



**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF LIVESTOCK AND FISHERIES**

TANZANIA VETERINARY LABORATORY AGENCY (TVLA)



**ISO/IEC 17025:2017
ACCREDITED**

**THE REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED JUNE 2023**



FEBRUARY, 2024

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ABBREVIATION

ASF	African Swine fever
AIDS	Acquired Immuno Deficiency Syndrome
ASARECA	Association for Strengthening Agricultural Research in Eastern and Central Africa
AU PANVAC	African Union Panafrican Veterinary Vaccine Centre
AU-IBAR	African Union - InterAfrican Bureau for Animal Resources
BBSRC	Biotechnology and Biological Sciences Research Council
BOT	Bank of Tanzania
BQ	Black Quarter
CAG	Controller and Auditor General
CBPP	Contagious Bovine Pleuropneumonia
CCPP	Contagious Caprine Pleuropneumonia
CIDB	Centre for Infectious Diseases and Biotechnology
COSTECH	Tanzania Commission for Science and Technology
CSR	Community Social Responsibility
CVL	Central Veterinary Laboratory
CVL	Central Veterinary Laboratory
DTRA	Defense Threat Reduction Agency
EAC	East African Community
ECF	East Coast Fever
FAO	Food and Agriculture Organization
FMD	Foot and Mouth Disease
GMP	Good Manufacturing Practice
GN	Government Notes
HIV	Human Immunodeficiency Virus
HQ	Head Quarter
IAEA	International Atomic Energy Agency
ICT	Information Communication Technology
ILRI	International Livestock Research Institute
IPSAS	International Public Sector Accounting Standard
NBAA	National Board of Accountants and Auditors
ND	Newcastle disease
NHIF	National Health Insurance Fund
NMB	National Microfinance Bank
NSSF	National Social Security Fund
PMU	Procurement Management Unit
PPR	Pest des Petits Ruminants
PPR	Peste des Petits Ruminants
PSSSF	Public Service Social Security Fund
SACCOS	Savings and Credit Co operative Societies

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SACIDS	Southern African Centre for Infectious Disease Surveillance
SADC	Southern African Development Community
TAEC	Tanzania Atomic Energy Commission
TMDA	Tanzania Medicine and Medical Devices Authority
TTRC	Tsetse and Trypanosomiasis Research Centre
TTRI	Tsetse and Trypanosomiasis Research Institute
TUGHE	Tanzania Union of Government and Health Employees
TVI	Tanzania Vaccines Institute
TVLA	Tanzania Veterinary Laboratory Agency
TZS	Tanzanian Shillings
VICs	Veterinary Investigation Centers
VVBD	Vector and Vector Borne Diseases

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FINANCIAL STATEMENTS

STATEMENT OF THE CHAIRMAN OF THE TVLA MINISTERIAL ADVISORY BOARD FOR THE YEAR ENDED 30 JUNE 2023

Tanzania Veterinary Laboratory Agency (TVLA) is an Executive Agency under the Ministry of Livestock and Fisheries (MLF), that was established under the Executive Agency Act Cap 245 (Revised Edition: R.E 2009), gazetted on GN number 74 of 9 March 2012 supplement Number 8 and instated by the Chief Permanent Secretary on 11 July 2012.

The Agency was formed by merging the Central Veterinary Laboratory (CVL), Tsetse and Trypanosomiasis Research Institute (TTRI), Tsetse and Trypanosomiasis Research Centre (TTRC) and laboratory activities of seven zonal Veterinary Investigation Centers (VICs). Until now, TVLA has a total of 12 Centres and one Veterinary Clinic at Meatu, Simiyu. The 12 centres include: Centre for Infectious Diseases and Biotechnology (CIDB), Central Veterinary Laboratory (CVL), Tanzania Vaccines Institute (TVI), Vector and Vector Borne Diseases (VVBD) in Kigoma and Tanga, TVLA centres in Arusha, Dodoma, Iringa, Mtwara, Mwanza, Sumbawanga and Tabora. In the coming years, TVLA is planning to increase its number of Veterinary Clinics to enhance the control of animal diseases in different settings and thus enhancing public health.

Animal health is one of the crucial aspects of modernizing the livestock sector in Tanzania. The existing and newly emerging livestock diseases, which affect animal health development, need to be identified, controlled and treated. In the Financial Year 2023/2023, Tanzania Veterinary Laboratory Agency (TVLA) did its best to play its roles of improving animal health and productivity by ensuring delivery of quality laboratory diagnostic services, enhancing vaccine production and distribution, performing animal feeds analysis, building capacity of Chemistry Laboratory to be able to analyse acaricide strength and conducting animal diseases research. I am pleased to present the success achieved in attaining our goals.

I am delighted to tell you that TVLA has continued with the production of animal vaccines at Tanzania Vaccine Institute (TVI) - Kibaha. In this financial year, a total of 64,434,600 vaccine doses were produced, including 61,637,250 doses of Newcastle disease (I-2) vaccine, 426,100 doses of Anthrax, 127,850 doses of Black quarter (BQ) vaccine, 339,750 doses of TECOBLAX (Blanthrax), 1,826,600 doses of CBPP vaccine, 69,750 doses of CCPP and 7,300 doses of Brucella S-19 vaccine. Those vaccines produced were distributed all over the country through our strategically located zonal centres. In addition, the Agency worked on development and trial productions of two new vaccines, namely Peste des Petitis Ruminants (PPR) in goats and sheep; and Rabies in dogs and cats. PPR and Rabies vaccines still are under the process of developing them and hopeful if things go well the production will start in 2024.

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However, in making sure that the quality of disease diagnostic services is implemented, TVLA continued implementing Quality Management System based on ISO 17025: 2017 revised the accreditation scope of 10 laboratory tests where some tests were dropped, and new ones added.

As an Agency, we have aimed at reducing financial dependence from the Treasury. During the financial year 2022/23, TVLA continued investing on development and production of two new vaccines with anticipation that newly developed vaccines will increase revenue for the Agency. To expand the scope of produced vaccines, a new building built at Tanzania Vaccine Institute was equipped with modern facilities. In 2019/2020 the Ministry of Livestock and Fisheries enacted the Vaccine and Vaccination Regulations of 2020 and identified 13 diseases to be mandatorily vaccinated against of which TVLA produces seven (7) vaccine types up to now.

TVLA is also strengthening its ability in testing of dip wash and registration of acaricide, whereby the mentioned activity has started on the financial year of 2022/2023. It is projected that investment in vaccine production and acaricide testing and registration will be profitable and hence bring more income to the Agency.

I would like to thank TVLA management and all the staff for working hard to implement the activities planned in the year 2022/2023. Furthermore, I am extending my special thanks to the H.E. Dr Samia Suluhu Hassani the president of United Republic of Tanzania for his Government financial and other support that contributed enormously in attaining these impressive results. I wish to thank members of the Board for their valuable advice and inputs throughout the year.

Furthermore, I wish to express my sincere gratitude and appreciation to all our local and international partners and funding Agencies for support and taking part in the implementation of TVLA activities. These include COSTECH, FAO, TMDA, US Grains Council, DTRA, ASARECA, BBSRC, IAEA, AU-IBAR, AU PANVAC, ILRI, TAEC, SOTLK-Finland and SACIDS. Through their support TVLA has been able to acquire equipment, reagents, undertake research and staff trainings.



Prof Riziki S. Shemdoe

Permanent Secretary Ministry of Livestock and Fisheries

1.0 INTRODUCTION

It my great pleasure to submit the report of Tanzania Veterinary Laboratory Agency (TVLA), together with the Financial Statements for the year ended 30June, 2023. This is the eleventh TVLA report since its establishment.

The Annual Implementation Report and Financial Statements followed the guidelines of the Ministry of Finance and Planning which are subjected to change for improvement if need arise. The guidelines entail full disclosure of relevant information and inclusion of the Chief Executive statement to create a sense of ownership by the Agency's top management on the preparation and presentation of the Annual TVLA implementation report and Financial statements.

2.0 FINANCIAL PERFORMANCE FOR THE YEAR 2022/2023

(a) Revenue from Own Source

During the financial year ended 30June 2023, the Agency has managed to receive from its own revenue sources a total of TZS 3,089,113,068 which was equivalent to 69% of the budgeted target of TZS 4,500,000,000. The stated amount was collected from different sources including sales of Vaccines, rent of Agency's houses and conference rooms, laboratory diagnostic services, consultancy fees, training, Animal pesticide registration and other miscellaneous income,

(b) Government Subvention

During the financial year that ended 30 June 2023, TVLA received a total of TZS 4,798,098,169 as Government subvention, which consists of TZS 420,000,000for Other Charges, TZS 714,685,578for Development activities and TZS 3,663,412,591for Person Emolument.

2.1 Implementation of Strategic Plan and Budget for the year 2022/2023

The Agency continued with the implementation of its five years' Strategic Plan (2021/2022 - 2025/2026) which started from July 2021/2022. This again is a rolling plan of which in every year the budget is reviewed and updated to ensure that it is still appropriate and suitable for the Agency to carry out its mission.

Implementation of the Strategic Plan and Budget for the year 2022/2023 recorded some achievements and challenges as follows:

2.1.1 Achievements

TVLA is proud of achievements recorded in the period of financial year 2022/2023. It has managed to implement several activities for achieving its objectives and contributed toward improving sustainable development of the livestock sector in the country especially in the aspects of animal disease control. Scientific research, diagnosis of animal diseases and capacity building in terms of personnel training and acquisition of some modern equipment were among the key success. Scientists continued writing proposals and implementing various local and international sponsored scientific research activities. The Agency also

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continued producing vaccines against Newcastle, Anthrax, Black quarter, Contagious Bovine Pleuropneumonia, Contagious Caprice Pleuropneumonia and Brucellosis diseases. We continued testing and up scaling traps and targets for tsetse fly control. Implementation of quality management system was done in TVLA Laboratories maintained at high level.

TVLA has managed to continue maintaining accreditation of 10 earmarked laboratory tests for the year 2022/2023 through ISO/IEC 17025:2017.

During 2022/2023 financial year, a total of 36,963 animal samples were received into our laboratories around the country, including, 34,450 animal samples, 2,513 animal feed samples, 45 acaricide samples and three (3) dip wash samples for animal disease diagnosis, analysis of nutritional minerals, essential amino acids compositions and acaricide strength respectively. Important diseases diagnosed included, Contagious Bovine Pleuropneumonia (CBPP), African Swine fever (ASF), East Coast Fever (ECF), Pest des Petites Ruminants (PPR), Newcastle disease (ND), Trypanosomiasis, Anthrax, Salmonellosis and Brucellosis. The diagnostic results were timely delivered to the clients and for those of public goods in nature such as anthrax and CBPP the results were submitted to the Director of Veterinary Services for further action. The nutritional quality test results were timely delivered to clients with appropriate advice given to those producers whose feed samples revealed deficiency. More than 80% of acaricide samples analysed met ingredient levels displayed on the label.

A total of 59 scientists and laboratory technicians were facilitated to attend long term and short-term trainings at various institutions. Currently, four (4) staff are undertaking PhD and five (5) Master's degree studies in different universities across the world. TVLA 98 staff attended several short trainings, including, Bio-Risk Management, International shipping of infectious materials, Anti-microbial resistance, Contagious Caprice Pleuropneumonia vaccine production, quality control, Good Manufacturing Practice (GMP), Risk Management, Budget preparation, Human resources and documentation.

However, through research projects TVLA promoted scientific animal disease research through writing of competitive proposals in the financial year 2022/2023, eight (8) research projects in various areas including mosquito control, improvement of indigenous poultry farming, capacity building of laboratory specialists on self-defence against parasites and the development of Rabies vaccines are ongoing.

Moreover, TVLA received laboratory equipment and diagnostic reagents from Donors (FAO) which have enhanced the quality of diagnostic services.

These research projects enhance collaboration with foreign scientists and thus open new avenues for further collaboration.

TVLA managed to purchase four (4) cars whereby three (3) cars are to be used for the daily operations in zones offices and HQ and one (1) car for vaccine transportation from TVI to centres. TVLA also, managed to purchase laboratory equipment costing 1.2 billion shillings for newly built laboratory that will be used for production of bacteria vaccine.

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TVLA has managed to implement various projects by using its internal generated fund, those projects were Rehabilitation of CIDB laboratory, Rehabilitation of Mtwara, Tanga and Sumbawanga centres.

Regarding improving the working environment, the Agency acquired working facilities such as office furniture, Laboratory supplies, consumables and equipment, paid personnel statutory allowances and facilitated daily operations.

TVLA strives to generate more income so that it can invest in development activities, such as purchasing of high technology factory machines for more efficient vaccine production, conducting research and diagnosis of animal diseases and vectors.

2.2 Constraints and Challenges

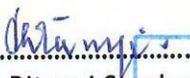
During the Financial Year 2022/2023 implementation of the budget was affected by number of factors including financial constraints, business competition, frequently repair of dilapidated vehicles, inadequate number of technical staff and experienced staff retiring from public service with no replacement.

2.3 Future Development plans

TVLA plans primarily focus in: -

- (i) Strengthening research capacity to be able to isolate and archive local strains of disease pathogens to be used in development of vaccine master seeds. The goal is to produce all required vaccines in the country using local strains of disease pathogens. The archive will also be a reference bio bank.
- (ii) Strengthening vaccine production capacity by acquiring more machines and equipment to meet at least 85% of the requirements for the vaccines; Establish animal feed analysis capacity at selected TVLA centres for the purpose of testing quality of animal feeds which adversely affect animal growth and production; and
- (iii) Take over the mandate of testing, registering and regulating the use of acaricide in collaboration with the office of the Director for Veterinary Services in the country. The goal is to find solution for the problem of acaricide resistance being reported in many parts of the country.

We strive to stand and become independent. Therefore, we will make sure our unparalleled products and services are publicized through every possible way for the purpose of growing our service and market share.


.....
Dr. Stella Bitanyi Stephen
Chief Executive

CHIEF EXECUTIVE
TANZANIA VETERINARY LABORATORY AGENCY
P. O. Box 9254
DAR-ES-SALAAM

MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2023

1.0 Background

TVLA was established under the Executive Agency Act Cap 245 (Revised Edition; R.E 2009).

The agency was formed by merging the Central Veterinary Laboratory (CVL), Tsetse and Trypanosomiasis Research Institute (TTRI), Tsetse and Trypanosomiasis Research Centre (TTRC) and seven Veterinary Investigation Centers (VICs).

2.0 Vision of the Agency

The vision of TVLA is stated as “To be a centre of excellence in provision of quality veterinary laboratory services, veterinary products and conducting research on animal diseases and vectors in Tanzania and beyond.

3.0 Mission of the Agency

“To enhance sustainable livestock productivity, food safety and contribute to the national economy through provision of cost-effective quality veterinary diagnostic and analytical services for animal feeds and acaricide, production and marketing of veterinary products and conducting research on animal diseases and vectors.”

4.0 Core Values

For an Agency to accomplish its vision and mission the following core values should be adhered to: -

4.1 Accountability and responsibility

The management will be responsible and diligent in decision making, transactions, dealings and performance of Strategic plan.

4.2 Customer focused

The Agency is customer driven in all endeavours, sensitive and responsive to customer needs, and high commitment to customer care and satisfaction.

4.3 Ethical

The Management will act in honest, ethical and professional manner in all Endeavours’.

4.4 Creativity and Innovativeness

The management is committed to excellence and the pursuit of continuous improvement in providing services through Creativity and Innovativeness.

4.5 Efficiency and effectiveness

The management is aimed to optimize efficiency in the delivery of services by implementing value for money practices.

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4.6 Fairness and transparency

The Agency will actively promote the sharing of ideas and information throughout the organization and be receptive to new ideas including communicating openly to all its members, public and other interested stakeholders.

5.0 Functions of Tanzania Veterinary Laboratory Agency

According to the Executive Agencies Act, Cap. 245 (Revised Edition 2009), the Agency has mandated to undertake the following responsibilities:

- i. Undertake diagnosis and research on animal diseases and vectors;
- ii. Develop and produce vaccines and other biological;
- iii. Test and evaluate biological, ethno-veterinary and laboratory chemicals;
- iv. Analyse safety of animal feed stuff;
- v. Validate tests and standards for animal disease and laboratory diagnosis;
- vi. Provide referral veterinary laboratory services and vector and vector borne diseases for Tanzania and SADC region for specified diseases;
- vii. Establish and maintain data base on animal diseases and vectors;
- viii. Develop and upscale technological packages;
- ix. Regulate veterinary laboratories;
- x. Undertake consultancy and advisory services;
- xi. Validate and register veterinary pesticides; and
- xii. Validate and register veterinary cosmetics, pharmaceuticals and devices.

6.0 Solvency Evaluation

TVLA Management confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Management has reasonable expectation that the Agency has adequate resources to continue in operational existence for the foreseeable future.

7.0 Membership of the TVLA Ministerial Advisory Board

No.	Name	Position	Nationality	Meeting attended
1	Prof. Amandus P. Muhairwa	Chairman	Tanzanian	2/2
2	Dr. Haruni J. Mapesa	Member	Tanzanian	2/2
4	Ms. Selina Lyimo	Member	Tanzanian	2/2
5	Casmir Sumba Kyuki	Member	Tanzanian	2/2
6	Prof. Hezron E. Nonga	Member	Tanzanian	2/2
7	Dr. Stella B. Stephen	Secretary	Tanzanian	2/2

In the Financial Year 2022/2023 two Board meetings were held. Major issues discussed were implementation of TVLA budget for the year 2022/2023; Report of the Controller and Auditor General for TVLA Financial Statements for the year ended 30June, 2022 and TVLA progress reports were advised accordingly by Ministerial Advisory Board.

8.0 Employees Welfare

Management believes that its employees should find working for TVLA an inspiring and personally elevating experience and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Agency. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward.

Management is convinced that equal opportunities for all, irrespective of ethnicity, race, gender, disability or religion, should be pursued. Management accepts that only through total commitment, loyalty and dedication of its employees will be able to achieve its goal. The Agency provides various benefits to staff such as best worker rewards and sports bonanza.

Management and Employees relationship

There is continued good relationship between employees and Management. There were no unresolved complaints received by Management from employees during the year. A healthy relationship continues to exist between management and Trade Union that is Agency's TUGHE branch.

Employee Benefit plan

Employees on Permanent and Pensionable terms are members of Public Service Social Security Fund (PSSSF) and National Health Insurance Fund (NHIF).

The Agency prepared its scheme of service which was approved by the Ministerial Advisory Board and The President's Office, Public Service Management and Good Governance. Implementation of the scheme is expected to improve employees' welfare and work performance.

Training

The Agency provides training opportunities to its employees depending on requirements as per Training Needs Assessment as well as per International Organizations programs.

Financial Assistance to Staff

Financial assistance is available to employees through various schemes namely Credit Society to all members of TVLA KIKOBA, Kilimo SACCOS and Hazina SACCOS also through other financial institutions especially Commercial Banks depending on the employee's ability to pay.

9.0 FINANCIAL POSITION

a) Property, plant and equipment

The amount of Property, Plant and Equipment as at 30th June 2023 amounted to TZS 61,481,549,480 which detailed in notes to the financial statements.

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Revised useful life of Property, Plant and Equipment

During the year under review the Agency managed to review useful life of Motor Vehicles from 8 years to 10 years, the carrying amount brought forward from 2019/2020 were depreciated by remained useful life of 3, same applies to Computer and equipment's and furniture and fittings, the Assets register gives more details on Property, Plant and Equipment.

b) Inventories

The amount of closing inventories as at 30 June, 2023 amounted to TZS 302,630,090 where TZS 162,293,067 laboratory consumables, TZS 40,922,023 vaccines, and TZS 99,415,000 Livestock compared to TZS 510,399,023 for financial year 2021/2022 resulting to a difference of TZS 207,768,933 caused by less livestock kept during the year.

c) Receivables

For the reporting period ending on 30 June 2023, the total receivables amounted to TZS 137,291,980 (Imprest receivables TZS 6,706,100 and Revenue from exchange Transaction 130,985,880) in contrast to the figure of TZS 366,420,733 recorded for the 2021/2022 fiscal year. This variance was after thorough review of the receivables.

d) Cash and cash equivalents

The amount of cash and cash equivalent as at 30 June, 2023 was TZS 1,486,700,696 compared to TZS 1,953,552,250 from 2021/2022 resulting to a different of TZS 466,851,554, during the year the Agency received less development fund from the Ministry compared to previous year.

e) Trade and Other Payables

During the year ended 30 June 2023, the Payables were TZS 736,986,709, which is notably lower than the TZS 1,641,376,563 recorded for the 2021/2022 period. This difference of TZS 904,389,854 was due to payments made to suppliers who were outstanding from the previous year.

Descriptions	Opening	Addition	Balance
Supplies of goods and services	1,640,157,594	(904,957,424)	735,200,171
Withholding Tax payables	1,218,968	567,570	1,786,538
TOTAL	1,641,376,563	(904,389,854)	736,986,709

f) Deferred income

During the year, the Agency received a total of TZS 7,707,674,276 from the Ministry of Livestock and Fisheries. TZS 7,751,861,236 amortized, leaving a deferred balance of TZS 1,143,051,143. This deferred balance is comprised of TZS 1,119,697,598 designated as the development fund and TZS 23,353,545

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categorized as recurrent income, with further details available in the notes of the financial statements.

Descriptions	Opening	Fund Received	Amortised	Balance
Deferred Subvention Capital	1,166,144,523	1,656,741,895	1,703,188,820	1,119,697,598
Deferred Subvention Revenue	21,093,580	44,994,000	61,981,270	4,106,310
Development Deferred Income	-	1,734,232,107	1,734,232,107	-
Recurrent Deferred Income	-	4,271,706,274	4,252,459,040	19,247,235
TOTAL	1,187,238,103	7,707,674,276	7,751,861,236	1,143,051,143

10.0 FINANCIAL PERFORMANCE**Revenue****a) Amortization of revenue grants**

During the fiscal year ending on June 30, 2023, subvention funds received from other Government, totalling TZS 4,798,098,169 were amortized. This amount was allocated as follows:

TZS 420,000,000 for other charges: These funds were utilized to finance the day-to-day operations of the Agency, covering routine maintenance, supplies, and consumables.

TZS 714,685,578 for development fund: The development fund was exclusively earmarked for the procurement of new laboratory equipment at the Tanzania Vaccines Institute (TVI), contributing to the enhancement of research and development capabilities.

TZS 3,663,412,591 for Personal emoluments: This portion of the funds was allocated for personnel-related expenses.

These details provide a breakdown of how the received subvention funds were utilized to support various aspects of the Agency's operations and initiatives.

b) Revenue from exchange transactions

Revenue realized from exchange transaction during the year ended 30 June 2023 was TZS 2,678,324,574. Main source was sales of vaccines, mainly TEMEVAC (I-2), Anthrax and Black Quarter Vaccines, also TVLA renders and charges fee for services including Laboratory Diagnosis, Feed Analysis, Consultancies and Training, Fees on Training, Local Bench Fees, rental fees and administrative overhead, Prior year Revenue was TZS 2,922,202,840 resulting to decrease of TZS 243,878,266.

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c) Other revenue

During the Financial Year ended 30 June 2023, TZS 443,184,594 was collected from other sources of revenue including Grazing penalty, sale of animals, sale of CCPP Vaccines and sales of Honey.

Expenses

a) Wages, salaries and employee benefits

In the fiscal year ending on June 30, 2023, a total of TZS 4,455,891,380 was disbursed for wages, salaries, and employee benefits. This represents an increase compared to the prior year's payments, which amounted to TZS 4,358,314,683. The variance of TZS 97,576,697 can be attributed to staff promotions and the payment of allowances to employees during the year.

b) Use of goods and services

During the Fiscal Year 2022/2023, a total of TZS 2,470,908,501 was disbursed for the use of goods and services. This amount contrasts with the prior year's payments, which amounted to TZS 2,109,021,240, resulting in a variance of TZS 361,887,261. This variance is primarily attributed to the settlement of outstanding payments to suppliers who had previously provided goods and services to the Agency.

c) Maintenance expenses

In the Financial Year 2022/2023, the Agency expended a total of TZS 232,234,018 on maintenance expenses. Compared to the prior year's payments, which amounted to TZS 199,148,678. The variance of TZS 33,085,340 is attributed to the Agency's heightened focus on renovating its buildings and improving the working environment to enhance productivity during the reporting period.

d) Depreciation of property, plant and equipment

Depreciation of Property, Plant and Equipment's amounting to TZS 792,167,143 during the year ended 30 June 2023.

11.0 Related Party Transactions

During the year under review, the following are related part transactions:

	Salaries	Utilities
Chief Executive	67,020,000	16,560,000
Director of Business Support	57,660,000	13,080,000
DDS	57,660,000	13,080,000
Quality Assurance Manager	51,660,000	13,080,000
Procurement and Management Unit	51,660,000	4,680,000
Internal Audit	22,800,000	-
Information and Communication	19,200,000	-

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Total 327,660,000 60,480,000

12.0 Charitable and Political Donations

In the period being assessed, TVLA did not make any charitable or political donations.

13.0 Implementation of the Plan and Budget 2022/2023

During the financial year of 2022/2023, TVLA implemented the planned activities using the resources available at present.

The table below summarizes the targets and achievements made.

S/N	PLANNED ACTIVITIES 2022/2023	PHYSICAL ACHIEVEMENT (JULY, 2022 - JUNE, 2023)	PROBLEMS / LIMITATION
1	To conduct 5 awareness seminars on HIV/AIDS to 150 TVLA staff and encourage them to test for HIV voluntarily by June 2023.	TVLA Managed to conduct three awareness seminars to 120 staff of TVLA HQ, CVL, CIDB and TVI.	Secrecy associated with HIV/AIDS status. Shortage of fund to conduct many seminars
	To provide nutrition support to staff living with HIV/AIDS by June 2023.	The activity was not conducted as there were no staff declared living with HIV/ AIDS	Reluctance of staff to reveal their HIV status.
2	To facilitate ethics committee to conduct four (2) meetings and two (2) seminars on fighting corruption by June, 2023	One Ethical seminar for management was conducted	Shortage of fund to conduct those committee meetings
	To conduct induction course for new employees and facilitate one (1) vetting exercise for TVLA staff and 1 employment committee by June, 2023	One vetting exercise for TVI and TVLA HQ was conducted. Also, one employment committee meeting was conducted.	Nil
3	To test 6,000 ruminants against Brucellosis and 37,000 samples from different animals for different diseases by June, 2023	A total of 34,450 samples of animals and 2,513 of animal feed were collected and tested	Lack of transport facilities to some of the TVLA Centres and reluctant of farmers to test their livestock
4	To train four (4) staff in acaricide analysis and aflatoxin detection and analyse 500 dip wash samples for acaricide strength by June 2023.	Five staff from CVL were trained on acaricides issues. Four dip wash and two acaricide samples were tested (four dip wash sample and acaricide samples)	Nil

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Implementation of the Plan and Budget 2022/2023

S/N	PLANNED ACTIVITIES 2022/23	PHYSICAL ACHIEVEMENT (JULY 2022 - JUNE, 2023)	PROBLEMS / LIMITATION
5	To prepare sampling guideline and SOPs for Antimicrobial susceptibility tests of five bacterial species and collect and analyse 500 samples for AST by June, 2023	Sampling guideline and SOPs for Antimicrobial susceptibility tests of five bacterial species prepared.	Nil
		The AMR laboratory has started testing samples for antimicrobial resistance. A total of 961 samples were received including 800 research samples from FAO and 161 samples from farmers. Results showed that E. coli bacteria resist tetracycline group of drugs.	Nil
6	To produce 72,161,975 doses of veterinary vaccines (TEMEVAC 66,142,600; CBPP 3,434,300; TECOBLAX 717,000, Anthrax 515,400; 477,750 Black quarter, 14,975 Brucellosis and 859,950 CCPP) by June, 2023.	A total of 64,434,600. doses of livestock vaccines including 61,637,250 doses of TEMEVAC I-2 vaccine against Newcastle Disease, 426,100 doses of Anthrax vaccine, 127,850 doses of Black quarter vaccine 1,826,600 doses of CBPP vaccine and 7,300 doses of Brucellosis vaccine, 69,750 doses of CCPP vaccine and 339,750 doses of vaccine with combination of Black quarter vaccine and Anthrax vaccine (TECOBLAX) were produced and distributed to the customers	Lack of automation in vaccine production.
	To develop and/or acquire master seed for LSD and conduct Rabies, CCPP and PPR vaccine trials by June 2023	CIDB Laboratory in collaboration with TVI has continued to prepare master seed that will be used to produce rabies vaccine the process reached almost 70%. The CCPP vaccine and production has started.	Nil
7	To introduce four (4) types of cell lines at CIDB by June, 2023	Acquired one cell line for research aimed at the production of Rabies master seed.	Nil
		PPR cell line was purchased ready for production	Nil
8	To upgrade Local Area Network (LAN) and Wide Area Network (WAN) by June, 2023	Local Area Network (LAN) upgraded in Bacteriology section and Wide Area Network (WAN) upgraded from RCIP to dedicated link.	Nil
9	To collect and analyse 5,000 animal feed samples by June, 2023	A total of 2,513 animal feed samples received and analysed for the year 2022/2023	Low inflow of samples

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S/N	PLANNED ACTIVITIES 2022/23	PHYSICAL ACHIEVEMENT (JULY 2022 - JUNE, 2023)	PROBLEMS / LIMITATION
10	To test efficacy of commiphora against ectoparasites and Alovera against bacterial diseases by June, 2023	Botanical farm is maintained at Central Veterinary Laboratory (CVL)	Nil
11	To facilitate CVL and CIDB to conduct EQA of TVI produced vaccines and vaccine certification by AU-PANVAC by June, 2023	External quality of assurance of CCPP vaccine for protecting Caprice against Contagious Caprice Pleuro Pneumonia has been conducted by AU-PANVAC.	Nil
12	To validate eight (8) test methods earmarked for accreditation at CIDB (4) and CVL (4) labs and participate in three (3) Proficiency Tests by June, 2023	Internal audit for CVL and CIDB Labs conducted. Two quality control system experts from south Africa were involved.	
13	To facilitate three (3) days annual management review meeting and 10-days QMS internal audit at CIDB and CVL by June, 2023	Annual management review meeting conducted.	Nil
	To calibrate laboratory equipment at CIDB and CVL, and facilitate participation in proficiency testing for seven (7) tests earmarked for accreditation by June, 2023	Laboratory equipment at CIDB and CVL Calibrated.	Nil
	To review CVL Quality Manual, 50 SOPs and other QMS documents, and contract SADCAS to assess CIDB and CVL for accreditation by June, 2023	CVL Quality Manual, 50 SOPs and other QMS documents reviewed.	Nil
14	To develop TVI Quality Manual and review vaccine production SOPs and other QMS documents by June, 2023	Guidelines for the implementation of International Quality Standards in Vaccine Production (ISO 9001: 2015) have been prepared so that its vaccines can be recognized internationally after being certified.	Nil
	To calibrate laboratory equipment and facilitate two (2) days QMS internal audit at TVI by June, 2023	Applications have been done to TBS for service of calibration of TVI laboratory equipment and two (2) day QMS internal audit facilitated.	Nil
	To facilitate three (3) days annual management review meeting and contract Certification Body to assess TVI for certification by June, 2023	Not implementation	Nil

Implementation of the Plan and Budget 2022/2023

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S/N	PLANNED ACTIVITIES 2022/2023	PHYSICAL ACHIEVEMENT (JULY, 2022 - JUNE, 2023)	PROBLEMS / LIMITATION
15	To develop Quality Manual, SOPs and other QMS documents for Arusha and Mwanza TVLA centres and train 20 laboratory staff for Arusha and Mwanza TVLA centres on QMS by June, 2023	Staff at Mwanza TVLA Centre trained on the use of TVLA Quality Management System based on ISO/IEC 17025-2017	Nil
	To calibrate laboratory equipment and facilitate three (3) Inter laboratory Comparison (ILC) at Arusha and Mwanza TVLA centres by June, 2023	Not implemented	Lack of fund to implement the activity
16	To facilitate daily operations of TVLA HQ and 12 centres by June, 2023	Daily operations of the Agency were facilitated	In adequate fund
	To provide statutory rights for Managerial and TVLA HQ staff and contribute to consolidated fund by June, 2023	All statutory rights were provided accordingly	Nil
	To facilitate two (2) Ministerial Advisory Board meetings, two (2) Workers Council meetings, four (4) session of Disciplinary committee, Budget committee, Employment and recruitment committee meetings by June, 2023	Two (2) Ministerial Advisory Board meetings, one (1) Budget committee meeting, one Workers council meeting and Employment and recruitment committee meetings were facilitated.	Nil
	To conduct human resource auditing for the 11 TVLA centres by June, 2023	Human resource auditing was conducted	Nil
		Senior staff list updated	Nil
To conduct 12 sessions of Financial Monitoring and Evaluation by June, 2023	Two (2) sessions of financial Monitoring were conducted.	Nil	
17	To plan and convene four (4) ordinary and two (2) extraordinary Tender Board meetings and conduct at least two (2) negotiation meetings by June, 2023	TVLA facilitated seven (4) Tender Board meetings and four (4) negotiation committees' meetings.	Nil
	To facilitate 12 evaluation committee meetings and 12 working sessions for receiving and inspection teams by June, 2023	Thirteen (13) evaluation committee meetings and six (6) receiving committee meetings were conducted.	Nil

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S/N	PLANNED ACTIVITIES 2022/2023	PHYSICAL ACHIEVEMENT (JULY 2022 - JUNE, 2023)	PROBLEMS / LIMITATION
18	To prepare and maintain Annual Procurement Plan, other procurement and supplies documents and publish GPN by June, 2023	Annual Procurement Plan, other procurement and supplies documents and publish GPN have been prepared and maintained.	Nil
19	To establish TVLA Fixed Asset Register and conduct inventory of non-current asset by June, 2023	• Stock taking on inventory was conducted	Nil
		• Tender documents for consultancy in valuation of fixed assets have been prepared	Nil
20	To facilitate construction of TVLA Iringa centre office and laboratory by June, 2023	TVLA building centre office and laboratory constructed	Nil
21	To conduct 16 public awareness campaigns (two in each TVLA Centre) and sale TVLA products and services to increase income by 10% by June, 2023	A total of 36 public awareness campaigns were conducted in all centres of TVLA and transportation of vaccine to all TVLA centres was conducted.	Nil
22	To facilitate TVLA staff to participate in Livestock Sector related National events by June, 2023	TVLA facilitated its staff from HQ and 11 centres to participate in Sabasaba Trade Fair, World Cooperate day, World Food week, Nanenane, TVA workshop exhibition and Maziwa week in order to advertise its product and services;	Nil
		Marketing of TVLA products and services conducted resulting in collection of TZS 3,254,000,000/= equivalent to 71% of the annual target of collecting 4,600,000,000.	(i) Lack of awareness to vaccinate animals. (ii) Drought have affected the vaccination exercise
23	To vaccinate 10,000 cattle against CBPP, Anthrax and Brucellosis and create awareness on importance of vaccination in five (5) selected districts of mainland Tanzania by June, 2023	Vaccination awareness programs were conducted at Simiyu, Singida (Mlama), Katavi, Pwani and Morogoro, Mtwara, Tabora -Uyui, Geita and Shinyanga regions.	Nil

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SN	PLANNED ACTIVITIES 2022/2023	PHYSICAL ACHIEVEMENT (JULY 2022 - JUNE 2023)	PROBLEMS / LIMITATION
24	To prepare and disseminate Agency's quarterly and annual performance reports and conduct five (5) days training to 24 staff (2 from each TVLA centre) on preparation of plans and budgets by June, 2023	Agency's quarterly and annual performance reports prepared and disseminated. Staff from head quarter and Managers from 11 TVLA centres have been trained on preparation of plans and budgets.	Still staff are not competent in proper use of PLANREP
	To prepare quarterly financial reports, final accounts, response to audit queries and consolidation of financial statements by June, 2023	Annual and other reports were prepared. and submitted accordingly	Nil
25	To acquire fire fighting equipment and conduct training of staff on their use by June, 2023	Services of 10 fire extinguishers conducted.	Nil
26	To train 22 laboratory staff on FPA diagnostic tests and TB diagnostic tests by June, 2023	Eight (8) Laboratory staff trained on FPA diagnostic test	Nil
		Conduct proficiency testing to TVLA staff on FPA and TB test	Nil
27	To conduct valuation of TVLA fixed assets by June, 2023	Assets valuation for the assets that are available at TVLA HQ was conducted	Limitation of fund.
28	To conduct auditing to various TVLA activities by June,2023	Audit of Internal control systems in areas of procurement process and reliability of payment process and in administration, and payroll audit was conducted.	Nil
		Audit on the accuracy of records in various stores ledgers and issue voucher for goods procured and sales of vaccines at TVLA headquarters was conducted.	Nil
		Auditing of systems of sample test system (SILAB) and compare with revenue collection system (GePG)	Nil
		Answers of the audit query from Controller and Auditor report (2020/21) were provided and sent to Internal Auditor General.	Nil
29	To update and review TVLA Risk register by June, 2023	Risk Management Coordinator was nominated and trained.	Nil

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SN	PLANNED ACTIVITIES 2022/2023	PHYSICAL ACHIEVEMENT (JULY 2022 - JUNE 2023)	PROBLEMS / LIMITATION
30	To facilitate TVLA Audit committee to conduct four (4) meetings by June, 2023.	<ul style="list-style-type: none"> • TVLA facilitate two (2) Audit committee meetings where various reports presented, discussed and approved. • Audit of payroll for period of July - June 2020 was conducted. 	Nil
31	To develop 12 research proposals by June, 2023	A total of eight (8) research projects are underway in various areas including mosquito control, improvement of indigenous poultry farming, capacity building of laboratory specialists on self-defence against parasites and the development of CCPP vaccines	Delay of fund requested
	To develop and produce five (5) diagnostic biological reagents by June, 2023	TVLA has acquired embryonic eggs to be used for production of Newcastle antigen for HA/HI test.	Nil
	To maintain laboratory animals, parasites and vectors at CIDB, TVI and VVBD Tanga by June, 2023	<ul style="list-style-type: none"> • Laboratory animals are maintained at CVL, Luguruni and Tabora. A total of 418 mice, 51 rabbits and 14 sheep are kept at CVL; A total of 185 Mice are being kept at Tabora centre. 	Nil
		<ul style="list-style-type: none"> • A total of 118 Mice and 10 Guinea pigs are being kept at TVI; 	Nil
To maintain animals and improve pasture at Mivumoni research farm by June, 2023	A total of 151 cattle; 269 goats; 109 sheep and seven (7) Donkeys and improved pasture were maintained at Mivumoni research farm which is under VVBD Tanga	Nil	

14.0 Key Performance Indicators

In assessing the Agency financial stability, solvency evaluation is very important factor to consider. The Agency management uses both liquidity and solvency indicators in determining financial health of the Agency, short- and long-term financial commitments and operations are taken into considerations.

Assessment of TVLA Performance

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Liquidity

As measured by the current ratio, current year the Agency has higher level of cover for its current liabilities which is 1.8:1, it indicates that the Agency has ability at least one and one eighth times to cover its short-term commitments and liabilities during the year. This is the same as previous year 1.45:1

When liquidity measured by quick ratio, current year the ratio indicates that 1.3:1 which is relatively good, still the agency has ability to meet its obligations without depending on inventory by at least one time on the available current liabilities, last year the Agency was able to cover by 1.02:1.

15.0 Agency Future Plans

Plans and Strategies

- Develop, acquire and adopt technological capacities to meet the growing business demand.
- Retooling and rehabilitation of laboratory buildings
- equipping offices
- Develop and execute human resource program.
- Develop and implement financial management system.
- Strengthen marketing of products and services.
- Develop strategies for income generation and solicit more funds from other different sources.

16.0 Services in Kind

During the year, the Agency's staff has been facilitated on short term & long-term training by using own and donor fund.

17.0 Community Contribution

Throughout the year, TVLA actively engaged in Community Social Responsibility (CSR) by conducting a vaccination program awareness campaign in various regions, including Simiyu, Ruangwa, Nachingwea, Masasi, Katavi, Pwani, and Morogoro.

18.0 Constraints and Challenges

Currently, the Agency is facing shortage of staff like researchers, technicians and supporting staff; limited funds and untimely disbursement of financial resources; inadequate technological capacity to perform culture, serology and molecular techniques in zonal laboratories; Inadequate fund to meet daily operational expenses; inadequate office space, laboratory buildings and laboratory equipment's of which most of them are in poor condition.

To ensure the successful and efficient operation of TVLA, these challenges have been strategically addressed in the TVLA Strategic Plan for the period spanning 2021/2022 to 2025/26.

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19.0 Disadvantaged Groups

Disabled person's welfare

The Agency has the policy not to discriminate persons with disability in its services. Agency considers disabled persons and provides friendly working environment and will continue taking into consideration on the coming project and activities.

HIV/AIDS policies

The Agency recognizes the seriousness of the HIV & AIDS epidemic and its negative impact on the capacity to realize TVLA vision and objectives. The Agency has a budget to support and assist employees with HIV & AIDS infections by providing food and nutrition. However, up to the end of 2022/2023 financial year the Agency had no employee who revealed himself/herself of being infected.

20.0 Corporate Governance

The Chief Executive appointed by the Minister for Livestock and Fisheries manages the Agency. Three directors assist the Chief Executive, and four heads of units as follows: -

- Director of Research and Technology Development,
- Director of Diagnostic Services,
- Director of Business Support,
- Head of Quality Assurance Unit,
- Head of Procurement Management Unit,
- Head of Internal Audit Unit, and
- Head of ICT and Statistics Unit.

There are currently four independent units, which are Procurement Management Unit (PMU), Quality Assurance Unit, Internal Audit Unit and ICT and Statistics Unit. The Agency has a zonal network of laboratories across Tanzania mainland (Dar es Salaam, Arusha, Dodoma, Iringa, Mtwara, Mwanza, Simiyu, Tabora and Sumbawanga). The Agency also have two Vector and Vector Borne Diseases Centers at Tanga and Kigoma including a research farm at Mivumoni Tanga.

At these level Centre Managers represent the Chief Executive.

Management Team

The following list constitute the Agency`s Management Team: -

S/N	Name	Title
1	Dr. Stella B. Stephen	Chief Executive
2	Dr. Jelly Chang'a	Acting Director for Research and Technology Development
3	Mr. Henry Mwaijega	Director for Business Support
4	Dr.Chanasa M. Ngeleja	Director for Diagnostic Services (Retired on Jan. 2023)
5	Dr. Zachariah Makondo	Head for Quality Assurance Unit
6	Mr. Shaban Shemnga	Acting Head for Procurement Management Unit
7	CPA. Neema Omary	Acting Head for Internal Audit Unit
8	Mr. Stephano Materego	Acting Head for ICT and Statistics Unit

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Audit Committee

Section 32(1) of the Public Finance Act no. 6 of 2001 and its Regulations of 2001 requires the Agency to form the Audit Committee that comprises senior members of the Organization to enhancing internal control by assisting the Accounting Officer to fulfill stewardship, leadership and control responsibility in managing the Agency's resources.

The Agency Audit Committee was formed, and the Agency Accounting Officer has nominated five members of the committee and one external member appointed by the Permanent Secretary of the Ministry of Finance.

Names of Audit Committee members are as following:

S/N	Name	Title	Qualification
1	Dr. Mohamed Bahari	Chairperson	Bachelor of Science in Veterinary Medicine
2	Dr. Jelly Chang'a	Secretary	PhD in Veterinary Medicine
3	Dr. Charles Mayenga	Member	MSc in Veterinary Medicine
4	Dr. Honorat Gaspar Chiwanga	Member	MSc in Applied Microbiology
5	Dr. Zacharia Makondo	Member	PhD in Veterinary Medicine
6	CPA Deogratius G. Malamsha	External Member	CPA, PGDA, ADA

Tender Board

During the reporting period, the Tender Board met seven times to discuss and approve procurement of various goods and services, consultancies and non-consultancy.

S/N	Name	Title
1	Dr. Geoffrey O. Ngoya	Manager Central Veterinary Laboratory
2	CPA. Honoratha Sawere	Finance Manager
3	Dr. Charles Mayenga	Manager for Tanzania Vaccine Institute
4	Dr. Zacharia Makondo	Head for Quality Assurance Unit Acting Director for Research and Technology Development
5	Dr. Jelly Chang'a	Development
6	Ms. Victoria Mnyambwa	State Attorney
7	Mr. Shaban Shemnga	Acting Head Procurement Management Unit

21.0 Risk Management and Internal Controls

Management accepts final responsibility for the risk management and internal control systems of the Agency. It is the task of management to ensure that adequate internal financial and operational controls systems are developed and maintained ongoing basis to provide reasonable assurance regarding the effectiveness and efficiency of operations in:

- Safeguarding of the Agency's assets (including information);

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- Compliance with the applicable laws, regulations and supervisory requirements;
- The reliability of the accounting records;
- Business sustainability under normal as well as adverse conditions; and
- Responsible behaviour towards all stakeholders.

Management assessed the internal control systems throughout the financial year ended 30 June 2023 and is of the opinion that they met acceptable criteria.

Members of the management are responsible for the Agency's system of internal financial controls. Whilst no system of internal control can provide absolute assurance against material misstatement or loss, the system designed to provide the Agency with reasonable assurance that the procedures in place are operating effectively. The key elements of the system of internal control are:

- **Delegation**
The Ministerial Advisory Board agreed overall financial objectives of the agency. Management executes day-to-day operations of the Agency. There is a clear organizational structure detailing different lines of authority.
- **Budgets**
Management prepares Annual Budget and submit it to the Parent Ministry for review. The basis for preparation of Annual Budget is Agency's Strategic Plan.
- **Competence**
Staff skills are maintained by both a formal recruitment process and performance appraisal system, which identifies training needs. In addition, necessary training, both in house and externally helps to consolidate existing staff skills and competences.

Management of Risks

The Agency is subjected to several risks during the provision of services. The risks are grouped in different categories such as Bio risk, Financial Risk, Operational risk, Strategic Risk and Compliance risk. Risk register for the Agency has been developed and mitigation measures has been set.

However, The Agency has series to manage the risk and is risk averse thus seeks to minimize exposure to risks.

The agency started developing a Bio risk management manual that will document the laboratories Bio risk management policies, requirements, responsibilities and operational procedures implemented to control or Minimize risks associated with handling, storage and disposal of biological agents and toxins at TVLA laboratories and communicating the control measures used to reduce those risks to acceptable levels.

Bio risk

The probability or chance of occurrence of a particular adverse event or harm and the severity of that harm where the source of harm is a biological agent or toxin. The source

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of harm may be an unintentional exposure, accidental release or loss, theft, misuse, diversion, unauthorized access or intentional unauthorized release.

22.0 Environmental Issues

The Agency has statutory obligation to adhere to environmental management Act of 2004, where it has both legal and constructive obligations to make good on any environment claims. For the year under review, no default claim was instituted against the Agency desalting from environment distraction acts.

23.0 Health and Safety

The Agency must ensure that a strong culture of safety prevails at all times. A safe working environment is ensured for all employees.

24.0 Auditors

The Controller and Auditor General (CAG), is the Statutory Auditor for the Agency. Pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005), Section 9 - 12 of the Public Audit Act, 2008, Section 14 (2) of the Executive Agencies Act No. 30 of 1977 and Public Finance Act No 6 of 2001 (revised 2004).

STATEMENT OF MANAGEMENT RESPONSIBILITY ON THE FINANCIAL STATEMENTS

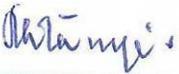
Pursuant to Section 25(4) of the Public Finance Act 2001 (Revised 2004), the Management is required to prepare financial statements which represent a true and fair view of financial and non-financial operations of the reporting Agency as at the end of the financial year. Furthermore, the Act requires Management to ensure that the reporting Agency keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the reporting Agency. The Management is also responsible for safeguarding the assets of the reporting Agency.

Tanzania Veterinary Laboratory Agency Management accepted responsibility for the annual Financial Statements for the year ended 30 June, 2023. Which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates in conformity with the International Public Sector Accounting Standards (IPSAS). Financial Statements have been prepared on the going concern basis; and in the manner required by Section 14(1) of the Executive Agency Act No. 30 of 1997 and the Agency's Accounting Manual.

The Agency Management is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Agency, which enable them to ensure that the financial statements comply with the Public Finance Act. No 6 of 2001 and its Regulations of 2001 revised 2004. They are also responsible for safeguarding the assets of the Agency and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement.

Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these Financial Statements have been done in accordance with the Public Procurement Act of 2011 (Amendment 2016).

At the time of preparing this report, there was no evidence that came to the attention of the Management to signify that the Agency will cease its operations; therefore, Tanzania Veterinary Laboratory Agency expects to continue in operation as a going concern Agency from the date of this statement.


Dr. Stella Bitanyi Stephen
Chief Executive
TANZANIA VETERINARY LABORATORY AGENCY
P. O. Box 9254
DAR-ES-SALAAM

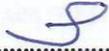
DECLARATION OF THE HEAD OF FINANCE

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

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing Financial Statements of an Agency showing true and fair view of the Agency position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Body as under Management Responsibility statement on an earlier page.

I **Consolata Nyanfuru Mazigo** being the Finance Manager of Tanzania Veterinary Laboratory Agency (TVLA) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Tanzania Veterinary Laboratory Agency as on that date and that they have been prepared based on IPSAS Accrual Basis of accounting.


.....
CPA Consolata Nyanfuru Mazigo
Finance Manager
NBAA Membership No.: ACPA 3527
Date: 28/02/2024

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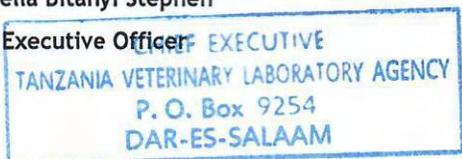
STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30 JUNE 2023

		2023	2022
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	1,486,700,696	1,953,552,250
Receivables	67	137,291,980	366,420,733
Loan Receivables	68	-	-
Prepayments	69	35,690,000	220,383,826
Inventories	70	302,630,090	510,399,023
Total Current Asset		1,962,312,766	3,050,755,832
Non-Current Asset			
Property, Plant and Equipment	77	61,481,549,480	61,270,455,736
Work In Progress	82	-	136,093,885
Total Non-Current Asset		61,481,449,480	61,406,549,621
TOTAL ASSETS		63,443,862,246	64,457,305,453
LIABILITIES			
Current Liabilities			
Trade and Other Payables	89	736,986,709	1,641,376,563
Deferred Income	93	1,143,051,143	1,187,238,103
Deposits	94	343,009,314	294,381,101
Total Current Liabilities		2,223,047,166	3,122,995,767
TOTAL LIABILITIES		2,223,047,166	3,122,995,767
NET OF TOTAL ASSETS AND TOTAL LIABILITIES		61,220,815,080	61,334,309,685
NET ASSETS			
Taxpayers' Fund		60,438,376,211	60,438,376,211
Accumulated Surpluses		782,438,869	895,933,474
TOTAL NET ASSETS		61,220,815,080	61,334,309,685

Stella Bitanyi Stephen

 Dr. Stella Bitanyi Stephen

Chief Executive Officer

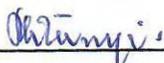


28/02/2024

 Date

THE UNITED REPUBLIC OF TANZANIA**T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)****STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30
JUNE 2023**

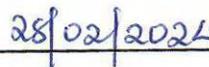
<i>Classification of Expenses by Nature</i>		2023	2022
	Note	TZS	TZS
REVENUE			
Revenue			
Revenue from Exchange Transactions	17	2,678,324,574	2,922,202,840
Other Revenue	31	443,184,594	163,077,873
Subvention from other Government entities	32	4,798,098,169	5,335,615,759
Total Revenue		7,919,607,337	8,420,896,472
TOTAL REVENUE		7,919,607,337	8,420,896,472
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	4,455,891,380	4,358,314,683
Use of Goods and Service	35	2,470,908,501	2,109,021,240
Maintenance Expenses	36	232,234,018	199,148,678
Depreciation of Property, Plant and Equipment	37	792,167,143	639,431,992
Amortization of Intangible Assets	39	-	280,000
Other Expenses	52	51,900,903	68,220,405
Total Expenses		8,003,101,945	7,374,416,998
Transfer			
Other Transfers	60	30,000,000	50,000,000
Total Transfer		30,000,000	50,000,000
TOTAL EXPENSES AND TRANSFERS		8,033,101,945	7,424,416,998
Surplus for the period		(113,494,608)	996,479,474



Dr. Sella Bitnyi Stephen

Chief Executive Officer

CHIEF EXECUTIVE
TANZANIA VETERINARY LABORATORY AGENCY
P. O. Box 9254
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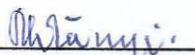
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THE UNITED REPUBLIC OF TANZANIA

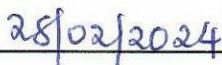
T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	4,734,663,974	6,495,463,760
Revenue Grants	19,247,235	-
Revenue from Exchange Transactions	2,898,614,694	2,911,380,840
Other Revenue	443,184,594	740,453,089
Increase in Deposit	48,628,213	-
Total Receipts	8,144,338,710	10,147,297,689
PAYMENTS		
Wages, Salaries and Employee Benefits	4,455,891,380	4,358,314,683
Use of Goods and Service	3,066,750,049	752,885,793
Other Transfers	30,000,000	50,000,000
Other Expenses	51,900,903	1,263,617,160
Maintenance Expenses	232,234,018	199,148,678
Decrease in Deposit	-	-
Total Payments	7,836,776,350	6,623,966,315
NET CASH FLOW FROM OPERATING ACTIVITIES	307,562,362	3,523,331,375
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Acquisition of Property, Plant and Equipment	774,413,916	2,792,111,439
Total Investing Activities	774,413,916	2,792,111,439
NET CASH FLOW FROM INVESTING ACTIVITIES	774,413,916	2,792,111,439
Net Increase	(466,851,554)	731,219,936
Cash and cash equivalent at beginning of period	1,953,552,250	1,222,332,314
Cash and cash equivalent at end of period	1,486,700,696	1,953,552,250


Dr. Stella Bitanyi Stephen
Chief Executive Officer




Date

THE UNITED REPUBLIC OF TANZANIA

T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)

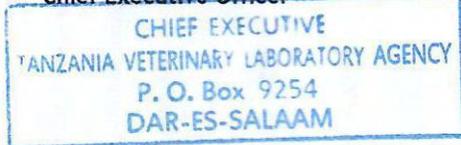
**STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30
JUNE 2023**

	Taxpayer's Fund TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 Jul 2022	60,438,376,211	895,933,476	61,334,309,687
Surplus/(Deficit) for the Year	-	(113,494,608)	(113,494,608)
Closing Balance as at 30 Jun 2023	60,438,376,211	782,438,869	61,220,815,079
Opening Balance as at 01 Jul 2021	60,438,376,211	(100,545,996)	60,337,830,211
Surplus/(Deficit) for the Year	-	996,479,474	996,479,474
Closing Balance as at 30 Jun 2022	60,438,376,211	895,933,476	61,334,309,685

Stella Bitanyi

Dr. Stella Bitanyi Stephen

Chief Executive Officer



28/02/2024

Date

THE UNITED REPUBLIC OF TANZANIA

T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)

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

	Budgeted Amount			TZS	
	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Subvention from Other Government Entities	6,339,968,000	1,214,192,183	7,554,160,183	4,734,663,974	2,819,496,209
Revenue Grants	-	-	-	19,247,235	(19,247,235)
Revenue from Exchange Transactions	4,500,000,000	-	4,500,000,000	2,898,614,694	1,601,385,306
Other Revenue	100,000,000	-	100,000,000	443,184,594	(343,184,594)
Increase in Deposit	-	-	-	48,628,213	(48,628,213)
Total Receipts	10,939,968,000	1,214,192,183	12,154,160,183	8,144,338,710	4,009,821,473
PAYMENTS					
Wages, Salaries and Employee Benefits	4,607,863,000	71,739,078	4,679,602,078	4,455,891,380	223,710,698
Use of Goods and Service	2,831,112,300	298,949,874	3,130,062,174	3,066,750,049	63,312,125
Other Transfers	50,000,000	-	50,000,000	30,000,000	20,000,000
Other Expenses	152,933,700	(33,600,000)	119,333,700	51,900,903	67,132,797
Maintenance Expenses	914,387,000	40,626,132	955,013,132	232,234,018	722,779,114
Acquisition of Property, Plant and Equipment	2,373,922,000	1,206,042,048	3,579,964,048	774,413,916	2,807,550,132
Acquisition of Biological Assets	9,750,000	(7,000,000)	2,750,000	-	2,750,000
Total Payment	10,939,968,000	1,576,757,132	12,518,425,132	8,611,190,266	3,907,234,866
Net Receipts/Payments		(362,564,949)	(364,264,949)	(466,851,556)	102,586,607

Stella Bitanyi Stephen

Dr. Stella Bitanyi Stephen

Chief Executive Officer
TANZANIA VETERINARY LABORATORY AGENCY
P. O. Box 9254
DAR-ES-SALAAM

28/02/2024

Date

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

25.0 AGENCY INFORMATION

Tanzania Veterinary Laboratory Agency (TVLA) is an Executive Agency of the Ministry of Livestock and Fisheries (MLF) that was established under the Executive Agency Act Cap 245 (Revised Edition; R.E 2009), gazetted on GN number 74 of 9 March 2012 supplement Number 8 and instated by the Chief Permanent Secretary on 11 July 2012.

The Agency operates in multiple sites across the United Republic of Tanzania, which includes the headquarters at Temeke - Dar es Salaam; Central Veterinary Laboratories (CVL) at Temeke, Centre for Infectious Diseases and Biotechnological (CIDB) at Temeke, Tanzania Vaccine Institute - Kibaha (TVI) the only Vaccine producing institute in the country and a zonal network of laboratories across Tanzania mainland (Arusha, Dodoma, Iringa, Meatu, Mtwara, Mwanza, Tabora and, Sumbawanga). We also have two Vector and Vector Borne diseases Centers at Tanga and Kigoma including a research farm at Mivumoni Tanga.

26.0 PRINCIPAL ACTIVITIES

The Agency is mandated to undertake animal disease surveillance, diagnostic services, animal disease research, vector control research, testing of veterinary pharmaceuticals, development and production of biologicals and ensuring efficient and effective Agency. Other services include, testing for safety and quality of animal feeds and animal products, quality assurance and accreditation of veterinary laboratories, consultancy and advisory.

27.0 AUTHORIZATION OF FINANCIAL STATEMENTS

The Financial statements for the year ended 30 June, 2023 were authorized for audit on 31 August 2023 by Management meeting.

28.0 BASIS OF PREPARATION

Statement of compliance

The financial statements have been prepared under the historical cost convention and comply with International Public Sector Accounting Standard (IPSAS) - accrual basis and comply with Public Finance Act, Cap 348 (R.E 2020) S.25 (4)

Basis of Accounting

Tanzania Veterinary Laboratory Agency (TVLA) prepares its Financial Statements on Accrual Basis of Accounting whereby effects of transactions and other events are recognized when they occur and not as cash or its equivalent is received or paid, and

they are recorded in the and reported in the accounting records and in the Financial Statements comprise the following:

- i. Statement of Financial Performance
- ii. Statement of Financial Position
- iii. Statement of Change in Net Assets
- iv. Cash flow Statement
- v. Statements of Comparison of Budget and Actual amount
- vi. Notes to the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

(Continued)

29.0 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

During the financial year 2022/23 no changes in accounting policies made, the Agency has consistently applied its accounting policies.

30.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted, which are consistent with those of previous years, are shown below.

Foreign currency translation

Functional and presentation currency

Items included in the financial statements of the Agency are measured using the currency of the primary economic environment in which the Agency operates (“the functional currency”). The financial statements are presented in Tanzanian Shillings (TZS), which is the Agency’s functional, and presentation currency.

The Tanzania shilling closing rate using the Bank of Tanzania were as follows:

Currency	30June, 2022		30 June, 2023	
	Buying	Selling	Buying	Selling
United States Dollar (\$)	2,293.73	2,315.66	2,315.94	2,339.10
British Pound	2,803.10	2,831.59	2924.57	2954.52
Euro	2,421.81	2,446.49	2530.86	2557.10

Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

Cash and cash equivalents

Cash and bank balances in the statement of Financial Position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less and is measured at amortized cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH June 2023
(Continued)**

31.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employment benefits

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on accrual basis.

Employees on Permanent and Pensionable terms are members of Public Service Social Security Fund (PSSSF) and National Health Insurance Fund (NHIF) whereas employees on operational service terms are members of National Social Security Fund (NSSF).

The Agency has prepared its schemes of service approved by the Ministerial Advisory Board and submitted to Presidents Office, Public Service Management for review and approval. Implementation of the schemes is expected to improve employees' welfare.

Revenue from exchange transactions

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Agency and the revenue can be reliably measured. Revenue is derecognized for estimated customer returns, rebates and other similar allowances. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue from the sale of goods is recognized when all the following conditions are satisfied:

- The Agency has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Agency retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with transaction will flow to the Agency;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Government grants

According to Circular no 2 issued on 2020 and para 44 of IPSAS 23 requires inflow of resources from a non-exchange transaction to be recognized both as revenue and as an asset, except to the extent that liability also is recognized in respect of the same inflow. Generally, IPSAS 23 requires all grants or any other receipt from non-exchange transaction to be recognized in full as revenue and should appear in the statement of financial performance unless a liability is also recognized in respect of the same inflow.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
(Continued)**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other government grants are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Agency with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Other transfers

Other transfers include fees, fines, penalties, licenses, gifts, donations (including goods-in-kind), and transfers from other government entities. These are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Agency; and the fair value of the asset can be measured reliably. Services-in-kind are not recognized as revenue but are disclosed in the financial statements.

Property, Plant and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and accumulated impairment losses. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. Depreciation will be calculated on a straight-line basis over the useful life of the assets on cost basis.

Depreciation and Impairment of Property, Plant & Equipment

The Agency adopted Circular No. 2 issued by Accountant General for calculating depreciations and impairment of Property, Plant & Equipment also Circular No. 2 for the financial year 2017/2018 indicates how to Estimates usefully life of Assets.

The Agency adopted Straight line method of calculating depreciation charges during the financial year ended 30June 2023 which is allocated systematically over the useful life of the respective assets as issued in Government Asset Guideline of 2019.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30JUNE 2023
(Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Useful life

Classification	Useful Life	Asset Register
Land	No depreciation	Sheet 1
Building		Sheet 2
Office Building	50	
Classroom	75	
Motor Vehicles		Sheet 3
Heavy duty 5 tons and above	10	
Light duty below 5 tons	8	
Tractor	10	
Furniture and Fittings	8	Sheet 4
Plant and Machinery	15	Sheet 5
Computer and Office Equipment's	7	
Infrastructure Assets		Sheet 6
Internet Network	7	

Revised useful life of Property, Plant and Equipment

During the year under review, the Agency managed to review useful life of its Assets, Motor Vehicles from 8 years to 10 years, the carrying amount brought forward from 2020/2021 were depreciated by remained useful life of 3, same applies to Computer and equipment's and furniture and fittings.

Intangible assets

Intangible assets (consisting of computer software) acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangible assets are capitalized when certain criteria are met as per IPSAS 31 para 26-65.

Amortization of Intangible assets

The Intangible Assets is ascertained to have useful life of four years and TZS 280,000 is amortized every year by an Agency for intangible assets.

The intangible asset has undergone complete amortization over the course of four years, at an annual rate of TZS 280,000. The Agency has now implemented MUSE as its accounting software package.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023
(Continued)**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of the respective assets. All other borrowing costs are expensed in the period they occur.

Borrowing costs consist of interest and other costs that an Agency incurs in connection with the borrowing of funds.

Because the Agency has no loans and borrowings therefore there is no borrowing cost incurred in the financial year under review.

Provisions

Provisions are recognized when the Agency has a present obligation (legal or constructive) because of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Agency expects some or all a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in surplus/deficit net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pretax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. TVLA has no provisions during the financial year ended 30 June 2023.

Related Party Transactions

Parties are related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. They include relationship with subsidiaries, associates, joint ventures and key Management personnel. The Agency had one Chief Executive and three Directors, during the year ended 30 June 2023, related part has been disclosed in management report of this financial statement.

Impairment of non-financial assets

The Agency assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Agency makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an assets or cash generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Inventories

Inventories are stated at cost. Inventories held for distribution at no charge or for a nominal charge are stated at the lower of cost and current replacement cost. Costs incurred in bringing each product to its present location and condition, are accounted for as follows:

- ✓ *Raw materials* - purchase cost on first in first out basis.
- ✓ *Stationeries and other consumables* - cost is determined on first in first out basis.
- ✓ *Finished goods and work in progress* - cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.
- ✓ Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.
- ✓ Current replacement cost is the cost the Agency would incur to acquire the asset on the reporting date.

Investments and other financial assets

Financial assets within the scope of IPSAS 15 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. When financial assets are recognized initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs.

Impairment of financial assets

The Agency assesses at each statement of financial position date whether a financial asset or group of financial assets is impaired and during the financial year ended 30 June 2022 there were no any condition for impairment hence the financial Assets did not impair.

Events after reporting date

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. Two types of events are:

- Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- Those that is indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

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

(Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

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

Judgments

In the process of applying the Agency's accounting policies, management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements:

During the preparation of this financial statement there were no management judgment was made regarding assets and liabilities.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

During the preparation of this financial statement management has made estimate and assumptions regarding assets and liabilities.

Impairment of non-financial assets

The Agency must assess whether there are any indicators of impairment for all non-financial assets at each reporting date. TVLA has not yet adopted any depreciation policy hence there is no indicators for impairment of assets recognized during the year ended 30June 2023.

FUTURE CHANGES IN ACCOUNTING POLICIES

Standards issued but not yet effective up to the date of issuance of the Agency's financial statements are listed below. These listings of standards issued are those which the Agency is reasonably expecting to have an impact on disclosures, financial position or performance when applied at a future date. The Agency intends to adopt these standards when they become effective.

- IPSAS 41 – Financial Instruments; Effective date Annual periods beginning on or after 1 January 2024, with earlier application encouraged.

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- IPSAS 41 replaces IPSAS 29, while providing entities a transition option to continue to apply the hedge accounting requirements of IPSAS 29.
- IPSAS 42 – Social Benefits Effective Date Annual periods beginning on or after 1st January 2024, with earlier application encouraged.

Objective to help users of the financial statements and general-purpose financial reports assess the nature of social benefits provided by the Agency, the features of the operation of social benefit schemes; and the impact of social benefits on the Agency's financial performance, financial position and cash flows.

Early application of these standards is permitted, as long as all the standards are applied at the same time.

32.0 EMPLOYEES

The number of employees at the end of the year was 195 with the following categories in the table:

S/N	Position	Female	Male	Total
1	Chief Executive	1	0	1
2	Directors	2	1	3
3	Head of Unit	1	1	2
4	TVLA Centre Managers	2	6	8
5	Human Resources Manager	0	1	1
6	Finance Manager	1	0	1
7	Planning Officer	0	1	1
8	Veterinary Research Officers	1	30	31
9	Livestock Research Officers	12	28	40
10	Veterinary Laboratory Technician	19	35	54
11	Administration Officer	0	1	1
12	Human Resource Officer	2	0	2
13	Information and Technology Officer	0	1	1
14	Accountants	0	3	3
15	Accounts Officers	3	5	8
16	Internal Auditor	2	0	2
17	Secretaries	6	0	6
18	Record Management Assistant (RMA)	2	0	2
19	Supplies Officers	2	3	5
20	Office Assistants	11	5	16
21	Drivers	0	6	6
22	Marketing Officer	1	0	1
Total Numbers		68	127	195

THE UNITED REPUBLIC OF TANZANIA**T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)****NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023**

	2023	2022
	TZS	TZS
17 - Revenue from Exchange Transactions		
Agriculture and Farm produce	22,886,000	21,648,500
Laboratory Charges	115,691,700	123,879,324
Laboratory Diagnosis	-	345,640
Receipt from Research Fees	40,426,594	-
Receipt from sales of Livestock	1,480,000	5,618,410
Receipt from Veterinary Charges	21,933,000	6,955,100
Sales of Honey and Beeswax	40,000	2,464,000
Sales of Vaccines and diagnostic service	2,475,867,280	2,761,291,866
	<u>2,678,324,574</u>	<u>2,922,202,840</u>
31 - Other Revenue		
Miscellaneous Receipts	310,683,944	51,745,360
Receipt from Consultancy Fees	2,337,500	5,606,000
Receipt from Training and Examination Fees	27,029,000	5,231,000
Revenue from Rent of Government Quarters	100,318,150	98,182,063
Supervision Fees	2,816,000	2,313,450
	<u>443,184,594</u>	<u>163,077,873</u>
32 - Subvention from other Government entities		
Government Grant Development Local	714,685,578	1,221,775,821
Subvention for Other Charges	420,000,000	512,075,200
Subvention for Personal Emolument	3,663,412,591	3,601,693,438
	<u>4,798,098,169</u>	<u>5,335,615,759</u>
34 - Wages, Salaries and Employee Benefits		
Casual Labour	2,460,000	15,574,000
Casual Labourers	103,427,390	82,130,575
Civil Servants	3,595,405,666	3,601,764,738
Electricity	54,250,221	55,579,632
Extra Duty	14,570,000	-
Extra-Duty	332,614,434	337,025,100
Facilitation Allowance	1,800,000	-
Food and Refreshment	35,880,284	29,755,200
Furniture	1,098,263	16,490,498
Honoraria	20,900,000	8,000,000
Housing Allowance	40,199,063	40,600,000
Leave Travel	47,280,749	34,220,301
Moving Expenses	57,631,710	36,217,200
Outfit Allowance	300,000	-
Professional Allowances	2,000,000	7,666,500

THE UNITED REPUBLIC OF TANZANIA**T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)**

Sitting Allowance	82,534,100	51,820,000
Subsistence Allowance	8,400,000	5,290,000
Telephone	55,139,500	36,060,939
	4,455,891,380	4,358,314,638
35 - Use of Goods and Service		
Advertising and publication	29,038,182	13,353,956
Air Travel Tickets	15,884,748	11,292,370
Animal Feeds	3,616,500	2,375,123
Bed Sheets and Linen	41,000	-
Books, Reference and Periodicals	240,000	630,000
Cleaning Supplies	1,183,506	1,367,000
Communication Network Services	17,500,000	-
Computer Software	400,000	-
Computer Supplies and Accessories	9,483,996	11,164,554
Conference Facilities	450,000	100,000
Consumable Medical Supplies	196,729,619	316,620,983
Courier Services	35,395,053	30,448,876
Dental Supplies	-	13,000
Diesel	159,478,280	117,630,322
Electricity	180,241,902	184,560,736
Entertainment	9,097,640	11,500,000
Exhibition, Festivals and Celebrations	36,740,000	8,625,000
Food and Refreshments	69,418,974	61,893,535
Gifts and Prizes	7,540,000	6,380,000
Ground Transport (Bus, Train, Water)	4,194,299	1,687,397
Ground travel (bus, railway taxi, etc)	39,744,681	34,943,960
Internet and Email connections	39,634,842	4,318,039
Laboratory small non-durable equipment	158,300	5,338,700
Laboratory Supplies	612,040,332	496,777,461
Laundry and Cleaning	-	871,025
Lubricants	1,394,160	2,135,000
Natural Gas	724,462	1,834,000
News Services Fees	4,485,000	4,530,000
Newspapers and Magazines	2,018,000	3,268,300
Office Consumables (papers, pencils, pens and stationeries)	78,707,344	65,262,163
Other Gas	-	7,191,254
Outsourcing Costs (includes cleaning and security services)	222,370,383	209,910,006
Per Diem - Domestic	556,362,315	383,438,793
Per Diem - Foreign	220,000	12,190,000
Petrol	769,690	982,860
Posts and Telegraphs	1,392,500	140,000
Printing and Photocopy paper	-	586,700

THE UNITED REPUBLIC OF TANZANIA**T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)**

Printing and Photocopying Costs	5,185,100	14,293,300
Printing Material	550,000	-
Protective Clothing, footwear and gears	2,070,730	432,800
Sewage Charges	400,000	-
Software License Fees	180,000	480,000
Special Foods (diet food)	345,000	-
Specialized Medical Supplies	150,000	30,000
Subscription Fees	8,828,250	6,667,000
Technical Service Fees	100,000	-
Telephone Charges (Land Lines)	7,125,679	45,543,179
Training Allowances	1,500,000	1,050,000
Training Materials	350,000	300,000
Tuition Fees	8,770,000	8,547,500
Uniforms	840,000	-
Uniforms and Ceremonial Dresses	1,082,000	695,000
Vaccines	83,180,280	234,500
Veterinary Drugs and Medicine	4,364,300	6,244,389
Water Charges	7,853,454	10,266,457
Wire, Wireless, Telephone, Telex Services and Facsimile	1,208,000	876,000
	2,470,908,501	2,109,021,240
36 - Maintenance Expenses		
Air conditioners	4,565,000	11,487,000
Cement, Bricks and Building Materials	53,973,274	29,177,935
Computers, printers, scanners, and other computer related equipment	2,723,964	3,083,965
Direct labour (contracted or casual hire)	25,674,956	21,965,500
Electrical and Other Cabling Materials	6,743,440	15,874,100
Electrical and Telephone Cable Installations	450,000	-
Electrical cabling and equipment (traffic lights)	1,167,000	-
Fire Protection Equipment	250,000	-
Medical and Laboratory equipment	150,000	1,487,500
Metal Fence and Posts	916,000	2,494,000
Motor Vehicles and Watercraft	33,571,055	63,078,067
Oil and Grease	250,000	350,000
Outsource maintenance contract services	53,269,746	6,044,273
Paint and Weather Protection Coatings	1,581,000	1,296,970
Panel and body shop repair materials and services	2,000,000	-
Photocopiers	1,380,000	3,600,000
Pipes and Fittings	113,000	70,000
Plumbing Supplies and Fixtures	2,363,500	6,955,309
Repair and Maintenance of Furniture	285,000	-
Roofing Materials	2,241,000	-
Small tools and equipment	210,000	105,000

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Small Tools and Implements	7,698,000	-
Spare Parts	10,286,714	9,954,980
TV sets and Radios	1,540,000	-
Tyres and Batteries	17,051,370	20,536,065
Water Pumps	-	1,468,740
Wood and Timber Supplies	1,780,000	800
X-Ray Equipment	-	120,000
	232,234,018	199,148,678
52 - Other Expenses		
Agency fees	-	125,000
Bank Charges and Commissions	-	11,309
Burial Expenses	5,980,000	7,687,000
consultancy fees	36,822,320	19,097,096
Honorariums (expert opinion)	-	4,300,000
Specialized Equipment and Supplies	615,000	7,000,000
Sundry Expenses	7,908,583	-
Taxes Levied by another Level of Government	-	30,000,000
	51,900,903	68,220,405
60 - Other Transfers		
Contribution to CF (15%)	30,000,000	-
Dividends (15% on Gross Revenue)	-	50,000,000
	30,000,000	50,000,000
62 - Cash and Cash Equivalent		
BoT Own source Collection Account	396,505,332	294,801,123
Cash in hand	(7,132,000)	-
Deposit General Cash Account	642,196,064	451,020,483
Development Expenditure Cash Account	268,232,169	1,0,93,043,116
impress cash account	7,132,000	-
Own source Collection Account - NMB	(2,566,116)	(104,616)
Outsource Development Expenditure	479,005	(89,102,041)
Outsource Recurrent Expenditure GF	17,407,351	15,597,684
Recurrent Expenditure Cash Account	76,542,429	167,322,890
Unapplied Cash Account	8,188,611	(315,777)
USD BOT Collection Account	61,715,852	21,289,258
	1,486,700,696	1,953,552,250
67 - Receivables		
Impress Receivable	6,706,100	15,544,733
Receivable from Exchange Transactions	130,585,880	350,876,000
Trade Receivables	-	-
	137,291,980	366,420,733
68 - Loan Receivables		
Advance to other government entities	-	-

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	0	0
69 - Prepayments		
Prepayments Consumables	35,690,000	35,690,000
Prepayment - Assets	-	184,693,826
	35,690,000	220,383,826
70 - Inventories		
Consumables	162,293,067	133,768,000
Finished goods	40,922,023	40,922,023
Livestock	99,415,000	335,709,000
	302,630,090	510,399,023
94 - Deposits		
Deposit General	334,820,703	294,696,878
Unapplied Deposit Account	8,188,611	(315,777)
	343,009,314	294,696,878
93 - Deferred Income		

Descriptions	Opening	Fund Received	Amortised	Balance
Deferred Subvention Capital	1,166,144,523	1,656,741,895	1,703,188,820	1,119,697,598
Deferred Subvention Revenue	21,093,580	44,994,000	61,981,270	4,106,310
Development Deferred Income	-	1,734,232,107	1,734,232,107	-
Recurrent Deferred Income	-	4,271,706,274	4,252,459,040	19,247,235
TOTAL	1,187,238,103	7,707,674,276	7,751,861,236	1,143,051,143

89 - Trade and Other Payables

Descriptions	Opening	Addition	Balance
Supplies of goods and services	1,640,157,594	(904,957,424)	735,200,171
Withholding Tax payables	1,218,968	567,570	1,786,538
TOTAL	1,641,376,563	(904,389,854)	736,986,709

28/02/2024

Stella Bitanyi
Dr. Stella Bitanyi Stephen
 Chief Executive Officer
 VETERINARY LABORATORY AGENCY
 P. O. Box 9254
 DAR-ES-SALAAM

Date

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

(Continue)

33.0 RELATED PART TRANSACTIONS

Key management include Minister and Deputy Minister for Livestock and Fisheries, Permanent and Deputy Permanent Secretary, Ministry Directors, Ministerial Advisory Board Members, Chief Executive, Directors and Managers.

34.0 FINANCIAL RISK MANAGEMENT, OBJECTIVES AND POLICIES

TVLA has a series of policies to manage the risks associated with financial instruments. TVLA is risk averse and seeks to minimize exposure from its treasury activities. TVLA has to establish a management subcommittee to manage risks and approve Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk

Market risks include competition, price risk, currency risk, interest risk and credit risk.

Competition

TVLA is established in the era of globalized economies. The Agency is facing a number of competitors in the business market from the importers of veterinary vaccines and other inputs and from existing and emerging institutions offering comparable products and services. This poses challenge to the growth and development of the Agency. Thus, TVLA Strives to change its working attitudes, develop marketing strategies as well as improving the quality and packaging of Agency's products and service in order to strive for a greater share of the market. Such market strategies will include development of new and better products, service and technologies that cater for customer satisfaction. Notwithstanding the competition faced, TVLA has centres that are strategically located in the zones and we are able to reach clients wherever they are. TVLA has modern technologies, expertise and advanced laboratory (BSL3) that performs diagnosis of highly infectious diseases such as Avian Influenza, FMD, PPR, and CBPP. This laboratory is thought to be the unique one in EAC and the SADC region.

Price risk

Price risk is the risk that value of a financial instrument will fluctuate as result of changes in market prices. This price risk is managed by diversification of TVLA's investment portfolio in accordance with the limits that will be set out in TVLA's investment policy.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. TVLA also as a business Agency is not exposed to

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currency risk, as it does not enter foreign currency transactions. However, foreign currency risk is managed at an operational level through timely payment of outstanding dues.

Interest rate risk

Since TVLA has no borrowing, there is no risk for interest rate.

Credit risk

Credit is the risk that a third party will default on its obligation to TVLA causing TVLA to incur a loss. TVLA has a large number of credit customers in its activities. To manage this risk, TVLA will establish a credit policy and a credit control unit to enable it to manage the risk associated with credit sales.

Liquidity risk

Liquidity risk is the risk that TVLA will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

The budget is approved on a cash basis by functional classification. The approved budget covers the fiscal period from 1 July 2022 to 30 June 2023 and includes all activities within the Agency. IPSAS 24 requires disclosure of an explanation of the reasons for differences between the original and final budget, including whether those differences arise from reallocations within the budget or other factors such as policy changes, natural disasters, or other unforeseen events. The explanations of variance on budget versus actual for the years ended 30 June 2023 were explained below:

Major variations between final budget and actual are as follows:

Item	Budget	Actual	Variance	Reason
Other Revenue	0	443,184,594	443,184,594	the amount was not budgeted.
Revenue from exchange transactions	4,500,000,000	2,898,614,694	1,601,385,306	Drought and awareness of livestock keeper and farmers
Subvention from Other Government Entities	7,554,160,183	4,734,663,974	2,044,566,900	Fund received from the Government is not enough

35.0 EMPLOYEES

The number of employees at the end of the financial year ended 30 June 2023 was 197 and for the year ended 30 June 2022 was 195.

36.0 COMPARATIVE FIGURES

Previous year's balances have been regrouped whenever appropriate for comparison purposes.

37.0 CASHFLOW RECONCILIATION

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

	2023	2022
	TZS	TZS
Surplus for the Period	(113,494,608)	996,479,473
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	-	280,000
Depreciation of Property, Plant and Equipment	792,167,143	639,431,992
Add/ (Less) Change in Working Capital		
Deferred Income	(44,186,960)	1,159,848,0000
Inventories	207,768,933	160,801,977
Other Receipt	48,628,213	(1,855,730,109)
Trade and Other Payables	(812,449,113)	1,225,828,870
Prepayments	-	(35,690,000)
Receivables	229,128,753	(26,366,733)
	307,562,362	2,264,883,469
Net Cash Flow from Operating Activities		

The reconciliation of actual amounts on a comparable basis between statement of comparison of budget and actual amounts and statement of cash flows for the year ended 30 th June 2023.				
Description	Operating	Financing	Investing	Total
	TZS	TZS	TZS	TZS
Actual Amount on Comparable Basis as presented in the Statement of Comparison of Budget and Actual Mount	307,562,362	0	774,413,916	1,081,976,278
Basis Difference	0	0	0	
Timing Difference	NA	NA	NA	NA
Entity Difference	0	0		0

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Actual amount in the Statement of Cash flow	307,562,362	0	774,413,916	1,081,976,278
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THE UNITED REPUBLIC OF TANZANIA

T2430000 -TANZANIA VETERINARY LABORATORY AGENCY (TVLA)

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2023

77 - Property, Plant and Equipment			Cost/Revaluation		Accumulated Depreciation and Impairment			Carrying Value
		Addition Monetary	Addition Non Monetary	30-Jun-2023	01-Jul-2022	Charge during the year - Depreciation	30-June-2023	
Descriptions								TZS
Acquisition of land	53,236,106,000	0	0	53,236,106,000	0	0	0	53,236,106,000
Air Conditioner	13,171,000	5,960,000	0	19,131,000	2,634,200	3,826,200	6,460,400	12,670,600
Beds, Desks, Shelves, Tables, Chairs and Cabinets	0	0	0	0	0	0	0	0
Beds, desks, shelves, tables and Chairs	14,808,680	8,349,000	0	23,157,680	2,961,736	4,631,536	4,631,536	18,526,144
				0				
Computers and Photocopiers	32,424,800	26,845,188	0	59,269,988	4,632,114	8,467,141	13,099,255	46,170,733
Filing Cabinets	5,782,000	0	0	5,782,000	1,156,400	1,156,400	2,312,800	3,469,200
Fire Fighting Equipment	4,698,000	2,405,000	0	7,103,000	939,600	1,204,600	2,144,200	4,958,800
Hardware: servers and equipment (incl. desktops, laptops etc.)	663,700,000	2,336,000	0	666,036,000	514,869,245	95,148,000	95,148,000	570,888,000
Kitchen Appliances, Utensils and Crockery	0	130,000	0	130,000	0	26,000	26,000	104,000
	0	24,894,920	0	24,894,920	0	3,556,417	3,556,417	21,338,503

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Laboratory equipment and instruments									
Land levelling and fencing (civil works)	0	2,030,000	0	2,030,000	0	0	0	2,030,000	
Motor vehicles	1,625,570,015	377,443,175	184,693,826	2,187,707,016	1,220,325,036	156,264,784	1,376,589,821	811,117,196	
Motorbikes and bicycles	2,650,000	0	0	2,650,000	662,250	331,250	993,500	1,656,500	
Office buildings and structures	4,543,501,000	136,093,885	0	4,679,594,885	691,535,025	93,842,456	785,377,481	3,894,217,404	
Office equipment	0	3,292,270	0	3,292,270	0	470,324	0	3,292,270	
Office Furniture and Fittings	383,242,450	0	0	383,242,450	276,192,805	22,039,112	298,702,241	84,540,209	
Plant and Machinery	3,466,991,000	0	0	3,466,991,000	1,890,873,717	231,132,717	2,122,006,434	1,344,984,566	
Printers and Scanners	9,552,900	1,677,600	0	11,230,500	1,650,580	1,418,643	3,069,223	8,161,277	
Pumps	0	322,000	0	322,000	0	64,400	64,400	257,600	
Schools, laboratories and facilities	829,346,199	124,245,028	136,093,885	997,744,372	55,289,747	66,516,291	121,806,038	875,938,334	
Scientific Instruments and Tools	1,171,365,612	39,777,669	0	1,211,143,281	78,090,939	97,778,322	175,869,262	1,035,274,020	
Security, radio equipment and installations	10,917,596	0	0	10,917,596	1,559,657	1,559,657	3,119,314	7,798,282	
Sound and Public address	0	1,295,181	0	1,295,181	0	259,036	259,036	1,036,145	
Telecommunications infrastructure,	26,673,000	11,815,000	0	38,488,000	26,671,466	1,687,857	28,359,323	10,128,677	

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networks and
equipment

TV and Radios	0	3,350,000	0	3,350,000	0	478,571	478,571	2,871,429
Veterinary Equipment	0	2,152,000	0	2,152,000	0	307,429	307,429	1,844,571
TOTAL	66,039,198,727	774,413,916	320,787,711	67,043,761,140	4,768,742,992	792,167,143	5,562,211,660	61,481,549,480

Date

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT
FOR THE YEAR ENDED 30 JUNE 2023

82 - Work in Progress	Cost/Revaluation			Accumulated Depreciation and Impairment		Carrying Value		
	At 01-July-2022	Addition Monetary	Addition Non Monetary	Transfers	30-Jun-2023		01-Jul-2022	Charge during the year - Depreciation
Descriptions								
Other Structure - WIP	136,093,885	0	0	136,093,885	0	0	0	0
TOTAL	136,093,885	0	0	136,093,885	0	0	0	0

Date



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