



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TANZANIA BUREAU OF STANDARD (TBS)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

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About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto



Vision

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



Mission

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



Motto

Modernizing External Audit for Stronger Public Confidence



Core Values



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



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



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



Professional competence: We deliver high quality audit services based on appropriate professional knowledge, skills, and best practices.



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



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

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Abbreviations

| | |
|-----------------|--|
| BoT | Bank of Tanzania |
| CAG | Controller and Auditor General |
| eGA | e-Government Authority |
| EWURA | Energy and Water Utilities Regulatory Authority |
| GePG | Government Electronic Payment Gateway |
| HIV/AIDS | Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome |
| ICD | Inland Container Depot |
| ICDV | Inland Container Depot for Vehicles |
| ICT | Information and Communication Technology |
| IPSAS | International Public Sector Accounting Standards |
| ISO | International Organization for Standardization |
| ISSAIs | International Standard of Supreme Audit Institutions |
| MSME | Micro, Small and Medium Enterprise |
| MT | Metric Tonnes |
| MUSE | Mfumo wa Uhasibu Serikalini |
| NAO | National Audit Office |
| NBAA | National Board of Accountants and Auditors |
| NCDs | Non-Communicable Diseases |
| NHIF | National Health Insurance Fund |
| NMB | National Microfinance Bank |
| PABX | Private Automatic Branch Exchange |
| PAC | Public Accounts Committee |
| PPE | Property Plant and Equipment |
| PVoC | Pre-shipment Verification of Conformity |
| SADC | Southern African Development Community |
| SME | Small and Medium Enterprise |
| TANIPAC | Tanzania Initiative for Preventing Aflatoxin Contamination |
| TBS | Tanzania Bureau of Standards |
| TCWG | Those Charged with Governance |
| TMA | Trade Mark Africa |
| TMDA | Tanzania Medicines and Medical Devices Authority |
| TZS | Tanzania Shillings |

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Board of Directors,
Tanzania Bureau of Standards (TBS),
P.O. Box 9524,

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Bureau of Standard, which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly the financial position of the Tanzania Bureau of Standard as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Bureau of Standard in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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



Other Information

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

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements


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

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

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

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

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




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

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.



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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods and services at Tanzania Bureau of Standards for the year ended 30 June 2025 as per the Public Procurement Act of 2023, the Public Procurement Regulations, 2024 and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Tanzania Bureau of Standards generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

Delay in signing contracts worth EUR 30,278.80 (Equivalent to TZS 86.73 million)

Reg. 240(1) of the Public Procurement Regulations, 2024 requires that a formal contract be signed within fourteen working days after all pre-contract conditions have been fulfilled following acceptance of a tender, while Reg. 240(3) provides that a procurement contract becomes effective only upon written acceptance and signing by both parties. Contrary to these requirements, the Tanzania Bureau of Standards delayed signing a contract with a successful bidder for more than three months due to the supplier's failure to sign and return the contract documents on time. Delays in the calibration of fuel equipment might occur, which could increase the likelihood of equipment malfunction and operational inefficiencies.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that Tanzania Bureau of Standards complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



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



2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE (TCWG) FOR YEAR ENDED 30 JUNE 2025

2.1 INTRODUCTION

Those Charged with Governance (TCWG) present this report together with the financial statements for the year ended 30 June 2025, which provide the results of TBS operations and its state of affairs. The Board of Directors prepared this report in compliance with TFRS 1 - The report by those charged with governance issued by NBAA which became effective on 1 January 2021.

The report is addressed to Primary Users and Other Bureaus' Stakeholders by setting out analysis of the Bureau operations and financial review, with a forward-looking orientation. The report will assist primary users, stakeholders and potentials in assessing the strategies adopted by TBS to succeed toward achieving its short-term, medium-term and long-term objectives. Those Charged with Governance submit Financial Statements accompanied its Notes as at 30 June 2025 to provide more details on the reports.

2.2 BUREAU CORPORATE CULTURE

The Bureau is committed to attain its objectives while observing the shared Vision, Mission, Core Values and quality Policy as provided hereunder:

2.3 Vision

The Bureau vision statement provides the outlook and direction to enable employees to undertake their responsibilities with a common purpose. The Bureau vision is: "Sustainable standardization for high quality livelihood society".

2.4 Mission

The Bureau mission statement summarizes the purpose of its existence and how customers' expectations will be met. The Bureau's mission is: "To promote standardization, safety and quality assurance in industry and commerce through standards development, certification, registration, inspection, testing and metrology services for sustainable socio-economic development".

2.5 Core Values

The Bureau core values represent moral codes of conducts in within which TBS operates. They define personality and ethical standards by which employees should observe throughout their service deliveries. Bureau Core values are:

i. Integrity

We ensure continuous and consistent provision of services with high degree of honesty and impartiality by adhering moral and ethical principles and values.

ii. Customer Focus

We prioritize customers' needs first therefore committed to responding timely and proactively to their expectations.

iii. Team work

We work together by sharing experiences while respecting each other to realize institutional goals.

iv. Accountability

We shall be responsible to our actions, decisions and outcomes in executing our functions

v. Fairness

We ensure equal treatment of stakeholder, by providing consistence and unbiased services also we make sure the public funds are used in a just and equitable manner

vi. Transparency

We ensure open sharing of information and proper provision of feedback to our stakeholders in equal treatment.

2.6 Quality Policy Statement

Tanzania Bureau of Standards (TBS) committed, as mandated, to deliver quality products and services on standardization, safety management, conformity assessment and metrology. TBS strives to meet legal requirements and customer needs expectations, even exceeding customers' expectations so as to retain their loyalty.

TBS provides resources and continually improves her processes to ensure that employees are capable of timely and consistently providing quality products and services.

2.5 NATURE OF BUREAU OPERATIONS

2.5.1 INDUSTRY IN WHICH BUREAU OPERATES

The Tanzania Bureau of Standards (TBS) is a parastatal organization under the Ministry of Industry and Trade, established by The Standards Act No. 3 of 1975 by then as a National Standards Institute. It was renamed Tanzania Bureau of Standards through the amendments made under The Standards Act No. 1 of 1977. In 2009, The Standards Act No. 1 of 1977 was repealed and replaced by The Standards Act No. 2 of 2009 in order to add powers to suite the environment.

The Standards Act Cap.130 was amended by the Finance Act No. 8 of 2019 in order to incorporate the functions of regulating the safety of food and cosmetic products which were

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formerly performed by the then TMDA. The main mandate of the Bureau is to promote standardization and quality assurance activities in industry and commerce in Tanzania.

2.5.2 THE FUNCTIONS OF THE BUREAU

The Bureau functions are stipulated under the Standards Act. Pursuant to Section 4 (1) of the Standards Act Cap. 130, TBS has the following major functions:

- a) To undertake measures for quality control of commodities, services and environment of all descriptions and to promote standardization in industry and trade;
- b) To make arrangements or provide facilities for the testing and calibration of precision instruments, gauges and scientific apparatus, for the determination of their degree of accuracy and traceability by comparison with standards approved by the Minister of Investment, Industry and Trade on the recommendation of the Board of Directors, and for issue of certificates in regard to them;
- c) To make arrangements or provide facilities for the examination and testing of commodities and any material or substance from or with which, and the manner in which, they may be manufactured, produced, processed or treated;
- d) To approve, register and control the use of standard marks in accordance with the provisions of the Standards Act;
- e) To grant, renew, suspend, vary or cancel any license issued for the use of any standards mark;
- f) To assist industries in setting up and enforcing quality assurance and environmental management systems procedures;
- g) To prepare, frame, modify or amend National Standards;
- h) To encourage or undertake educational work in connection with standardization, quality assurance, metrology, testing and environment;
- i) To assist the Government or any other person in the preparation and framing of standards;
- j) To co-operate with other Government agencies, representatives of any industry or any other statutory corporation or person with a view to securing the adoption and practical application of standards;
- k) To provide for the inspection, sampling and testing of locally manufactured and imported commodities with a view in determining whether the commodities comply with the provisions of the Standards Act or any other law dealing with standards relevant to those commodities;
- l) To inspect and register premises in accordance with the provision of this Act;
- m) To certify and register food, food products and cosmetics regulated under this Act;
- n) To act as the custodian of the National Measurement Standards of weights and measures and from time to time adjust, replace or cancel any standards where the adjustment, replacement or cancellation is necessary for the maintenance of conformity to the international standards;
- o) To be the signatory of the mutual recognition arrangement with other national metrology institutes;

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- p) To collect, publish and disseminate literature and other materials on standardization and other related subjects and to provide facilities for the members of the public to have access to the materials;
- q) To carry-out, promote or assist in research on standardization and related subjects;
- r) To participate in, or to make arrangements for conferences, workshops, seminars and discussions on matters connected with the activities of the Bureau;
- s) To co-operate with regional and international organizations in all matters related to standardization and quality assurance and represent the country in such matters;
- t) To publish from time to time an updated version of a National Standard for the quantities and units of measurement to be used, which shall be in conformity with the latest version of the International System of Units;
- u) To undertake Pre-Shipment Verification of Conformity (PVoC) to standards; and
- v) To do all other acts and things, and enter into any transactions, which are, in the opinion of the Board of Directors, expedient or necessary for the proper and efficient discharge of the functions of the Bureau.

In the performance of its functions, the Bureau keeps an eye on the health, safety, environment and general welfare of the people of the United Republic; and maintains, as far as may be practicable, a system of consultation and co-operation with anybody established by or under any written law and having functions similar or relating to industrial or commercial standards generally.

2.5.3 Other Function (Fuel marking)



Following Government directive to EWURA that the fuel-marking task, which was previously performed by a private company, should be performed by a government organization. In 2021, the Bureau was assigned new function of marking diesel, petrol and kerosene oil, which is sold in the local market. In the financial year ended 30 June 2025, the Bureau managed to mark 4,734,987,589 litres as compared to 4,246,437,739 litres of diesel, petrol and kerosene marked in 2023/24. The increase of 11.5% in fuel marked in the current year was due to market demand of fuel consumption on economic activities including construction projects.

2.5.4 Structure of the entity's operation, and its economic model, including an overview of the main operating facilities and their location.

TBS is governed by the Board of Directors established under Standards Act Cap.130. The Board is responsible for overseeing management of Bureau and its Stakeholders affairs. TBS Head Office is located in Dar es Salaam and it has seven (7) zonal offices of Southern Zone -Arusha, Lake Zone - Mwanza, Western Zone - Kigoma, Southern Zone - Mtwara, Southern Highland - Mbeya, Central Zone - Dodoma and Eastern Zone - Dar es Salaam.

The Bureau operates at in sixteen border offices which are been coordinated from zonal offices. Border offices include five (5) in Lake Zone, three (3) in Southern High Land, one (1) in Southern Zone, two (2) in Eastern Zone, four (4) in Northern Zone and one (1) in Western Zone. In

addition, the Bureau has offices at Julius Nyerere International Airport (JNIA) in Dar es Salaam, Kilimanjaro International Airport (KIA) and Mwanza Airport.

Furthermore, the Bureau has, import office located at TPA building which implements its routine activities in different twenty-nine (29) ICDs and ICDVs to facilitate inspection of imported goods and motor vehicles entering Tanzania market.

2.5.5 Effectiveness and efficient utilization of resources

The Bureau utilizes tangible and intangible resources including human resources, social and relationship resources, natural resources, financial resources and others. Efficient and effective utilization of Bureau's resources is governed by a well-composed Board of Directors, effective Management, competent human resources, laboratory infrastructure with state of arts and standards, deployed ICT infrastructure and systems, transport facilities, sampling facilities and documented internal operating procedures with respect to each area of operation.

2.5.6 Analysis External Environment

Every organization is impacted by its surrounding environment in relation to the nature of activities performed and the interest of key stakeholders. The following is a summary of the analysis of external environment issues that could have an impact on the operations of the Bureau:

a. Interest of general public versus traders, manufactures and importers interest

The Bureau is mandated to undertake measures for quality control of products of all description and to promote standardization in industry and commerce. This mandate can easily be achievable through general public support; however, it is being conflicted by the different interests of each part. Through investments, traders, manufactures and importers are aiming higher profit, while buyer's and SMEs /general public are aiming to buy quality products at lower prices which cannot be as always quality is expensive. This situation contributes to the need for the Bureau to invest more resources in public awareness creation and enforcement strategies to achieve the Bureau objectives.

b. The speed and effect of technological Change

TBS strives to keep up with rapid technological changes in effective delivery services. The Bureau leverages on the latest development in high quality and sophisticated state of art with its respective standards and information technology as a result of new innovations and findings. To cope with these developments, the Bureau on annual basis to set aside a huge amount for purchase of laboratory equipment's despite of scarce resources.

To improve information systems, the Bureau through TMA project is improving i-SQMT process to increased efficiency in service delivery and revenue collection.

c. Limited number of competent laboratory equipment's suppliers and agents.

The Bureau operations are impacted by delays in supply of procured laboratory equipment's due to in limited number of suppliers of some laboratory equipment's and on the other hand no/few local technicians of some laboratory equipment's which hinders the Bureau Capacity to perform its obligations.

To address the matter, the Bureau contracts terms of reference covers penalties for nonperformance and after supply preventive maintenance.

d. Macro and Micro Economic Conditions

Macro and micro economic conditions determine an economy's performance impacting the Bureau's operational capabilities as well as its sustainability. The macro and micro economic conditions which influence TBS to perform its mandated function comprise of exchange rate and inflation on imported equipment's and payments of invoices denominated in foreign Currency.

e. Support to SMEs

TBS has been participating in supporting SMEs programs as contribution towards Government motives towards Tanzania Industrialization by subsidizing / performing certification and training for free expecting after three years of grace period SMEs will graduate and start contributing for the services rendered. However, despite continuous subsidizing /free certification and trainings very few SMEs are graduating and the demand from budget to support SMEs in increasing on annual basis. Going forward, the Bureau considered increasing its budget on SMEs awareness creation on certification and quality controls.

f. Political Environment

The political environment in the country is calm for the Bureau to perform its functions. The Bureau annual plans and budgets are prepared and implemented while observing the ruling party's (Chama cha Mapinduzi) manifesto. As well, there was no political interference to the Bureau in exercising its mandate.

2.5.7 Bureau major markets and its competitive position within the markets

TBS in performing its mandated function affects all economic activities.

The Bureau functions are stipulated under the Standards Act. Pursuant to Section 4 (1) of the Standards Act Cap. 130 so it does not have major competitive in the market. However, the Bureau collaborate with other related institution during its operation.

2.5.8 The legislative and regulatory environment in which the Bureau operates

The Bureau operates under Standards Act No. 2 of 2009, Finance Act No. 8 of 2019 and Procurement Act under Ministry of Industry and Trade

2.5.9 The legitimate needs and interests of key stakeholders

Bureau serve different stakeholders such as Government and regulatory authority through contributing to industrial development, consumer protection, and public safety, Compliance with national laws, Manufacturers and Industrial Sector through timely and affordable access to certification, testing, and inspection services, Importers and Exporters through transparent and consistent application of import/export certification procedures, Mutual recognition of standards with regional and international markets, Consumers and the General Public by making sure they have access to safe, quality-assured products, Access to information about product standards and certifications, and strengthening their confidence in the TBS mark as a guarantee of safety and quality. Employees and Internal Stakeholders through Fair employment practices and opportunities for professional development

2.5.10 Societal issues, such as population and demographic changes, human rights, health, poverty, collective values and educational systems

a) Population and demographic changes

The Bureau has increase public education on standards among youth and level of monitoring on goods and services across the country due to high population growth

b) Human rights

Bureau plays a significant role in protecting citizens from harmful and sub standards products through strengthening enforcement of compulsory standards for health, safety, and the environment and promoting access to product information through labeling and public awareness.

c) Public Health

Bureau plays a preventive role against unsafe product to the public through accelerated testing and standards for health-related products (food, and cosmetics)

d) Poverty

Bureau do consider small businesses who lack resources to comply with certification process by

Designing cost-effective, simplified certification options for small and medium enterprises (SMEs) and educating low-income communities on the importance of quality and safety

e) Collective Values

Bureau practices integrity, fairness and transparency along its operations

2.5.11 Environmental challenges, such as climate change, the loss of ecosystems, and resource shortages as planetary limits are approached

a) Climate Change

The increasing frequency and severity of extreme weather events, driven

by climate change, have the potential to disrupt the Bureau operations in several ways. Climate-related phenomena can impact infrastructure and create challenges in our various. Moreover, these climate change can disrupt our testing activities.

(b) Loss of Ecosystems

The degradation and loss of ecosystems, including forests, wetlands, and

marine environments could undermine the natural resources on agriculture, fisheries and manufacturing that have direct impact on safety and quality of products

(c) Resource Shortages

As planetary limits are approached, the scarcity of resources such as

water, energy may lead to increased costs this could affect our operational efficiency, particularly in terms of energy use, transportation and procurement of goods and services.

2.6 OBJECTIVES AND STRATEGIES

2.6.1 BUREAU OBJECTIVES

The Bureau main objectives towards contributions of the sustainable social -economic development is to promote standardization, ensuring quality Assurance, promoting Metrology and facilitating trade. In the financial year under review the Bureau implemented its 4th year of 2021/22 to 2025/26 strategic plan alongside its plans through 2024/25 annual budget towards achieving the Bureau Strategic objectives.

(a) Strategic Plan

In the financial year under review the Bureau implemented its 4th year of 2021/22 to 2025/26 strategic plan alongside its plans through 2024/25 annual budget towards achieving the Bureau Strategic objectives.

(b) Strategic plan towards Bureau Objectives

The Bureau Strategic Plans 2021/22 to 2025/26 has five (5) Strategic Objectives of which are implemented in short term, medium term and long term as follows:

- (i) **HIV/AIDS infections and non-communicable diseases reduced, and supportive services improved which implemented:**
- **Short term strategy:** The Bureau provided care and support services to staff with infections and program on health and fitness through gym and sports pitch constructed and employees are encouraged to participate in sports.
 - **Long Term:** Strengthen implementation of mitigation measures against HIV/AIDS and NCDs through trainings and screenings.
 - **Medium Term:** Internal Policy for HIV/AIDS and NCDs developed and implemented
- (ii) **Effective Implementation of National Anti-Corruption Strategy sustained**
- **Short Term:** Workplace intervention programmes on preventing and combating corruption implemented
 - **Medium Term:** To reduced number of corruption cases through
 - **Long Term:** Improved stakeholders' perceptions on TBS's integrity
- (iii) **Standardization for development of industry and commerce enhanced**
- **Short Term:** Enhance development of customer orientated standards
 - **Medium Term:** Enhance uptake of standards
 - **Long Term:** Strengthen cooperation with other standardization, quality assurance and metrology bodies
- (iv) **Assurance of safety and quality of products and services enhanced**
- **Term:** Improve accessibility to testing, metrology, registration and certification services
 - **Medium Term:** Systems for regulating products and services Strengthen
 - **Long Term:** Strengthen enforcement and compliance with standards and regulations
- (v) **Institutional Capacity to Deliver Mandated Functions enhanced**
- **Short Term:** Enhance human resources management
 - **Medium Term:** Improved compliance to Client Service Charter
 - **Long Term:** Improve management information systems and enhance accessibility of Bureau's services

(c) Monitoring and Evaluation towards Achievement Strategic Objectives

Toward achieving its strategic objectives, the Bureau set out monitoring plan, reviews plan and periodic evaluation plan. The Monitoring Plan consists of indicators and their description, baseline for each indicator; indicator target values, data collection and methods of analysis,

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indicator reporting frequency and who will be responsible for data collection, analysis and reporting.

In the period under review monitoring plan was through review of achievements towards achieving annual targets on monthly, quarterly and annually. Summarised targets and key performance indicators are in Table Number 1(a).

Table No. 1 (a): Objectives and Key Performance Indicators

| Development Objective | Objectives | Intermediate Outcomes | Outcome Indicators | Targets for 2024/25 | Implementation status as of 30 June 2025 |
|--|---|--|--|--|---|
| Better livelihood assured by safe and quality products coupled with friendly delivered services for sustainable socio-economic development | A: HIV/AIDS Infections and Non-Communicable Diseases (NCDs) Reduced and Supportive Services Improved | i) Increased use of protective gears ii) Increased number of voluntary testings iii) Improved behavioural change towards mitigation measures against HIV/AIDS and NCDs iv) Reduced stigma and discrimination v) Increased supportive services vi) Increased number of staff declaring their status vii) Increased openness for discussion on HIV/AIDS issues among staff viii) Increased work productivity ix) Reduced absenteeism from work place | i) % of staff voluntarily tested for HIV/AIDS and NCDs ii) % of staff covered by NCDs prevention programs | a) Fourteen (14) HIV/AIDS and NCDs events programs developed and implemented by June 2025 b) 12 Care and support services for HIV/AIDS and NCDs provided by June 2025 | a) Eleven (11) HIV/AIDS and NCDs events (awareness programs) developed and implemented by June 2025 b) Training to all staff for HIV/AIDS and NCDs conducted by June 2025 c) Staff medical check-ups, care programs, voluntary counselling and testing conducted by June 2025 |

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| Development Objective | Objectives | Intermediate Outcomes | Outcome Indicators | Targets for 2024/25 | Implementation status as of 30 June 2025 |
|-----------------------|--|---|--|--|--|
| | | <p>x) Increased working morale</p> <p>xi) Decreased new cases for NCDs and HIV/AIDS infections</p> | | | |
| | <p>B: Effective implementation of National Anti-Corruption Strategy enhanced and sustained</p> | <p>i) Increased awareness on corruption</p> <p>ii) Reduced number of corruption cases</p> <p>iii) Improved stakeholders' perceptions on TBS's integrity</p> <p>iv) Increased transparency</p> <p>v) Improved quality of services delivered</p> <p>vi) Improved business processes</p> <p>vii) Improved adherence to the Rule of Law</p> <p>viii) Increased customer satisfaction</p> <p>ix) Improved efficiency and effectiveness of Integrity Committee</p> <p>x) Improved adherence to standards operating procedures</p> | <p>i) Number of corruption cases reported</p> <p>ii) % Increase of stakeholders with low perception on corruption in TBS</p> | <p>a) Workplace intervention programmes on preventing and combating corruption developed and implemented by June 2025</p> <p>b) Develop Ant-fraud and anti-corruption Policy and its Implementation Strategies</p> | <p>a) by All staff on fraud and anti-corruption practices sensitized by June, 2025</p> <p>b) Ant-fraud and anti-corruption Policy and Strategies developed and approved by Board.</p> <p>c) Ethics training to integrity committee conducted June 2025</p> |
| | <p>C: Standardization for</p> | <p>i) Decreased number of tested</p> | <p>i) % Uptake of developed standards</p> | <p>a) To develop 690 by June 2025</p> | <p>a) 644 standards</p> |

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| Development Objective | Objectives | Intermediate Outcomes | Outcome Indicators | Targets for 2024/25 | Implementation status as of 30 June 2025 |
|-----------------------|--|---|--|--|--|
| | development of industry and commerce enhanced | product certificates ii) Increased number of formulated standards iii) Increased number of adopted standards iv) Increased demand for market driven standards v) Increased stakeholders' participation in training vi) Increased sale of standards vii) Increased number of stakeholders' comments viii) Increased training needs ix) Increased number of research projects conducted x) Strengthened trade facilitation | ii) number of standards approved iii) number of standards harmonized iv) number of research projects accomplished v) % of stakeholders capacitated vi) number of trainings conducted | b) To processed 3,300 international, regional and national enquiries for proposed standards by June 2025 c) To train 1,600 stakeholders from four subsectors trained on Standards, Quality Assurance, Metrology and Testing (SQMT) by June 2025 | developed by June 2025 b) 3,022 international, regional and national enquiries for proposed standards processed by June 2025 c) 1,302 stakeholders from four subsectors trained on Standards, Quality Assurance, Metrology and Testing (SQMT) trained by June 2025 |
| | D: Assurance of safety and quality of products and services enhanced | i) Increased number of registered products ii) Increased number of registered premises iii) Increased number of samples tested iv) Increased number of | i) % of substandard products in the market ii) number of certified management systems iii) % of accredited TBS conformity assessment systems | a) 41,000 Certificates of Conformity (COCs) for imported general goods under PVoC programme issued by June 2025 b) 89,000 permits for imported general goods under Destination Inspection (DI) programme | a) 35,485 Certificates of Conformity (COCs) for imported general goods under PVoC programme issued by June 2025 b) 93,110 permits for imported general goods under Destination |

TANZANIA BUREAU OF STANDARD

| Development Objective | Objectives | Intermediate Outcomes | Outcome Indicators | Targets for 2024/25 | Implementation status as of 30 June 2025 |
|-----------------------|------------|---|---|--|---|
| | | items calibrated v) Increased number of certified products vi) Increased number of management systems certified vii) Improved testing capability viii) Increased number of batch certificates ix) Reduced turnaround time x) Improved accuracy of test results xi) Improved compliance to standards xii) Reduced food borne diseases xiii) Strengthened awareness on side effects of prohibited cosmetics xiv) Enhanced fairness in industry and commerce sectors xv) Improved facilitation for exports xvi) Improved credibility on food and cosmetics promotional adverts | iv) Number of registered products and premises v) Number of certified products | issued by June 2025 c) 48,000 Certificates of Road worthiness (CoRs) for imported used motor vehicle issued by June 2025 d) Two (2) food risk assessment reports prepared by June 2025 e) 900 products certified by June 2025 f) 2,100 products registration permits issued by June 2025 g) 13,000 premise registration permits issued by June 2025 h) 15 Management systems certified by June 2025 i) 38,000 test reports prepared by June 2025 j) 11,000 calibration certificates prepared by June 2025 k) 4,286 million litres of fuel marked by June 2025 | Inspection (DI) programme issued by June 2025 c) 50,744 Certificates of Road worthiness (CoRs) for imported used motor vehicle issued by June 2025 d) Two (2) food risk assessment reports prepared by June 2025 e) 751 products certified by June 2024 f) 2,345 products registration permits issued by June 2025 g) 15,156 premise registration permits issued by June 2025 h) 14 Management systems certified by June 2025 i) 39,396 test reports prepared by June 2025 j) 9,712 calibration certificates prepared by June 2025 k) 4,734 million litres of fuel marked by June 2025 |

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| Development Objective | Objectives | Intermediate Outcomes | Outcome Indicators | Targets for 2024/25 | Implementation status as of 30 June 2025 |
|-----------------------|--|--|--|---|---|
| | E: Institutional Capacity to Deliver Mandated Functions Enhanced | <ul style="list-style-type: none"> i) Improved quality of service delivery ii) Improved teamwork iii) Improved compliance with policies and legislations iv) Improved work morale v) Reduced labour turnover vi) Improved visibility vii) Enhanced accessibility of Bureau's services viii) Improved work efficiency ix) Improved compliance to Client Service Charter x) Improved integration of Management Information Systems xi) Strengthened collaboration with other institutions | <ul style="list-style-type: none"> i) % level of customers' satisfactions ii) Audit Opinion iii) Level of staff performance | <ul style="list-style-type: none"> a) Human resource management improved by June 2025 b) Human Resource Policies and Plans developed and operationalized by June 2025 | <ul style="list-style-type: none"> a) A total number of 37 staff attended different short course training out of 54 planned. Among 37 staff, 30 attended local training while 7 attend training out of the country. There are 28 staff who are currently undergoing long-term studies. Among 28, 10 are sponsored by the Bureau The remaining 18 were privately sponsored b) Thirty-one (31) staff were recruited and placed to various stations c) A total number of 529 staff attended group training on different issues including risk management, anti-corruption, customer care, ISO 9001:2015, Public Procurement Act and fire outbreak control techniques. d) A total of 110 staff attended workshops on drivers' association and Engineers' Day. |

2.7 CORPORATE GOVERNANCE

The Board of Director is the overseer of Bureau Strategic objectives towards achieving mandated functions of Standardization, Quality Assurance, Metrology and Testing Services aiming to support growth of industries and commerce.

2.7.1 Board of Directors Mandates:

The Board of Directors is mandated to;

- a) administer properties of the Bureau, both movable and immovable;
- b) administer the funds and other assets of the Bureau;
- c) signify acts of the Bureau by using official seal;
- d) on behalf of the Bureau, receive gifts, fees, donations, grants and other moneys;
- e) subject to the provisions of this Act, appoint officers of the Bureau which the Board may consider necessary;
- f) establish subsidiary organizations or agencies to undertake specialized services related to standardization and quality assurance activities; and
- g) do all acts and things which may be provided for in this Act as may, or, in the opinion of the Board, be necessary or expedient for the proper discharge of the functions of the Bureau.

2.7.2 Members of Board of Directors

The Board of Directors consist of Chairman and other ten (10) members, is established under Standards Act Cap.130. The Board chairman was appointed by the President of URT on 11 January 2025 and other members are appointed by the Minister responsible for Industry and Trade on 13 July 2024 and 30 December 2024. Names, qualifications and level of each member engagement in the Board in the period under review are as shown in the Table 1 (b).

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Table 1(b): Members of the Board of Directors

| S/N | Name | Position | Age | Qualification | Nationality | Appointment Date | End of Tenure | Meetings for the Year 2024/25 | |
|-----|--------------------------------|-------------|-----|---|-------------|------------------|---------------|-------------------------------|----------|
| | | | | | | | | Held | Attended |
| 1. | Prof. Othman Chande Othman | Chairperson | 75 | PhD - Analytical Chemistry and Instrumentation, Master of Science in Chemistry, Bachelor of Science (Ed) Hons, Certificates in Directorship, Low-Cost Water Supply and Sanitation and Measurements of Chlorinated Compounds | Tanzanian | 11/01/2025 | 10/01/2028 | 6 | 6/6 |
| 2 | Dr. Ashura Abdul Katunzi | Secretary | 46 | PhD in Food Science and Technology, Master of Science in Food Technology: Quality Assurance, Bachelor of Science in Food science and Technology | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 6/6 |
| 3. | Mr. Hussein Suphian Ally | Member | 51 | Bachelor of Science | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 5/6 |
| 4. | Dr. Catherine Canute Joachim | Member | 53 | Master of Science in Global Health Systems, Bachelor of Medicine and Surgery, Postgraduate Diploma in Tropical Medicine and Hygiene | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 5/6 |
| 5. | Mr. Kalumuna Prosper Benedicto | Member | 51 | Master of Science in Renewable Energy Engineering, Bachelor of Science in Mechanical Engineering | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 6/6 |
| 6. | Mr. Robert Pelegrine Mtengule | Member | 47 | Master of International Trade (MIT), Bachelor of Arts (Economics) | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 4/6 |
| 7. | Dr. Nandera Ernest Mhando | Member | 51 | PhD in Social Anthropology, Masters of Arts in Sociology, Bachelor of Arts in Sociology | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 3/6 |

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| S/N | Name | Position | Age | Qualification | Nationality | Appointment Date | End of Tenure | Meetings for the Year 2024/25 | |
|-----|---------------------------------|----------|-----|---|-------------|------------------|---------------|-------------------------------|----------|
| | | | | | | | | Held | Attended |
| 8. | Mr. Shaban Ahmed Kabunga | Member | 50 | Postgraduate Diploma in Legislative Drafting, Bachelor of Laws | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 2/6 |
| 9. | Mr. Twalib Timothy Mussa Mmbaga | Member | 54 | Master's degree in Business Administration - Agribusiness, Bachelor of Science in Agriculture General | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 6/6 |
| 10 | Mr. Juma Seth Mwambapa | Member | 50 | Master's Degree in Business Administration, (Finance and Banking), Diploma in International Trade, Bachelor of Business Administration (Marketing Management), NBAA Foundation Stage - Statement of Success | Tanzanian | 13/07/2024 | 12/06/2027 | 6 | 5/6 |
| 11. | Ms. Zaytun M. Kikula | Member | 47 | LLM with specialization in International and Commercial Dispute Resolution, Bachelor of Arts (Business Studies and Law) (Honors). | Tanzanian | 30/12/2024 | 29/12/2027 | 3 | 2/3 |
| 12. | Dr. Ombeni W. Msuya | Member | 45 | PhD in Educational Management, Administration and Leadership, Masters of Arts in Education (Human Resources Management & Administration), Bachelor of Educational Psychology. | Tanzanian | 30/12/2024 | 29/12/2027 | 3 | 3/3 |

2.7.3 Number of board meetings conducted

During the period under review the Board of Directors conducted six (6) meetings which included four (4) ordinary meetings and one (1) special meeting and one (1) extra ordinary meeting. Main issues discussed are in Table 2.

Table 2: Main Issues discussed in board meetings conducted during the financial year ended 30 June 2025

| Ordinary Meetings | Special Meetings |
|--|---|
| i. Review of Progress Report for the Period of April- June 2024 | i. Approval for the Reviewed Budget for the Financial Year 2024/25 |
| ii. Review of Progress Report for the Period of July - September 2024 | ii. Approval for Reviewed Annual Procurement (APP) for Financial Year 2024/25 |
| iii. Review of Progress Report for the Period of October - December 2024 | iii. Approval for Draft Budget for the Financial Year 2025/26 |
| iv. Progress Report for the Period of January - March 2025 | iv. Approval for Draft Annual Procurement Plan (APP) for the Financial Year 2025/26 |
| v. Presentation on the Proposed Change and Addition of TBS Bank Accounts Signatories | |
| vi. The Implementation of CAG previous years recommendations | |
| vii. The Implementation of Internal Audit Recommendations | |
| viii. Review of Risk Management Report for April- June 2024 | EXTRA ORDINARY MEETING |
| ix. Review of Risk Management Report for July- September 2024 | i. Appointment of the Board Vice Chairman |
| x. Risk Management Report for October- December 2024 | ii. Appointment of Board Committees Members |
| xi. Risk Based Audit Plan for the Financial Year 2025 to 2026 | iii. Approval of the Board Calendar for the Financial Year 2024/25 |
| xii. Risk Management Report for January- March 2025 | |
| xiii. Reviewed Risk Management for the Financial Year 2024/25 | |
| xiv. Presentation on the Financial Statements for the Financial Year 2023/24 | |
| xv. Presentation on the Audited Financial Statements for the Financial Year 2022/23 | |
| xvi. Report on Mechanism for Safeguarding Impartiality as per requirement of ISO/IEC 17065 Conformity Assessment | |
| xvii. Cumulative Annual Progress Report for the Financial Year 2023/24 | |
| xviii. The monitoring Plan for Construction of Viwango House-Dodoma | |
| xix. Review of the Customer Satisfaction Survey Report 2022-2023 | |

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| Ordinary Meetings | Special Meetings |
|---|------------------|
| xx. Review of the Brand Identity Manual | |
| xxi. Review Report on Performance Improvement of the Metrology Laboratory | |
| xxii. Presentation of Strategies to improve Zonal Performance | |
| xxiii. Facilitation of foodborne disease severance and outbreak | |
| xxiv. Review of Tax Consultant's Report | |
| xxv. Review of Debt Collection Report | |
| xxvi. Review of NHIF Supplementary Packages to TBS Staff | |
| xxvii. Fuel Mark Research Assessment Report | |
| xxviii. Approval of the Reviewed CSR Policy | |
| xxix. Approval of the Reviewed Training Policy | |
| xxx. Approval of the Human Resource Plan 2025/26 to 2029/30 | |

Source: Board of Directors Meeting and Attendance File for the Year 2024/25

2.7.4 Board of Directors Committees

Four Committees of the Board of Directors served in the financial year ended 30 June 2025, namely the Finance and Planning Committee; the Audit and Risk Committee; the Human Resource and Administration Committee and the Technical Advisory Committee. Committee members' names and Qualifications are set out in Table 3 to Table 6;

(i) Finance and Planning Committee

The objective of this Committee is to advise the Board of Directors on all matters relating to Finance and Planning.

Table 3 (a): Members of the Finance and Planning Committee

| S/N | Name | Age | Position | Nationality | Qualification | Meeting Attended |
|-----|-------------------------------|-----|-------------|-------------|---|------------------|
| 1. | Mr. Robert Pelegrine Mtengule | 47 | Chairperson | Tanzanian | Master of International Trade, Bachelor of Arts in Economics | 2/5 |
| 2. | Dr. Ashura Abdul Katunzi | 46 | Secretary | Tanzanian | PhD in Food Science and Technology, Master of Science in Food Technology: Quality Assurance, Bachelor of Science in food science and Technology | 4/5 |
| 3. | Eng. Kalumuna | 51 | Member | Tanzanian | Master of Science in Renewable Energy Engineering, Bachelor of | 5/5 |

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| S/N | Name | Age | Position | Nationality | Qualification | Meeting Attended |
|-----|------------------------------|-----|----------|-------------|--|------------------|
| | Prosper Benedicto | | | | Science in Mechanical Engineering | |
| 4. | Mr. Hussein Suphian Ally | 51 | Member | Tanzanian | Bachelor of Science | 5/5 |
| 5. | Dr. Catherine Canute Joachim | 53 | Member | Tanzanian | Master of Science in Global Health Systems, Postgraduate Diploma in Tropical Medicine and Hygiene, Bachelor of Medicine and Surgery | 5/5 |
| 6. | Dr. Ombeni W. Msuya | 45 | Member | Tanzanian | PhD in Educational Management, Administration and Leadership, Masters of Arts in Education (Human Resources Management & Administration), Bachelor of Educational Psychology | 2/2 |
| 7. | Mr. Paison Donald Mwamnyasi | 51 | Co-opted | Tanzanian | Certified Public Accountant (CPA) (T) Master's Degree in Business Administration | 3/5 |

In the period under review the Finance and Planning Committee conducted five (5) meetings which included one (1) special meeting and four (4) ordinary meetings. Summary of issues discussed are in Table 3(b).

Table 3(b): Summary of issues discussed in Finance and planning committee meetings held during the year ended 30 June 2025

| Ordinary Meetings | | Special Meeting |
|-------------------|---|---|
| i. | Progress report for July 2024 - June 2025; | i. Presentation of the Reviewed Budget for the Financial Year 2024/25 |
| ii. | Cumulative Annual Progress Report for the Financial Year 2024/25; | ii. Presentation of the Reviewed Annual Procurement Plan for the Financial Year 2024/25 |
| iii. | Presentation on the Proposed Change and Addition of TBS Bank Accounts Signatories | iii. Presentation of the draft Budget for the Financial Year 2025/26 |
| iv. | Presentation of Cumulative Annual Performance Report for the Financial Year 2023/24 | iv. Presentation of the draft Annual Procurement Plan for the Financial Year 2025/26 |
| v. | Presentation of the Tax Consultancy Report | - |

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- vi. Presentation of the Debt Collector Report
- vii. Presentation of monitoring Plan for Viwango House - Dodoma

Source: Board of Directors Committee Meeting and Attendance File for the Year 2024/25

(ii) Audit and Risk Committee

The objective of this Committee is to advise the Board on matters related to audits on Financial, non-financial and operation Controls Compliance toward realizing organization goals.

Table 4(a): Members of Audit and Risk Committee

| S/N | Name | Age | Position | Nationality | Qualification | Meetings Attended |
|-----|-------------------------------|-----|-----------------|-------------|---|-------------------|
| 1 | Mr. Shaban Ahmed Kabunga | 50 | Chairperson | Tanzanian | Postgraduate Diploma in Legislative Drafting, Bachelor of Laws | 3/4 |
| 2 | Mr. Robert Pelegrine Mtengule | 47 | Member | Tanzanian | Master of International Trade, Bachelor of Arts in Economics | 3/4 |
| 3 | Mr. Juma Seth Mwambapa | 50 | Member | Tanzanian | Master's Degree in Business Administration, Finance and Banking, Diploma in International Trade, Bachelor of Business Administration (Marketing Management), NBAA Foundation Stage - Statement of Success | 4/4 |
| 4. | Ms. Zaytun M. Kikula | 47 | Member | Tanzanian | LLM with specialization in International and Commercial Dispute Resolution, Bachelor of Arts (Business Studies and Law) (Honors). | 2/2 |
| 5. | Dr. Nandera Ernest Mhando | 51 | Member | Tanzanian | PhD in Social Anthropology, Master of Arts in Sociology, Bachelor of Arts in Sociology | 4/4 |
| 6. | CPA. AngyelileTende | 49 | Co-opted Member | Tanzanian | Master's Degree in Business Administration, Bachelor of commerce in Accounting Certified Public Accountant (CPA) (T)) | 4/4 |

In the period under review the Audit and Risk Committee conducted four (4) meetings which included one (1) special meeting and three (3) ordinary meetings. Summary of issues discussed are in Table 4(b).

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Table 4(b): Summary of issues discussed in audit and risk committee meetings held during the financial year ended 30 June 2025

| Ordinary Meetings | Special Meeting |
|---|---|
| <ul style="list-style-type: none"> i. Implementation of CAG Recommendations and status of Risk Management Activities. ii. Implementation Status of the Previous CAG Statutory Audit iii. Implementation of Internal Audit recommendations iv. Presentation of First, Second and third quarter detailed progress reports v. Presentation on the Financial Statements for the Financial Year 2023/24 vi. Presentation on the Audited Financial Statements for the Financial Year 2022/23 vii. Scrutiny of Issues emanated from Board Meetings. (Extra Ordinary Board meeting) viii. Presentation of Risk Management Quarterly Implementation Report of Annual Risk Based Audit Plan ix. Presentation on TBS risk-based audit plan for the Financial Year 2025/26 | <ul style="list-style-type: none"> i. Presentation of TBS Risk Identification Form 2024, Risk Register 2024, and Risk Treatment Action Plan 2024, ii. Presentation of TBS Project Risk Register and Project Risk Treatment Action Plan iii. Cumulative Annual Progress Report for the Financial Year 2023/24 iv. Presentation on the Mechanism for Safeguarding Impartiality as per requirement of ISO/IEC 17065 Conformity Assessment v. Position Paper for Reviewed Risk Management for the Financial Year 2024/25 |

Source: Board of Directors Committee Meeting and Attendance File for the Year 2024/25

(iii) Human Resource and Administration Committee

The objective of this Committee is to advise the Board on matters related to Human Resource and Administration.

Table 5: Members of the Human Resource and Administration Committee

| S/N | Name | Age | Position | Nationality | Qualification | Meetings Attended |
|-----|---------------------------|-----|-------------|-------------|---|-------------------|
| 1. | Dr. Nandera Ernest Mhando | 51 | Chairperson | Tanzanian | PhD in Social Anthropology, Master of Arts in Sociology, Bachelor of Arts (Sociology) Hons. | 3/4 |
| 2. | Dr. Ashura Abdul Katunzi | 46 | Secretary | Tanzanian | PhD in Food Science and Technology, Master of Science in Food Technology: Quality Assurance, Bachelor of Science in food science and Technology | 4/4 |

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| S/N | Name | Age | Position | Nationality | Qualification | Meetings Attended |
|-----|--------------------------------|-----|-----------------|-------------|---|-------------------|
| 3. | Mr. Shaban Ahmed Kabunga | 50 | Member | Tanzanian | Postgraduate Diploma in Legislative Drafting, Bachelor of Laws (LL. B) | 3/4 |
| 4. | Mr. Juma Seth Mwambapa | 51 | Member | Tanzanian | Master's Degree in Business Administration, Finance and Banking, Diploma in International Trade, Bachelor of Business Administration (Marketing Management), NBAA Foundation Stage - Statement of Success | 4/4 |
| 5. | Mr. Timothy Twalib Mussa Mbaga | 54 | Member | Tanzanian | Master's degree in Business Administration - Agribusiness, Bachelor of Science in Agricultural General | 4/4 |
| 6. | Ms. Zaytun M. Kikula | 47 | Member | Tanzanian | LLM with specialization in International and Commercial Dispute Resolution, Bachelor of Arts (Business Studies and Law) (Honours). | 2/2 |
| 7. | Ms. Felister E. Shuli | 47 | Co-opted Member | Tanzanian | Master's in human resources, Bachelor of Human Resources. | 1/4 |

Human Resource and Administration Committee conducted meetings

In the period under review the Human Resource and Administration Committee conducted four (4) ordinary meetings. Summary of issues discussed were:

- i. Human resource and administration first, second, third and fourth quarter performance report;
- ii. Cumulative Annual Progress Report for the Financial Year 2023/24
- iii. Presentation of the Brand Identity Manual
- iv. Position paper on NHIF Supplementary Packages to TBS Staff
- v. Presentation of the Reviewed CSR Policy
- vi. Presentation of the Reviewed Training Policy 2020
- vii. Presentation of the Human Resource Plan 2025/26 to 2029/30

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viii. Presentation on Customer Satisfaction Survey 2022-2023.

(iv) Technical Advisory Committee

The objective of this committee is to advise the Board on matters related to Standards technicalities.

Table 6: Technical Advisory Committee

| S/N | Name | Age | Position | Nationality | Qualifications | Number of Meetings Attended |
|-----|---------------------------------|-----|-------------|-------------|---|-----------------------------|
| 1. | Mr. Hussein Suphian Ally | 51 | Chairperson | Tanzanian | Bachelor of Science | 4/4 |
| 2. | Dr. Ashura Abdul Katunzi | 46 | Secretary | Tanzanian | PhD in Food Science and Technology, Master of Science in Food Technology: Quality Assurance, Bachelor of Science in food science and Technology | 4/4 |
| 3. | Eng. Kalumuna Proper Benedicto | 51 | Member | Tanzanian | Master of Science in Renewable Energy Engineering, Bachelor of Science in Mechanical Engineering | 4/4 |
| 4. | Dr. Ombeni W. Msuya | 45 | Member | Tanzanian | PhD in Educational Management, Administration and Leadership, Master of Arts in Education (Human Resources Management & Administration), Bachelor of Educational Psychology | 2/2 |
| 5. | Mr. Timothy Twalib Mussa Mmbaga | 54 | Member | Tanzanian | Master of Business Administration - Agribusiness, Bachelor of Science in Agricultural General | 3/4 |
| 6. | Dr. Catherine Canute Joachim | 53 | Member | Tanzanian | Master of Science in Global Health Systems, Postgraduate Diploma in Tropical Medicine and Hygiene, Bachelor of Medicine and Surgery | 2/4 |
| 7. | Mr. Benny Mathew Mallya | 57 | Co-opted | Tanzanian | MSc. Degree in Microbiology, Bachelor of Science, Honors degree in Chemistry and Applied Microbiology. | 3/4 |

In the period under review the Technical Advisory Committee conducted four (4) ordinary meetings. The summary of issues discussed in those three meetings were:

Technical Advisory Committee conducted meetings

- (a) Progress Report for the Period of July ,2024 to June,2025;
- (b) Presentation of the Status report on the Implementation of Fuel Marker Research
- (c) Presentation of the status of the Strategies to Improve Zonal Performance.
- (d) Presentation of the activity on facilitation of Foodborne Disease Severance and Outbreak
- (e) Cumulative Annual Progress Report for the Financial Year 2023/24

2.7.5 Management of the Bureau

The Bureau is under Supervision of the Board of Directors and the day-to-day management of the Bureau is intrusted to the Director General who is being supported by five directors and twenty- seven managers.

The Bureau Organization Structure comprises of the five Directorates with thirteen sections; seven units and seven zonal offices as provided here under;

- i) Directorate of Compliance and Enforcement with two sections;
- ii) Directorate of Human Resource and Administration with two sections;
- iii) Directorate of Testing and Metrology Services with two sections;
- iv) Directorate of Standards Development with three sections;
- v) Directorate of Quality Management with four sections; and
- vi) Seven units and seven zonal offices are under Director General Office.

The five directors, heads of units and Zonal Managers report direct to Director General. The Director General reports to the Board of Directors. The list of directors, heads of units and zonal managers with their qualifications are provided Table 7.

Table 7: List of Directors, Heads of Units, Sections and Zonal Managers

| S/N | Name | Designation | Age | Qualification |
|-----|---|---|-----|---|
| 1. | Dr. Ashura Abdul Katunzi | Director General | 46 | PhD in Food Science and Technology, Master of Science in Food Technology: Quality Assurance, Bachelor of Science in Food science and Technology |
| 2. | Dr. Candida Philip Shirima | Director of Compliance and Enforcement | 54 | PhD in Food and Nutrition Science, Masters of Science in Human Nutrition, Bachelor of Science in Home Economics and Human Nutrition |
| 3. | Ms. Viola Matern Masako (To April 2025) | Director of Human Resource and Administration | 55 | Masters of Arts in Public Administration - Human Resources Management, Advanced Diploma in Public Administration |
| 4. | Mr. Julius John Lwenje(From May 2025) | Director of Human Resource and Administration | 48 | Master in Public Policy, Bachelor of Arts in Political Science and Public Administration |

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| S/N | Name | Designation | Age | Qualification |
|-----|--|--|-----|---|
| 5. | Mr. David Muganyizi Ndibalema | Director of Standards Development | 48 | Masters of Science in Food Science, Bachelor of Science in Food Science and Technology |
| 6. | Mr. Ridhiwan Ramadhan Matange | Director of Testing and Metrology Services | 55 | Masters of Science in Public Health & Food Safety, Bachelor of Science in Food Science and Technology |
| 7. | Mr. Lazaro Henry Msasalaga (To April 2025) | Director of Quality Management | 55 | Masters of Science in Food Science, BSc. Food Science and Technology |
| 8. | Eng. Abdalah Abdulrahman Kileo (From May 2025) | Ag. Director of Quality Management | 47 | Masters of Nuclear Power and Energy Safety Engineering, Master of Procurement and Supply Chain Management, Postgraduate Diploma in Business Administration, Postgraduate Diploma in Specialized Law, Bachelor of Science in Mining Engineering in Computer Engineering. |
| 9. | CPA. Shaban Ally Kambwili | Chief Accountant | 50 | Certified Public Accountant - CPA (T), Masters in Business Administration, Post Graduate Diploma in Accounting, Bachelor of Commerce in Accounting, Diploma in IPSAS. |
| 10. | CPA. Chihimba Pakishadi Nenyela (Retired March 2025) | Chief Internal Auditor | 60 | Certified Public Accountant - CPA (T), Masters in Business Administration in Commerce Management, Advanced Diploma in Accounting. |
| 11. | CPA Leticia Sylvester Igogo (From May 2025) | Ag. Chief Internal Auditor | 45 | Certified Internal Auditor (CIA), Certified Public Accountant - CPA (T), Masters in Business Administration, Bachelor of Accounting and Finance |
| 12. | Mr. Mtolera Nimrudi Ching'oro (to January 2025) | Procurement Manager | 43 | Certified Procurement and Supplies Professional Tanzania, Masters of Commerce, Logistics and Supply Chain, Bachelor of Commerce Management Science |
| 13. | Mwasiti Balozi Maggid (From May 2025) | Procurement Manager | 51 | Certified Procurement and Supplies Professional Tanzania, Masters of Procurement and Supply Chain Management, Advance Diploma in Procurement Management. |
| 14. | Mr. Jabir Saleh Abdi (to October 2024) | ICT and Statistics Manager | 47 | Masters of Science in Information Technology and Management, Post Graduate Diploma in Scientific Computing and Advanced Diploma in Computer Science. |
| 15. | Mr. Walter Michael | Ag. ICT and Statistics Manager | 41 | Masters in System Management, Advanced Diploma in Computer Science. |

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| S/N | Name | Designation | Age | Qualification |
|-----|------------------------------|---|-----|---|
| | Ndesanjo(From December 2025) | | | |
| 16. | Mr. Mwalimu Kassimu Mbega | Planning, Monitoring and Evaluation Manager | 50 | Master's Degree in Security and Strategic Studies, Masters in Applied Economics, Masters in Business Administration, Bachelor of Arts in Statistics |
| 17. | Ms. Gladness Herman Kaseka | Public Relations and Marketing Manager | 43 | Masters of Business Administration (Marketing), Bachelor of Business Administration (Marketing) |
| 18. | Ms. Amina Yasin Kitindi | Manager - Products Certification | 45 | Masters of Science in Food Science, Bachelor of Science in Food Science and Technology |
| 19. | Ms. Happy Brown Kanyeka | Manager - Lake Zone - Mwanza | 44 | Masters of Science in Public Health & Food Safety, Bachelor of Science in Food Science and Technology |
| 20. | Mr. Abel Clement Mwakasonda | Manager - Southern Highlands Zone - Mbeya | 52 | Masters of Science in Public Health and Food Safety, Bachelor of Science in Food Science and Technology |
| 21. | Eng. Joseph Emmanuel Ismail | Manager - Northern Zone - Arusha | 48 | Masters of Science in Renewable Energy, Bachelor of Science in Mechanical Engineering |
| 22. | Mr. Hamis Sudi | Manager - Central Zone - Dodoma | 55 | MSc. (Mathematical Modelling), Bachelor of Science in Education (Physics, Mathematics, & Education), Diploma in Education. |
| 23. | Mr. Bahati Chonya | Legal Services Manager | 48 | Bachelor of Law , LLM |
| 24. | Ms. Noor Kapere Meghji | Manager - Eastern Zone | 42 | Master of Food Science And Technology |
| 25. | Mr. Hamis Seleleko Simon | Acting Manager Western Zone Manger | 39 | MSc. In Chemistry |
| 26. | Ms. Imakulata Justine Tarimo | Acting Manager - Food Risk Assessment | 50 | Master of Science, food and Technology (Quality Assurance), Bachelor of Food, Science and Technology. |
| 27. | Ms. Nasra Hussein Yusuf | Manager-Systems Certification | 44 | Master in Integrated Water resources Management, Bachelor of Environmental Science Management |
| 28. | Eng. Saidi Mkwawa | Manager Southern Zone- Mtwara | 49 | MSc. in Maritime Affairs (Energy Management), MSc. Engineering (Metallurgy), Master's in Business Administration (MBA-Finance) & BSc. Eng. (Chemical & Process) |
| 29. | Mr. Gervas Kaisi | Manager Import and Export Control | 48 | Msc. Environmental Technology Management, Bsc. Chemical and Processing Engineering. |

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| S/N | Name | Designation | Age | Qualification |
|-----|-------------------------------|--|-----|---|
| 30. | Mr. Nickonia Mwabuka Mwambene | Manager Research and Training | 56 | Masters of Science in Chemistry, Bachelor of Science in Education |
| 31. | Ms. Bahati Samilani | Manager -Information and Library Services | 50 | Masters in information studies |
| 32. | Mr. Habakuki Stephano Kalebo | Manager Products and Premises Registration | 39 | Masters of Science in Chemistry (MSc in Chemistry), Bachelor of Science in Chemistry (BSc in Chemistry) |
| 33. | Ms. Nuru Mwasulama | Manager Inspection and Enforcement | 43 | Master Of Science in Food Quality and Safety Assurance, Bachelor of Science (B.Sc.) in Food Science and Technology. |
| 34. | Mr. Yona Africa | Manger -Standards Development | 50 | Master of Science in Production Engineering, Bachelor of Science in Mechanical Engineering. |
| 35. | Mr. Joseph Makene | Manager - Testing | 48 | MSc. Chemistry |
| 36. | Ms. Stella Mrosso | Manager Metrology | 52 | Msc. Ecological Marine Management BSC General (Chemistry and Microbiology) |
| 37. | Ms. Suzane Kiwelu | Manager Human Resources Management | 47 | Msc. Human Resource Development |
| 38. | Mr. Mikidadi Mdete | Manager Administration | 54 | Masters in public administration, Advanced Diploma in Public Administration |

2.7.6 Management Committees

During the financial year ended 30 June 2025, the Management had several committees that were performing various activities as follows:

Table 8 Management Committees

| S/N | Committee Name | Role of Committee |
|-----|--|--|
| 1 | Appointment and Disciplinary Committee | This Committee deals with staff appointments and disciplinary issues |
| 2 | Housing Committee | This Committee deals with house accommodation allocation and recommendation of any development needed for all TBS housing estates. |
| 3 | Training and Development Committee | The Committee handles all training matters for TBS staff (long-term and short-term training) |
| 4 | Quality Committee | This Committee deals with Quality Management System of the Bureau as per the International Standard ISO 9001:2015, <i>Quality Management System – Requirements</i> . |

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| S/N | Committee Name | Role of Committee |
|-----|--|--|
| 5 | Workers Council | The Workers Council advises and recommends to the Board of Directors on all matters on staff and Management, which need workers' participation as per laws, regulations and procedures. |
| 6 | Tender Board | The Tender Board advises the Director General on all matters relating to procurement by tender. |
| 7 | Gender Committee | This Committee advises Management on issues relating to gender. |
| 8 | HIV/AIDS Committee | This Committee advises Management on all matters relating to HIV/AIDS as per National HIV/AIDS Policy. |
| 9 | Integrity Committee | This Committee deals with overseeing all matters relating to ethics and corruption. |
| 10 | Compounding of Offences Committee | This Committee deals with all matters related to compounding proved penalties for non-compliance to imported products and certification scheme |
| 11 | Outsourced Service Committee | This Committee deals with all matters relating to performance monitoring of all outsourced service providers. |
| 12 | ICT Steering Committee | This Committee oversees all matters relating to ICT and advises Management accordingly |
| 13 | Risk Management Committee | The Committee deals with overseeing all matters relating to risks to which the Bureau is exposed. |
| 14 | Research Committee | The committee oversees all matters related to research process. |
| 15 | Occupational Health and Safety committee | The committee oversees all issues related to health and safety at work place. |
| 16 | Budget Committee | This Committee deals with overseeing all matters relating to budget implementation and advising Management accordingly. |
| 17 | Task force Committees | These are task forces formulated by Director General to perform special assignments as the need arises. Task force committees ends on completion of assigned task depending on ToR issued on its appointment |

2.7.7 Independence

All the non-Executive Directors are considered by the Board to be independent both in character and judgment and free of relationships or circumstances which could affect their judgment.

2.8 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

The Bureau's Current and future development and performance are discussed below as follows;

2.8.1 List of Bureau Segment Operations with their contribution of the bureaus' development and performance

Table 9 Bureau Operations Segments

| Segment Operations | Description | Contribution to Bureau's Development and performance |
|------------------------------------|--|--|
| Standards Development | <ul style="list-style-type: none"> -Research -Formulation of standards -Harmonization of standards -Publish of standards catalogue -Training on formulated standards | <ul style="list-style-type: none"> -Enhance industrial competitiveness -Facilitates regional and international trade by aligning standards with ISO, ARSO, and EAC standards. |
| Product certification | <ul style="list-style-type: none"> - Certifies products that meet mandatory and voluntary standards. - Issue TBS mark of quality - Support for SME certification and training | <ul style="list-style-type: none"> -Builds public trust and consumer protection -Generates revenue -Ensures market compliance |
| Products and premises registration | <ul style="list-style-type: none"> -Ensure safety and quality of the products | <ul style="list-style-type: none"> - Facilitates regional and international trade |
| Testing | <ul style="list-style-type: none"> -Testing of products to ensure their quality and safety for their intended use -Testing of chemicals | <ul style="list-style-type: none"> -Supports certification and enforcement -Ensures evidence-based decision-making -Enhances service credibility |
| Metrology and Calibration | <ul style="list-style-type: none"> -Traceability and calibration in temperature related instruments, time, electrical instruments, mass, volume, pressure, length and angular measure | <ul style="list-style-type: none"> - Ensures accuracy in measurements -Supports industrial efficiency and fair trade |
| Inspection and enforcement | <ul style="list-style-type: none"> -Carries out market surveillance, border inspections, and post-market monitoring. | <ul style="list-style-type: none"> -Reduces substandard and counterfeit goods in the market. |
| Import and Export | <ul style="list-style-type: none"> -Pre-shipment Verification of Conformity (PVoC) Destination Inspection Technical Assistance to Exporters | <ul style="list-style-type: none"> -Protects consumers' health, safety and security. -Blocks unfair competition from substandard imports. -Facilitates customs clearance. |
| Administration Division | <ul style="list-style-type: none"> -Manages budgeting, human resources, and procurement. Provides independent assurance on risk management and governance. -Monitors performance against strategic KPIs - Oversees strategic planning, policy research, and institutional development. | <ul style="list-style-type: none"> -Ensures efficient resource utilization. -Supports smooth operations through effective HR and logistics. |

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| Segment Operations | Description | Contribution to Bureau's Development and performance |
|---|---|---|
| | | <ul style="list-style-type: none"> -Facilitates compliance with public financial laws, regulations and International Standards. -Supports evidence-based decision-making. -Guides innovation and alignment with national development agendas |
| Information and Communication Technology (ICT) Division | -Provides IT infrastructure, automation, and cybersecurity. | <ul style="list-style-type: none"> -Enhances operational efficiency and data management. -Enables e-certification and digital service delivery. -Strengthens internal controls through system integration. |

Source: Bureau Organization structure and Website

2.8.2 Development plans and performance-based on strategic objectives of the Bureau operation

Under the period review, based on Strategic Plan for the period 2021/22 to 2025/26. The Bureau outlined an initiative to broaden and strengthen it's capabilities by building new offices and state-of-the-art laboratories in its zone offices such as construction of Zonal Laboratory and Office Buildings plot No. 1851 Block "B" Kiseke, Ilemela district, Mwanza region, construction of zonal offices and Laboratory in Arusha, and construction of Tanzania Bureau of Standards - Viwango House at Plot no.9 Block 'N' Njedengwa - Dodoma.

Through implementation of these projects the Bureau will smooth operations, expanding customer due to easy accessibility and reducing unnecessary cost to customers.

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(i) Operational review

The Bureau operations performance review are linked to strategic Plan implementations. In implementing the Strategic Plan, some tangible operations achievements were drawn from the strategic objectives which its key result areas are as shown in Table 10:

Table 10: Operation Performance Evaluation

| Objective | Activity | SP 2024/25 | Evaluation | Performance (%) | Remark(s) (+/- 15% tolerable) | Variance | Reasons for Variation |
|----------------------------------|--|---|-------------|-----------------|-------------------------------|----------|-----------------------|
| | | Target | Actual | | | | |
| Enhanced Standardization | National Standards Formulated | 690 | 644 | 93.3 | | 6.7 | a |
| | Sale of Standards | 2,100 | 2,171 | 103.4 | | -3.4 | b |
| | Trainings on standardization | 1,600 | 1,302 | 81.4 | | 18.6 | c |
| Improved conformity to standards | Various products Certified | 900 | 751 | 83.4 | | 16.6 | d |
| | Food and Cosmetics Products permit issued | 2,100 | 2,345 | 111.7 | | -11.7 | e |
| | Food risk assessments | 2 | 2 | 100 | | 0 | f |
| | Premises Registration Permits | 13,000 | 15,156 | 116.6 | | -16.6 | g |
| | Certified firms under quality management systems | 15 | 14 | 93.3 | | 6.7 | h |
| | Certificate of Conformity to Standards (CoC) under batch programme for imported products | 41,000 | 35,485 | 86.5 | | 13.5 | i |
| | Batch Certificates for inspections under DI | 89,000 | 93,110 | 104.6 | | -4.6 | j |
| | Issue Certificate of inspected imported motor vehicles /CoC | 48,000 | 50,744 | 105.7 | | -5.7 | k |
| | Increased number of samples tested | 38,000 | 39,396 | 103.7 | | -3.7 | l |
| | Decrease number of calibration certificates issued | 11,000 | 9,712 | 88.3 | | 11.7 | m |
| | Inspection of imported wet Cargo | 4.3 billion | 4.2 billion | 96.4 | | 3.6 | n |
| | Liters of fuel Marked | 4.25 billion | 4.7 billion | 110.5 | | -10.5 | o |
| | To construct Viwango House Dodoma | 100% | 76% | 76% | | 24% | p |
| | HIV/AIDS Infections and Non-Communicable Diseases Reduced and | Continuous awareness creation, screening on HIV/AIDS and non-communicable diseases. | 1 | 1 | 100 | | 0 |

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| Objective | Activity | SP 2024/25 | Evaluation | Performan ce (%) | Remark(s) (+/- 15% tolerable) | Reason s for Variati on |
|-------------------------------------|----------|---------------|------------|---------------------|-------------------------------------|----------------------------------|
| | | Target | Actual | | | |
| Supportive Services improved; | | | | | | |

Source: Annual Performance report 2024/25

Notes to the variation in operational performance

- a) The variation decreases by 6.7% in standards developed was due to the regional standards being delayed in Gazette at regional level such as EAC.
- b) The variation increases by 3.4% in sale of standards was due to increase in standards awereness through Tanzania Library Association meeting conducted on 10th -14th February 2025 and increase of demand of international standards (ISO)whereby 22 standards were sold.
- c) The Variation decrease by 18.6% in number of stakeholders trained on standardization was due to decrease in number of participant participation during the training
- d) The variation decreases by 16.6% in licensed products was due to many requests received failed to comply with requirement of ISO/ IEC;
- e) The variation increases by 11.7% in food and cosmetics products permits issued was due to increase in control of product importation and attention increase on verification process. The variation increases by 16.6% on premise registration is due to increase in operationalization of Memorandum of Understanding between the Bureau and LGAs
- f) The variation decreases by 6.7% on Systems Certification was due on-going audit which was not finalised at the year end
- g) The variation decreases by 13.5% on COC on batch inspection was due market forces;
- h) The variation increases by 4.6 % on certificates issued on destination inspection was due to more products were inspected under PVoC programs;
- i) The variation increases on inspected motor vehicles by 5.7% was due to market force;
- j) The variation increases by 3.7% on tested products was due to more products were tested through PVoC program;
- k) The variation decreases by 11.7% of calibrated items was due to completion some of the major Government projects such as Hydropower Mwalimu Nyerere project and Completion of BUSISI Bridge resulted to decrease of demand for calibration.
- l) The variation decreases by 3.6% of imported wet cargo was due to market force;
- m) The variation increases by 10.5% on fuel marked was due to market demand of fuel consumption on economic activities including construction projects;
- n) Construction of Dodoma Viwango house variation of 24% from the expected 100% is due to financial constraints of contractors which led to failure to complete projected as planned.

(ii) Way forward to address variations on operation review

Through the Bureau 2024/25 set aside budget, TBS efforts is to ensure the items of operations which performed below the acceptable variation by 15% and above are improved through,

- a) Continuing Fast-tracking gazettelement of completed standards and continuing increasing awareness on standardization to attain predetermined targets which in turn will bust sales of targeted standards,
- b) Increase training on requirement of ISO/ IEC compliance to certification customers to improve supply of certified products for sale in Tanzania market and exports.
- c) Increase in market surveillance operations on food, cosmetics and its premises to ensure compliance which will enhance standardization on imported products and safety on business premises,
- d) Also, the Bureau has approved milestone payments to fast-track completion of construction of Dodoma Viwango house project, pointing Project Management Implementation Team, strengthen project monitoring and evaluation, and provision of warning letters to consultant of extending the project to 30 August 2025 as a measure to make services near to the general public.

2.9 FINANCIAL PERFORMANCE REVIEW

a) Significant Aspect of the Statement of Financial Position

(i) Cash and Cash equivalents

In the financial year under review the Bureau Complied with analysis of expected credit loss (ECL) as per requirement of IPSAS 41, of uncertainties in the expected impairment of receivables and bank balances.

The Bureau Cash and Cash equivalent position as at 30 June 2025 was TZS 9.66 billion compared to TZS 7.13 billion as at 30 June 2024. This represents an increase of TZS 2.53 billion which is equivalent to 35%. The increase Cash and Cash Equivalent led by the increase of revenue.

(ii) Receivables and prepayments

Receivables

During the year ended 30 June 2025 receivables increased from TZS 5.32 billion in 2023/24 to TZS 5.77 billion which represents an increase of TZS 0.45 billion equivalent to 8.5%. The increase was due to ECL provision recovery.

Prepayments

Prepayments amounted to TZS 1.98 billion as at 30 June 2025 compared to TZS 0.94 billion as at 30 June 2024. The increase of 110% is due to the payment to acquire five Motor vehicles, two three-wheel Motorcycles and one Motorcycle.

Capital Work in Progress

Capital work in progress during the year include constructions that were in progress and procured motor vehicle inspection equipment. In the year under review capital work in progress amounted to TZS 23.02 billion as compared to TZS 15.86 billion of 2023/24.

The increase is equivalent to 45% which is attributed to the cost of construction of Viwango house- Dodoma, Viwango House Mwanza and initial costs for construction of Arusha Viwango house.

(iii) Property and Equipment

As at 30 June 2025, Property, Plant and Equipment was TZS 89.20 billion compared to TZS 87.91 billion as at 30 June 2024. This is an increase of TZS 1.29 billion which is equivalent to 1.5%. The increase is due to newly acquired, commissioned testing facilities (laboratory equipment's).

(iv) Payables and Accruals

Trade payable and deposits as at 30 June 2025 amounted to TZS 2.94 billion compared to TZS 6.56 billion as at 30 June 2024, this is a decrease of TZS 3.62 billion which is equivalent to 55.2%. Decrease is due to the settlement of previous payable and supplier's claims were paid during the reporting period.

b) Significant Aspect of the Statement of Financial Performance

(i) Revenue

During the year 2024/25, the Bureau recognized revenue of TZS 120.09 billion as compared to TZS 105.85 billion reported in 2023/24. This represents an increase of TZS 14.24 billion which is equivalent to 13.5% of the revenue in 2023/24. The increase was mainly attributed by increase in government subvention monetary TZS 1.65 billion and non-monetary revenue from Qualitan Project TZS 1.56 billion, increase in importation and Fuel Consumption. Therefore, net surplus recorded during the year was TZS 16.39 billion compared to TZS 2.35 billion reported in 2023/24.

(ii) Expenses

Expenses for the year 2024/25 were TZS 94.82 billion before transfer payments of TZS 8.89 billion as contribution to Consolidated Fund. This represents decrease of TZS 0.96 billion which is equivalent to 1% of the expenses of TZS 95.78 billion incurred in 2023/24. The decrease is due to trade receivable ECL provision recovered.

2.10 BUREAU BUDGET INFORMATIONS

The Tanzania Bureau of Standards uses a mixed funding approach that includes internal generation income from Bureau own sources, government subvention, and contribution from development partners. The Bureau's Medium-Term Strategic Plan outlines the strategic goals and operational actions that the annual budget is intended to support.

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Table 11 Bureau Sources of Budget

| Source of Fund | Budgeted Amount | Actual Amount | % of Total Budget | Remarks |
|------------------------------------|------------------------|------------------------|-------------------|--|
| | TZS | TZS | | |
| Government Subvention | 19,086,007,000 | 17,515,425,072 | 91.7 | Recruitment of new staff at the end of period reviewed was in process |
| Internal Source of Fund | 95,000,000,000 | 100,031,662,114 | 105.3 | Increase in Destination Inspection, product certification Revenue and Fuel Marking |
| Fund from Development | 797,860,000 | 0 | 0.00 | No Development Fund received from the Government under the period review |
| Other Income | 80,000,000 | 78,376,713 | 98 | Two family houses at Kijitonyama were still in renovation at reporting date. |
| Fees, fines, penalties and forfeit | 0 | 286,656,065 | 100 | There was no budget for this. |
| Total | 114,963,867,000 | 117,912,119,964 | | |

Source: Quarterly Performance Report 2024/25

2.11 BUREAU'S RESOURCES

The Bureau performance and effectively operation towards implementing its responsibilities depend on sufficient and effectively allocation of various range of resources as shown on the table below corresponding with the factors affecting it's resources availability, quality and affordability.

Table 12 Factors Affecting Bureau Resources Availability, quality and affordability

| No. | Resources | Factors affecting its availability, quality and Affordability |
|-----|--|--|
| 1. | Intellectual resources Bureau intellectual resources include procedures, standards library, certifications, and data systems that support its operations. | -Limited documentation of institutional knowledge (risk of knowledge loss via turnover) -Some outdated standard documents and lack of real-time data analytics tools -High cost of acquiring and maintaining updated international standards (ISO) |

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| No. | Resources | Factors affecting its availability, quality and Affordability |
|-----|---|---|
| 2. | Human resource These includes Bureau Employees with their Qualification | -Shortage of specialized professionals in testing, metrology, and ICT across the public sector. -Uneven levels of technical expertise, especially in zonal offices. |
| 3. | Social and relationship resources Bureau has a good relationship with its stakeholders such as Ministry of Industry and Trade, employees, businesses, SMEs, regional and international standardization bodies, media, and the general public upon its operations | -Government policy and support -Level of trust from stakeholder engagement towards Bureau services -Level of public awareness and education concerning the Bureau services provided such as product certification, importance of standards. |
| 4. | Natural resources | Environmental conditions (e.g., dust, humidity) affecting sensitive testing equipment |
| 5. | Other resources Government Policies and regulations | -Alignment with national development agendas and regulatory framework |

Source: Annual Performance Report 2024/25

2.12 BUREAU STAKEHOLDERS

The Bureau key stakeholders, services offered and expectations are provided in **Table 13**:

Table 13: Stakeholders Relationship

| S/N | Stakeholder | Service Offered | Expectations |
|-----|--------------------------------|--|--|
| 1 | Ministry of Industry and Trade | (a) Performance reports (b) Audited accounts (c) Annual budget and plans (d) Technical advice on SQMT matters | (a) Accurate and timely reports (b) Informed, professional and timely advice (c) Compliant budgets and plans (d) Compliance with Government policies/guidelines (e) Cooperation within the ministry and other Government related institutions |
| 2 | TBS employees | (a) Remuneration (b) Incentive package (c) Working environment (d) Infrastructure and working tools (e) Provision of information (f) Career development | (a) Timely payment of remuneration (b) Good incentive package (c) Conducive working environment (d) Good infrastructure and quality working tools (e) Accurate and timely information (f) Good industrial relations (g) Transparency and accountability (h) Participation in decision making process (i) Career development (j) Promotion |
| 3 | Treasury Registrar's Office | (a) Provision of performance Reports | (a) Accurate and timely reports (b) Adhering to Government policies, guidelines and directives |

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| S/N | Stakeholder | Service Offered | Expectations |
|-----|--|--|--|
| | | (b) Annual budget and plans | |
| 4 | Micro, Small and Medium Enterprises (MSMEs) | (a) Provision of SQMT (b) Provision of training and technical advice on SQMT, GHP and GMP matters (c) Subsidized service | (a) Appropriate training (b) Timely and reliable advice (c) Good customer ca |
| 5 | General public | (a) Provision of information on SQMT (b) Awareness creation on SQMT issues | Timely and accurate information |
| 6 | Practitioners in testing and calibration | (a) Provision of standards (b) Provision of proficiency testing (c) Provision of testing and calibration (d) Capacity building on testing and calibration | (a) Up to date standards (b) Accurate, reliable and timely testing and calibration results (c) Accurate and timely proficiency testing results (d) Appropriate training |
| 7 | Higher Learning & Research Institutions | (a) Provision of SQMT (b) Supporting practical training (c) Supporting research work related to SQMT | (a) Accurate, reliable and timely, certification, testing and calibration results (b) Reliable and timely training (c) Credible data |
| 8 | Associations (Private sector and business community) | (a) Provision of information on SQMT (b) Provision of technical advice on SQMT (c) Provision of Management System Certification (MSC) | (a) Timely Management System Certification (MSC) (b) Timely and reliable information and technical advice |
| 9 | Ministries, Independent Departments, Agencies and Local Government Authorities (LGA) | (a) Provision of information on SQMT matters (b) Provision of technical advice on SQMT (c) Provision of Management System Certification (MSC) | (a) Timely dissemination of information (b) Accurate and timely technical advice |
| 10 | Regional and international bodies on Metrology, Quality Assurance and Testing | (a) Provision of information on metrology, testing and quality assurance matters (b) Active participation in quality assurance issues | (a) Timely dissemination of information (b) Proper handling of artefacts (PT samples) (c) Accurate and timely technical advice and appropriate training |

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| S/N | Stakeholder | Service Offered | Expectations |
|-----|--|--|--|
| | | (c) Provision of training and technical advice (attachments) | |
| 11 | Manufacturers, Importers and Exporters | (a) Technical advice on importation and exportation of goods (b) Provision of SQMT (c) Provision of training and technical advice on SQMT, GHP and GMP matters | (a) Updated standards (b) Accurate and timely test results (c) Accurate, reliable and timely calibration results (d) Good customer care (e) Appropriate training (f) Timely and reliable advice |
| 12 | Development Partners | (a) Submission of project proposals (b) Provision of accountability reports | (a) Accurate and timely submission of reports (b) Viable and feasible proposals |
| 13 | Economic operators (goods, works, consultancy and non-consultancy providers) | Provision of procurement information | (a) Accurate information (b) Prompt payment (c) Fair procurement processes |
| 14 | Media | Provision of public related information | Accurate and timely information |

2.13 CAPITAL STRUCTURE AND TREASURY POLICIES

2.13.1 Capital Structure

Bureau capital structure is a non-equity-based structure which relies on public financing and internally generated funds with no commercial debts or shareholder equity. Under the period review the Bureau capital structure is composed of taxpayer's fund TZS 31,796,000 and Accumulated Surplus of TZS 126,417,836,599.

2.13.2 Treasury Policies and Objectives

Treasury policy objectives is to ensure the Bureau has the ability to settle its obligations timely and cost efficiently, minimize adverse effects in its transactions as well as financial loss when counterparties to financial asset fails to discharge their obligations.

The objectives are responded through Public Finance Act Cap.348, Government circulars Financial Regulations 2024 and TBS Receivable Policy 2018.

During the year under review the Bureau has no financing transactions with interest implication.

2.14 BUREAU CASH FLOWS

Bureau cash flows are shown on the Cash Flow Statement categories into three main activities, cash flow from Operating activities, cash flow from Investing activities and cash flow from financing activities as summarized below;

2.14.1 Cash flow from Operating Activities

Cash flow from operating activities generate the net amount of TZS 15.06 billion from Total Receipts amounting TZS 117.93 billion contributed from (subvention from other government entities, revenue grants, revenue from exchange transactions, other revenue, Fees, fines, penalties and forfeits) and Total payment of TZS 102.87 billion from (Wages, Salaries and Employee Benefits, Use of Goods and Service, Social Benefits, Other Transfers, Other Expenses, Maintenance Expenses and Decrease in Deposit) in preceded year 2023/24 net cashflow from operating activities was 6.65 billion contributed from revenue of TZS 104.62 billion and payment of TZS 97.97 billion.

2.14.2 Cash flow from Investing Activities

Cash flow from Investing activities generate the net amount of TZS 12.52 billion from Proceed from sale of PPE, Payment for work in progress, Advance payment for Acquisition of PPE and Acquisition of PPE compared to TZS 7.19 reported for year ended 30 June 2024.

Cash flow from Financing Activities

The Bureau has no Cash Flow from Financing Activities for the Financial Year ended June 2025 as well as the previous financial year ended June 2024.

2.15 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

Risk management is an essential part of the operations of the Bureau and a critical factor to enable achievement of the Bureau's mandated functions. The Bureau is deliberate in understanding its risk scenery in order to acquire appropriate controls to mitigate such risks to enhance its performance. The Bureau identifies and manages risks in support of its vision, mission, and objectives as set out in the Strategic Plan to ensure that risks are minimized to an acceptable level by ensuring Management and all employees are charged with responsibilities of ensuring risk management is kept constantly under review and becomes a culture of the Authority".

The Board has oversight role to ensure effective implementation of risk management practices in the Bureau. This enabled the Bureau to address effectively the strategic and operational risks to sustain revenue growth and promoting service excellence.

2.15.1 Risk framework

The Board of Directors has the overall responsibility for the risk management and internal control systems of the Bureau. However, it is the duty of management to implement Government directives in Public Service Organization (PSO) to ensure effective risk management is in their areas of responsibilities. TBS Management through Risk Management Committee ensures that, all cooperate risks are identified, monitored and mitigated through developed systems and proposed mitigation measures. The Bureau risk management is focused to achieve;

- i. The effectiveness and efficiency of operations;
- ii. The safeguarding of the Bureau’s assets;
- iii. Compliance with applicable laws and regulations;
- iv. The reliability of accounting records;
- v. Business sustainability under normal as well as adverse conditions; and
- vi. Responsible behaviour towards all stakeholders.

The Bureau identified Cooperate Risks and its Mitigation strategies are stipulated in Table 11b.

2.15.2 Institutional Risk Profile

During the period under review, Institutional Risk Register for TBS contained twenty-seven (27) risks which were identified, analysed, and categorized according to risk management policy of the Bureau. The Bureau recorded eight (8) major risks with severity status of HIGH. The Bureau’s overall risk status in relation to risk heat map is as shown in Table 14b. The Bureau continued with implementation of risk treatment options as per treatment action plan. For effective implementation of risk mitigation plans were aligned with the budgeting process, hence many options have been fully implemented as summarised in Table 14b.

Table 14a: Summary of Bureau’s Overall Risk Status

| Risk Severity | Status | Quantity (June 2025) |
|---------------|--------|----------------------|
| Extreme | | 0 |
| High | | 8 |
| Moderate | | 14 |
| Low | | 5 |
| Total | | 27 |

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Table 14b: Risks Treatment Summary

| No. | Principal Risk & ID (From Risk Register) | Risks Level (as assessed) | Total number of treatment options designed to mitigate the Risk | Total number of treatment options implemented | Percentage of Implementation (%) |
|-----|---|---------------------------|---|---|----------------------------------|
| | DHRA | | | | |
| 1. | Prevalence of HIV/AIDs infections and NCDs among staff (TBS/DHRA/R01) | | 7 | 6 | 85.7 |
| 2. | Prevalence of corruption and fraud incidences (TBS/DHRA/R02) | | 9 | 6 | 66.7 |
| 3. | Staff turnover (TBS/DHRA/R03) | | 8 | 8 | 100.0 |
| 4. | Employees perform less than expected. (TBS/DHRA/R04) | | 9 | 8 | 88.9 |
| 5. | Inefficient service from external service providers (TBS/DHRA/R05) | | 4 | 2 | 50.0 |
| 6. | Ineffective maintenance services (TBS/DHRA/R06) | | 3 | 3 | 100.0 |
| 7. | Increased stress and psychological unrest (Distress) among staff (TBS/DHRA/R07) | | 12 | 8 | 66.7 |
| 8. | Failure to control effects of disaster and pandemics (TBS/DHRA/R08) | | 8 | 5 | 62.5 |
| | DSD | | | | |
| 9. | Failure to protect standard copyright (TBS/DSD/R03) | | 5 | 3 | 60.0 |
| 10. | Impaired edited standards (TBS/DSD/R04) | | 3 | 2 | 66.7 |
| 11. | Failure to meet training objectives. (TBS/DSD/R02) | | 4 | 4 | 100 |
| 12. | Delivery of non-problem-solving research (TBS/DSD/R05) | | 5 | 2 | 40.0 |
| 13. | Formulation of un-implementable standards | | 5 | 2 | 40 |
| | DCE&DQM | | | | |
| 14. | Prevalence of substandard products in the market (TBS/DCE-DQM/R01) | | 19 | 13 | 68.4 |

TANZANIA BUREAU OF STANDARD

| No. | Principal Risk & ID (From Risk Register) | Risks Level (as assessed) | Total number of treatment options designed to mitigate the Risk | Total number of treatment options implemented | Percentage of Implementation (%) |
|-----|--|---------------------------|---|---|----------------------------------|
| 15. | Prevalence of unsafe food in the food supply chain (TBS/DQM/R01) | | 7 | 3 | 42.9 |
| 16. | Ineffective execution and maintenance of integrity of fuel marking operations (Dosing and Detection) as per available guiding rule (TBS/DQM/R02) | | 8 | 0 | 0.0 |
| | DTM | | | | |
| 17. | Failure to meet turn-round time in issuing test reports and calibration certificates (TBS/DTM/R01) | | 17 | 14 | 82.4 |
| 18. | Issuance of erroneous test reports/ calibration certificates (TBS/DTM/R02) | | 9 | 8 | 88.9 |
| 19. | Exposure to health complications/deaths for laboratory staff (TBS/DTM/R03) | | 13 | 4 | 30.8 |
| | ICT | | | | |
| 20. | Management Information Systems (MIS) failure (TBS/ICT/R01) | | 4 | 3 | 75.0 |
| | PRMU | | | | |
| 21. | Customer dissatisfaction (TBS/PRM/R02) | | 4 | 1 | 25.0 |
| | Publication of false information and distortion of stories (TBS/PRM/R01) | | 5 | 3 | 60.0 |
| | CIA | | | | |
| 22. | Failure to observe audit related critical issues. (TBS/IA/R01) | | 4 | 1 | 25.0 |
| | PMU | | | | |
| 23. | Partial implementation of Annual Procurement Plan (APP) (TBS/PMU/R01) | | 5 | 3 | 60.0 |
| 24. | Loss of goods in the main store (TBS/PMU/R02) | | 4 | 3 | 75.0 |

TANZANIA BUREAU OF STANDARD

| No. | Principal Risk & ID (From Risk Register) | Risks Level (as assessed) | Total number of treatment options designed to mitigate the Risk | Total number of treatment options implemented | Percentage of Implementation (%) |
|-----|--|---------------------------|---|---|----------------------------------|
| 25. | Award of contract to unqualified tenderers (TBS/PMU/R03) | | 2 | 1 | 0.0 |
| | FAU | | | | |
| 26. | Failure to collect revenue as planned. (TBS/FAU/R01) | | 8 | 5 | 62.5 |

2.15.3 Opportunities

The Bureau's risk assessment identified opportunities that would enhance the strategic plan implementation as follows:

- i. Technological advancement and avenues for digitisation of processes and operations are opportunities for improving the Bureau service delivery. This is possible through the use of integrated information systems on service delivery with minimal need for customer to visit Bureau offices for service follow ups. This opportunity is of potential on enhancing quality service delivery and increase revenue generation by taking advantage of new technology in making transformative changes in its operations and processes.
- ii. Favourable legal framework on mandated function of promoting standardization and quality assurance activities in industry and commerce in Tanzania is another key opportunity. The Bureau, being the only Government institution intrusted to undertake measure for quality and standardization of products and services has potential in dominating market share to increase revenue generation through increasing demand of goods and services due to increase in population, economic growth and new products due to technological advancement
- iii. Existence of national, regional and international collaboration to promote standardization and quality assurance activities in industry and commerce through various agreements and policies on standardization and quality controls of products movement between parties,

2.15.4 Assumptions on Risks, Uncertainties and Opportunities

The Bureau is mindful of the following assumptions during assessments of the risks, uncertainties and opportunities:

- i. Government and development partners will continue in providing all necessary support for smooth implementation of Bureau mandated function; and

- ii. political environment will remain stable to support to the Bureau implementing its mandated functions.

2.16 TBS OPERATING MODEL

The operating model is a representation of how the Bureau creates and delivers value. TBS operating model represents the system of transforming key resources (inputs) through its operating services into output and outcome which intends to achieve its strategic purpose/goal and create value on the analysed annual milestones. TBS operating model is described below: -

2.16.1 Inputs

These are the resources used in the processes or planned activities to ensure delivery of intended results. These include human capital, financial capital, social and relationship capital; and equipment. Inputs ensure that it is possible to deliver the intended results.

(i) Human Capital and Manning level

TBS has recruited competent employees who have skills, knowledge, attitude and ability which enabled them discharge their responsibilities properly. It has also motivated well these employees to ensure quality service delivery. TBS employees have demonstrated good work ethic and character, which has led the employees to be responsible and accountable for their work. The Bureau is an equal opportunity employer that considers all genders, qualification, integrity and ability to perform assigned duties.

Currently the Bureaus' manning level is 893 employees however, the available employees are 714 compared to 720 in the financial year 2023/24 which is a shortage of 179 employees. In the financial year 2024/25 the number of employees in various employment positions was as shown in Table 15.

Table 15: Number of Employees

| S/N | Designation | 2024/25 | | | 2023/24 | | |
|-----|-----------------------|------------|------------|------------|------------|------------|------------|
| | | Male | Female | Total | Male | Female | Total |
| 1) | Management Team | 18 | 14 | 33 | 22 | 11 | 33 |
| 2) | Principal officers | 26 | 19 | 44 | 13 | 11 | 24 |
| 3) | Senior officers | 171 | 74 | 245 | 57 | 32 | 87 |
| 4) | Middle level officers | 226 | 96 | 322 | 318 | 136 | 439 |
| 5) | Others | 44 | 26 | 70 | 90 | 30 | 137 |
| | Total | 485 | 229 | 714 | 500 | 220 | 720 |

(ii) Financial Capital

Financial capital of TBS constitutes financial resources received from quality controls certification functions. TBS being the National Standard Body mandated to undertake measures

for quality Control of products and services for promoting standardization in industry and commerce collects its revenue from prospective and existing customers operating in respect of certification application and license fees, registration fees, testing, marking and royalties from PVoC services.

(iii) Social Relation Capital

This is a fundamental aspect of value to TBS. The Bureau has established a good relationship with its stakeholders which include the Government, Development Partners, PVoC partners, Suppliers, Private Sectors, Business entities, manufactures and the general public/society. The Bureau has actively engaged with the stakeholders on various matters related to standardization on products imported or manufactured for Tanzania/in Tanzania. In the period under review TBS implemented CSR initiatives by way of sponsorship and donation as its contribution on health, education and special needs agendas. The Bureau is committed to observing corporate social responsibility through its own Corporate Social Responsibility (CSR) policy to support the community with special needs covering three scopes, i.e. disabled groups, health and education. During the financial year under review, the Bureau spent TZS 12.4 million for corporate social responsibility.

(iv) Natural Capital

TBS has been collaborating with other relevant institutions in preserving the natural resources and the environment. During destruction of banned and substandard products, the Bureau complies with National environmental guidelines. The destruction of substandard products and hazardous materials are done in collaboration with the relevant Government institutions with a view to ensuring compliance with safety requirement and environmental conservation guidelines. Bureau planting trees within the Bureau's surroundings as an effort to conserve the environment, the Management is also keen to ensure that all wastes generated in the process of discharging the Bureau's obligations are safely disposed of. In the financial year under review, TBS promoted sustainability and environmental management through formulation of 38 national environmental standards while on the other hand offered a number of solutions by including environmental aspects in products, services standards and industries through Environmental and Social Impact Assessments consultancy.

2.16.2 Operating activities

Operating activities of the Bureau are undertaking measures for quality control and promote standardization industry and commerce functions which form the core activities. These activities involve standards formulation, inspection, testing, certification, licensing; registration and compliance enforcement functions.

2.16.3 Output

Output recorded under operating model in the financial year under review is summarized in Table 9 above.

2.16.4 Outcome

The Outcome of Bureau operations are also reflected in Table 9 through performance achieved and its variations reasons analysed from (a) to (r).

2.17 EMPLOYEES' WELFARE

(i) Implementation of Training Policy

The Bureau offers training to its employees to enable them to acquire knowledge, skills, competence, experience and attitudes that will solve the employee's knowledge gap and enable them perform their routine activities while achieving organizational goals. This is in accordance with the Public Service Employment and Management Policy, 2008 and the Bureau's Training Policy, 2020.

In the financial year 2024/25 the Bureau sponsored 37 employees in short-term courses on standardization, quality assurance, leadership, records management, retirement courses, procurement & financial management and other related courses. Furthermore 639 employees, were trained on conducted groups trainings which included risk management, anti-corruption, customer care, ISO 9001:2015, Public Procurement Act, fire outbreak control techniques and workshops on drivers' association and Engineers' Day. During the period under review the Bureau used TZS 1.10 billion while in 203/2024 TZS 1.92 was used.

On the other hand, in the financial year under review the Bureau sponsored 28 officers to pursue long-term courses at various higher learning institutions including Sokoine University of Agriculture, University of Dar es Salaam, Dar es Salaam Institute of Technology, Mzumbe University and Ardhi University.

(ii) Meals and Medical Services

The Bureau abides by the Public Service Employment and Management Policy, 2008 that stipulates that public employee should be provided with good working environment to achieve organisational objectives. In 2024/25, the Bureau continued to subsidize lunch and tea for all employees during working days, TZS 1.68 billion was paid in respect of 714 employees' meals compared to TZS 1.66 billion in 2023/24 for 720 employees. The variation increase on staff meals costs is due to increase of catering services provision contracts price.

Medical Services for employees are provided in compliance with the NHIF Act No 8 of 1999 (Cap 395 R.E 2002). All employees are members of the National Health Insurance Fund (NHIF) where medical costs are covered under this scheme.

The Bureau covers only medical charges, which are not covered under the scheme such as staff working under contract, new staff before registration with NHIF and medical refunds outside NHIF scope. The Bureau incurred medical expenses amounting to TZS 61.12 million in 2024/25 as compared to TZS 26.68 million in 2023/24. This is a increase in medical expenses by 129% in

the financial year under review was mainly contributed by the increase in number of staff who were refunded medical services and recruited employees during the period under review.

(iii) Management and employee's relationship

The Bureau being a Parastatal Organisation, abides by the Public Service (Negotiating Machinery) Act No. 19 of 2003 and the TBS Staff and Administrative Regulations, 2007 where the Workers Council and Trade Unions are recognized. During the financial year 2024/25, relationship between the Management and other employees continued to be good. Employees' complaints raised during the year were resolved mainly through the use of consultative meetings involving the Management, Trade Union and Workers Council. As a result, the healthy relationship between Management and employees was enhanced.

(iv) Health and Safety

Effective health, safety and risk management is a priority for the Bureau. The Bureau's safety management system delivers a safe working environment by continuous and effective assessment. This is in line with the Public Service Employment and Management Policy, 2008. During the 2024/25 financial year, the Bureau performed different health management programmes including procurement of additional gym facilities.

Furthermore, the Bureau organized awareness seminars on various NCDs and HIV/AIDS and implemented a vaccination programme for hepatitis B to all employees who were ready to take vaccination. The services were extended to providing care and support to people living with HIV/AIDS as per the Bureau's HIV/AIDS Policy, 2018 are paid monthly basis to support nutritional improvement to the staff who voluntarily declared living with HIV. In the financial year 2024/25 a total of TZS 18,000,000.00 was paid to employee.

To ensure the Bureau's community and other stakeholders are safe from various hazards, the Bureau procured protection gears to all staff working on risk areas depending on the nature of activity and performed awareness creation to all staff on adherence to safety measures and guidelines. For employees travelling abroad, the Bureau continues to facilitate their compliance with international health guidelines through meeting all costs associated with vaccinations (yellow fever and health insurance). In the financial year under review, the Bureau paid a total of TZS 2.5 million being health insurance and vaccine to employee travelling outside the country to facilitate health compliance guidelines.

(v) Financial assistance and benefits to staff

The Bureau grants bonuses to employees employed on permanent terms upon voluntary or compulsory retirement. In the financial year under review, the Bureau paid to its retired staff golden shake hand amounting to TZS 193 million and TZS 75 million in preceded year 2023/24.

(vi) Persons with disabilities

The Bureau abides by the Public Service Employment and Management Policy, 2008 which recognizes equal opportunities to all employees in terms of gender, health and disability. In line with the Policy, the Bureau has all along been an equal opportunity employer. Applications for temporary employment by disabled persons are always considered, bearing in mind the attitude and ability of the applicant. Disability would not prevent a person with the requisite academic qualification, experience and competence from being employed by the organization.

Furthermore, the Staff and Administrative Regulations, 2007 provides for equal opportunity in terms of training, career development and promotion to all employees. Currently, the Bureau has two staff with disability.

2.18 SUSTAINABILITY REPORT

Sustainability framework is designed to identify sustainability related risks and opportunities that could affect our long-term cash flows, access to finance, or cost of capital.

2.19 First Adoption of IFRS S1 and S2 - General requirements for Sustainability related financial disclosures and Climate-Related Disclosures

The NBAA has officially issued Technical Announcement on the standards of the International Sustainability Standards Board (ISSB) specifically, IFRS S1, which addresses general requirements for sustainability-related financial disclosures, and IFRS S2, which focuses on climate-related disclosures. The effective date for the application of these standards is set for January 1, 2025

The Bureau is developing and enforcing new standards for sustainable products, such as those related to the African Regional Organization for Standardization (ARSO) Eco-Mark Africa scheme, has a profound and positive impact on the environment and society. This report will therefore balance compliance with the financial disclosure requirements of IFRS S1 and S2 with a strong and explicit emphasis on TBS's broader societal and environmental impact

The Bureau's strategic focus for this initial period is to formally acknowledge the new reporting framework and to establish the necessary foundation for its implementation. The Bureau is committed to a significant and dedicated effort in the upcoming financial year to achieve full compliance with the requirements of the NBAA roadmap.

2.20 General requirements for Sustainability related Financial Disclosures (IFRS S1)

Due to transitional relief, this report is not yet comprehensive on sustainability-related risks and opportunities. The Bureau is currently focused on designing and implementing the foundational governance, strategy, and risk management systems needed for full reporting. We plan to build these capabilities over the next financial year to ensure we are ready for IFRS S1 disclosure.

2.21 Climate-related Disclosures (IFRS S2)

The Bureau is committed to making a significant effort in the upcoming year to implement new climate-related standards. Our focus will be on identifying climate-related risks and opportunities that could affect our long-term prospects. This includes potential physical risks (e.g., operational impacts from severe development projects) and transition risks (e.g., shifts in policies and regulations). However, the Bureau is still developing staff capacity to address these matters.

Our planned efforts for the next year will include the following:

- (i) **Governance:** The management will assign initial oversight for all climate-related matters.
- (ii) **Strategy:** We will begin assessing how climate-related factors may influence our strategic objectives, mandate and operational model.
- (iii) **Risk Management:** Risks management framework is in place, The Bureau will start identifying, assessing, and prioritizing key climate-related risks and imbed them in current existing framework.
- (v) **Metrics and Targets:** The Bureau will begin building the systems needed to track relevant metrics, focusing initially on quantifying our greenhouse gas (GHG) emissions and conducting preliminary climate-related scenario analysis.

2.22 Impact on the financial reporting

The adoption of IFRS S1 and S2 standards for sustainability related financial and climate-related disclosures will have a notable impact on the Bureau's financial statements next financial year. These new reporting obligations require greater transparency on sustainability related and climate-related risks and opportunities.

Additional costs such as systems development, staff training, and data collection will be recognized as expenses, affecting all components of the financial statements, also donor fund project may flow in some areas of concern during implementation.

Lastly, measuring greenhouse gas emissions and conducting scenario analysis may also require new investments in tools or expertise, further influencing our financial position and performance in the next reporting period.

2.23 Formation of the Sustainability Team

TBS has established a cross-functional team, structured as a center of excellence or a steering committee. This model, recommended by leading experts, is designed to leverage existing internal expertise and foster organization-wide buy-in, ensuring that sustainability is integrated into the operational fabric of the Bureau rather than being treated as a separate, siloed

initiative. The team will act as a central coordination point, ensuring consistency and accuracy across all sustainability-related regulatory reporting and stakeholder communication.

2.24 Greenhouse Gas (GHG) Emissions: Methodology and Data Collection

TBS is committed to measuring and reporting its GHG emissions in a credible and transparent manner. We will adopt the internationally recognized Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) as our foundational methodology for preparing a corporate-level GHG emissions inventory. The GHG Protocol is a widely-used framework that provides a standardized approach for organizations, including government agencies, to quantify and report their emissions.

(i) Identifying Emissions Sources and Scopes:

The GHG Protocol requires emissions to be categorized into three scopes:

- **Scope 1: Direct Emissions.** These are emissions from sources that TBS owns or controls. For TBS, these sources include fuel combustion from our company-owned vehicles and stationary sources such as diesel fuel back-up generators at our facilities and laboratories.
- **Scope 2: Indirect Emissions.** These are emissions from the consumption of purchased electricity, heat, or steam. At TBS, this primarily relates to the electricity used to power our offices, laboratories, and other facilities.
- **Scope 3: Other Indirect Emissions.** These are all other indirect emissions from the Bureau's value chain. For TBS, initial focus areas will include emissions from purchased goods and services, purchased capital goods, business travel (e.g., air travel, car rentals) and employee commuting to and from our offices. Waste generated from our operations will also be included in our Scope 3 inventory.

(ii) Methodology and Key Assumptions

The GHG Protocol aims for accuracy by reducing uncertainties as much as is practicable, although perfect precision is not expected. Our calculation methodology will use a consistent approach year-over-year to ensure reliability and comparability.

For Scope 1 emissions, we will use a fuel-based method, which involves multiplying our fuel consumption data (e.g., litres of diesel) by appropriate emission factors.

For Scope 2 emissions, we will use the location-based calculation method, which relies on average grid emission factors for the region where our facilities are located.

For Scope 3 emissions, we will use activity-based calculations where detailed data is available (e.g., business travel records) and spend-based methods for other categories as needed.

(iii) Data Collection and External Sources:

Our data collection process will be a cross-functional effort involving the Finance, HR, Administration, Procurement and Operations departments to track relevant activity data, such as fuel consumption and utility bills. To ensure the credibility and transparency of our reporting, we will leverage data from authoritative national and international bodies:

- **National Bureau of Statistics (NBS):** As the National Coordinator for data needed for the preparation of GHG inventories, NBS will be a key partner. NBS is mandated to produce and disseminate official statistics, including climate change statistics, and will provide the essential national data and emission factors necessary for calculations.
- **National Carbon Monitoring Centre (NCMC):** NCMC is the national vehicle for coordinating the Measurement, Reporting, and Verification (MRV) process for the Government of Tanzania. The Bureau will collaborate with NCMC to ensure methodologies and data aligns to national standards and reporting requirements.
- **IPCC and GHG Protocol:** The Bureau will rely on the emission factors and other resources provided by the Intergovernmental Panel on Climate Change (IPCC) and the GHG Protocol to ensure calculations are aligned with the latest international scientific standards.

2.25 . Progress On the way to Sustainability Reporting

The Bureau has conducted a structured Sustainability Assessment to evaluate its current sustainability performance, systems, risks, and opportunities across environmental, social, and governance (ESG) dimensions.

As part of this process, the Bureau has also undertaken a Sustainability Positioning exercise to define its role as a technical regulator, National Quality Infrastructure (NQI) custodian, National Metrology Institute (NMI), and public service institution. This exercise aims to integrate sustainability principles into the Bureau's governance, operations, and service delivery, while benchmarking its practices against regional and international standards organizations such as KEBS, UNBS, RSB, SABS, and BSI.

In addition, the Bureau has developed a Sustainability Policy and a Sustainability Framework, both of which are currently under review. To build internal capacity for sustainability reporting, the Bureau has trained nine staff members on sustainability matters.

2.26 Commitment to Full Disclosure

The Bureau is fully committed for the 2025/26 reporting cycle to provide a more comprehensive and data-driven disclosure, considering GHG emissions (Scopes 1 and 2), and to demonstrate measurable progress on our strategic KPIs.

2.27 Solvency

The Board of Directors has reasonable assurance that Tanzania Bureau of Standards is a going concern for the unforeseeable future. This means that the Bureau is financially stable to continue with its core operations as indicated in the statements of financial position through debt to asset ratio which stands at 2.4%, i.e. total debts TZS 3.20 billion divide by Total Assets TZS 129.93 billion.

In the financial year under review, the Bureau's Key Financial Performance Indicators are summarized in Table 16.

Table 16: Key Financial Performance Indicators for the year under review

| S/N | RATIO | STATUS | REMARK |
|-----|---|--------|---|
| 1 | Liquidity Ratio= Current Asset /Current Liability | 5.3:1 | Bureau current assets can pay its short-term obligations 5.3:1times |
| 2 | Return on Asset= Net Surplus/Total Assets | 12% | Net surplus of the Bureau is 12% of the total asset |
| 3 | Net Profit Margin = Revenue - Cost/revenue | 13% | Net surplus is 13% to total revenue |
| 4 | Administrative Efficiency = Admin expenses/Total Income | 36% | Administration efficiency is 36% to total income |
| 5 | Debt to total asset = Total Debts/Total Asset | 2.4% | 2.4% of Total assets is covered by debts |

2.28 Related Party Transactions

The Bureau regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Bureau. Member of key personnel are regarded as related parties comprises Board members and senior management employees. The related party transactions are disclosed under Note 47 to the financial statements. The total remuneration paid to Board of Directors and Management team during the year under review was amounting to TZS 3.16billion.

2.29 Trade Facilitation

In view of supporting government efforts on enhancing trade and industrial development, the Bureau complies with the SMEs development Policy of 2003, the National Trade Policy of 2003(Edition 2023) the Sustainable Industrial Development Policy 1996-2020 and the National Investment Promotion Policy 1996 through subsidizing SMEs products certification. The trend of SMEs need for certification has been increasing yearly and forms the basis for budgeting each

year. In the period under review, the Bureau subsidised certification activities for SMEs by TZS 862,500,000 compared to TZS 795,500,000 which was provided in 2023/24.

2.30 Compliance With Laws and Regulations

In carrying out its activities, the Bureau is keen to comply with various statutory requirements including Laws and Regulations. Nothing has come to the attention of the Management to indicate non-compliance with statutory requirements.

2.31 Management Members Interests

No Management Member has interest in ownership of the Bureau. It is fully owned by the Government.

2.32 PREJUDICIAL ISSUES

During the Year under review there was no prejudicial matter to be reported.

2.33 POLITICAL AND CHARITABLE DONATIONS

Bureau considers Corporate Social Responsibilities (CSR) as one of the budgeted activities that creates partnership between Bureau operations and the society through various stakeholders' groups.

2.33.1 Political Donations

During the period under review the Bureau did not make political Donation.

2.33.2 Charitable Donations

The Bureau supports on health activities, education activities and disability. For the year ended 30 June 2025 the support was provided in monetary term with a total of TZS 12.4 million reaching eight (8) beneficiaries.

2.34 Challenges Encountered by the Bureau, Strategies and way forward

Despite good strategies formulated by TBS to foster the entire objectives of the organization as per Strategic Plan 2021/22 - 2025/26, the Bureau encountered some challenges during the implementation of the budget for the period of the financial year 2024/25 as illustrated hereunder;

2.34.1 Possibility of system security risk through information shared between the Bureau and PVoC partners is a challenge to TBS ICT infrastructure and Systems. In curbing this situation, TBS is continuously providing relevant ICT security trainings to its ICT personnel and improving and maintaining its ICT infrastructure and Management Information Systems;

2.34.2 Presence of porous/ unofficial borders of entry through which unfaithful traders may import substandard goods or goods which have not been approved by the Bureau. In order to curb the influx of sub-standard products, the Bureau has strengthened inspections and enforcement activities through establishment of Compliance and Enforcement Directorate. Moreover, the Bureau will continue strengthening cooperation with other Government institutions so as to reduce entrance of products through unofficial ports/routes;

2.34.3 Delays in delivery of Laboratory equipment due to long lead times in the manufacturing process and shipping procedures. In curbing this situation, Management initiates early procurement process when the financial year starts.

2.35 AUDITORS

2.35.1 Auditors Appointment

The Controller and Auditor General is the statutory auditor of the Tanzania Bureau of Standards by virtue of Article 143 of the Constitution of the United Republic of Tanzania, as amplified in section 9 of the Public Audit Act, Cap 418. Address of the Auditor for the financial Year is as follow,

Controller and Auditor General,
National Audit Office of Tanzania,
Ukaguzi House,
4 Mahakama Road,
41104 Tambukareli,
P. O. Box 950,
Dodoma, Tanzania
Tel: 255(026)216120
Fax: 255(026)2321245
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz



2.35.2 Auditors' responsibilities

The controller and Auditor General (GAG) has a statutory responsibility to report to shareholders as to whether on his opinion, Financial Statement of the Corporation present fairly the financial position, financial performance and cashflow for the year ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the Tanzania Bureau of Standards Act No.2.

2.36 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance has been prepared in accordance and comply with TFRS No.1 as issued by the NBAA in June 2020 and became effective from 1 January 2021 as well as relevant statutory legislations applicable to Tanzania Bureau of Standards.

2.37 STATEMENT OF THE CHAIRPERSON OF THE BOARD

Incompliance to the Standards Act Cap. 130, Tanzania Bureau of Standards (TBS) continued to execute its mandated function as the custodian and overseer of the observance of Standards in Tanzania through Standardization, Quality Assurance, Metrology and Testing (SQMT) services with the aim of providing supportive infrastructure for growth of industries and commerce within the country.

During the year 2024/25, the Bureau was implementing a fourth year of Corporate Strategic Plan (2021/22- 2025/26) in line with its Strategic Objectives reflected in implementation of annual plans and budgets. The Corporate Strategic Plan is the leading instrument for planning, priority setting and decision making. The strategic plan placed emphasis on the strategies to be executed to achieve the established five (5) strategic objectives namely HIV/AIDS infections and non-communicable diseases reduced and supportive services improved, effective Implementation of National Anti-Corruption Strategy sustained, standardization for development of industry and commerce enhance, assurance of safety and quality of products and services enhanced and Institutional Capacity to for provision mandated functions enhanced.

Furthermore, the Strategic Plan is guided by the Vision which focus on '*Sustainable standardization for high quality livelihood society*' and the *Mission to promote standardization, safety and quality assurance in industry and commerce through standards development, certification, registration, inspection, testing and metrology services for sustainable socio-economic development* 'In pursuing its mission and vision the Bureau is guided by the following the core values of integrity, customer focus, team work, accountability and transparency.

During the financial year 2024/25, the Board took it part of overseeing the implementation of the 4th year of Strategic Plan (2021/22 - 2025/26) in line with annual plans and budgets while observing the provisions of Board Charter.

Heading to achievements of Strategic Plan (2021/22 - 2025/26) the Bureau continued to represent Tanzania's interests in regional and international standards bodies such as East African Standards Committee (EAC), Southern African Development Community (SADC) and African Regional Organization for Standardization (ARSO). Others include International Organization for Standardization (ISO), International Electro Technical Commission (IEC) and the Food and Agriculture Organization (FAO)/World Health Organization (WHO) Codex Alimentarius Commission.

TANZANIA BUREAU OF STANDARD

The Bureau's budget is mainly funded by three major sources of income which are the Government, development partners and TBS own internal sources. The Bureau enjoyed tremendous support from development partners such as TANIPAC, Trademark East Africa(TMEA) and SADC.

To ensure its services are accessible to many Tanzanians, the Bureau in collaboration with the Government is implementing a number of strategies, including construction of VIWANGO House in Central Zone (Dodoma), Lake Zone (Mwanza) and Northern Zone (Arusha) which, on its completion will move services nearer to the public. On the other hand, the Bureau continuous to furnish its laboratories through procurement of testing facilities to overcome the challenge of limited testing facilities. To strengthen TBS capacity (human resources) to curb the influx of substandard products, communication with the President's Office, Public Service Management and Good Governance through the Ministry of Investment, Industry and Trade has been done, requesting for grant of employment permits. The Bureau has presented manning level establishment of 893 personnel in 2024/25 and has continued to request employment permits to cover the gap.

Furthermore, the Bureau has continued to communicate with the President's Office, Public Service Management and Good Governance concerning the approval of new salary structure that will fits the needs.

The Board of Directors will continue to cooperate with Management and the entire staff of the Bureau to ensure that their responsibilities and duties are mannered to achieve expected organizational objectives while safeguarding public interests.

BY ORDER OF THE BOARD

Approved by the Board of Directors and signed on behalf by:



.....
Prof. Othman Chande Othman
CHAIRPERSON, BOARD OF DIRECTORS

DATE..... 2026-03-18

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

As required under Section 16 of The Standards Act No. 2 of 2009, the Board of Directors is responsible to ensure that the Bureau prepares financial statements that give a true and fair view of the state of affairs of the Bureau as at the end of the financial year and changes in net assets of the Bureau for the year. The auditors' responsibility is to express an opinion on the financial statements based on their audit. The Board of Directors is also responsible for safeguarding the assets of the Bureau.

The Board of Directors accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the requirements of the International Public Sector Accounting Standards (IPSAS).

The Board of Directors further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. The Directors are responsible for safeguarding the assets of the Bureau, hence taking reasonable steps for prevention and detection of fraud, errors and other irregularities.

Nothing has come to the attention of the Directors to indicate that the Government of the United Republic of Tanzania shall wind up the operations of the Bureau, hence going concern remain for at least twelve months from the date of these Statements.

Signed on behalf of the Board of Directors by:



Prof. Othman Chande Othman

CHAIRPERSON, TBS BOARD OF DIRECTORS

DATE: 2026-03-18



Dr Ashura Abdul Katunzi

DIRECTOR GENERAL

DATE: 2026-03-18

4.0 DECLARATION BY 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 responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors to discharge the responsibility of preparing financial statements of an entity showing true and fair view of entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors as under Directors' Responsibility statement.

I, Shaban A. Kambwili, being the Head of Finance and Accounts Unit of Tanzania Bureau of Standards, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June, 2025 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 of Tanzania Bureau of Standards as on that date and that they have been prepared based on properly maintained financial records.



Signed by: 

Name: CPA. Shaban A. Kambwili

POSITION: CHIEF ACCOUNTANT

NBAA Membership No. ACPA 5330

Date: 

TANZANIA BUREAU OF STANDARD

5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

| ASSETS | NOTES | 2025 TZS | 2024 TZS |
|----------------------------------|-------|------------------------|------------------------|
| Current Asset | | | |
| Cash and Cash Equivalents | 26 | 9,657,236,078 | 7,128,170,360 |
| Receivables | 27 | 5,773,044,059 | 5,318,800,197 |
| Inventories | 29 | 12,714,898 | 7,075,222 |
| Prepayments | 28 | 1,981,930,198 | 940,738,925 |
| Total Current Asset | | 17,424,925,233 | 13,394,784,704 |
| Non-Current Asset | | | |
| Property, Plant and Equipment | 38 | 89,197,369,799 | 87,906,173,793 |
| Intangible Assets | 39 | 7,551,033 | 8,494,913 |
| Capital Work In Progress | 40 | 23,020,502,568 | 15,857,177,985 |
| Total Non-Current Asset | | 112,225,423,400 | 103,771,846,691 |
| TOTAL ASSETS | | 129,650,348,633 | 117,166,631,395 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Deferred Income | 32 | 17,857,004 | 13,716,184 |
| Deposits | 33 | 247,316,823 | 530,832,144 |
| Payables and Accruals | 31 | 2,935,542,207 | 6,558,759,065 |
| Total Current Liabilities | | 3,200,716,034 | 7,103,307,393 |
| NET ASSETS | | 126,449,632,599 | 110,063,324,002 |
| NET ASSETS/EQUITY | | | |
| Capital Contributed by: | | | |
| Taxpayers/Share Capital | | 31,796,000 | 31,796,000 |
| Accumulated Surpluses/(Deficits) | | 126,417,836,599 | 110,031,528,002 |
| TOTAL NET ASSETS/EQUITY | | 126,449,632,599 | 110,063,324,002 |



Notes for part of the financial statements which were approved by the Board of Directors and signed on their behalf by;

Prof. Othman Chande Othman
CHAIRPERSON, BOARD OF DIRECTORS

DATE 2026-03-18

Controller and Auditor General

Dr. Ashura Abdul Katunzi
DIRECTOR GENERAL


DATE 2026-03-18

AR/PA/TBS/2024/25


TANZANIA BUREAU OF STANDARD

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

| | NOTES | 2025 TZS | 2024 TZS |
|---|-------|------------------------|------------------------|
| REVENUE | | | |
| Subvention from Government | 14 | 17,511,284,252 | 15,847,086,497 |
| Revenue Grant | 15 | 1,573,396,974 | 2,040,161,943 |
| Revenue from Exchange Transactions/Levies | 16 | 99,700,337,572 | 87,210,360,976 |
| Fees, fines, penalties and forfeit | 17 | 286,656,065 | 29,247,597 |
| Other Revenue | 18 | 78,376,713 | 43,900,000 |
| Fair Value Gains on Assets | 19 | 944,243,961 | 678,541,829 |
| TOTAL REVENUE | | 120,094,295,537 | 105,849,298,842 |
| EXPENSES AND TRANSFERS | | | |
| Expenses | | | |
| Wages, Salaries and Employee Benefits | 20 | 42,025,653,505 | 38,554,926,862 |
| Social Benefits | 21 | 61,124,946 | 31,687,978 |
| Use of Goods and Service | 22 | 42,288,344,949 | 43,530,142,375 |
| Maintenance Expenses | 23 | 1,298,141,643 | 1,684,385,825 |
| Other Expenses | 25 | 4,299,581,376 | 6,167,206,181 |
| Depreciation of PPE | 34 | 4,820,804,242 | 4,372,241,088 |
| Loss on disposal of Assets | 36 | | 12,256,914 |
| Loss on disposal of Assets | 36 | 23,187,144 | 0 |
| Expected Credit Loss | 37 | 2,803,713 | 1,428,712,852 |
| Amortization of Intangible Assets | 39 | 943,880 | 1,061,864 |
| Total Expenses | | 94,820,585,398 | 95,782,621,939 |
| Grants, Subsidies and other Transfer Payments | 24 | 8,887,401,542 | 7,718,341,931 |
| TOTAL EXPENSES AND TRANSFERS | | 103,707,986,940 | 103,500,963,870 |
| Net Surplus for the year | | 16,386,308,597 | 2,348,334,972 |


 Prof. Othman Chande Othman
 CHAIRPERSON, BOARD OF DIRECTORS

DATE 2026-03-18


 Dr. Ashura Abdul Katunzi
 DIRECTOR GENERAL

DATE 2026-03-18

TANZANIA BUREAU OF STANDARD

5.3 STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30 JUNE 2025

| | Tax Payer's Fund TZS | Accumulated Surplus/(Deficit) TZS | Total TZS |
|---|----------------------------|---|------------------------|
| Opening Balance as at 01 July 2024 | 31,796,000 | 110,031,528,002 | 110,063,324,002 |
| Surplus for the Year | 0 | 16,386,308,597 | 16,386,308,597 |
| Closing Balance as at 30 June 2025 | 31,796,000 | 126,417,836,599 | 126,449,632,599 |
| Opening Balance as at 01 July 2023 | 31,796,000 | 108,029,661,057 | 108,061,457,057 |
| Prior year adjustment | 0 | (346,468,027) | (346,468,027) |
| Surplus for the Year | 0 | 2,348,334,972 | 2,348,334,972 |
| Closing Balance as at 30 June 2024 | 31,796,000 | 110,031,528,002 | 110,063,324,002 |

[Signature]

Prof. Othman Chande Othman
CHAIRPERSON, BOARD OF DIRECTORS

DATE..... 2026-03-18

[Signature]

Dr. Ashura Abdul Katunzi
DIRECTOR GENERAL

DATE..... 2026-03-18



TANZANIA BUREAU OF STANDARD

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

| CASH FLOW FROM OPERATING ACTIVITIES | | 2025 | 2024 |
|--|--------------|--------------------------|-------------------------|
| | | TZS | TZS |
| RECEIPTS | Notes | | |
| Other revenue | 18 | 78,376,713 | 43,900,000 |
| Revenue from Exchange Transactions | 16 | 100,031,662,114 | 88,333,839,315 |
| Fees, fines, penalties and forfeit | 17 | 286,656,065 | 29,247,597 |
| Increase in deposit | 33 | 0 | 245,898,403 |
| Subvention | 14 | 17,515,425,072 | 15,849,290,458 |
| Revenue Grant | 15 | 18,063,010 | 120,862,344 |
| Total Receipts | | 117,930,182,974 | 104,623,038,117 |
| PAYMENTS | | | |
| Wages, Salaries and Employee Benefits | 20 | (42,029,393,529) | (38,557,671,837) |
| Use of goods and services | 22 | (44,215,143,322) | (45,550,529,065) |
| Social Benefits | 21 | (61,124,946) | (31,687,978) |
| Other expenses | 25 | (6,099,016,407) | (3,956,867,341) |
| Maintenance Expenses | 23 | (1,298,141,643) | (1,536,406,950) |
| Transfers Payments | 24 | (8,887,401,542) | (8,340,990,332) |
| Decrease in deposit | 33 | (283,515,323) | 0 |
| Total Payments | | (102,873,736,712) | (97,974,153,503) |
| NET CASH FLOW FROM OPERATING ACTIVITIES | | 15,056,446,262 | 6,648,884,614 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Investing Activities | | | |
| Proceed from sale of PPE | 42 | 164,039,500 | 0 |
| Advance for PPE acquisition | 41 | (925,192,800) | (40,136,508) |
| Payment for WIP | 40 | (7,163,324,582) | (3,660,898,370) |
| Acquisition of PPE | 38 | (4,600,098,948) | (3,488,152,715) |
| Total Investing Activities | | (12,524,576,830) | (7,189,187,593) |
| Net Increase / decrease | | 2,531,869,432 | (540,302,979) |
| Cash and cash equiv. at beginning of period | | 7,128,391,592 | 7,668,694,571 |
| Cash and cash equivalent at end of period | | 9,660,261,024 | 7,128,391,592 |



Prof. Othman Chande Othman
CHAIRPERSON, BOARD OF DIRECTORS

DATE.....2026-03-18.....

Dr. Ashura Abdul Katunzi
DIRECTOR GENERAL

DATE.....2026-03-18.....

TANZANIA BUREAU OF STANDARD

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

| Details | Original Budget | | Reallocations/ Adjustments | | Final Budget (A) | | Actual Amount on Comparison Basis [B] | | Different Final Budget & Actual (A-B) | | +/- % % | Note |
|------------------------------------|------------------------|--|-------------------------------|--|------------------------|--|--|--|--|--|---------------|------|
| | TZS | | TZS | | TZS | | TZS | | TZS | | | |
| RECEIPTS | | | | | | | | | | | | |
| Fees, fines, penalties and forfeit | | | | | | | 286,656,065 | | (286,656,065) | | 0 | x |
| Subvention from GVT | 19,086,007,000 | | | | 19,086,007,000 | | 17,515,425,072 | | 1,570,581,928 | | 9 | i |
| Revenue Grant | | | | | | | 18,063,010 | | (18,063,010) | | | |
| Other Revenue | 80,000,000 | | | | 80,000,000 | | 78,376,713 | | 1,623,287 | | 2 | ii |
| Proceed from sale of PPE | | | | | | | 164,039,500 | | (164,039,500) | | | |
| Revenue from Exchange | | | | | | | | | | | | |
| Transactions | 94,920,000,000 | | | | 94,920,000,000 | | 100,031,662,114 | | (5,111,662,114) | | (6) | iii |
| Total Receipts | 114,086,007,000 | | | | 114,086,007,000 | | 118,094,222,474 | | (4,008,215,474) | | | |
| PAYMENTS | | | | | | | | | | | | |
| Grants, Subsidies and other | | | | | | | | | | | | |
| Transfer Payments | 11,291,240,000 | | | | 11,291,240,000 | | 8,887,401,542 | | 2,403,838,458 | | 21 | iv |
| Maintenance Expenses | 1,947,000,000 | | (142,760,000) | | 1,804,240,000 | | 1,298,141,643 | | 506,098,357 | | 28 | v |
| Other Expenses | 4,739,837,288 | | (2,481,270,000) | | 2,258,567,288 | | 6,099,016,407 | | (3,840,449,119) | | 170 | vi |
| Social Benefits | 340,800,000 | | 47,000,000 | | 387,800,000 | | 61,124,946 | | 326,675,054 | | 84 | vii |
| Consumables goods /services | 40,837,828,200 | | 1,947,153,000 | | 42,784,981,200 | | 44,214,423,322 | | (1,429,442,122) | | 3 | viii |
| Wages, Salaries and Employee | | | | | | | | | | | 2 | i |
| Benefits | 42,539,607,000 | | 424,877,000 | | 42,964,484,000 | | 42,029,393,529 | | 935,090,471 | | 38 | ix |
| Acquisition of PPE | 20,455,310,645 | | 205,000,000 | | 20,660,310,645 | | 4,600,098,948 | | 16,060,211,697 | | | ix |
| Advance PPE acquisition | | | | | | | 925,192,800 | | (925,192,800) | | | ix |
| Payment for WIP | | | | | | | 7,163,324,582 | | (7,163,324,582) | | | ix |
| Total Payment | 122,151,623,133 | | | | 122,151,623,133 | | 115,278,117,719 | | 6,873,505,414 | | | |
| Net Receipts/Payments | *(8,065,616,133) | | | | (8,065,616,133) | | 2,816,104,755 | | (10,881,720,888) | | | |

*Payment in excess of revenue is due to inclusion of carryover budget amount in acquisition of PPE.



Prof. Othman Chande Othman
CHAIRPERSON, BOARD OF DIRECTORS



Dr. Ashura Abdul Katunzi
DIRECTOR GENERAL

DATE: 2026-03-18

DATE: 2026-03-18

NOTES TO THE VARIATION ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

- i. The variation of 9% of Government subvention and 2% of wages and salary expenses because the employment process was still in finalization stage.
- ii. Two family houses at Kitonyama are still in renovation at the end of reporting period.
- iii. The variation of 6% is due to operationalization of MoU entered between TBS and LGA and increase of importation activities.
- iv. The variation of 21% decrease is due to exclusion of Fuel Marking income in attaining contributing amount.
- v. The variation of 28% decrease is due to uncompleted projects which are Modification of heating ventilation and HVAC, Renovation of laboratory fume hood, Renovation of four families house at Kijitonyama TBS staff house, partitioning for TBS Boarder Office at Holili, improvement and repair of drainage systems at Kijitonyama TBS staff house and Repair of Roofing Structure for TBS houses located and Mikocheni A and B
- vi. The variation increases of 170% was due to Payment of un budgeted Tax amounting to TZS 2.58B and realization of commitment done through previous budget.
- vii. Variation of 84% was due to advance paid to NHIF for supplementary package for the Bureau employees.
- viii. The variation increases of 3% was due to realization of commitment done through previous budget.
- ix. The variation of 38% was due to non-conclusion of supplies of laboratory equipment and ongoing construction projects performance was below the projection.
- x. This is unbudgeted revenue due to defaulters on the use of TBS mark.

5.6 NOTES TO THE FINANCIAL STATEMENT FOR YEAR ENDED 30 JUNE 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation

The Financial Statements of the Bureau have been prepared and presented and Comply with the requirements of International Public Sector Accounting Standards (IPSASs) Accrual Basis and in accordance with Public Finance Act Cap 348 and other amendments of 2015.

The financial statements are prepared on accrual basis. Items in financial statements have been reported on historical cost basis. The cash flows statement is prepared using direct method.

2. Revenue Recognition

Revenue is the gross inflow of economic benefit or service potential during the reporting period when results in increase of in net asset. The Bureau recognize revenue from transfers from other government entities and other donors, fees charged on various services rendered to the customers (which include certification, testing, quality control, consultancy etc) as well as rent.

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Bureau and the revenue can be reliably measured.

(a) Transfers from other government entities and Donors

Revenue from non-exchange transactions is measured at fair value and recognized on obtaining control of the asset, if the transfer has restrictions and it is probable that the economic benefits or service potential related to asset will flow to the Bureau and can be measured reliably. If the transfer has related conditions that would give rise to a liability to repay the amount, a deferred revenue is recognized.

i. Government Subvention

This comprise Personal Emolument for the Bureau which are monthly paid. For payment made at source, revenue is recognized when it is probable that the economic benefits will flow to the Bureau and the revenue can be measured reliably while for remitted amount with the condition to pay the beneficiary, deferred revenue is recognized instead of revenue. Revenue is recognized on the settlement of the liability as conditions related to the subvention are met in relation to deferred income.

ii. Grants

Grants are measured at fair value and recognized on obtaining control of the asset (cash and properties), as the transfer is free from conditions, and it is probable that economic

benefits or service potential relating to the asset will flow to the Bureau and can be measured reliably.

(b) Fees on services rendered

Fees on services rendered to the customers are recognized in the accounting period when the service has been rendered. Except for customers under PVoC agents and fuel importer (Fuel testing and Fuel marking) other services are rendered under upfront payment.

(c) Rent income

Rent income is mainly from the rented properties to the third party which are Land for cellular towers and residential houses for employees. Rent income is recognized on time proportion basis when earned and accounted in the respective accounting period.

(d) Fees, Fines, Penalties and Forfeit

This comprises Fines for noncompliance of standards. The Bureau recognizes revenue from fines when the event occurs and the asset recognition criteria are met.

3.1 Plant, Property and Equipment (PPE)

Plant, Property and equipment are tangible items that: are held for use in the productions or supply of goods and services, for rental to others or for administration purposes; and are expected to be used more than one reporting period.

Recognition

Items of property and equipment are recognized as asset if and only if it is probable that the future economic benefits or service potential associated with the item will flow to the Bureau, and the cost or fair value of the item can be measured reliably.

Property and Equipment are initially recorded at cost. The cost includes expenditure that is directly attributable to the acquisition of the item. Cost is the amount of cash or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction. Where assets are acquired through non exchange transactions the cost is their fair value at the date of exchange.

Subsequently, Property and Equipment are measured using cost model. By using cost model, the assets are carried at cost less accumulated depreciation and accumulated impairment, if any. All other repairs and maintenance are charged to the statement of financial performance during the financial year in which they are incurred.

When major repair is performed, its cost is recognized in the carrying amount of property and equipment on met of recognition criteria. All other expenditure for repairs and maintenance of

property and equipment are charged to statement of financial performance in the financial year in which they are incurred

All property and equipment that are under progress such as construction are presented separately under name of Capital Work in Progress in the statement of financial position.

De-recognition

The Bureau derecognizes items of property and equipment when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on de-recognition of the asset is included in the statements of financial performance.

Depreciation

Land is not depreciated.

The Bureau has adopted the straight-line method for depreciation of its assets on the basis that the service provided is consistent throughout and it results to constant depreciation charge over the useful life of the assets which is recognized in surplus or deficit of the statement of financial performance. However, the depreciations for the new acquired assets during the year are only charged for a period when it was available for use.

Also, through the decision of the Government to use Cost Model technique in charging the depreciation of its assets by extending its expected useful life according to IPSAS 17 para. 67. The useful lives listed below are applied by the Bureau in calculating depreciations as per second Schedule of the Public Finance (Management of Public property) Regulations,2024, as illustrated in table 17.

Table 17: Useful life of Property and Equipment

| S/N | Description of Assets | Useful Life (Years) |
|-----|----------------------------------|---------------------|
| 1) | Furniture and Fittings | 10 |
| 2) | Office equipment | 10 |
| 3) | Motor vehicles | 10 |
| 4) | Motorcycle | 7 |
| 5) | Computer (Desk tops and Laptops) | 8 |
| 6) | Buildings | 50 |
| 7) | Generator | 15 |

3.2 Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance such as software.

Recognition

Intangible asset shall be recognized if and only if: it is probable expected future economic benefits or service potential attributable to asset will flow to the Bureau, and the cost or fair value of the item can be measured reliably.

Intangible assets acquired separately are initially recognized at cost. Where intangible assets are acquired in non-exchange transactions; the cost is their fair value at the date of the exchange. Subsequently, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses.

The useful lives of intangible assets are assessed as finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Amortization

Intangible assets are amortized and recognized in the Statement of Financial Performance using the straight-line method over estimated useful lives, as illustrated in table 18.

Table 18: Useful life of Intangible Asset

| Description of Assets | Useful Life (Years) |
|-----------------------|---------------------|
| Application Software | 10 |

3.3. Capital Work in Progress (WIP)

Capital work in progress are assets in the process of being constructed or developed that is not yet completed or ready for use for intended manner. The value of WIP is determined by the cost of materials and labour that have been used to produce them. The Bureau WIP for the reported period consist Construction of Viwango House Dodoma, Viwango House Mwanza, Motor vehicle test shade at Tanzania Port Authority, Motor vehicle testing Equipment’s and Rehabilitation of TBS Houses at Mikocheni.

3.4 Financial Instruments Recognition

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

Financial Assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value, however the Bureau measures short term receivable and payables at the original invoice amount if there is no effect of discounting or the effect is immaterial and subsequently the Bureau measures financial asset with respect to their classification at amortized cost.

Financial Assets at Amortized cost

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

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

This includes Cash and Cash Equivalent and Trade Receivable.

Impairment of financial assets

The impairment of financial asset is calculated using expected credit losses model. The Bureau recognizes loss allowances {Expected Credit Losses (ECL)} on financial assets. The Bureau uses the simplified approach in determining the impairment of Trade Receivable. A loss allowance is calculated at each reporting date however, the ECL model is updated on annual basis to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss.

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

Inputs into measurement of ECLs

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

The PD represents the likelihood of a customer defaulting on its financial obligation

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months. Loss Given Default (LGD) represents the Bureau expectation of the extent of loss on a defaulted exposure. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

Moreover, the Bureau operates with CRDB Bank with current global ratings of B2- from Moody's, NMB Bank with B1 from Moody's, and NBC Bank with Baa3- from Moody's, which gives Probability of Default (PD) of 2.16%, 2.16% and 0.4% respectively.

De-recognition financial assets

The Bureau derecognizes a financial asset when:

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

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

Financial Liabilities

Financial liabilities for Tanzania Bureau of Standards comprise Trade and Other payables.

Classification and measurement of Financial Liabilities

Financial Liabilities of the Bureau are classified as measured at amortised cost. Financial liabilities initial is measured at the original invoice amount; subsequent measured at amortised cost. Other cost associated and foreign gains/losses are recognised in Surplus/Deficit.

Financial liabilities De-recognition

The Bureau derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Bureau also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

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

3. Inventories

Inventory consists Chemicals, stationery, other consumable and other materials. They are measured at cost upon initial recognition. For inventory received through non-exchange transactions the cost of inventories is at their fair value at the date of acquisition.

Inventories are valued at the lower of cost and current replacement cost. Current replacement cost is the cost that the Bureau would incur to acquire the asset on reporting date.

Inventories are recognized as an expense when deployed for utilization or consumption in the operation of the Bureau.

4. Receivables

Receivables are recognized initially at the original invoice value and subsequently measured at amortized cost net of provision for impairment. Trade receivable of the Bureau are recognized on issuance of invoice from Fuel testing, Fuel marking and PVoC program agents. The Expected Credit loss of trade receivable is recognized through the statement of financial performance.

5. Foreign Currency Translations

(a) Functional and Presentation

Items included in the financial statements of the Bureau are measured using Tanzanian Shilling (TZS), which is the currency of the primary economic environment in which the Bureau operates (Presentation Currency).

(b) Transaction and Balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transactions. Monetary assets and liabilities at the year ended expressed in foreign currencies are translated into functional currency using the exchange rates prevailing at the end of the financial year 30 June each year using the BOT Bid-rate. Exchange gains and losses are reflected in the statement of financial performance.

6. Cash and Cash Equivalent

Cash and cash equivalent are carried out in the statement of financial position at cost. For the purpose of cash flow statement, cash and cash equivalent is the cash at bank.

At the closure of financial year 2024/25, the Bureau had gross Cash and Cash Equivalents amounting to TZS 9.66 B (2024: TZS 7.13B). The Cash and Cash equivalents available at the closure of the period are for Bureau use in normal course of its operations. There is no restricted amount that is not available for Bureau use, as illustrated in table 19

Table 19: Cash and Cash Equivalent

| | 2025 | | 2024 |
|--|---------------|--|---------------|
| | TZS | | TZS |
| Cash and Cash Equivalent in Financial Position | 9,657,236,078 | | 7,128,170,360 |
| Expected Credit Loss | 3,024,946 | | 221,232 |
| Cash and Cash Equivalent in Cash flow | 9,660,261,024 | | 7,128,391,592 |

Capital Fund

Capital Fund is made up of the Government contribution to the establishment of the Bureau.

7. Amortization of Grants

In line with IPSAS 23 Grants without conditions are full accounted for in the statement of financial performance while grants with conditions are recorded as capital fund on receipt and released to the revenue and expenditure account upon utilization.

8. Trade and other payables

Payables are recognized at original invoice. Payables are recognized when incurred through either enjoyment of services on credit and/or receiving of goods supplied on credit.

9. Financial Risk Management

The overall risk management focuses on the unpredictable financial markets and is aimed at minimizing potential adverse effects on the Bureau's financial performance. The role of the Bureau's risk management is primarily vested in the Finance and Accounts Unit under the guidance of the Board of Directors. The specific risk management policies of the Bureau are as follows:

(a) Liquidity Risk

The Bureau had a prudent liquidity risk management through maintaining sufficient cash to cover committed credit facilities and working capital requirements.

(b) Credit Risk Management

The potential credit risk involves receivables that are managed as short-term credit. The Bureau deposits her short-term cash surpluses with Bank of Tanzania (BoT).

(c) Receivables

Customers subjected to the use of the Bureau's services are required to pay in cash for services rendered to them. Some customers assessed to be credit-worthy are given short-term credit facilities, which they are required to settle through normal business transactions by raising invoices as per Accounts Receivables Policy of 2018.

(d) Foreign currency Risk

Foreign currency risk is managed at an operational level and is monitored by the Finance and Accounts Unit. Losses arising from foreign currency liabilities are managed through timely payment of outstanding liabilities.

(e) Employee Benefits

Apart from monthly salaries, risk allowance and other fringe benefits as provided in the Staff and Administrative Regulations; the Bureau has a defined contribution plan to cater for pension

obligations for her employees by paying on monthly basis the agreed contributions to the Pension Funds. Since staff salaries are paid by the Treasury, part of employee's pension contributions is paid by the Ministry of Finance (the Treasury) directly to the pensions fund on monthly basis.

(f) Gratuity/Bonus Scheme

TBS employees who are on contract terms are entitled to gratuity at the rate specified in their contract and this is paid on satisfactory completion of contract in accordance with the terms of the contract or leaving the service under circumstances in which gratuity is payable. Average basic salary in the last four years is used in calculating the bonus.

10. Critical Accounting Estimates and Judgements

Estimate and judgements are continually evaluated and are based on historical experience and in the process of applying the Bureau's accounting policies, Management has to make judgements in determining whether assets are being impaired or not.

11. New standard issued but not yet effective for adoption by the Bureau

IPSAS 47- Revenue.

IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. To meet this objective requires an entity to consider the terms of the transaction, and all relevant facts and circumstances, to determine the type of revenue transaction and set out the accounting requirements to account for the revenue transaction. IPSAS 47 will be effective for periods beginning on or after January 1, 2026. Since TBS has various revenues that need to be measured and recognized in its Financial Statements. The Standard has impact in preparation of future Financial Statements as it provides basis and guidelines for revenue recognition, measurement and reporting. The Bureau plans to adopt it in the financial year commencing on 1 July 2026.

IPSAS 48: Transfer Expenses. The objective of this standard is to establish the principles that a transfer provider (an entity) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. In order to meet the objective, This Standard requires an entity to consider the terms of the transaction and all relevant facts and circumstances to determine the type of transfer expense transaction and sets out the accounting requirements for the transfer expense transaction. IPSAS 48 will be effective for periods beginning on or after January 1, 2026. Since the Bureau has expenses/ assets that it incurs/receives without

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receiving direct goods, services or assets in return. In this regard, the Standard will have impact on Bureau's Financial Statements. The Bureau plans to adopt it in a period commencing on 1 July 2026.

PSAS 49 - Retirement Benefits Plan. The Standard provides accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. This enhances accountability to participants of the plan and other users. The Standard is applicable to retirement benefit plan that prepares and presents Financial Statements under the accrual basis of accounting. The effective date of IPSAS 49 is on or after 1st January 2026. Since the Bureau does not maintain a retirement benefit plan, the Standard is not applicable to the entity and therefore will have no impact on its Financial Statements

NOTE 14: GOVERNMENT SUBVENTION

| | 2025 | 2024 |
|-----------------------------------|-----------------------|-----------------------|
| | TZS | TZS |
| Government subvention-PE | 17,511,284,252 | 15,847,086,497 |
| | 17,511,284,252 | 15,847,086,497 |
| Analysis of Cash collected | | |
| Deferred subvention b/f | (13,716,184) | (11,512,223) |
| Government subvention | 17,511,284,252 | 15,847,086,497 |
| Deferred subvention c/f (note 32) | 17,857,004 | 13,716,184 |
| Cash amount received | 17,515,425,072 | 15,849,290,458 |

NOTE 15: REVENUE GRANTS

| | 2025 | 2024 |
|-----------------------------------|----------------------|----------------------|
| | TZS | TZS |
| Non-monetary Revenue Grant | 1,555,333,964 | 1,919,299,599 |
| Revenue Grant | 18,063,010 | 120,862,344 |
| | 1,573,396,974 | 2,040,161,943 |
| Analysis of Cash collected | | |
| Revenue Grants | 1,573,396,974 | 2,040,161,943 |
| Non-monetary Revenue Grant | (1,555,333,964) | (1,919,299,599) |
| Cash amount received | 18,063,010 | 120,862,344 |

NOTE 16: REVENUE FROM EXCHANGE TRANSACTIONS

| | 2025 | 2024 |
|-------------------------------------|----------------|----------------|
| | TZS | TZS |
| Motor Vehicle Inspection Fees | 22,889,240,458 | 20,705,790,606 |
| Professional Fees | 81,248,000 | 52,702,500 |
| Destination Inspection | 16,954,978,393 | 15,540,396,622 |
| Receipt from Products Certification | 7,579,184,940 | 6,327,990,078 |

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| | | |
|---------------------------------------|-----------------------|-----------------------|
| Receipt from Training and Examination | 130,620,000 | 125,490,500 |
| Certificate of Competence | 661,672,870 | 542,697,769 |
| Sale of Standard | 99,111,705 | 59,265,100 |
| Testing Fee | 13,993,167,051 | 11,345,651,849 |
| Service Charges | 33,833,526,789 | 30,312,155,452 |
| Registration Fees | 3,477,587,366 | 2,198,220,500 |
| | 99,700,337,572 | 87,210,360,976 |

Analysis of Cash collected

| | 2025 | 2024 |
|--|------------------------|-----------------------|
| Receivable from Exchange b/f | 8,116,993,211 | 9,240,471,550 |
| Revenue for the year | 99,700,337,572 | 87,210,360,976 |
| Receivable from Exchange c/f (note 27) | (7,785,668,669) | (8,116,993,211) |
| Cash amount received | 100,031,662,114 | 88,333,839,315 |

NOTE 17: FEES, FINES, PENALTIES AND FORFIET

| | 2025 | 2024 |
|-------|-------------|------------|
| | TZS | TZS |
| Fines | 286,656,065 | 29,247,597 |

Analysis of Cash collected

| | | |
|----------------------|-------------|------------|
| Cash amount received | 286,656,065 | 29,247,597 |
|----------------------|-------------|------------|

NOTE 18: OTHER REVENUE

| | 2025 | 2024 |
|-------------------|-------------------|-------------------|
| Rent space/houses | 78,376,713 | 43,900,000 |
| | 78,376,713 | 43,900,000 |

Analysis of Cash collected

| | | |
|----------------------------|-------------------|-------------------|
| Opening b/f | 0 | 0 |
| Other revenue for the year | 78,376,713 | 43,900,000 |
| Cash amount received | 78,376,713 | 43,900,000 |

NOTE 19: FAIR VALUE GAINS ON ASSETS

| | | |
|---|--------------------|--------------------|
| Gain/loss on currency translation | 0 | 664,053,748 |
| Reversal of provision for Impairment of Trade receivables (NOTE 37) | 800,449,985 | 14,488,081 |
| Gain from Disposal of Assets (NOTE 42A) | 143,793,976 | 0 |
| | 944,243,961 | 678,541,829 |

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NOTE 20: WAGES, SALARIES AND EMPLOYEE BENEFITS

| | 2025 | 2024 |
|--|-----------------------|-----------------------|
| | TZS | TZS |
| Acting Allowance | 1,719,785 | 4,665,642 |
| Casual Labour | 0 | 780,000 |
| Casual Labourers | 58,015,500 | 56,683,300 |
| Civil Servants | 17,511,284,252 | 15,847,086,497 |
| Civil Servants Contracts | 600,000,000 | 790,059,287 |
| Electricity | 113,876,561 | 94,796,347 |
| Extra-Duty | 3,744,871,117 | 3,628,796,272 |
| Food and Refreshment | 597,592,140 | 117,637,836 |
| Furniture | 194,000,000 | 14,000,000 |
| Honoraria | 148,700,000 | 521,830,000 |
| Housing Allowance | 61,200,000 | 51,240,000 |
| Internship Allowance | 311,500,603 | 402,585,580 |
| Leave Travel | 228,215,457 | 246,626,020 |
| National Health Insurance Schemes (NHIF) | 0 | 13,888,650 |
| Court Attire | 7,740,000 | 6,360,000 |
| Outfit Allowance | 36,224,000 | 49,026,695 |
| Passages Allowances | 162,262,891 | 43,970,600 |
| Responsibility Allowance | 529,350,000 | 575,792,377 |
| Risk Allowance | 12,661,062,000 | 11,741,796,557 |
| Sitting Allowance | 236,164,122 | 360,749,803 |
| Special Allowance | 2,123,386,467 | 1,813,844,151 |
| Subsistence Allowance | 205,956,610 | 142,460,999 |
| Telephone | 943,580,000 | 284,625,000 |
| Transport | 1,537,752,000 | 1,736,705,249 |
| Uniform Allowance | | 8,920,000 |
| | 42,025,653,505 | 38,554,926,862 |

Analysis of Cash paid

| | | |
|------------------------------------|-----------------------|-----------------------|
| Opening Staff Claim payable | 3,740,024 | 6,484,999 |
| Expenses for the year | 42,025,653,505 | 38,554,926,862 |
| Closing Staff claim payable (note) | (0) | (3,740,024) |
| Cash amount paid | 42,029,393,529 | 38,557,671,837 |

NOTE 21: SOCIAL BENEFITS

| | | 2024 |
|--|-------------------|-------------------|
| Life Saving Drugs | 0 | 5,000,000 |
| Settlement of Medical Treatment claims | 61,124,946 | 26,687,978 |
| | 61,124,946 | 31,687,978 |
| Analysis of Cash paid | | |
| Social benefits for the year | 61,124,946 | 31,687,978 |
| Cash amount paid | 61,124,946 | 31,687,978 |

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NOTE 22: USE OF GOODS AND SERVICE

| | 2025 | 2024 |
|---|----------------|----------------|
| | TZS | TZS |
| Accommodation | 42,144,106 | 35,637,960 |
| Advertising and publication | 176,014,927 | 223,572,294 |
| Air Travel Tickets | 1,381,163,310 | 1,331,487,698 |
| Books, Reference and Periodicals | 106,292,728 | 48,826,794 |
| Catering Services | 495,800,000 | 0 |
| Cleaning Supplies | 15,900,000 | 57,121,886 |
| Communication Network Services | 214,894,743 | 111,792,999 |
| Computer Supplies and Accessories | 0 | 39,989,968 |
| Conference Facilities | 429,927,145 | 488,716,606 |
| Consumable medical supplies/drugs | 0 | 1,360,000 |
| Contract based training services | 0 | 0 |
| Courier Services | 316,124,970 | 225,650,565 |
| Diesel | 1,095,334,761 | 1,189,655,956 |
| Donation | 24,900,000 | 0 |
| Drugs and Medicine | 4,300,000 | 0 |
| Educational Radio and TV broadcasting | 156,187,783 | 226,833,764 |
| Electricity | 598,740,515 | 542,261,077 |
| Entertainment | 29,332,520 | 8,990,928 |
| Examination Expenses | 15,127,564 | 7,660,000 |
| Exhibition, Festivals and Celebrations | 229,944,750 | 158,023,058 |
| Food and Refreshments | 1,088,014,129 | 1,546,137,977 |
| Fumigation | 13,383,497 | 5,526,997 |
| Gifts and Prizes | 232,689,000 | 74,500,000 |
| Ground Transport (Bus, Train, Water) | 109,773,000 | 102,345,191 |
| Ground travel (bus, railway taxi, etc) | 812,527,093 | 641,099,603 |
| Health Insurance | 2,300,250 | 6,722,618 |
| Internet and Email connections | 503,723,738 | 505,856,278 |
| Materials Testing Services | 0 | 141,111,662 |
| Medical Practitioners | 4,000,000 | 1,700,000 |
| Mobile Charges | 6,895,232 | 62,027,681 |
| Newspapers and Magazines | 11,885,900 | 14,082,071 |
| Non-Agriculture Chemicals Supplies and | 19,986,998,778 | 20,248,587,490 |
| Office Consumables (papers, pencils, pens and stationeries) | 727,664,680 | 773,416,374 |
| Other Gas | 44,646,200 | 38,696,400 |
| Outsourcing Costs (cleaning and security services) | 520,894,688 | 606,246,539 |
| Per Diem - Domestic | 8,252,456,475 | 8,254,904,266 |
| Per Diem - Foreign | 1,749,879,882 | 2,514,592,229 |
| Posts and Telegraphs | 2,700,000 | 1,400,000 |



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| | 2025 | 2024 |
|---|-----------------------|-----------------------|
| | TZS | TZS |
| Printing accessories | 17,700,000 | 20,000,000 |
| Printing and Photocopy paper | 14,000,000 | 20,725,450 |
| Printing Material | 75,832,924 | 131,654,774 |
| Protective Clothing, footwear and gears | 164,114,400 | 128,146,340 |
| Publicity | 83,240,000 | 44,100,000 |
| Remuneration of Instructors | 91,035,278 | 122,011,238 |
| Parede and Ceremony | 3,450,000 | 900,000 |
| Rent - Office Accommodation | 1,006,001,200 | 1,021,263,895 |
| Rent of Vehicles and Crafts | 21,600,000 | 5,220,000 |
| Research and Dissertation | 73,350,000 | 90,888,040 |
| Sewage Charges | 48,910,000 | 9,684,900 |
| Small Engineering tools and equipment | 9,555,000 | 11,499,950 |
| Special Needs material and supplies | 0 | 5,000,000 |
| Specialised Medical Supplies | 5,465,775 | 10,690,000 |
| Student Meals | 32,170,000 | 13,010,000 |
| Subscription Fees | 487,877,589 | 457,384,058 |
| Tapes, Films and Materials | 17,956,500 | 980,000 |
| Technical Services fees | 32,713,714 | 49,783,688 |
| Telephone Charges (Land Lines) | 14,070,877 | 16,941,187 |
| Training Allowances | 78,409,754 | 58,530,000 |
| Training Materials | 18,000,000 | 17,980,400 |
| Tuition fees | 294,984,689 | 774,169,780 |
| Uniforms | 29,323,000 | 14,341,142 |
| Uniforms and Ceremonial Dresses | 159,897,000 | 151,129,237 |
| Vaccines | 115,500 | 19,158,738 |
| Visa Application Fees | 22,454,899 | 19,263,883 |
| Water Charges | 67,292,486 | 76,238,746 |
| Water Transport | 16,262,000 | 2,912,000 |
| | 42,288,344,949 | 43,530,142,375 |



Analysis of Cash paid

| | 2025 | 2024 |
|----------------------------------|----------------|-----------------|
| Supplier of goods b/f | 256,159,710 | 283,873,236 |
| Supplier of services b/f | 1,805,173,914 | 4,934,850,634 |
| Pay as you earn b/f | 1,671,000 | 7,304,700 |
| Withholding tax b/f | 10,184,687 | 24,158,107 |
| Imprest Receivable b/f | (71,580,410) | (425,189,834) |
| Staff Advances and Imprest b/f | (166,753,236) | (214,079,139) |
| Opening Inventories | (80,556,400) | (84,639,327) |
| Prepaid expense & consumable b/f | (685,861,768) | (1,437,454,190) |
| Expenses for the year | 42,288,344,949 | 43,530,142,375 |
| Imprest Receivable c/f (note 27) | 70,686,558 | 71,580,410 |

Controller and Auditor General

AR/PA/TBS/2024/25

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| | | |
|--|-----------------------|-----------------------|
| Staff Advances & Imprest c/f (note 27) | 152,765,507 | 166,753,236 |
| Prepaid expense & consu c/f (note 28) | 801,860,242 | 685,861,768 |
| Closing Inventories (note 29) | 86,196,075 | 80,556,400 |
| Supplier of goods c/f (note 31) | (244,176,270) | (256,159,710) |
| Supplier of services c/f (note 31) | (0) | (1,805,173,914) |
| Withholding tax c/f (note 31) | (8,971,236) | (10,184,687) |
| Pay as you earn c/f (note 31) | (0) | (1,671,000) |
| Cash amount paid | 44,215,143,322 | 45,550,529,065 |

NOTE 23: MAINTENANCE EXPENSES

| | 2025 | 2024 |
|--|----------------------|----------------------|
| Cement, Bricks and Building Materials | 20,856,989 | 61,821,287 |
| Electrical and Other Cabling Materials | 154,170,428 | 100,039,828 |
| Mechanical & electrical Spare parts | 94,402,331 | 233,305,278 |
| Outsource maintenance contract | 411,874,068 | 740,458,023 |
| Fire protection | 0 | 100,000 |
| Panel and body shop repair materials | 252,657,228 | 134,387,650 |
| Plumbing Supplies and Fixtures | 0 | 1,200,000 |
| Precision tools, weights and measures | 2,049,000 | 0 |
| Small Tools and Implements | 767,000 | 2,000,000 |
| Spare Parts | 298,364,599 | 319,738,472 |
| Telephones and Office PABX systems | 0 | 900,000 |
| Tyres and Batteries | 63,000,000 | 90,435,287 |
| | 1,298,141,643 | 1,684,385,825 |

Analysis of Cash paid

| | | |
|-------------------------------------|----------------------|----------------------|
| Expenses for the year | 1,298,141,643 | 1,684,385,825 |
| Mechanical Spare Parts-Non monetary | 0 | (147,978,875) |
| Cash amount paid | 1,298,141,643 | 1,536,406,950 |

NOTE 24: GRANTS, SUBSIDIES AND OTHER TRANSFER PAYMENTS

| | 2025 | 2024 |
|--------------------------------------|----------------------|----------------------|
| | TZS | TZS |
| Contribution to CF (15%) | 8,887,401,542 | 7,718,341,931 |
| | 8,887,401,542 | 7,718,341,931 |
| Analysis of Contribution paid | | |
| 15% Contribution to TR b/f | 2,194,686,341 | 2,817,334,742 |

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| | | |
|--------------------------------------|----------------------|----------------------|
| Contributions during the year | 8,887,401,542 | 7,718,341,931 |
| Revenue transfer | | |
| 15% Contribution to TR c/f (note 31) | (2,194,686,341) | (2,194,686,341) |
| Cash amount paid | 8,887,401,542 | 8,340,990,332 |

NOTE 25: OTHER EXPENSES

| | 2025 | 2024 |
|--|----------------------|----------------------|
| | TZS | TZS |
| Audit fees | 208,510,000 | 187,500,000 |
| Audit supervision expenses | 59,800,199 | 90,150,000 |
| Bank Charges and Commissions | 12,426,258 | 7,522,412 |
| Burial Expense | 78,500,000 | 48,850,000 |
| Car Wash | 41,300,000 | 47,419,900 |
| Consultancy fees | 237,234,026 | 163,946,903 |
| Freight Forwarding and Clearing | 48,524,132 | 18,916,033 |
| Insurance Expenses | 222,793,553 | 264,106,618 |
| Legal Fees | 0 | 855,000 |
| Materials Testing Services Expenses | 456,225,086 | 811,998,927 |
| Parking Expenses | 25,500,000 | 7,071,500 |
| Special Operation Services | 128,728,821 | 104,315,650 |
| Specialized Equipment and Supplies surveys | 17,866,000 | 40,882,850 |
| Taxes Levied by another Level of | 2,583,762,637 | 4,259,350,651 |
| | 4,299,581,376 | 6,167,206,181 |
| Analysis of Cash paid | | |
| Opening Other payable | 2,287,143,390 | 76,804,550 |
| Other expenses for the year | 4,299,581,376 | 6,167,206,181 |
| Closing Other payable (note 31) | (487,708,359) | (2,287,143,390) |
| Cash amount paid | 6,099,016,407 | 3,956,867,341 |

Audit fee for the year 2024/25 comprises Operation and Finance audit conducted by National Audit Office (NAOT), Systems Audit conducted by e-Government Authority (eGA) while in previous year audit fee was for Operation and Finance conducted by National Audit Office (NAOT)

NOTE 26: CASH AND CASH EQUIVALENTS

| | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | TZS | TZS |
| BoT Own source Collection Account | 2,655,497,448 | 2,520,643,926 |
| Deposit General Cash account | 5,119,586 | 3,589,636 |
| Own source Collection Account - CRDB | 91,034,892 | 17,742,244 |
| Own source Collection Account - NBC | 1,785,785 | 431,709 |
| Own source Collection Account - NMB | 2,929,924 | 116,404 |

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| | | |
|---|----------------------|----------------------|
| Own source Collection Account NBC - USD | 0 | 0 |
| Own source Development Expenditure GF | 272,618,548 | 219,939,339 |
| Own source Recurrent Expenditure GF | 794,193,784 | 727,996,393 |
| Recurrent Expenditure Cash Account | 17,857,004 | 86,641,828 |
| Un applied | 77,719,442 | 281,693,852 |
| USD BOT Collection Account | 5,710,441,290 | 3,269,019,121 |
| USD Recurrent Expenditure | 31,063,321 | 577,140 |
| Sub-total | 9,660,261,024 | 7,128,391,592 |
| Less: Provision for ECL (Cash)-Note 30 | (3,024,946) | (221,232) |
| | 9,657,236,078 | 7,128,170,360 |

NOTE 27: RECEIVABLES

| | 2025 | 2024 |
|-------------------------------|----------------------|----------------------|
| | TZS | TZS |
| Imprest Receivable | 70,686,558 | 71,580,410 |
| Other Receivables | 114,299,100 | 114,299,100 |
| Receivable from exchange | 7,785,668,669 | 8,116,993,212 |
| Staff advances and Imprest | 152,765,507 | 166,753,235 |
| Less: Provision for Bad Debts | (2,350,375,775) | (3,150,825,760) |
| | 5,773,044,059 | 5,318,800,197 |



NOTE 28: PREPAYMENTS

| | 2025 | 2024 |
|-------------------------|----------------------|--------------------|
| | TZS | TZS |
| Advance prepayment | 0 | 7,009,200 |
| Prepayment expense | 370,274,202 | 247,266,529 |
| Prepayment-Asset | 1,180,069,957 | 254,877,157 |
| Prepayments Consumables | 431,586,039 | 431,586,039 |
| | 1,981,930,198 | 940,738,925 |

NOTE 29: INVENTORIES

| | 2025 | 2024 |
|------------------------------|-------------------|------------------|
| | TZS | TZS |
| Consumables | 86,196,076 | 80,556,400 |
| Provision for obsolete stock | (73,481,178) | (73,481,178) |
| | 12,714,898 | 7,075,222 |

Inventory Recognized as Expense

During the period ended 30 June 2025, TZS 6,146,562 was recognized as an expense for inventories carried at cost. The amount is recognized as Office Consumables. In the reporting period neither inventory written down nor reversal of written down were recognized.

NOTE 30: PROVISIONS

| | 2025 TZS | 2024 TZS |
|---|----------------------|----------------------|
| Provision for obsolete stock | 73,481,178 | 73,481,178 |
| Provision for ECL (Cash) | 3,024,946 | 221,232 |
| Provision for ECL (Receivables) | 2,350,375,775 | 3,150,825,760 |
| | 2,426,881,899 | 3,224,528,170 |
| Sub Note: Provision for Obsolete Stock | | |
| Opening | 73,481,178 | 61,224,264 |
| Increase/(Decrease) in obsolete during the year | 0 | 12,256,914 |
| Closing | 73,481,178 | 73,481,178 |
| Sub Note: Provision for ECL | | |
| For Cash | | |
| Opening | 221,232 | 14,709,314 |
| Increase/(Decrease) in ECL during the year | 2,803,714 | (14,488,082) |
| Closing | 3,024,946 | 221,232 |
| For Trade receivables | | |
| Opening | 3,150,825,760 | 1,722,112,908 |
| Increase/(Decrease) in ECL during the year | (800,449,985) | 1,428,712,852 |
| Closing | 2,350,375,775 | 3,150,825,760 |

NOTE 31: PAYABLES AND ACCRUALS

Payables and accruals for the year ended 30.06.2025 had a balance of TZS.2.935 billion (30 June 2024: TZS.6.558 billion). The decrease in payables and accruals was due to amount of supplier of services and other payable (tax liability) to written down from TZS.4.092 billion to TZS. 487 million. The summary of payables and accruals is provided below;

| | 2025 TZS | 2024 TZS |
|-------------------------------------|----------------------|----------------------|
| 15% - revenue contribution to TR CF | 2,194,686,341 | 2,194,686,341 |
| Other Payable | 487,708,359 | 2,287,143,390 |
| Pay as you earn | 0 | 1,671,000 |
| Staff Claim | 0 | 3,740,024 |
| Supplies of goods | 244,176,270 | 256,159,710 |
| Supplies of services | 0 | 1,805,173,914 |
| Withholding tax | 8,971,237 | 10,184,686 |
| | 2,935,542,207 | 6,558,759,065 |

NOTE 32: DEFERRED INCOME

Deferred income for the year ended 30.06.2025 was TZS.17.8 million (30 June2024: TZS.13.7 million). The increase of TZS.4.1 million are salary deductions received from the Ministry of Industry and Trade during the year not yet paid to beneficiaries.

| | 2025 | 2024 |
|---------------------|-------------------|-------------------|
| | TZS | TZS |
| Deferred subvention | 17,857,004 | 13,716,184 |
| | 17,857,004 | 13,716,184 |

NOTE 33: DEPOSITS

Deposits for the financial year ended 30 June2025 had a balance of TZS.247,316,823 (30 June2024: TZS.530,832,144). The decrease in Deposits was attributed by customers paid in advance for calibration services amounting TZS.54.07 million were served and Un-applied deposits for transactions sent to BOT for settlement and returned by the bank with various reasons amounting TZS.203.9 million were settled. The summary of deposits is provided below;

| | 2025 | 2024 |
|-----------------------------------|----------------------|--------------------|
| | TZS | TZS |
| Bid Security deposit | 115,103,000 | 142,103,000 |
| Customer Deposit (advance | 49,374,795 | 103,445,656 |
| Deposit General | 5,119,586 | 3,589,636 |
| Un applied deposit Account | 77,719,442 | 281,693,852 |
| | 247,316,823 | 530,832,144 |
| Analysis of Cash collected | | |
| Deposits movement | (283,515,323) | 245,898,403 |

NOTE 34: DEPRECIATION OF PPE

| | 2025 | 2024 |
|---|----------------------|----------------------|
| | TZS | TZS |
| Depreciation Laboratory equipment and instruments | 3,444,925,785 | 3,033,876,093 |
| Depreciation Hardware servers and equipment (incl. desktops, Laptops, UPS, etc) | 355,300,578 | 314,903,544 |
| Depreciation Motor Vehicles (Administrative) | 294,075,926 | 290,861,670 |
| Depreciation Office buildings and structures | 451,735,703 | 456,967,209 |
| Depreciation-Office Furniture | 210,312,653 | 205,883,501 |
| Generators | 64,294,018 | 69,242,580 |
| Motorbikes, Motor cycles and bicycles | 159,579 | 506,492 |
| | 4,820,804,242 | 4,372,241,088 |

TANZANIA BUREAU OF STANDARD

NOTE 36: LOSS OF ASSET AND LIABILITIES

| | 2025 TZS | 2024 TZS |
|--------------------------------------|-------------------|-------------------|
| Obsolete Inventories | 0 | 12,256,914 |
| Losses on disposal of PPE (NOTE 42A) | 23,187,144 | 0 |
| | 23,187,144 | 12,256,914 |

NOTE 37: EXPECTED CREDIT LOSS

The expected credit loss ECL as at the previous period was TZS. 3,151,046,992 (i.e for cash ECL amounted to TZS.221,232 and for trade receivable ECL amounted to TZS. 3,150,825,760) while the additional ECL during the year was TZS. 2,803,714 for cash and reversal of impairment loss (ECL) was TZS. 800,449,985 for trade receivable, that lead to the balance of TZS. 2,353,400,721 as at reporting date, as shown in the table below;

ECL as at previous period 30 June2024 (For Cash)

| BANK NAME (Commercial Banks) | Cash at Bank (EAD) | PD | LGD | ECL |
|------------------------------------|--------------------|--------|-------------|----------------|
| Ownsource Collection Account - NBC | 431,709 | 0.0004 | 0% | 0 |
| Ownsource Collection Account - NMB | 116,404 | 0.0216 | 0% | 0 |
| Ownsource Collection Account -CRDB | 17,742,244 | 0.0216 | 0.577280081 | 221,232 |
| Total provision amount | | | | 221,232 |

ECL as at previous period 30 June2024 (For trade receivables)

| Bucket | 0-30 Days | 31-60 Days | 61-90 Days | 91-180 Days | 181-365 Days | Above 365 Days |
|----------------------------------|----------------------|------------------|----------------|-------------|----------------|------------------|
| Receivables as at reporting date | 3,982,035,042.24 | 2,543,675,869.84 | 164,979,639.20 | 0 | 148,205,711.00 | 1,278,096,948.77 |
| Loss rate | 0.174116079 | 0.363461366 | 0.629673149 | 0.839066628 | 0.999590152 | 0.99432741 |
| Provision amounts | 693,336,329.91 | 924,527,905.15 | 103,883,248.86 | 0 | 148,144,969.12 | 1,270,846,829.08 |
| Total provision amount | 3,150,825,760 | | | | | |

TANZANIA BUREAU OF STANDARD

ECL as at reporting period 30 June2024 (For Cash)

| BANK NAME (Commercial Banks) | BALANCE AS AT JUNE 2025 (TZS) | PD | LGD | ECL |
|-------------------------------------|-------------------------------|--------|------|------------------|
| Own source Collection Account - NBC | 1,785,784.96 | 0.0004 | 100% | 714 |
| Own source Collection Account - NMB | 2,929,924.06 | 0.0216 | 100% | 63,286 |
| Own source Collection Account -CRDB | 137,080,798.01 | 0.0216 | 100% | 2,960,945 |
| Total provision amount | | | | 3,024,946 |
| Amount charged previous Year | | | | (221,232) |
| Charge for the Year | | | | 2,803,713 |

ECL as at reporting period 30 June2024 (For trade receivables)

| Bucket | 0-30 Days (TZS) | 31-60 Days (TZS) | 61-90 Days (TZS) | 181-365 Days (TZS) | Above 365 Days (TZS) |
|----------------------------------|----------------------|------------------|------------------|--------------------|----------------------|
| Receivables as at reporting date | 5,879,269,930 | 401,044,716 | 224,921,792 | 69,422,755 | 1,252,374,460 |
| Loss rate | 13.46402% | 29.6683016% | 52.4668266% | 100% | 100% |
| Provision Amount | 791,586,077 | 118,983,156 | 118,009,327 | 69,422,755 | 1,252,374,460 |
| Total Provision | 2,350,375,775 | | | | |
| Previous Provision | 3,150,825,760 | | | | |
| Reversal of ECL Provision | 800,449,985 | | | | |

TANZANIA BUREAU OF STANDARD

NOTE 38: PROPERTY PLANTS AND EQUIPMENT

| | Land | Motor cycle | Hardware: servers and equipment (incl. desktops, laptops etc.) | Laboratory equipment and instruments | Motor vehicles, | Office buildings and structures | Office Furniture | Generator | Total Carrying amount |
|-----------------------------------|----------------|-------------|--|--------------------------------------|-----------------|---------------------------------|------------------|---------------|-----------------------|
| DESCRIPTION | TZS | TZS | TZS | TZS | TZS | TZS | TZS | TZS | TZS |
| Cost at 01 July 2024 | 33,058,801,298 | 3,800,000 | 5,164,117,466 | 49,609,524,638 | 10,149,404,207 | 25,292,061,339 | 3,659,378,983 | 1,500,508,679 | 128,437,596,610 |
| Additional | 11,250,900 | | 233,133,519 | 2,966,106,467 | | 1,379,358,061 | 10,250,001 | | 4,600,098,948 |
| Addition-Non monetary | | | 99,510,258 | 1,455,823,708 | | | | | 1,555,333,966 |
| Disposal | | (3,800,000) | (402,943,489) | (1,066,145,941) | (1,457,772,586) | | (137,201,051) | | (3,067,863,067) |
| Balance 30 June 2025 | 33,070,052,198 | 0 | 5,093,817,754 | 52,965,308,872 | 8,691,631,621 | 26,671,419,400 | 3,532,427,933 | 1,500,508,679 | 131,525,166,457 |
| Accum. Depreciation 01-Jul-2024 | | 3,293,510 | 3,002,986,605 | 23,061,350,592 | 7,380,734,118 | 4,429,310,989 | 2,071,940,443 | 581,806,560 | 40,531,422,817 |
| Charge for the Year | | 159,579 | 355,300,578 | 3,444,925,785 | 294,075,926 | 451,735,703 | 210,312,653 | 64,294,018 | 4,820,804,242 |
| Disposal | | (3,453,089) | (389,322,864) | (1,050,516,923) | (1,447,007,031) | | (34,130,493) | | (3,024,430,401) |
| Bal at 30 June 2025 | | 0 | 2,968,964,319 | 25,455,759,454 | 6,227,803,013 | 4,881,046,692 | 2,148,122,602 | 646,100,578 | 42,327,796,657 |
| Carrying Value | 33,070,052,198 | 0 | 2,124,853,435 | 27,509,549,418 | 2,463,828,608 | 21,790,372,708 | 1,384,305,330 | 854,408,102 | 89,197,369,799 |
| Cost as at 30 June 2023 | 33,058,801,298 | 3,800,000 | 5,164,117,466 | 49,609,524,638 | 10,149,404,207 | 25,292,061,339 | 3,659,378,983 | 1,500,508,679 | 128,437,596,610 |
| Accum Depr balance 01 July 2023 | | 2,787,018 | 2,688,083,061 | 20,027,474,499 | 7,089,872,448 | 3,972,343,781 | 1,866,056,942 | 512,563,980 | 36,159,181,729 |
| Charge for the Year | | 506,492 | 314,903,544 | 3,033,876,093 | 290,861,670 | 456,967,209 | 205,883,500 | 69,242,580 | 4,372,241,088 |
| Balance as at 30 June 2024 | | 3,293,510 | 3,002,986,605 | 23,061,350,592 | 7,380,734,118 | 4,429,310,989 | 2,071,940,442 | 581,806,560 | 40,531,422,817 |
| Net Book Value as at 30 June 2024 | 33,058,801,298 | 506,490 | 2,161,130,861 | 26,548,174,046 | 2,768,670,089 | 20,862,750,349 | 1,587,438,541 | 918,702,119 | 87,906,173,793 |

TANZANIA BUREAU OF STANDARD

NOTE 39: INTANGIBLE ASSETS

| | 2025 | 2024 |
|----------------------------------|--------------------|--------------------|
| | TZS | TZS |
| Computer Software | | |
| Cost at 01 July | 394,429,033 | 394,429,033 |
| Balance 30 June | 394,429,033 | 394,429,033 |
| Accumulated Amortization 01-July | 385,934,120 | 384,872,256 |
| Amortization charge for the year | 943,880 | 1,061,864 |
| Bal at 30 June | 386,878,000 | 385,934,120 |
| Carrying Value | 7,551,033 | 8,494,913 |

NOTE 40: WORK IN PROGRESS

| | 2025 | 2024 |
|--|------------------------|------------------------|
| | TZS | TZS |
| Construction of Dodoma building | 14,860,498,938 | 11,167,054,308 |
| Construction of TBS boundary wall | 0 | 128,310,078 |
| Construction of allocated area for inspection at TPA | 1,279,277,427 | 1,279,277,427 |
| Motor Vehicle equipment | 2,909,022,343 | 2,909,022,343 |
| Construction of Mwanza building | 3,336,187,901 | 108,640,000 |
| TBS Upgrade main electrical power | 0 | 197,574,950 |
| Machinery and Equipment Non money | 67,298,879 | 67,298,879 |
| Construction of Fume hood system and renovation of Roofing structures at Mikocheni | 568,217,080 | 0 |
| | 23,020,502,568 | 15,857,177,985 |
| Analysis of Cash paid | | |
| WIP movement | (7,163,324,582) | (3,660,898,370) |

At closure of the period none of the Bureau's Property and Equipment, Intangible asset and current assets that; have restriction on Title, have been pledged as security for liabilities, are temporally Idle, are full depreciated that is still in use and are retired from active use and held for disposal.

NOTE 41: Advance Paid for PPE acquisition

| | 2025 | 2024 |
|------------------------|-------------|------------|
| | TZS | TZS |
| Motor Vehicles | 901,187,100 | 0 |
| Laboratory Equipment | 0 | 40,136,508 |
| Motor Cycle | 3,765,300 | 0 |
| Three Wheel Motorcycle | 20,240,400 | 0 |

TANZANIA BUREAU OF STANDARD

Total Paid Amount 925,192,800. 40,136,508

NOTE 42: PROCEED FROM SALE OF PPE

| | 2025 | 2024 |
|--------------------------------------|--------------------|----------|
| | TZS | TZS |
| Motor Vehicles | 152,750,000 | 0 |
| Motor Cycle | 1,500,000 | 0 |
| Laboratory equipment and instruments | 1,824,000 | 0 |
| Hardware: servers and equipment | 4,238,500 | 0 |
| Office Furniture | 3,727,000 | 0 |
| Net Cash from Sale of PPE | 164,039,500 | 0 |

NOTE 42A: GAIN AND LOSS ON PPE DISPOSAL

| | Hardware: servers and equipment | Motor and Vehicle | Motorcycle | Office Furniture | Laboratory equipment and instruments |
|----------------------|--|-------------------------|------------|---------------------|--|
| | TZS | TZS | TZS | TZS | TZS |
| Disposal Cost | 402,943,489 | 1,457,772,586 | 3,800,000 | 137,201,051 | 1,066,145,941 |
| Disposal Acc | | | | | |
| Depreciation | 389,322,865 | 1,447,007,031 | 3,453,088 | 134,130,493 | 1,050,516,923 |
| Carrying Value | 13,620,624 | 10,765,555 | 346,912 | 3,070,558 | 15,629,018 |
| Disposal Proceeds | 4,238,500 | 152,750,000 | 1,500,000 | 3,727,000 | 1,824,000 |
| Disposal | (9,382,124) | 141,984,445 | 1,153,088 | 656,442 | (13,805,018) |
| Gain/Loss | | | | | |
| Disposal Gain | 120,606,833 | | | | |

NOTE 43: RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

| | 2025 | 2024 |
|--|-----------------|-----------------|
| | TZS | TZS |
| Surplus/ Deficit for the Period | 16,386,308,597 | 2,348,334,972 |
| Add/ (Less) Non-Cash Item | | |
| Amortization of Intangible Assets | 943,880 | 1,061,864 |
| Depreciation of Property, Plant and | 4,820,404,242 | 4,372,241,088 |
| Expected Credit Loss Impairment | 2,803,713 | 1,428,712,852 |
| Gain on Foreign Currency Translation | (800,449,985) | (678,541,829) |
| Loss on Asset | | 12,256,914 |
| Gain from Disposal of asset | (120,606,832) | |
| Non-monetary Revenue | (1,555,333,964) | (1,771,320,722) |
| Add/ (Less) Change in Working Capital | | |
| Deferred Income | 4,140,820 | 2,203,961 |
| Deposit | (283,515,322) | 245,898,403 |

TANZANIA BUREAU OF STANDARD

| | | |
|--|-----------------------|----------------------|
| Inventories | (5,639,676) | 4,082,928 |
| Payables and Accruals | (3,623,216,858) | (1,592,051,903) |
| Prepayments | (115,598,476) | 751,592,421 |
| Receivables | 346,206,123 | 1,524,413,665 |
| Net Cash Flow from Operating Activities | 15,056,446,262 | 6,648,884,614 |

**NOTE 44: RECONCILIATION BETWEEN THE STATEMENT OF FINANCIAL PERFORMANCE AND
IN STATEMENT OF COMPARISON OF BUDGET AND ACTUAL**

| CATEGORIES | 2025 | | | | | | |
|---|--|--------------------|----------------------|--------------------|------------------------|---------------------------------|--|
| | Statement of Financial Performance | Net Change in | Net change in | Net Change in | Non - Cash | Proceeds from Sale of PPE | Statement of |
| | TZS | TZS | TZS | TZS | TZS | TZS | Comparison of Budget and Actual Amount TZS |
| REVENUE | | | | | | | |
| Revenue from exchange transaction | 99,700,337,572 | 331,324,542 | | | | | 100,031,662,114 |
| Subvention from Government | 17,511,284,252 | | 4,140,820 | | | | 17,515,425,072 |
| Revenue Grant | 1,573,396,974 | | | | (1,555,333,964) | | 18,063,010 |
| Fees, fines, penalties and forfeit | 286,656,065 | | | | | | 286,656,065 |
| Other Revenue | 78,376,713 | | | | | | 78,376,713 |
| Fair Value Gains on Assets | 944,243,961 | | | | (944,243,961) | | |
| Proceeds from Sale of PPE | | | | | | 164,039,500 | 164,039,500 |
| Total Revenue | 120,094,295,537 | 331,324,542 | 4,140,820 | | (2,499,577,925) | 164,039,500 | 118,094,222,474 |
| EXPENSES | | | | | | | |
| Wages, Salaries and Employee Benefits | 42,025,653,505 | | 3,740,024 | | | | 42,029,393,529 |
| Use of Goods and Service | 42,288,344,949 | | 1,820,041,805 | 106,036,568 | | | 44,214,423,322 |
| Maintenance Expenses | 1,298,141,643 | | | | | | 1,298,141,643 |
| Other Expenses | 4,299,581,376 | | 1,799,435,031 | | | | 6,099,016,407 |
| Social Benefits | 61,124,946 | | | | | | 61,124,946 |
| Grants, Subsidies and other Transfer Payments | 8,887,401,542 | | | | | | 8,887,401,542 |
| Total Expenses | 98,860,247,961 | | 3,623,216,860 | 106,036,568 | | | 102,589,501,389 |

TANZANIA BUREAU OF STANDARD

2024

| CATEGORIES | Statement of Financial Performance | Net Change in | Net change in | Net Change in | Non - Cash | Change in | Statement of |
|---|------------------------------------|----------------------|----------------------|----------------------|-------------------------|------------------|------------------------|
| | | Receivables | Payables | Prepayment | items during | deposit | Comparison of |
| | TZS | TZS | TZS | TZS | TZS | TZS | and Actual Amount |
| | | | | | | | TZS |
| REVENUE | | | | | | | |
| Revenue from exchange transaction | 87,210,360,976 | 1,123,478,338 | | | | | 88,333,839,314 |
| Subvention from Government | 15,847,086,497 | | | | | | 15,849,290,458 |
| Revenue Grant | 2,040,161,943 | | | | (1,919,299,599) | | 120,862,344 |
| Fees, fines, penalties and forfeit | 29,247,597 | | | | | | 29,247,597 |
| Other Revenue | 43,900,000 | | | | | | 43,900,000 |
| Fair Value Gains on Assets | 678,541,829 | | | | (678,541,829) | | |
| Increase deposit | | | | | | 3,930,098 | 3,930,098 |
| Total Revenue | 105,849,298,842 | 1,123,478,338 | | | 2,597,841,428.00 | 3,930,098 | 104,381,069,811 |
| EXPENSES | | | | | | | |
| Wages, Salaries and Employee Benefits | 38,554,926,862 | | 2,744,976 | | | | 38,557,671,838 |
| Use of Goods and Service | 43,530,142,375 | | 2,771,979,112 | (751,592,422) | | | 45,550,529,065 |
| Maintenance Expenses | 1,684,385,825 | | | | (147,978,875) | | 1,536,406,950 |
| Other Expenses | 6,167,206,181 | | (2,210,338,840) | | | | 3,956,867,341 |
| Social Benefits | 31,687,978 | | | | | | 31,687,978 |
| Grants, Subsidies and other Transfer Payments | 7,718,341,931 | | 622,648,401 | | | | 8,340,990,332 |
| Total Expenses | 97,686,691,152 | 0 | 1,187,033,649 | (751,592,422) | (147,978,875) | 0 | 97,974,153,504 |

NOTE 45: BUDGET INFORMATION

The Bureau prepares its budget on cash basis. The budget contains the Carry Over budget. The financial statements are prepared on accrual basis. As such the budget and financial statements are prepared in difference basis. Hence the Actual amount are adjusted to Actual amount on comparable basis for comparison between Budget and Actual amounts. The comparison is presented as a separate addition financial statement, the statement of comparison of Budget and Actual. In additional explanations for material difference are provided.

TANZANIA BUREAU OF STANDARD

NOTE 46: SOCIAL SECURITY EXPENSES

The Bureau has defined contribution plans to provide retirement benefits to its employees. Defined plans are post-employment benefits under which the Bureau pays fixed contribution for each staff to PSSSF through Treasury, the Bureau will have no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay employee benefits. The contribution rates for the employer and employee are as given below:

| Name of the Fund | Employer Contribution | Employee contribution |
|-------------------------------------|--------------------------|--------------------------|
| Public Service Social Security Fund | 15% | 5% |

NOTE 47: RELATED PARTY TRANSACTIONS

The Board Members including Chairperson and senior Management employees (Directors and Managers) are related parties for the Bureau. Related transactions during the year ended 30 June 2025 are Board of Directors fees and senior management salaries and Allowances.

| Board of Directors | 2025 TZS | 2024 TZS |
|---|----------------------|----------------------|
| Director's fee | 112,000,000 | 112,000,000 |
| Senior Management Salaries and Allowances | | |
| i Salaries | | |
| 6 Directors | 348,404,800 | 366,037,760 |
| 27 Managers | 1,401,090,000 | 1,267,140,000 |
| ii Allowances | | |
| 6 Directors | 229,800,000 | 239,400,000 |
| 27 Managers | 1,067,690,000 | 1,109,760,000 |
| | 3,046,984,800 | 2,982,337,760 |
| TOTAL | 3,158,984,800 | 3,094,337,760 |

NOTE 47.1 Revenue Received from Public Entities

| ENTINTY | AMOUNT (TZS) |
|---|--------------|
| ALLAMANO MAKIUNGU REGIONAL HOSPITAL LABORATORY | 4,595,600 |
| AMANA REGIONAL REFERRAL HOSPITAL | 3,256,600 |
| BAGAMOYO DISTRICT HOSPITAL | 3,583,000 |
| BARIADI TOWN COUNCIL HOSPITAL | 2,202,000 |
| BENJAMINI MKAPA HOSPITAL | 13,431,000 |
| BIHARAMULO COUNCIL DESIGNATED HOSPITAL LABORATORY | 4,186,000 |
| BODI YA KOROSHO TANZANIA | 1,080,000 |

TANZANIA BUREAU OF STANDARD

| | |
|--|-------------|
| BODI YA MAJI BONDE LA ZIWA VICTORIA | 35,000 |
| BODI YA NAFKA NA MAZAO MCHANGANYIKO | 11,425,000 |
| BUGANDO MEDICAL CENTRE (BMC) | 19,350,000 |
| CHATO DISTRICT HOSPITAL LABORATORY | 2,085,000 |
| CHIEF COURT ADMINISTRATOR -JUDICIARY OF TANZANIA | 840,000 |
| CHIEF GOVERNMENT CHEMIST LABORATORY AGENCY | 4,425,000 |
| DAR ES SALAAM INSTITUTE OF TECHNOLOGY | 41,205,000 |
| DAR ES SALAAM WATER SUPPLY AND SANITATION AUTHORITY (DAWASA) | 1,671,000 |
| FAIR COMPETITION COMMISSION (FCC) | 35,329,000 |
| GEITA REGIONAL REFERRAL HOSPITAL | 4,911,000 |
| GEITA TOWN COUNCIL HOSPITAL LABORATORY | 1,964,000 |
| GOVERNMENT CHEMIST LABORATORY AUTHORITY (GCLA) | 32,667,200 |
| GOVERNMENT CLEARING AND FORWARDING AGENT. | 248,890,639 |
| GOVERNMENT PROCUREMENT SERVICES AGENCY | 32,858,570 |
| HALMASHAURI YA MANISAPAA YA MPANDA | 300,000 |
| HALMASHAURI YA MJI MAFINGA | 1,780,000 |
| HALMASHAURI YA WILAYA YA IRINGA | 2,610,000 |
| HALMASHAURI YA WILAYA YA MALINYI | 300,000 |
| HALMASHAURI YA WILAYA YA M̄BARALI | 25,000 |
| HALMASHAURI YA WILAYA YA MUHEZA | 300,000 |
| IFAKARA HEALTH INSTITUTE | 11,829,000 |
| INSTITUTE OF FINANCE MANAGEMENT | 15,000 |
| IRINGA WATER SUPPLY AND SANITATION AUTHORITY | 200,000 |
| JAKAYA KIKWETE CARDIAC INSTITUTE | 1,759,000 |
| KAHAMA MUNICIPAL COUNCIL HOSPITAL LABORATORY | 4,854,000 |
| KIBONDO DISTRICT HOSPITAL | 4,139,000 |
| KIBONDO DISTRICT VOCATIONAL TRAINING (VETA) | 385,000 |
| KITETE REGIONAL REFERRAL HOSPITAL | 2,277,000 |
| KOROGWE DISTRICT HOSPITAL | 1,838,000 |
| LIGULA REGIONAL REFERRAL HOSPITAL | 500,000 |
| MAMLAKA YA MAJI SAFI NA USAFI WA MAZINGIRA HTM - KOROGWE | 1,500,000 |
| MAMLAKA YA UTHIBITI WA NAFKA NA MAZAO MCHANGANYIKO (COPRA) | 60,000 |
| MANYARA REGIONAL REFERRAL HOSPITAL | 4,735,000 |
| MBAGALA RANGI TATU HOSPITAL | 2,985,000 |
| MBEYA UNIVERSITY OF SCIENCE AND TECHNOLOGY | 2,760,000 |
| MBEYA WATER SUPPLY AND SANITATION AUTHORITY | 500,000 |
| MINISTRY OF MINERALS -THE MINING COMMISSION | 360,000 |
| MINISTRY OF WATER | 7,840,000 |
| MIREMBE NATIONAL MENTAL HEALTH HOSPITAL | 4,208,000 |

TANZANIA BUREAU OF STANDARD

| | |
|---|-------------|
| MKOMAINDO HOSPITAL - MASASI | 351,000 |
| MKURANGA DISTRICT HOSPITAL LABORATORY | 3,867,000 |
| MKURANGA DISTRICT VOCATIONAL TRAINING (VETA) | 385,000 |
| MKURUGENZI - HALMASHAURI YA WILAYA YA USHETU | 2,500,000 |
| MKURUGENZI WA MANISPAA MPANDA | 290,000 |
| MOSHI URBAN WATER SUPPLY AND SANITATION AUTHORITY | 25,489,000 |
| MPWAPWA DISTRICT COUNCIL | 3,030,000 |
| MPWAPWA DISTRICT HOSPITAL LABORATORY | 3,774,000 |
| MTWARA SOUTHERN ZONAL REFERRAL HOSPITAL | 3,125,000 |
| MUHAS - DEPARTMENT OF PAEDIATRICS AND CHILD HEALTH | 390,000 |
| MUHIMBILI NATIONAL HOSPITAL - MLOGANZILA | 7,159,000 |
| MUHIMBILI NATIONAL HOSPITAL-CENTRAL PATHOLOGY LABORATORY, | 15,713,000 |
| MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE | 2,530,000 |
| MURGWANZA DESIGNATED DISTRICT HOSPITAL | 2,474,800 |
| MVOMERO DISTRICT HOSPITAL | 953,000 |
| MWALIMU NYERERE MEMORIAL REGIONAL REFERRAL HOSPITAL | 3,094,000 |
| MWANANYAMALA REGIONAL REFERRAL HOSPITAL | 5,816,000 |
| NATIONAL AUDIT OFFICE (NAOT) | 1,845,000 |
| NATIONAL FOOD RESERVE AGENCY (NFRA) | 4,250,000 |
| NATIONAL HOUSING CORPORATION | 15,915,000 |
| NATIONAL INSTITUTE FOR MEDICAL RESEARCH | 24,333,800 |
| NATIONAL INSURANCE CORPORATION OF TANZANIA LIMITED (NIC) | 8,485,000 |
| NATIONAL PUBLIC HEALTH LABORATORY (NPHL), | 9,281,000 |
| NJOMBE REGIONAL REFERRAL HOSPITAL | 2,064,000 |
| NKINGA REFERRAL HOSPITAL | 5,804,000 |
| NZERA DISTRICT HOSPITAL COUNCIL | 2,117,000 |
| OCEAN ROAD CANCER INSTITUTE | 4,838,000 |
| SHINYANGA REGIONAL REFERRAL HOSPITAL | 7,219,000 |
| SHINYANGA URBAN WATER SUPPLY AND SANITATION AUTHORITY | 200,000 |
| SIMIYU REGIONAL REFERRAL HOSPITAL | 6,479,000 |
| SINZA HOSPITAL | 2,789,000 |
| ST. FRANCIS REFERRAL HOSPITAL | 4,415,800 |
| SUMA JKT CONSTRUCTION CO LTD | 4,875,000 |
| SUMAJKT LOGISTICS COMPANY LIMITED | 3,575,000 |
| TANESCO | 2,245,000 |
| TANGA REGIONAL REFERAL HOSPITAL LABORATORY | 5,930,000 |
| TANGA URBAN WATER SUPPLY AND SANITATION AUTHORITY | 1,110,000 |
| TANGANYIKA DISTRICT COUNCIL | 300,000 |
| TANRAODS | 150,760,000 |

TANZANIA BUREAU OF STANDARD

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| TANZANIA AGRICULTURE RESEARCH INSTITUTE (TARI) | 846,000 |
| TANZANIA AIRPORTS AUTHORITY | 750,000 |
| TANZANIA ATOMIC ENERGY COMMISSION (TAEC) | 1,000,000 |
| TANZANIA COFFEE RESEARCH INSTITUTE (TACRI) | 3,500,000 |
| TANZANIA COMMUNICATIONS REGULATORY AUTHORITY (TCRA) | 10,000,000 |
| TANZANIA FERTILIZER REGULATORY AUTHORITY (TFRA) | 41,179,600 |
| TANZANIA GOVERNMENT FLIGHT AGENCY | 1,440,000 |
| TANZANIA INDUSTRIAL RESEARCH & DEVELOPMENT ORGANIZATION (TIRDO) | 8,811,000 |
| TANZANIA JUDICIARY | 2,950,000 |
| TANZANIA LOCAL GOVERNMENT WORKERS UNION (TALGWU) | 185,000 |
| TANZANIA MEDICINES AND MEDICAL DEVICES AUTHORITY | 34,113,000 |
| TANZANIA METEOROLOGICAL AUTHORITY (TMA) | 1,616,000 |
| TANZANIA NATIONAL PARKS (TANAPA) | 79,469,800 |
| TANZANIA OFFICIAL SEED CERTIFICATION INSTITUTE (TOSCI) | 2,983,000 |
| TANZANIA PEOPLE'S DEFENCE FORCES | 2,050,000 |
| TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC) | 1,860,000 |
| TANZANIA PLANT HEALTH AND PESTICIDES AUTHORITY | 15,450,000 |
| TANZANIA PORTS AUTHORITY (TPA) | 1,292,000 |
| TANZANIA PRINTING SERVICES LTD | 7,340,000 |
| TANZANIA REVENUE AUTHORITY | 10,222,000 |
| TANZANIA SHIPPING AGENCIES CORPORATION | 34,367,300 |
| TANZANIA VACCINE INSTITUTE | 500,000 |
| TANZANIA VETERINARY LABORATORY AGENCY (TVLA HQ) | 7,660,000 |
| TANZANIA WOMEN LAWYERS ASSOCIATION (TAWLA) | 50,000 |
| TANZANIA ZAMBIA RAILWAY AUTHORITY | 3,780,000 |
| TARIME DISTRICT HOSPITAL | 2,282,000 |
| TARURA | 50,419,000 |
| TEA RESEARCH INSTITUTE OF TANZANIA | 1,606,000 |
| TEMEKE REGIONAL REFERRAL HOSPITAL | 13,007,000 |
| THE NATIONAL SERVICE CORPORATION SOLE (SUMAJKT) | 540,000 |
| THE NELSON MANDELA AFRICAN INSTITUTION OF SCIENCE AND TECHNOLOGY | 5,620,000 |
| TUMAINI HOSPITAL | 1,749,000 |
| TUMBI REGIONAL REFERRAL HOSPITAL LABORATORY | 3,900,000 |
| TUME YA MADINI | 1,800,000 |
| UHURU HOSPITAL | 225,000 |
| UKONGA PRISONS GENERAL HOSPITAL | 3,176,000 |
| UNIVERSITY OF DAR ES SALAAM | 13,759,000 |
| UNIVERSITY OF DODOMA | 1,500,000 |

TANZANIA BUREAU OF STANDARD

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| UNIVERSITY OF DODOMA HOSPITAL | 2,844,000 |
| VIJIBWENI HOSPITAL LABORATORY | 333,000 |
| WAKALA WA HUDUMA ZA MISITU TANZANIA | 2,280,000 |
| WIZARA YA KILIMO-BODI YA KAHAWA TANZANIA | 1,260,000 |
| WIZARA YA MAJI | 435,000 |
| WIZARA YA MAJI BODI YA MAJI BONDE LA PANGANI | 55,000 |
| TOTAL | 1,258,025,709 |

NOTE 47.2 Payments made to Public Entities

| ENTINTY | AMOUNT (TZS) |
|---|--------------|
| Accountant General Department | 500,000 |
| Arusha Technical College (ATC) | 2,800,000 |
| Attorney General Office | 5,100,000 |
| Bagamoyo District Council | 1,000,000 |
| Bank of Tanzania | 600,000 |
| College of Business Education (CBE) | 15,866,000 |
| Dar es Salaam Water Supply and Sanitation Authority (DAWASA) | 24,321,039 |
| e-Government Agency (eGA) | 134,344,649 |
| Engineers Registration Board (ERB) | 50,510,000 |
| Export Processing Zone Authority (EPZA) | 800,000 |
| GPSA | 830,775,465 |
| Kasulu Town Council | 2,200,000 |
| Kibaha Town Council | 1,500,000 |
| Livestock Training Agency (LITA) | 364,000 |
| Ministry of Land, Housing and Human Settlement Development | 16,136,108 |
| Morogoro Municipal Council | 1,650,000 |
| Muhimbili University Of Health and Allied Sciences (MUHAS) | 5,073,000 |
| Mzumbe University (MU) | 2,186,000 |
| National Audit Office | 202,050,000 |
| National Board of Accountants and Auditors (NBAA) | 3,960,000 |
| National Construction Council (NCC) | 1,000,000 |
| National Economic Empowerment Council (NEEC) | 2,000,000 |
| National Health Insurance Fund(NHIF) | 295,816,825 |
| National Institute of Transport (NIT) | 420,000 |
| National Insurance Corporation.(NIC) | 222,793,553 |
| National Social Security Fund | 69,968,808 |
| Nelson Mandela African Institute For Science and Technology (NM-AIST) | 16,910,000 |
| Ngorongoro Conservation Area Authority (NCAA) | 70,972,871 |
| Occupational Safety And Health Authority (OSHA) | 820,000 |
| Office of The Treasury Registrar | 3,500,000 |
| President Office - Public Service Mgt and Good Governance | 3,750,000 |
| Public Procurement Regulatory Authority (PPRA) | 36,970,000 |
| Public Service Social Security Fund (PSSSF) | 303,845,058 |
| Regional Administrative Secretariat Geita | 1,500,000 |

TANZANIA BUREAU OF STANDARD

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| Sokoine University of Agriculture (SUA) | 14,398,400 |
| Suma JKT Company | 303,520,449 |
| Tanzania Agricultural Research Institute (TARI) | 9,650,000 |
| Tanzania Airports Authority (TAA) | 250,000 |
| Tanzania Broadcasting Corporation (TBC) | 19,257,600 |
| Tanzania Dairy Board (TDB) | 1,000,000 |
| Tanzania Electric Supply Co. Ltd. (TANESCO) | 484,430,495 |
| Tanzania Library Services Board (TLSB) | 6,900,000 |
| Tanzania Medicines and Medical Devices Authority (TMDA) | 2,550,000 |
| Tanzania Nursing and Midwifery Council (TNMC) | 22,450,000 |
| Tanzania Ports Authority (TPA) | 413,858,545 |
| Tanzania Posts Corporation (TPC) | 269,147,650 |
| Tanzania Public Service College (TPSC) | 40,720,000 |
| Tanzania Revenue Authority (TRA) | 1,175,970,018 |
| Tanzania Standard Newspapers (TSN) | 7,619,850 |
| Tanzania Telecommunication Company Ltd (TTCL) | 523,263,658 |
| TEMESA | 87,106,096 |
| University of Dar es Salaam (UDSM) | 30,394,999 |
| Uongozi Institute | 8,800,000 |
| Uyui District Council | 2,200,000 |
| Vocation Education Training Authority (VETA) | 2,000,000 |
| Weights and Measures Agency (WMA) | 1,000,000 |
| TOTAL | 5,758,491,136 |

NOTE 48: CAPITAL COMMITMENTS

The Bureau had contractual commitments as at 30 June, 2025 for various services as per details below (TZS)

| | 2025 TZS | 2024 TZS |
|--------------------------------|----------------------|----------------------|
| Consultancy | 162,884,995 | 140,665,488 |
| Viwango House Dodoma | 0 | 5,048,584,169 |
| Supply of Laboratory Equipment | 2,562,361,815 | 2,669,294,977 |
| Supply of ICT Items & SLA | 312,708,566 | 207,071,500 |
| Maintenance and Renovations | 2,041,639,656 | |
| GRAND TOTAL | 5,079,595,032 | 8,065,616,134 |

NOTE 49: CONTINGENT LIABILITY

The Bureau Contingent Liabilities as at 30 June 2025 are as Follows:

| | 2025 TZS | 2024 TZS |
|---|---------------|---------------|
| East Coast & Fats Ltd - Compensation Claims | 7,110,153,126 | 7,110,153,126 |

TANZANIA BUREAU OF STANDARD

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| Erythia Trading Co. Ltd Against TBS For Destroying the Consignment Fish | 1,150,000,000 | 1,150,000,000 |
| M/S Chichi Engineering Co. Ltd | 192,594,303 | |
| Total | 8,452,747,429 | 8,260,153,126 |

The above cases were decided in favour of the Bureau, and there is minimum chance for the applicants to appeal successfully.

NOTE 50: COMPARATIVE FIGURES

The accounting policies adopted are consistent with those of the previous financial year. The comparative figures for the prior year ended 30 June 2024 have not been changed, reclassified, or restated."

NOTE 50: PRESENTATION CURRENCY

The financial statements are presented in Tanzania Shillings.

NOTE 52: CONTROLLING ENTITY AND ULTIMATE OWNER OF THE BUREAU

The Ministry of Industry and Trade is the controlling entity and the Government of United Republic of Tanzania is the ultimate owner of the Bureau.

NOTE 53: EVENTS AFTER REPORTING DATE

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