99	
63540101	Motor vehicles, Depreciation Adjustment	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		-
		161,026,919,185.73	161,026,919,185.73	



CHIEF GOVERNMENT CHEMIST

9TH MARCH 2026
Date

Mfumo wa Uhasibu Serikalini (MUSE)