REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

PRESIDENT'S OFFICE, PLANNING AND INVESTMENT (VOTE 11)

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

Controller and Auditor General
National Audit Office
Ukaguzi House
Mahakama Road, Tambukareli
P.O. Box 950
41104 Dodoma, Tanzania
Tel: +255 (026) 2161200-9
Email: ocag@nao.go.tz
Website: www.nao.go.tz

March 2026

AR/CG/VT.11/PoPI/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto

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.

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

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

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

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

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

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ABBREVIATIONS

CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
PAA	Public Audit Act
POPI	President's Office Planning and Investment
PPA	Public Procurement Act
PPR	Public Procurement Regulation
TZS	Tanzanian Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer
President's Office, Planning and Investment
Government City - Mtumba,
P. O. Box 104,
40403 DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of the President's Office, Planning and Investment (Vote 11), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the President's Office, Planning and Investment (Vote 11) as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of the President's Office, Planning and Investment (Vote 11) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information
Management is responsible for the other information. The other information comprises the Statement by the Honourable Minister, the Statement by the Permanent Secretary, the Report by Those Charged with Governance, the Statement of management responsibilities, Declaration by the Head of Finance and the strategic plan, 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 President's Office, Planning and Investment for the year ended 30 June 2025 as per the Public Procurement Act, 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 without Exceptions
Based on the audit procedures performed, I conclude that the President's Office, Planning and Investment complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines
Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that the President's Office, Planning and Investment 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 FINANCIAL STATEMENTS

STATEMENT BY HONOURABLE MINISTER FOR THE YEAR ENDED 30 JUNE 2025.

The President's Office, Planning and Investment (PO-PI) was established through Government Proclamation No. 407 A and B of 22 June 2023, following the President's decision to reform the government structure by transferring investment functions from the former Ministry of Investment, Industry and Trade, and national planning affairs from the former Ministry of Finance and Planning. The Office carries out its responsibilities in line with the priorities outlined in the Strategic Plan for the period 2023/24 - 2025/26. For the Financial Year 2024/25, priority areas were incorporated into the Annual Budget Plan, implemented through the Medium-Term Expenditure Framework.

In delivering its national planning mandate, the Office advanced and finalized the preparation of the National Development Vision 2050 (Dira 2050), which was officially launched on 17th July 2025 by Her Excellency President Dr. Samia Suluhu Hassan. *Dira 2050* sets a clear path to deliver a high quality of life for all Tanzanians through inclusive growth, a knowledge-based and industrialized economy, and enduring national values. By 2050, the Government envisioned to build an upper-middle-income country of more than 118 million people, with a one-trillion-dollar economy and an average GDP per capita of US dollar 7,000.

Alongside this milestone, the Long-Term Perspective Plan (LTPP) 2050, which will serve as the guiding framework for the realisation of the Vision, is in its final stages of completion. In addition, preparations have commenced for the Fourth National Five-Year Development Plan (2025/26-2030/31), a strategic framework designed to steer Tanzania's transformation over the next quarter century.

In the same mandate, the office prepared the National Development Plan for 2025/26 and submitted it to the Parliament for approval. The approved Plan was the fifth (5^{th}) and the final plan in the implementation of the Third National Five-Year Development Plan 2021/22 - 2025/26, with the theme of *Building a Competitive Economy and Industrialization for Human Development*. Since its establishment in 2023, the Office has consistently coordinated annual development plans, including those for 2023/24, 2024/25 and 2025/26, which serve as a crucial bridge towards implementation of the 4^{th} Five-Year Development Plan (2025/26 - 2030/31), the preparation is ongoing.

Furthermore, the Office conducted a review of the 1996 National Investment Policy and prepared a draft National Investment Policy 2024 and its Strategy. The preparation of the Policy and Strategy considered the current investment and business environment, including the integration of National Development Plans and national priorities. Meanwhile, the Office is finalising the review of the objectives and strategies of the Policy, to accommodate and ensure alignment with the adopted Dira 2050.

The Office has completed the development of the National Investment Database System, which integrates investment projects registration systems managed by various institutions, including TISEZA, the Minerals Commission, PURA, TMDA, and EWURA. The system will address challenges related to the accessibility of investment statistics scattered across various institutions.

In implementing the Government directives in institutional reforms, the Office has successfully completed the merging of the Tanzania Investment Centre (TIC) and the Export Processing Zones Authority (EPZA), which came into effect on 1 July 2025. The Act, among other things, established the Tanzania Investment and Special Economic Zones Authority (TISEZA), which assumed the functions previously performed by the Tanzania Investment Centre (TIC) and Export Processing Zones Authority (EPZA).

Among other provisions, the new law sets out conditions for the development of investment and the creation of a conducive environment for investors in Tanzania; establishes an institutional framework for the coordination, protection, attraction, promotion, and facilitation of investment in the country; and the development and management of special economic zones.

The Office oversaw the implementation of the mandates of its subordinate institutions and achieved significant successes in the growth of capital and employment generated from investment projects under the Tanzania Investment Centre (TIC) yearly. During the period under review, a total of 901 projects were registered with a capital value of USD 9,313 million, with 212,293 jobs created as compared to 526 registered projects in 2023, which created 5,720 with a capital value of USD 137,010 million. On the side of the EPZ Authority, 29 new investment licenses were registered and issued in Export Processing Zones, including eight (8) operational licenses and twenty-one (21) development licenses. These 29 projects are expected to attract investments worth USD 430.62 million, contribute USD 259.28 million in exports, and create 27,085 jobs.

The Office has continued to oversee the implementation of Special Economic Zone (SEZ) projects by developing plans and strategies to advance basic infrastructure in areas where compensation has already been paid. For the Bagamoyo Eco Maritime Zone project, the Master Plan and Feasibility Study for its development have been completed and approved by the Cabinet for implementation. Furthermore, to ensure the availability of economically beneficial areas, the Office has completed the preparation of the National Special Economic Zone Master Plan, which provides guidance and procedures for investment through the EPZ and SEZ programs.

The Office has continued with the preparation of the Public Investment Act and its Regulations with the aim of ensuring that Public Institutions fully participate in the implementation of various Government activities and contribute to the national economy. In collaboration with various stakeholders, including the Office of the Attorney General and the Office of the Treasury Registrar, the Office has revised the

Public Investment Bill of 2023, whereby the proposed amendments to the Bill were presented to Parliament. Furthermore, following the submission, the Government is continuing with improvements of the Bill as per parliament guidance and stakeholders' opinions through a comprehensive assessment of public investment management, which is currently underway. Once finalised, the improved Bill will be submitted to Parliament for further discussion and enactment into law.

In ensuring a stable and predictable investment environment for Public Institutions and Agencies, the Office coordinated and monitored the implementation of policies, strategies, plans, and programs for public investment. Specifically, during the year under review, the Office, through the Treasury Register:

- Successfully collected non-tax revenue (NTR) from Public Institutions and Agencies, including dividends, contributions of 15% of gross income, and other revenues and submitted to the Government Consolidated Fund (GCF). During the FY 2024/25, TZS 1.028 trillion were collected and submitted to the Fund as compared to TZS. 767.08 that was collected during FY 2023/24.
- Launched the Public Investment Management System (PIMIS), aiming at improving management in the operations of Government Agencies, Institutions, and Public Corporations under supervision. The system will facilitate the availability of accurate information from institutions through a single window, as well as simplify performance analysis of Public Corporations.
- Established Dividend Day, an annual event dedicated to presenting the non-tax revenues collected from public corporations and institutions for the respective year. This day also serves as a government platform for informing the public about the contribution of public corporations and institutions to Government revenue.

To strengthen the business and investment environment in the country, the Office has initiated the design of the 2nd Phase of the Business and Investment Climate Improvement Programme (MKUMBI II). The programme aims to remove critical barriers and create greater opportunities for both domestic and international investors. Complementary efforts included the 2024 National Ease of Doing Business Study, which identified 15 redundant licenses and 12 cumbersome procedures for elimination or simplification, thereby reducing business costs and enhancing competitiveness. In addition, legislative reforms through the Finance Act 2024 and the Miscellaneous Amendments Act 2024 modernised laws governing mining, agriculture, tourism, and trade, directly reducing regulatory barriers.

Looking ahead, the Office remains committed to consolidating these gains by fully implementing the National Development Vision 2050, operationalising the new National Investment Policy, and deepening reforms to ensure that the benefits of investment and planning are equitably realised across the country. By maintaining the momentum of reform and investment facilitation, the President's Office - Planning and Investment will continue to play a central role in driving Tanzania's transformation into a more industrialised, inclusive, and prosperous nation.

04 Feb 2026

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Prof. Kitila Alexander Mkumbo (MP) **Date**

Minister of State, President's Office - Planning and Investment

STATEMENT OF THE PERMANENT SECRETARY FOR THE YEAR ENDED 30 JUNE 2025

It is my honour to present the Annual Report of the President's Office - Planning and Investment (PO-PI) for the year ended 30 June 2025. This report provides a comprehensive account of the Office's performance in delivering on its mandate to coordinate national planning, manage public investments, and promote Tanzania as a competitive investment destination. It reflects the combined results of policy initiatives, institutional reforms, and development projects undertaken during the year, supported by sound financial management and adherence to principles of transparency and accountability.

The financial year 2024/25 was the second full year of operations since the 2023 government reforms that transferred investment functions from the former Ministry of Investment, Industry and Trade, and planning functions from the former Ministry of Finance and Planning. This integration strengthened the Office's capacity to align national planning with investment mobilisation, ensuring resources are directed towards high-impact priorities. The report highlights achievements against the approved plan and budget, as well as key financial results and variances between planned and actual performance.

In the FY 2024/25, the final approved budget was TZS 37,604,668,191 of which the Recurrent budget was TZS 20,362,729,007 (TZS 6,850,892,000 was for Personal Emoluments, TZS 13,511,337,007 for Other Charges) and TZS 17,241,939,184 for Development Budget (TZS 7,176,993,238 for Development Local Sources and TZS 10,064,945,946 for Development Foreign Sources).

During the year under review, a total of TZS 28,029,524,381 was received, out of which TZS 23,542,556,776 was for Recurrent and TZS 4,486,967,605 was for Development. Of the recurrent receipts, TZS 6,808,367,863 was for Personal Emolument, TZS 11,930,210,003 was for Other Charges, and TZS 4,803,978,909 was for the construction of the Office Building. Of the development received, TZS 3,486,967,605 was from Development Local, and TZS 1,000,000,000 was from Development Foreign. On the expenditure side, total payments reached TZS 36,983,967,056, of which recurrent expenditure comprised TZS 23,528,690,671 (TZS 6,807,270,723 for Personal Emolument, TZS 11,917,441,040 for Other Charges and TZS 4,803,978,909 was spent for the construction of the Office Building at Mtumba City). For Development expenditure, total payments amounting to TZS 13,455,276,385 (TZS 8,969,964,254 carryover amount for the BEGIN project, TZS 3,485,312,131 was spent on Development Local and TZS 1,000,000,000 on Development Foreign activities).

From above, the Institutional efficiency is demonstrated through financial performance (total receipts against total expenditures), which shows effective budget execution. The Finance and Accounts Unit ensured that all statements were prepared in compliance with Public Sector Accounting Standards, and the Monitoring, Evaluation, and Learning Unit tracked delivery against the Interim Strategic Plan to inform decision-making.

In conclusion, the Office has maintained prudent financial management while achieving progress in its policy, planning, and investment facilitation roles. The lessons and insights from the year will guide efforts in 2025/26 to strengthen revenue performance, improve project delivery timelines, and align expenditure more closely with strategic priorities, further enhancing PO-PI's contribution to national development.

Tausi

Dr. Tausi Mbaga Kida
Permanent Secretary

03/02/2026
Date

3.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

3.1 INTRODUCTION

The President's Office, Planning and Investment, has submitted its financial statements for the year ended 30 June 2025. These financial statements have been prepared in accordance with the provisions of the Public Finance Act, Cap 348 and the Public Procurement Act, Cap 410, together with its Regulations of 2024. Additionally, the statements comply with the International Public Sector Accounting Standards (IPSAS) on an accrual basis, as well as the Tanzania Financial Reporting Standard (TFRS 1) — The Report by Those Charged with Governance issued by the NBAA. Preparation also follows the Public Finance (Management of Public Property) Regulations 2024, and other relevant guidelines issued by the Treasury.

3.2 ESTABLISHMENT

The Office was established by Government Proclamation No. 407 A and B (GN No. 407) on 22 June 2023, following the Honourable President's decision to reform the government structure. Investment and business environment reforms functions were transferred from the former Ministry of Investment, Industry, and Trade, while national planning responsibilities moved from the Ministry of Finance and Planning to PO-PI.

PO-PI as Vote 11 consists of twelve (12) sub-votes, including Administration and Human Resources Management, Finance and Accounts, Policy and Planning, Legal, Government Communication, Internal Audit, Procurement and Management, Information and Communication Technology, Public Sector Investment, Private Sector Investment, Business Environment, and Monitoring and Evaluation. The office has developed vision and mission statements to guide its purpose, along with core values aimed at fostering a strong and positive culture among its management and staff.

3.3 VISION, MISSION AND CORE VALUES

The Vision and Mission of the Office are clearly shown in the Interim Strategic plan as follows:

3.3.1 VISION STATEMENT

Visionary planning and strategic investment for sustainable development.

3.3.2 MISSION STATEMENT

Driving sustainable development for all Tanzanians through promoting pragmatic planning and investment for inclusive growth.

3.3.3 CORE VALUES

Implementing The Office strategic plan is guided by the six guiding principles in which all staff shall execute the plan under the same ethical framework. The guiding principles for PO-PI are described in **Table 1**.

TABLE 1: CORE VALUES

Core Value	Description
Integrity	We are true to ourselves, our Institution, and our nation. We always endeavor to observe rules and regulations even when no one is watching. Our honest, strong moral principles and responsible ensures diligence in serving our nation and meeting stakeholder's expectations.
Meritocracy	We are committed to ensure that decisions regarding to planning and investment are based on competences for the overall development of the nation.
Pragmatism	We are committed to ensuring that our plans are practical and serve the customers in a more sensible and realistic way.
Entrepreneurial	We are embracing creativity, persuasiveness and supportiveness in national planning and unleashing utilisation of investment potentials.
Stakeholder focus	Being under the President's Office, our aspiration and focus are to support our main stakeholders' interests.
Creativity and Innovation	The Office is committed to embracing better, acceptable and efficient methods in the course of implementing its mandates.

3.4 OBJECTIVES

The President's Office, Planning and Investment (PO-PI) has established the following strategic objectives to guide its efforts in driving national development and improving service delivery across key sectors;

(a) Objective A: Non-Communicable Diseases, HIV and AIDS Infections Reduced and Supportive Services Improved;

(b) Objective B: Implementation of National Anti-Corruption Strategy and Action Plan Enhanced and Sustained;

(c) Objective C: Investment and Business Environment improved and sustained;

(d) Objective D: Coordination of National Plans Strengthened; and

(e) Objective E: Institutional Capacity and Services Delivery Improved.

3.5 FUTURE DEVELOPMENT PLANS

The President's Office, Planning and Investment (PO-PI) has outlined several key future development plans aimed at fostering sustainable national growth and improving institutional effectiveness. Among these plans:

a) Coordinating the preparation of the Fourth National Five-Year Development Plan (FYDP IV), taking into account the new National Development Vision 2050, as well as the Annual Development Plan in accordance with the Vision 2050 Guidelines.

b) Preparation of the Second Business and Investment Climate Improvement Programme (MKUMBI II), to incorporate new emerging areas arising from global economic and technological changes.

c) Conduct a comprehensive assessment of public investment management by involving all key stakeholders to identify existing gaps in the policy, legal and institutional framework and come up with recommendations for improvements, including proposals to enact a new Public Investment Law or amend existing laws and establish a Public Investment Fund.

d) The Government will finalise and operationalise the National Investment Policy 2024 (NIP 2024) to strengthen Tanzania's investment climate in line with Vision 2050 and the new FYDP. The Policy will streamline investment facilitation, enhance institutional coordination, and address investor concerns to attract sustainable domestic and foreign investments. Implementation will include a roadmap, stakeholder engagement, and capacity-building of key institutions to ensure effective execution.

3.6 ENVIRONMENTAL CHALLENGES

PO-PI emphasizes that environmental awareness is crucial in shaping public attitudes and that public education fosters habits of nature preservation and conservation.

3.7 ICT INITIATIVES

PO-PI has prioritized the adoption and integration of modern digital systems. These ICT initiatives are designed to streamline workflows, improve efficiency, and support effective service delivery aligned with the Office's vision and mission. The systems adopted are:

i. Government Mail System -GMS
ii. File Management system (e-office)
iii. Travel Permit system (e-Vibali)
iv. e - Utendaji (PEPMIS and PIPMIS)
v. e - Mikutano
vi. Digital signature (e - Signature)
vii. National e-Procurement System of Tanzania (NeST)
viii. Mfumo wa Uhasibu Serikalini (MUSE)
ix. Centralized Budget Management System (CBMS)
x. Direct to Project Funds Management Information System (D-Fund)
xi. Government ICT Services Portal (GISP)
xii. Government Messaging System (Kakakuona)
xiii. Government Assets Management Information System (GAMIS)
xiv. Government Salary Payment Platform (GSPP)
xv. Human Capital Management Information System (HCMIS)
xvi. e - Mrejesho
xvii. e - Dodoso
xviii. Twigacloud
xix. GPSA Integrated Management Information System (GIMIS)
xx. Government Enterprise Service Bus - GovESB.

PO-PI developed a website for stakeholders and is working on digitalising business processes in collaboration with other technical institutions' teams.

3.8 ORGANIZATION STRUCTURE

PO-PI consists of twelve (12) sub-votes: Administration and Human Resources Management, Finance and Accounts, Policy and Planning, Legal Service, Government Communication, Internal Audit, Procurement and Management, Information and Communication Technology, Public Sector Investment, Private Sector Investment, Business Environment, and Monitoring and Evaluation. Key management personnel of Vote 11 are listed in **Table 2.**

TABLE 2: KEY MANAGEMENT OF THE OFFICE

S/N	Name	Gender	Nationality	Position
1	Dr. Tausi M. Kida	Female	Tanzanian	Permanent Secretary
2	Benjamin S. Chilumba	Male	Tanzanian	Director of Administration and Human Resource Management
3	CPA Abraham E. Simwela	Male	Tanzanian	Chief Accountant
4	Ellykedo T. Ngonyani	Male	Tanzanian	Director of Policy and Planning
5	Prudens R. Rweyongeza	Male	Tanzanian	Director of Legal Service
6	Raymond A. Mtani	Male	Tanzanian	Ag. Head of Government Communication Unit
7	CPA Raphael A. Shango	Male	Tanzanian	Chief Internal Auditor
8	Jackson W. Musiba	Male	Tanzanian	Director of Procurement Management Unit
9	Alphonce M. Malibiche	Male	Tanzanian	Head of Information and Communication Technology
10	Elikana A. Mtumweni	Male	Tanzanian	Director of Public Sector Investment
11	Aristides R. Mbwasi	Male	Tanzanian	Director of Private Sector Investment
12	Baraka Eligaesha	Male	Tanzanian	Director of Business Environment
13	Fortunata A. Soka	Female	Tanzanian	Director Monitoring and Evaluation

3.9 CORPORATE GOVERNANCE

3.9.1 COMMITTEES OF THE OFFICE

During the financial year 2024/25, PO-PI established several key committees. These committees played a vital role in governance, coordination, and decision-making across various operational areas: -

i. Audit Committee;
ii. Tender Board
iii. ICT Steering Committee
iv. Employment Committee;
v. Integrity Committee;
vi. Budget Committee; and
vii. HIV/AIDS and Non - Communicable Disease Committee.

3.9.2 AUDIT COMMITTEE

The Audit Committee, established under the Public Finance Act Cap. 348, supports the Permanent Secretary in overseeing audits and ensuring compliance with IPSAS. It has five members, including four executives and one non-executive, with the Chairman appointed by the Permanent Secretary. Member details are in **Table 3.**

TABLE 3: MEMBERS OF THE AUDIT COMMITTEE

S/N	Name	Position	Gender	Nationality	Designation	Appointment Date	Qualification	Age
1	CPA Paul C. Temba	Chairman	Male	Tanzanian	CIA - Ministry of Water	31/5/2024	CPA(T), Postgraduate Diploma in Accountancy	47
2	Aristides R. Mbwasi	Secretary	Male	Tanzanian	DPR - PO-PI	31/5/2024	MSc in Management, Economics and Consumer Studies	47
3	Amoury A. Amoury	Member	Male	Tanzanian	DPP - Ministry of Health	31/5/2024	Masters of Art in Economics	47
4	Baraka S. Aligaesha	Member	Male	Tanzanian	DBEU - PO-PI	31/5/2024	MBA (International Business)	44
5	Elikana A. Mtumweni	Member	Male	Tanzanian	DPU - PO-PI	31/5/2024	MSc in Economics and Finance	46
6	CPA Zaina T. Mohammed	Member	Female	Tanzanian	CIA - Tanzania Film Board	31/5/2024	CPA(T), Masters of Business Administration	55

During the financial year 2024/25, the Audit Committee convened four meetings held on 27/08/2024, 10/12/2024, 13/01/2025 and 23/05/2025. Key matters addressed during these sessions included:

i. Review and approval of the Internal Audit Charter;
ii. Review and approval of the Audit Committee Charter;
iii. Review and approving the Internal Audit Risk Based Annual Work Plan for the Year 2024/25
iv. Review and approval of the Audit Committee Plan for the year 2024/25;
v. Review and issuing Improving comments on Financial Statements for the year 2023/24;
vi. Discuss and advice on audit findings and recommendations raised in each quarter by internal auditor; and
vii. Discuss and advice on audit findings and recommendations raised by Controller and Auditor General.

3.9.3 TENDER BOARD

The Tender Board, established under Section 32 of the Public Procurement Act, 2023 oversees procurement processes to ensure transparency and compliance. The members of the Tender Board are listed in Table 4.

TABLE 4: TENDER BOARD MEMBERS

S/N	Name	Position	Gender	Nationality	Date of Appointment
1	Ellykedo T. Ngonyani	Chairperson	Male	Tanzanian	03/8/2023
2	CPA Abraham E. Simwela	Member	Male	Tanzanian	19/6/2025
3	Aristides R. Mbwasi	Member	Male	Tanzanian	03/8/2023
4	Fadhili A. Chilumba	Member	Male	Tanzanian	03/8/2023
5	Octavian J. Rutta	Member	Male	Tanzanian	03/8/2023
6	Erasmo A. Mbilinyi	Member	Male	Tanzanian	03/8/2023
7	Alphonce M. Malibiche	Member	Male	Tanzanian	03/8/2023

During the financial year 2024/25, the Tender Board convened three (3) meetings held on 09/09/2024, 27/09/2024, and 23/10/2024. Key matters addressed included:

i. Review, discussion, and approval of the Schedule of Requirements, tender documents, and supplier lists;
ii. Review, discussion, and approval of evaluation reports; and
iii. Review, discussion, and approval of negotiation reports.

3.9.4 ICT STEERING COMMITTEE

Pursuant to Section 18(1) of the e-Government Act No. 10 of 2019, an ICT Steering Committee has been established within the President's Office, Planning and Investment. The committee comprises seven (7) members tasked with providing technical guidance and oversight to ensure the effective implementation of ICT initiatives. **Table 5** lists the members of the ICT Steering Committee.

The committee may invite additional experts as needed and holds quarterly meetings, with provisions for extraordinary sessions when required.

TABLE 5: ICT STEERING COMMITTEE MEMBERS

S/N	Name	Position	Gender	Nationality	Date of Appointment
1	Dr. Tausi M. Kida	Chairperson	Female	Tanzanian	13/3/2024
2	Alphonce M. Malibiche	Secretary	Male	Tanzanian	13/3/2024
3	Ellykedo T. Ngonyani	Member	Male	Tanzanian	13/3/2024
4	CPA Abraham E. Simwela	Member	Male	Tanzanian	19/6/2025
5	CPA. Raphael A. Shango	Member	Male	Tanzanian	13/3/2024
6	Jackson W. Musiba	Member	Male	Tanzanian	13/3/2024
7	Aristides R. Mbwasi	Member	Male	Tanzanian	13/3/2024

During the financial year 2024/25, the ICT Steering Committee convened four (4) meetings on 21/08/2024, 10/12/2024, 25/03/2025 and 09/06/2025. Key matters addressed included:

i. Review and guidance on the ICT Unit's activity report for 2023/24;
ii. Discussion and recommendations on the ICT Unit's planned activities and budget for 2024/25;
iii. Assessment of ICT practices within the Office; and
iv. Review and advice on draft ICT governance policies.

3.9.5 EMPLOYMENT COMMITTEE

The Employment Committee is an ad hoc body appointed by the Permanent Secretary to oversee staff appointments, promotions, re-categorisations, and confirmations in accordance with Regulation D.45(1) of the Standing Orders for the Public Service, 2009.

TABLE 6: EMPLOYMENT COMMITTEE MEMBERS

S/N	Name	Position	Gender	Nationality	Date of Appointment
1	Ellykedo T. Ngonyani	Chairperson	Male	Tanzanian	31/5/2024
2	Benjamin S. Chilumba	Secretary	Male	Tanzanian	31/5/2024
3	CPA Abraham E. Simwela	Member	Male	Tanzanian	19/6/2025

S/N	Name	Position	Gender	Nationality	Date of Appointment
4	Aristides R. Mbwasi	Member	Male	Tanzanian	31/5/2024
5	Fortunata A. Soka	Member	Female	Tanzanian	31/5/2024

During the financial year 2024/25, the Employment Committee convened two meetings held on 10/01/2025 and 15/05/2025. The key matters addressed included:

i. Assessing the performance qualifications of recommended employees to confirm successful completion of their probation periods and subsequent confirmation;
(ii) Reviewing employees' qualifications in accordance with the Schemes of Service and considering promotion and re-categorisation instructions issued by the President's Office, Public Service Management and Good Governance (PSMGG) for the year 2024/25.

3.9.6 INTEGRITY COMMITTEE

PO-PI has established Integrity Committees, as detailed in Table 7, to support the implementation of the National Anti-Corruption Strategy and Action Plan Phase Four (NACSAP IV) for 2023-2030. These committees hold quarterly meetings and carry out their functions based on the guidelines outlined below: -

TABLE 7: INTEGRITY COMMITTEE MEMBERS

S/N	Name	Position	Gender	Nationality	Date of Appointment
1	Fadhili S. Chilumba	Chairperson	Male	Tanzanian	01/5/2024
2	Theresia M. Siringi	Secretary	Female	Tanzanian	01/5/2024
3	Nyanjira M. Mabu	Member	Female	Tanzanian	01/5/2024
4	Octavian J. Rutta	Member	Male	Tanzanian	01/5/2024

3.9.7 BUDGET COMMITTEE

The Budget Act CAP 439, Section 18(2), mandates the Permanent Secretary to establish a Budget Committee, with its composition prescribed by the relevant regulations. According to Sections 17(1) and (2) of the Budget Regulations, the Permanent Secretary serves as the Chairperson of the Committee, while the Director of Policy and Planning acts as its Secretary.

TABLE 8: BUDGET COMMITTEE MEMBERS

S/N	Name of Member	Position	Gender	Nationality	Date of Appointment
1.	Dr. Tausi M. Kida	Chairperson	Female	Tanzanian	14/ 8/2023
2.	Ellykedo T. Ngonyani	Secretary	Male	Tanzanian	14/ 8/2023
3.	Benjamin S. Chilumba	Member	Male	Tanzanian	14/ 8/2023
4.	Aristides R. Mbwasi	Member	Male	Tanzanian	14/ 8/2023
5.	Elikana A. Mtumweni	Member	Male	Tanzanian	14/ 8/2023
6.	CPA Abraham E. Simwela	Member	Male	Tanzanian	19/ 6/2025
7.	Baraka S. Aligaesha	Member	Male	Tanzanian	14/ 8/2023
8.	Fortunata A. Soka	Member	Female	Tanzanian	23/10/2023
9.	Jackson W. Musiba	Member	Male	Tanzanian	14/ 8/2023
10.	Raymond A. Mtani	Member	Male	Tanzanian	14/ 8/2023
11.	Alphonce M. Malibiche	Member	Male	Tanzanian	14/ 8/2023
12.	CPA. Raphael A. Shango	Member	Male	Tanzanian	14/ 8/2023
13.	Prudens R. Rweyongeza	Member	Male	Tanzanian	14/ 8/2023

In the financial year 2024/25, the Budget Committee held twelve (12) meetings on the following dates: 08/10/2024, 15/11/2024, 04/12/2024, 16/01/2025, 05/02/2025, 03/03/2025, 08/04/2025, 22/05/2025, 18/06/2025, and 26/06/2025. The key matters addressed during these sessions included:

i. Allocation of resources in accordance with releases, aligned to the strategic plan and priorities.
ii. Evaluation of budget performance.

3.9.8 HIV/AIDS AND NON-COMMUNICABLE DISEASES COMMITTEE

PO-PI established the HIV/AIDS and Non-Communicable Diseases Committee, which meets quarterly to oversee matters related to HIV/AIDS and non-communicable diseases. The committee members are listed in **Table 9**.

TABLE 9: MEMBERS OF HIV/AID AND NON-COMMUNICABLE DISEASE COMMITTEE

S/N	Name of Member	Position	Gender	Nationality	Date of Appointment
1	Dr. Tausi M. Kida	Chairperson	Female	Tanzanian	31/5/2024
2	Benjamin S. Chilumba	Secretary	Male	Tanzanian	31/5/2024
3	CPA Abraham E. Simwela	Member	Male	Tanzanian	19/6/2025
4	Ellykedo T. Ngonyani	Member	Male	Tanzanian	31/5/2024
5	Margareth J. Tindwa	Member	Female	Tanzanian	31/5/2024

In the financial year 2024/25, the HIV/AIDS and Non-Communicable Disease Committee held two meetings on 26/11/2024 and 28/04/2025. Key issues addressed during the year included:

i. Introduction of the Committee's roles and responsibilities;
ii. Review and approval of the 2024/25 work plan for HIV/AIDS and NCD interventions;
iii. Discussion on the implementation progress of the approved work plan.

3.10 IMPLEMENTATION OF THE PLAN AND BUDGET

3.10.1 ACHIEVEMENTS.

Implementation of the POPI Plan and Budget for the financial year 2024/25 resulted in the following notable achievements:

i. Baseline Study for Public Investment Policy.

The Office completed the first draft, engaging 20 public institutions; identified gaps and opportunities; and planned broader stakeholder consultations to align the policy with national priorities.

ii. Strategic Public Investment Project Profiles.

The Office developed project profiles aligned with the National Development Plan 2025/26, facilitating investor attraction, decision-making, and Public-Private Partnerships.

iii. Proposal for Merger of NIDA and RITA.

The Office coordinated analysis and prepared a Cabinet Paper on the merger of the National Identification Authority and Registration, Insolvency and Trusteeship Agency, awaiting Cabinet approval.

iv. Monitoring of Strategic Public Sector Projects.

The Office reviewed audit recommendations on 12 key projects; identified service delivery gaps due to infrastructure and funding shortfalls and recommended urgent government action.

v. Finalisation of National Development Vision 2050 & Long-Term Perspective Plan (LTPP)

The Office prepared Draft Vision 2050, with planned launch and ongoing development of implementation tools.

vi. Study on Policy Coherence for Investment Climate.

The Office conducted analysis to enhance synergy across transformative sectors under TDV 2050.

vii. Completion of Legal and Institutional Reforms.
The Office reviewed and amended 13 laws to improve the business and investment climate; enacted the Investment and Special Economic Zones Act No. 16 of 2024.

viii. Preparation of Public Investment Act & Regulations.
The Office revised the Public Investment Bill under government review, aiming to strengthen investment management and funding.

ix. Development of Capacity-Building Program
The Office trained 55 regional and local government staff to enhance oversight of private investment policies.

x. Implementation of Bagamoyo SEZ Flagship Project
The Office initiated infrastructure development, including road construction and master plan completion.

xi. 2024 National Ease of Doing Business Study
The Office conducted a multi-sector assessment of reforms; launched a report to guide business environment improvements.

xii. Introduction of Competition Among Regional Secretariats & LGAs
The Office procured furniture and ICT equipment to boost the newly established Investment, Trade, and Industry departments in LGAs.

xiii. Update of Business and Investment Environment Reform Plan
The Office developed guidelines and piloted data collection for the second reform phase (MKUMBI II), involving national stakeholder engagement.

xiv. Oversight of Public Enterprise Reforms
The Office led the merger and dissolution of several public institutions; coordinated the establishment of new bodies to improve efficiency.

xv. Improvement of Working Environment
The Office provided administrative support and capacity building to 88 staff members to strengthen institutional performance.

xvi. Merger of TIC and EPZA.
The Office successfully merged the Tanzania Investment Centre and Export Processing Zones Authority into the Tanzania Investment and Special Economic Zones Authority (TISEZA), operational from 1 July 2025.

3.10.2 CONSTRAINTS AND CHALLENGES.
During the period under review, the Office faced a few issues and challenges in implementing its plans and budget. Some of those were:

i. **Allocation of Development Funds to TIC and EPZA**

During the year ended 30 June 2025, notable progress was achieved in the implementation of development initiatives. However, some strategic projects experienced delays in the disbursement of funds, in particular, TIC and EPZA.

ii. **Shortage of staff**

Notwithstanding the Office's continued efforts to effectively discharge its mandate, it still faces a shortage of staff establishment across several key cadres. Discussions with the President's Office, Public Service Management, and Good Governance is ongoing to ensure staff availability in line with the approved establishment.

iii. **Lack of enough office space**

The Office continues to experience a shortage of adequate workspace for its staff, as it has been allocated temporary offices within the NBS and Mkandarasi buildings. The limited capacity of these spaces is insufficient to accommodate the required number of personnel, thereby restricting the number of staff who can be present and effectively perform their duties within the designated office premises.

3.10.3 WAY FORWARD.

The Office intends to perform the following activities in 2025/26 to work on the challenges experienced.

i. **Development Funds for TIC and EPZA (TISEZA)**

The Office will continue to engage with the Ministry of Finance to ensure that these projects are accorded priority and that allocated funds are fully disbursed. This approach will help eliminate delays in project implementation and facilitate the timely completion of strategic initiatives.

ii. **Shortage of Staff and Inadequate Office Space**

The Office will expedite the completion of the new Office building located at the Government City, Mtumba, which is currently in the final stages and scheduled for handover in 2025/26 . The completion of this facility will provide sufficient workspace to accommodate additional staff and enhance operational efficiency.

3.11 SOLVENCY AND GOING CONCERN

The Management confirms that applicable accounting standards (IPSAS, TFRS, the Public Finance Act Cap. 348 and other Governing legislatures) have been complied with, the accounting policies have been applied consistently throughout the period and that the financial statements have been prepared on a going concern basis. Likewise, Management reasonably expects PO-PI to continue its operations for the foreseeable future.

3.12 EMPLOYEES' WELFARE

PO-PI ensures employee welfare by adhering to employment rules and the Public Servants Employment Policy, including timely payment, equitable remuneration, annual leave, healthcare, and decision-making participation. It values a dedicated, skilled, and motivated workforce for high-quality services, prioritizing continuous employee development and engagement, and maintaining a strong, positive management-employee relationship.

(a) Management and Employees' Relationship
A healthy relationship existed between Management and employees during the year. There was a harmonious relationship between Management and employees; and there were no unresolved complaints from the employees during the year.

(b) Working Environment

PO-PI management believes that employees should find working there inspiring and personal-elevating, and accepts co-responsibility for their full potential development. Career progress is based on individual initiative, commitment to innovative thinking, and professional expertise, resulting in rewards and personal growth.

(c) Opportunities and Fairness
Management is convinced that equal opportunities for all employees, irrespective of ethnicity, race, gender, disability or religion, should be pursued. Management accepts that only through the total commitment, loyalty and dedication of its employees will be able to achieve its performance targets.

(d) Post-employment Benefits
Almost all employees of PO-PI are members of PSSSF. The Office contributes 15 per cent of basic salary of each employee to the Fund on behalf of all permanent employees and employee contributes 5 per cent of their basic salary.

(e) Medical Services
PO-PI operates insured (health benefit) plan for employees, their spouses and up to a maximum of four dependents. Contribution is paid to the National Health Insurance Fund (NHIF). The contributions made by the Office to NHIF during the year is 6 per cent of the employees' basic salary, where PO-PI contributes 3 per cent and employees contribute 3 per cent.

(f) Training Facilities
PO-PI continually provides comprehensive training programs to ensure employees are adequately trained at all levels. Employees are given the opportunity to attend short and long training programmes both locally and outside the country to upgrade their skills and enhance career development.

3.13 GENDER PARITY
The Office is an equal opportunity employer dedicated to providing fair consideration for all employment opportunities and it had 94 employees during the year ended 30 June 2025. Out of 94 employees, 60 were male and 34 were female, as shown in **Table 10** below.

TABLE 10: NUMBER OF STAFF

S/N	Gender	Number of Employees	Percentage
1	Male	60	64
2	Female	34	36
Total		**94**	**100**

PO-PI recruitment policy is to give equal opportunity to all people in the recruitment process to fill vacant employment posts. The Office does not discriminate between male and female applicants for the vacant posts. In this regard, great care is taken when implementing the policy in order to ensure that education/professional qualifications, competencies and key attributes, which are the basic criteria for selection and appointment, are not compromised.

3.14 STAKEHOLDERS RELATIONSHIP

PO-PI acknowledges the critical importance of understanding and addressing the needs, interests, and expectations of its key stakeholders to effectively fulfil its mission. During the financial year ending 30 June 2025, a comprehensive stakeholder analysis was conducted, as summarised in Table 11 below.

TABLE 11: STAKEHOLDERS RELATIONSHIP

No.	Name of Stakeholders	Services Offered to Stakeholders	Expectations of Stakeholders
1	Extra Ministerial Agencies under the Office (Planning Commission, Tanzania Investment Centre, Export Processing Zone Authority, Office of the Treasury Registrar)	• Facilitation and advisory on national policies, Acts, plans, and regulations. • Guidance on policy, Acts, and regulations.	• Timely and clear advice on national policies, Acts, and regulations.
2	PO, PSMGG	• Reporting on employees and adherence to public service circulars.	• Provision of quality services in planning, investment, and the business environment. • Compliance with public service circulars.
3	MDAs, LGAs	• Guidance on planning, investment, and business environment matters.	• Timely provision of guidance on policies, Acts, and regulations.
4	Financial Institutions	• Financial services provision to customers. • Support for a conducive investment environment.	• Creation of a conducive environment for investment. • Development of strong business relationships.

No.	Name of Stakeholders	Services Offered to Stakeholders	Expectations of Stakeholders
5	Ministry of Finance	• Quality implementation progress reports. - Preparation of annual budget estimates. • Planning and investment guidance.	• Timely submission of quality reports and required information.
6	National Bureau of Statistics (NBS)	• Provision of accurate and reliable investment and planning data.	• Access to accurate and reliable data for planning and investment.
7	Private Sector (TPSF, CTI, TCCIA, CEO-round table)	• Information on investment opportunities. • Feedback on government interventions related to investment.	• Engagement in government initiatives. • Access to reliable information on planning, investment, and business environment.
8	Parliament	• Provision of planning and investment reports. • Annual development plans and budget estimates.	• Timely receipt of quality reports and development plans.
9	National Audit Office	• Financial and procurement reports. • Information on laws, fund allocation, audit statuses, and audit follow-ups.	• Receipt of quality and timely reports and information.
10	Investors	• Information on investment opportunities and guidelines. • Facilitation of strategic engagements. • Complaint handling.	• Access to reliable investment information. • Engagement on government investment programs.
11	Development Partners	• Continuous engagement and information sharing. • Project implementation reporting.	• Efficient utilization of resources. • Enhanced transparency and accountability.
12	Employees	• Provision of a conducive working environment. • Capacity building and human resource guidance.	• Supportive working conditions. • Opportunities for career development and professional growth.

No.	Name of Stakeholders	Services Offered to Stakeholders	Expectations of Stakeholders
13	Community	• Promotion of a conducive business environment. • Enhancement of Corporate Social Responsibility (CSR). • Awareness creation.	• Access to reliable information on planning, investment, and business environment issues.
14	Civil Society (CBOs, NGOs, FBOs)	• Information dissemination on planning, investment, and business environment matters.	• Timely and reliable access to relevant information.
15	Media	• Provision of quality and accurate information on planning, investment, and business environment. • Engagement on government interventions.	• Timely access to reliable information. • Active engagement in government communication efforts.
16	Judiciary	• Provision of accurate and reliable information for judicial and legal matters. • Access to policies, contracts, and legal frameworks.	• Receipt of quality and accurate information to support judicial processes.
17	Research and Academic Institutions	• Provision of accurate and reliable data for research activities.	• Continuous engagement and access to up-to-date quality information for research purposes.
18	Politicians	• Accurate and reliable information for decision-making. • Engagement on planning, investment, and business environment matters.	• Timely receipt of relevant information to support policy formulation and decision-making.

3.15 EMPLOYEE BENEFIT

The Office offers various benefits to staff, categorised based on standardisation as follows:

(a) Short-term employee benefits

Short-term employee benefits, including first-time employment, regular monthly benefits, compensated absences, education grants, tax reimbursement, and the current portion of long-term benefits, are expected to be settled within 12 months of the reporting date, based on accrued entitlements at current pay rates.

(b) Other long-term benefits

Other long-term employee benefits are benefits that are expected to be settled more than 12 months after the end of the reporting period. These are treated as non-current liabilities. A long-term employee benefit includes long-term service leave or sabbatical leave and other long-service benefits.

The Office has a defined benefit plan where employers contribute 15% to the Public Service Social Security Fund (PSSSF), and employees contribute 5%. During the year ended 30 June 2025, PO-PI contributed TZS 320,763,124.

The Office operates an insured health plan with contributions to the National Health Insurance Fund (NHIF), with both employers and employees contributing 3% each during the year ended 30 June 2025 PO-PI contributed TZS 16,930,816.

3.16 PERSONS WITH DISABILITIES

The Office enforces the National Policy for Disabled Persons, providing employment opportunities for disabled staff during recruitment. In the event of members of staff becoming disabled, every effort shall be made to ensure that their employment continues and appropriate training is arranged. It is the policy of The Office that training, career development and promotion in case of persons with disabilities should, as far as possible, be identical to that of other employees.

3.17 CROSS-CUTTING ISSUES

3.17.1 HIV/AIDS and Non-Communicable Diseases

The National HIV/AIDS Policy mandated HIV/AIDS awareness activities, providing medical care and food to infected individuals, conducting voluntary testing for HIV, hypertension, and diabetes, and offering staff training on HIV/AIDS and non-communicable diseases.

3.17.2 FRAUD ISSUES

The Office instituted control measures to prevent fraud.

3.17.3 FIGHT AGAINST CORRUPTION

The Office employs a National Anti-Corruption strategy and action plan, guided by four principles: prevention, law enforcement, public awareness, and institutional building. The management aims to reduce corruption opportunities and motivations by ensuring compliance with the Public Procurement Act, 2023, and its regulation 2024 and Public Finance CAP 348, creating public awareness, and enhancing the functions of the integrity committee.

3.18 CORPORATE GOVERNANCE

Workers councils have been utilised to enhance the workers' participatory system, while others, like the Tender board, Procurement Management Unit, Internal Audit Section, Audit Committee, and Ethics Committee, have been engaged for transparency and integrity.

3.19 STATEMENT OF COMPLIANCE

The Report by those charged with Governance is prepared in line with the Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA). PO-PI's financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB).

The financial statements are prepared in accordance with International Public-Sector Accounting Standards (IPSASs) and based on historic cost. They cover procurement of goods, works, consultancy, and non-consultancy services in accordance with the Public Procurement Act, 2023, and its regulation 2024. The statements are presented in Tanzanian Shillings (TZS) and are prepared under the accrual basis of accounting, based on the going concern basis.

3.20 APPOINTMENT OF AUDITORS.

The Controller and Auditor General is the statutory auditor for The Office according to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2000) and section 10 (1) and the Public Audit Act, Cap 418

3.21 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) has a statutory responsibility to report the stakeholders as to whether, in his opinion, the financial statements of The Office present fairly the financial position, financial performance and cash flows for the year ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standards (TFRS 1) and the Public Finance Act, Cap. 348.

3.22 AUTHORISATION DATE

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

Tausi Mbaga Kida

Dr. Tausi Mbaga Kida
Accounting Officer

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Office's management is responsible for preparing annual Financial Statements ended 30 June 2025, which provide a fair view of the entity's state of affairs and operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in accordance with the Public Finance Act Cap 348 [R.E 2020].

The responsibility involves designing, implementing, and maintaining internal controls for financial statements, selecting appropriate accounting policies, and making reasonable estimates to ensure transactions are within the statutory authority. This includes properly recording the use of public financial assistance and ensuring the accuracy of financial statements, preventing material misstatements due to fraud or error. The mandate was granted under the Ministers (Discharge of Ministerial functions) Act (Cap 299), as per Government Gazette No.619 A, published on 30 August 2023, outlining the responsibilities of government entities and businesses.

Moreover, the Permanent Secretary who was present during the execution of the budget as passed by the Parliament is the one who signed these Financial Statements. The government budget for the Vote was approved for the fiscal period from 01 July 2024 to 30 June 2025 and the Vote continued to operate in the same manner as in the approved budget for the period to 30 June 2025.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period, and the records and underlying accounts provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2025. Procurement of goods, works, and consultancy and non-consultancy services to the extent that they are reflected in these financial statements has been done in accordance with the Public Procurement Act, 2023, and its regulation 2024.

The management is responsible for the integrity of financial statements, their content, and compliance with the Public Finance Act CAP 348, International Public Sector Accounting Standards (IPSAS) Accrual, and guidelines from the Paymaster General and Accountant General. They are also responsible for building trust in users to provide a true and fair view of the reporting entity's state of affairs.

In our opinion, nothing has come to the attention of the management that the financial statements don't present fairly all material respects for the operations of The Office and will remain a going concern for the next twelve months from the date of these financial statements.

Tausi — 03|02|2026

Dr. Tausi Mbaga Kida — **Date**
Accounting Officer

DECLARATION BY THE HEAD OF FINANCE AND ACCOUNTS

The National Board of Accountants and Auditors (NBAA), according to the power conferred under the Accountants and Auditors Amendment Act, 2021, as amended by Act No. 2 of 1995, requires Financial Statements to be accompanied by a declaration issued by the Head of Finance/Accounting responsible for the preparation of Financial Statements of the Office concerned.

It is my duty as a Certified Professional Accountant to assist the management in discharging the responsibility of preparing and furnishing Financial Statements of the Office showing a true and fair view of the entity's position, performance, and cash flows in accordance with applicable International Public Sector Accounting Standards and other statutory financial reporting requirements. Full legal responsibility for the preparation of Financial Statements rests with the Treasury management, as stated in the statement of responsibilities for financial statements by those charged with governance on an earlier page.

Thus, I, **CPA Abraham E. Simwela,** the Head of Finance and Accounts of PO-PI (Vote 11), 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.

Consequently, I confirm that the financial statements portray the true and fair view of the state of affairs of PO-PI (Vote 11) for the year ended 30 June 2025 as of that date and that they have been prepared based on properly maintained financial records.

Signed by CPA. Abraham E. Simwela
Position Chief Accountant
NBAA Membership No. **ACPA 3864**

Date: 02/02/2026

COMMENTARY TO THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

The financial statements for the financial year 2024/25 provide a record of the Office financial performance and a comparative analysis of actual expenditures against the budget. The financial statements have been prepared and presented based on the accrual basis of accounting, and additional details have been included to promote understanding as required in accordance with the requirements of Public Finance Act Cap 348 [R.E 2020] and in compliance with International Public Sector Accounting Standards (IPSAS).

1.2 FINANCIAL OVERVIEW

The financial statements consist of:

(A) FINANCIAL POSITION

This provides information on the accumulated surplus or deficit in the reporting year. It also gives information on the extent to which resources are made available to support future operations and the unfunded liabilities.

The financial position of the Office for the year ended 30 June 2025, had recorded net assets amounting to TZS 23,836,043,848, which resulted from total assets of TZS 25,586,200,016 and liabilities of TZS 1,750,156,168. The material items in the financial position comprise the following: -

(i) Cash and Cash Equivalent

Cash and cash equivalents during the year consist of an unspent cash balance of TZS 1,568,858,668 in 2024/25 compared to TZS 10,345,233,694 in 2023/24. The significant variance resulted from the utilisation of the unspent balance allocated to the BEGIN project. This is disclosed in Note 62 of the Financial Statements.

From the unspent balance mentioned in Note 62 (Cash and Cash Equivalents) of the financial statement, it should be highlighted that an amount of TZS 1,568,093,668 from the unspent balance in Miscellaneous Deposit Account for purchasing furniture was included in the face of the financial statements.

(ii) Prepayment

For the year ended 30 June 2025, The Office recorded TZS 968,998,737 as a prepayment compared to TZS 513,271,876 in 2023/24. These prepayments were due to payments made to the Government Procurement Supplies Agency (GPSA) for the purchases of motor vehicles, stationeries and fuel but not delivered to the Office up to 30 June 2025. This is disclosed in Note 69 of the Financial Statements.

(iii) Inventories

For the year ended 30 June 2025, the Office recorded TZS 0 compared to TZS 6,927,700 as Inventory in 2023/24. The decrease in inventories is attributed to the adoption of Just in time (JIT) practices, which limit the accumulation of excess stock due to constrained storage capacity. Furthermore, prepayment of items through GPSA necessitates ordering supplies on a demand basis, contributing to the reduction in inventory levels. This is disclosed in Note 70 of the Financial Statements

(iv) Property Plant and Equipment

The property, plant, and equipment reported in the financial statements for the year ended 30 June 2025, comprised office furniture and fittings, computers and photocopiers, air conditioners, and motor vehicles. The carrying amount of PPE as of 30 June 2025 was TZS 23,048,342,611 compared to TZS 1,213,437,580 in 2023/24. The increase caused by the recognition of the Land and Office Building (work in progress) at Government City, Mtumba. This is disclosed in Note 77B of the Financial Statements.

(v) Payable and Accruals

Payables and accruals for the year ended 30 June 2025 are TZS 181,297,500 compared to TZS 181,297,500 in 2023/24. It resulted from unpaid Suppliers for the goods and services rendered during the year. This is disclosed in Note 89 of the Financial Statements.

(vi) Deposit

For the year ended 30 June 2025, the deposit account had balances amounting to 1,568,858,668 in favour of consultancy services and outstanding commitments. It included a deposit of TZS 1,568,093,668 and unapplied amount of TZS 765,000. This is disclosed in Note 94 of the Financial Statements.

(vii) Deferred Income

For the year ended 30 June 2025, The Office recorded deferred income amounting to TZS 0 compared to TZS 8,969,964,254 in 2023/24; the decrease resulted from utilisation of the BEGIN project balance.

(viii) Taxpayers Fund

For the year ended 30 June 2025, the Office reported taxpayer funds totalling TZS 191,118,700 as shown in 2023/24. This amount reflects the assets provided to the Office at its establishment as initial capital from the Ministry of Industry and Trade for the BEGIN project.

(B) FINANCIAL PERFORMANCE

This measures the net surplus or deficit of the reporting year, the difference between revenues and expenses. It provides information on the Office cost of program delivery and the amounts and resources of revenue.

For the year ended 30 June 2025, The Office recorded a surplus of TZS 22,477,293,420 from the total revenue of TZS 53,017,641,483 and expenses and transfers of TZS 30,540,348,063. The huge increase is due to the recognition of land and the office building (WIP) located at Mtumba. The major line items of financial performance comprise the following;

(i) Revenue Grants

The Office revenue comprises grants received from the Government in the form of exchequer issues. Revenue was recognised to the extent that it was probable that the economic benefit will flow and revenue can be measured reliably. During the year under review, revenue was TZS 52,824,052,255 compared to TZS 22,031,697,519 in 2023/24. The increase is attributable to the recognition of non-monetary revenue arising from the land and office building (WIP) located at Mtumba, following their derecognition by the Prime Minister's Office. This is disclosed in Note 16 of the Financial Statements

(ii) Fair Value Gains on Assets and Liability

The said amount of TZS 193,589,228 reported on 30 June 2025 is a gain following the initial recognition of the same amount in 2023/24 as Expected Credit Loss. The gain is derived after full utilisation of the fund without being impaired.

(iii) Expenses

These are costs incurred by The Office in facilitating the delivery of planned activities, transfers, and accruals. For the year ended 30 June 2025, TZS 30,540,348,063 was incurred compared to TZS 20,864,065,791 in 2023/24.

(iv) Wages, Salaries and Employment Benefits

The expenditure for wages, salaries, and employee benefits in the year ended 30 June 2025, including cash spent and outstanding staff claims, was TZS 5,571,569,558 compared to TZS 4,178,865,468 in 2023/24. The increase in expenditure resulted from an increase in staff compared to the previous year, in which the office was newly established with few staff. This is disclosed in Note 34 of the Financial Statements.

(v) Use of Goods and Services

The note comprises payments made when procuring consumable goods and services. Expenditure for supplies and consumable goods for the year ended 30 June 2025 was TZS 17,541,051,479 compared to TZS 8,940,396,731 in 2023/24. The consumption of goods and services has increased due to a rise in the number of staff, resulting in a corresponding increase in committed expenditures. This is disclosed in Note 35 of the Financial Statements.

(vi) Maintenance Expenses

PO-PI spent TZS 223,954,568 on maintenance of motor vehicles, office equipment, computers and other related equipment and tyres and batteries for the year ended 30 June 2025, compared to TZS 137,137,356 in 2023/24. The increase is due to the acquisition of motor vehicles and office equipment in the financial year 2024/25; the office has experienced an increase in maintenance expenses. This is disclosed in Note 36 of the Financial Statements.

(vii) Grants and Transfers

These are funds transferred to government institutions under the Office and transfer payments to other institutions. Transfers during the year ended 30 June 2025 were TZS 6,988,763,030 compared to TZS 7,310,188,145 in 2023/24. The decrease is attributable to the non-remittance of funds from the Treasury, which was supposed to be transferred to TIC and EPZA for development expenditures. This is disclosed in Note 59 of the Financial Statements.

(viii) Other expenses

The Office spent TZS 0 on consultancy fees and sundry expenses for the year ended 30 June 2025, compared to TZS 10,155,743 in 2023/24. As the office was newly established, sundry expenses and consultancy fees were budgeted and utilised in the first year of operation. In the following year, the budget was appropriately structured, and all items were assigned to their correct line items. This is disclosed in Note 52 of the Financial Statements.

i. Expected Credit Loss

For the year ended 30 June 2025, The Office recorded a total of TZS 0 in costs associated with Expected Credit Losses (ECL) compared to TZS 193,589,228 in 2023/24. The huge decrease was caused by the full utilisation of the BEGIN project fund. This is disclosed in Note 54 of the Financial Statements.

(ix) Depreciation of Property, Plant and Equipment

The office charged the depreciation of Property, Plant and Equipment for the year ended 30 June 2025, TZS 215,009,428, compared to TZS 93,733,120 in 2023/24. This is disclosed in Note 77 of the Financial Statements.

(C) CASH FLOWS

This provides information about PO-PI liquidity and solvency, including how it raised and cash used during the period. It measures the difference between the actual cash coming in and the cash going out. It comprises cash flow from operating activities, cash flow from investing activities, and cash flow from financing activities.

(i) Cash flow from operating activities

Total receipts from operating activities, comprised of exchequer received for the year ended 30 June 2025, were TZS 28,029,524,381, whereby total payments were TZS 30,334,801,979 resulting in net cash out flow from operating activities of TZS 2,305,277,599.

(ii) Cash flow from investing activities

Cash flow from investing activities consists of the funds used for the procurement of non-current assets amounting to TZS 6,649,165,077 compared to TZS 1,586,380,400 in 2023/24. During the year ended 30 June 2025, TZS 6,209,829,260 was used for the purchase of non-current assets compared to TZS 1,116,052,000 in 2023/24 and advance payments for the acquisition of Property, Plant and Equipment TZS 439,335,817, compared to TZS 470,328,400 in 2023/24.

(D) COMPARISON OF BUDGET AND ACTUAL EXPENDITURE

This statement compares the approved budget appropriation and the actual expenditure, presenting a comparison of budget and actual amounts.
For the year ended 30 June 2025, the Office had a final budget of TZS 37,604,668,191, of which TZS 20,362,729,007 was allocated for recurrent expenditure and TZS 17,241,939,184 for development expenditure.

During the reporting period, the exchequer collected a total revenue of TZS 28,029,524,380, while actual expenditures amounted to TZS 36,983,967,056, which represents 132% of the total revenue. The difference between revenue and expenditures resulted from utilisation of the unspent funds in the BEGIN project.

(i) Wages, Salaries and Employee Benefits

The final budget for wages, salaries, and employee benefits for the year ended 30 June 2025, was TZS 6,268,143,269. The actual expenditure during this period amounted to TZS 5,571,569,558 compared to TZS 4,178,865,468 in 2023/24, which is 89 percent of the approved budget. The variance was primarily due to the office not being fully staffed for the entire year, resulting in lower overall wages, salaries and employee benefits.

(ii) Use of Goods and Services

The total budget for supplies and consumable goods for the financial year was TZS 19,357,883,444. However, the actual expenditure for the year 2024/25 was only TZS 17,550,514,823 compared to TZS 8,808,970,408 in 2023/24, which is approximately 88% of the budget. This shortfall was primarily due to insufficient funds received from the Treasury, which did not provide the full amount required for the budget.

(iii) Other Expenses

For the period ending 30 June 2025, the budget for other expenses was TZS 51,700,000. However, actual spending amounted to TZS 0 compared to TZS 10,155,743 in 2023/24, which is 0% of the budget. This shortfall was caused by insufficient funds received from the Treasury, preventing the full utilisation of the allocated resources.

(iv) Maintenance Expenses

The final budget for maintenance expenses for the year ended 30 June 2025 was TZS 287,605,775. Actual expenditures were TZS 223,954,568 compared to TZS 137,137,356 in 2023/24, which is about 78% of the approved budget, indicating significant underspending. This discrepancy arose mainly from two factors: insufficient funds released from the treasury, limiting the execution of planned maintenance, and a shortage of motor vehicles across departments, reducing operational capacity.

(v) Grants and Transfer

The final budget for Grants and Transfer expenses for the year ended 30 June 2025 was TZS 9,776,169,187, while the actual expenditure amounted to TZS 6,988,763,030 compared to TZS 7,310,188,145 in 2023/24, which is 72% of the budget. This expenditure included personal emoluments and development grants to the Tanzania Investment Centre (TIC) and the Export Processing Zones Authority (EPZA).

(vi) Acquisition of Property, Plant and Equipment

The final budget for the Acquisition of Property, Plant, and Equipment in the year 2024/25 was TZS 1,863,166,516, while the actual expenditure was TZS 6,649,165,077, compared to TZS 1,586,380,400 in 2023/24, equivalent to 449 per cent of the final approved budget. The huge increase in expenditure was caused by the utilisation of the unspent balance from the BEGIN project.

Tausikida ---------------- 03/02/2026 ----------

Dr. Tausi Mbagga Kida **Date**
Accounting Officer

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025 TZS	2024 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	1,568,858,668	10,345,233,694
Prepayments	69	968,998,737	513,271,876
Inventories	70	0	6,927,700
Total Current Asset		**2,537,857,405**	**10,865,433,270**
Non-Current Asset			
Property, Plant and Equipment	77	23,048,342,611	1,213,437,580
Total Non-Current Asset		23,048,342,611	1,213,437,580
TOTAL ASSETS		**25,586,200,016**	**12,078,870,850**
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	181,297,500	181,297,500
Deferred Income	93	0	8,969,964,254
Deposits	94	1,568,858,668	1,568,858,668
Total Current Liabilities		**1,750,156,168**	**10,720,120,422**
TOTAL LIABILITIES		**1,750,156,168**	**10,720,120,422**
Net Assets		**23,836,043,848**	**1,358,750,428**
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		191,118,700	191,118,700
Accumulated Surpluses		23,644,925,148	1,167,631,728
TOTAL NET ASSETS/EQUITY		**23,836,043,848**	**1,358,750,428**

Tanzwa

Accounting Officer

03/02/2026

Date

Mfumo wa Uhasibu Serikalini (MUSE)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024
REVENUE	**Note**	**TZS**	**TZS**
Revenue			
Revenue Grants	16	52,824,052,255	22,031,697,519
Fair value Gains on Assets and Liabilities	24	193,589,228	0
Total Revenue		**53,017,641,483**	**22,031,697,519**
TOTAL REVENUE		**53,017,641,483**	**22,031,697,519**
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	5,571,569,558	4,178,865,468
Use of Goods and Service	35	17,541,051,479	8,940,396,731
Maintenance Expenses	36	223,954,568	137,137,356
Other Expenses	52	0	10,155,743
Expected Credit Loss	54	0	193,589,228
Depreciation of Property, Plant and Equipment	77	215,009,428	93,733,120
Total Expenses		**23,551,585,033**	**13,553,877,646**
Transfer			
Grants and Transfers	59	6,988,763,030	7,310,188,145
Total Transfer		**6,988,763,030**	**7,310,188,145**
TOTAL EXPENSES AND TRANSFERS		**30,540,348,063**	**20,864,065,791**
Share of Surplus of Associate and Joint Venture	108	0	0
Surplus for the period		22,477,293,420	1,167,631,728

Tangilwa

Accounting Officer

03/02/2026

Date

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

	Taxpayers/Share Capital TZS	Accumulated Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2024	191,118,700	1,167,631,728	1,358,750,428
Additional Capital Injected	0	0	0
Surplus for the Year	0	22,477,293,420	22,504,211,000
Closing Balance as at 30 Jun 2025	**191,118,700**	**23,644,925,148**	**23,862,961,428**
Opening Balance as at 01 Jul 2023	0	0	0
Additional Capital Injected	191,118,700	0	191,118,700
Surplus for the Year	0	1,167,631,728	1,167,631,728
Closing Balance as at 30 Jun 2024	**191,118,700**	**1,167,631,728**	**1,358,750,428**

Tanesa
Accounting Officer

03/02/2026
Date

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES	**TZS**	**TZS**
RECEIPTS		
Revenue Grants	28,029,524,381	37,483,453,513
Increase in Deposit	0	1,568,858,668
Total Receipts	**28,029,524,381**	**39,052,312,181**
PAYMENTS		
Wages, Salaries and Employee Benefits	5,571,569,558	4,178,865,468
Use of Goods and Service	17,550,514,823	8,808,970,408
Other Expenses	0	10,155,743
Maintenance Expenses	223,954,568	137,137,356
Grants and Transfers	6,988,763,030	7,310,188,145
Total Payments	**30,334,801,979**	**20,445,317,120**
NET CASH FLOW FROM OPERATING ACTIVITIES	**(2,305,277,599)**	**18,606,995,062**
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Equipment	(439,335,817)	(470,328,400)
Acquisition of Property, Plant and Equipment	(6,209,829,260)	(1,116,052,000)
Total Investing Activities	**(6,649,165,077)**	**(1,586,380,400)**
NET CASH FLOW FROM INVESTING ACTIVITIES	**(6,649,165,077)**	**(1,586,380,400)**
Net Increase	**(8,954,442,676)**	**17,020,614,662**
Cash Surrendered to PMG	15,521,578	6,481,791,740
Cash and cash equivalent at beginning of period	10,538,822,922	0
Cash and cash equivalent at end of period	1,568,858,668	10,538,822,922

Tangwa
Accounting Officer

03/02/2026
Date

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

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Revenue Grants	30,030,502,000	7,574,166,191	37,604,668,191	28,029,524,381	9,575,143,810
Increase in Deposit	0	0	0	0	0
Total Receipts	**30,030,502,000**	**7,574,166,191**	**37,604,668,191**	**28,029,524,381**	**9,575,143,810**
PAYMENTS					
Wages, Salaries and Employee Benefits	6,021,627,405	246,515,864	6,268,143,269	5,571,569,558	696,573,711
Use of Goods and Service	12,354,460,393	7,003,423,051	19,357,883,444	17,550,514,823	1,807,368,621
Other Expenses	1,576,205,000	(1,524,505,000)	51,700,000	0	51,700,000
Maintenance Expenses	1,741,875,202	(1,454,269,427)	287,605,775	223,954,568	63,651,207
Grants and Transfers	4,715,334,000	5,060,835,187	9,776,169,187	6,988,763,030	2,787,406,157
Acquisition of Property, Plant and Equipment	3,621,000,000	1,757,833,484)	1,863,166,516	6,649,165,077	(4,785,998,561)
Total Payment	**30,030,502,000**	**7,574,166,191**	**37,604,668,191**	**36,983,967,056**	**620,701,135**
Net Receipts/Payments	**0**	**0**	**0**	**(8,954,442,676)**	**8,954,442,676**

Tangwe

Accounting Officer

03/02/2026

Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

TABLE 12: GENERAL INFORMATION

PRINCIPAL PLACE OF BUSINESS Government City - Mtumba, 1 Ardhi Street, P.O. Box 104, **40403** Dodoma, Tanzania	**BANKER** Bank of Tanzania, 2 Mirambo Street, P.O. Box 2939, 11884 Dar es Salaam, Tanzania.
PERMANENT SECRETARY Permanent Secretary Government City - Mtumba, 1 Ardhi Street, P.O. Box 104, **40403** Dodoma, Tanzania.	**BANKER** CRDB Bank Plc P.O Box 401, LAPF Dodoma Branch, NCCC Link William Mkapa Road, Dodoma, Tanzania.
LAWYER President Office, Planning and Investment Legal Unit Government City - Mtumba, 1 Ardhi Street, P.O. Box 104, **40403** Dodoma, Tanzania.	
EXTERNAL AUDITOR Controller and Auditor General National Audit Office, 4 Mahakama Road P.O. Box 950 **41104** Tambukareli Dodoma, Tanzania.	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025 ***(Continued...)***

2. BASIS OF PREPARATION

The Office's financial Statements have been prepared in accordance with Public Finance Act Cap 348 and other amendments of 2015, and Comply with the requirements of International Public Sector Accounting Standards (IPSASs) Accrual Basis.

3. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) on an accrual basis as issued by the International Public Sector Accounting Standards Board (IPSASB) and the requirements of the:

i. Public Finance Act Cap. 348;
ii. The Budget Act, Cap. 439;
iii. Public Procurement Act Cap. 410;
iv. Treasury Circulars and Guidelines issued from time to time; and
v. TFRS No1: The Report by Those Charged with Governance.

4. AUTHORIZATION DATE

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

5. REPORTING ENTITY

The financial statements are for PO-PI (Vote 11). Financial statements encompass the reporting entity as specified in the relevant legislation.

6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

6.1.1 Foreign currency translation Functional and presentation currency

Items included in the financial statements of The Office are measured using the currency of the primary economic environment in which The Office operates ("the functional currency"). The financial statements are presented in Tanzanian Shillings (TZS), which is the Government's functional and presentation currency.

6.1.2 Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing on the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end are reported in the statement of financial performance. Financial assets that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the closing date.

6.1.3 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, and are measured at amortised cost in the statement of financial position. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

6.1.4 Unspent balance

In accordance with the requirements of the Constitution of URT and the Public Finance Act No. 6 of 2001 as amended in 2004, unspent cash balance for the recurrent and development accounts are returned to the consolidated fund in the course of the following year.

6.1.5 Employee benefits

Employee benefit includes salaries, pension and other related employment costs. Employee benefits are recognised on accrual basis. The Office operates a defined contribution plan where contributions are paid to the Public Service Social Security Fund, whereby by Employer contributes 15% and the employee 5%.

Additionally, The Office operate insured (health benefit) plan where contributions are paid directly to the National Health Insurance Fund (NHIF), both the employer and employee contribute 3% of gross salary.

Expenses for the defined benefit plan also include Key Management Personnel during the year for PSSSF and NHIF. This is in accordance with Para 58 of IPSAS 25 on Employees' Benefits and IPSAS 20, which requires the Office to disclose in the financial statements contributions to defined plans for the key management personnel.

6.1.6 Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions is governed by IPSAS 23 and mainly comprises taxes and transfers. Revenue comprises gross inflows of economic benefits or service potential received and receivable by the Office, which represents an increase in Net asset/equity, other than increases relating to contributions from owners. Moreover, revenue is recognized to the extent that it is probable that the economic benefits will flow to the Treasury and the revenue can be reliably measured.

6.1.7 Government grants

Government grants are not recognised until there is reasonable assurance that the Government will comply with the conditions attached to them and the grants will be received. Government grants whose primary condition is that the Government should purchase, construct, or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to the statement of financial performance on a systematic and rational basis over the useful lives of the related assets.

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

6.1.8 Other transfers

Other transfers include fees, fines, penalties, licenses, gifts, donations (including goods-in-kind), and transfers from other government entities. These are recognised when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity, and the fair value of the asset can be measured reliably. Services- in-kind are not recognised as revenue, but are disclosed in the financial statements. During the year under review, there was no such transaction; hence, the policy was not applied to The Office.

6.1.9 Property, Plant and Equipment

Property Plant and Equipment are initially recorded at cost, which are those costs directly attributable to bringing them to the location and condition necessary for them to be capable of operating in the manner intended by Management. Subsequently, property, plant, and equipment are reported at cost or fair value less accumulated depreciation.

Costs are included in the assets carrying amounts only when it is probable that the future economic benefit associated with the item can be measured reliably. Repairs and maintenance costs for property, plant, and equipment are charged to the statement of performance.

The carrying amount of an item of property, plant, and equipment shall be derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant, and equipment (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognised.

Property, plant, and equipment are stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation, and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

Property, plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the property, plant, and equipment.

6.1.10 Depreciation

Depreciation on property, plant, and equipment is provided for on the straight-line method, which is allocated systematically over the useful life of the respective assets as issued in the Public Finance (Management of Public Property) Regulations, 2024 and the accounting policies applicable. The depreciation expenses during the year are charged in the statement of financial performance.

6.1.11 Estimated Useful Life (EUL)

Assets had an economic life peculiar to themselves, depending on their make, constant handling, and operational use. However, the useful life has been revised depending on the condition of the asset, as per **Table 13**.

TABLE 13: ESTIMATED USEFUL LIFE

Description	Years
Administration assets	
Plant and machinery	15
Building	50
Furniture, fixtures and equipment's	10
Office Equipment	10
Motor vehicles	
• Light duty (below 5 tons)	10
Computer (Desktops, Laptops and Tablets)	8
Servers	10
Network/Telecom Equipment	10
Other equipment (with purchase value > or = 50,000)	25
Intangible assets - computer systems and software	10

6.1.12 Intangible assets

Intangible assets (consisting of computer software) acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets are not capitalised and expenditure is charged against surplus/deficit in the year in which the expenditure is incurred.

Expenditure that enhances the performance of computer software programs beyond their original specifications shall be recognised as a capital improvement and added to the original cost of the software. The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The expected useful life is approximately 10 years.

The amortisation expense on intangible assets is recognised in the statement of financial performance. Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in surplus/deficit when the asset is derecognised. Intangible assets are derecognised when no future economic benefits are expected from their use.

The amortisation period and the amortisation method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortisation period or method, as appropriate, and treated as changes in accounting estimates.

6.1.13 Impairment of non-cash-generating assets

The Office assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any such indication exists or when annual impairment testing for an asset is required, The Office makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value, less costs to sell, and its value in use and is determined for an individual asset, unless an asset does not generate cash inflows that are largely independent of those from other assets or a group of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and written down to its recoverable amount.

6.1.14 Inventories

Inventories are stated at the lower of cost and net replacement cost. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials - purchase cost on first in first out basis. Stationeries and other consumables - cost is determined on first in first out basis.
- Finished goods and work in progress - the cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.
- Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

6.1.15 Deferred Income Capital and Revenue

Deferred income refers to the cash balance remaining at the end of the period, and is reported as a liability on the statement of financial position. It represents expenses that have not been utilised as at the reporting date.

6.1.16 Events after reporting date

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

6.1.17 Accounts Payable

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and staff claims. Accounts payable are recognised in the statement of financial position, initially are recognised at fair value and subsequently measured at amortised cost using the effective exchange rate for international organisations.

6.1.18 Deposit

Deposit includes third-party monies retained for special purposes; the deposit balance is presented in the statement of financial position and measured by fair value. Derecognised when contractual claims become due.

6.1.19 Revenue

Revenue represents the amount earned, not necessarily received, during the financial year, and comprises tax, non-tax revenue, financing income, and external assistance.

6.1.20 Financial Instruments Recognition

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

6.1.21 Financial Assets

6.1.21.1 Initial and Subsequent Measurement

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

i. The management model within which the Financial Asset is held.
ii. The characteristics of contractual cash flows are solely payments of Principal and Interest.

6.1.21.2 Classification of Financial Assets

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

i. Financial assets at Amortised Cost,
ii. Financial asset at Fair Value through Net asset/ Equity, and
iii. Financial asset at Fair Value through Surplus or Deficit.

6.1.21.3 Financial Assets at Amortised Cost

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

i. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
ii. 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.

6.1.21.4 Impairment of financial assets

The impairment of financial assets is calculated using the expected credit losses model. The Office recognises loss allowances (Expected Credit Losses (ECL)) on all financial assets except those that are measured at FVTSD and credit-impaired financial assets.

The Office uses the Financial Assets at Amortised cost approach in determining the impairment of Cash and Cash Equivalent. A loss allowance is calculated at each reporting date; however, the ECL model is updated on 12 12-month basis to accommodate any event that might cause a significant increase in credit risks on financial assets.

The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

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

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

EAD is based on the amounts the Office expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e. the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof.

The Lifetime PD is developed by applying a maturity profile to the current 12 month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

This is supported by historical analysis.

Cash and cash equivalent

	2025	2024
Cash at Bank and on hand	1,568,858,668	10,538,822,922
Expected Credit Loss:		
Opening	0	0
Charged during the year	0	193,589,228
Closing	0	0
Cash as per Statement of Net Asset	1,568,858,668	10,345,233,694

6.1.21.2. Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalents comprise of the following balances with less than 12 months' maturity from the date of acquisition

	2025	2024
Cash as per Statement of Financial Position	1,568,858,668	10,345,233,694
Expected Credit Loss	0	193,589,228
Gross Cash and Cash Equivalent	1,568,858,668	10,538,822,922

Moreover, The Office operates with CRDB Bank with current global ratings of B2, which gives Probability of Default (PD) of 2.16%. However, the amount presented in the 2025 SOFP as Cash is free from default risk because it is maintained at the Bank of Tanzania, the Central Government bank, which is not subject to default

6.1.21.3. De-recognition financial assets

The Office derecognises a financial asset when:

i. The contractual rights to the cash flows from the financial asset expire;
ii. 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 Office 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 Office enters into transactions whereby it transfers assets recognised 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 derecognised.

6.1.22 Taxpayers Funds

These are monies invested to satisfy individual or collective needs or to create future benefits. They include all monies invested in capital expenditure from the Government of Tanzania before the financial year ended 30th June 2023 and they are derecognised when respective noncurrent assets are removed from the books of accounts.

6.2 GOVERNMENT BUSINESS ENTITIES/SIGNIFICANT CONTROLLED ENTITIES

The Office, by virtue of the law, has a number of entities under its control. These are legal entities that are required by law to prepare their own financial reports. The financial statements for the year ended 30 June 2025, are separately prepared by each entity as per **Table 14**.

TABLE 14: GOVERNMENT ENTITIES UNDER THE CONTROL OF THE OFFICE

NAME OF INSTITUTION	JURISDICTIONS
Planning Commission (PC)	Established under the Planning Commission Act of 2023
Office of Treasury Registrar (OTR)	Established as a Body Corporate under Section 3 of the Treasury Registrar Act, Cap 370
Tanzania Investment and Special Economic Zones Authority (TISEZA)	Established following the enactment of the Investment and Special Economic Zones Act No. 6 of 2025. TISEZA has assumed the responsibilities formerly held by the Tanzania Investment Centre (TIC) and the Export Processing Zones Authority (EPZA).

7.0 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES, AND ASSUMPTIONS

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

7.1 Judgments

In the process of applying The Office's accounting policies, management has made the following judgment, apart from those involving estimations, which have the most significant effect on the amounts recognised in the financial statements.

7.2 Determination of the useful lives of property, plant, and equipment

Management uses Government circulars issued from time to time in determining the useful lives and, hence, depreciation rates of the items of property, plant, and equipment. The useful lives of the property, plant, and equipment were reviewed to determine the life span of the assets.

7.3 Impairment of Cash Balances in Bank

The Office reviews its financial assets measured at amortised cost at each reporting date to assess whether an impairment loss should be recognised in surplus or deficit. In particular, judgment by The Office Management is required in the estimation of the amount and timing of future cash flows when determining the level of impairment loss required. Such estimates are based on assumptions about a number of factors, and actual results may differ, resulting in future changes in the impairment.

The Office makes a judgment as to whether any observable data indicates that there is a measurable decrease in the estimated future cash flows in an individual asset in that portfolio. This evidence may include observable data indicating that there has been an adverse change in the rating outcome, or national or local economic conditions that correlate with defaults on assets.

Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment similar to those in the portfolio when scheduling its future cash flows. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between loss estimates and actual loss incurred.

8. EXCHANGE RATES

Foreign currency transactions are transacted into Tanzanian shillings using the exchange rates prevailing on the date of transactions as per **Table 15**.

TABLE 15: EXCHANGE RATES

Currency	30 JUNE 2024	30 JUNE 2025
United States Dollar (USD)	2,631.35	2,640.00
Euro (EUR)	3,089.20	2,831.14

9. FUTURE CHANGES IN ACCOUNTING POLICIES

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

9.1. IPSAS 43 - Leases

IPSASB approved IPSAS 43, Leases, with an effective date of 01 January 2025. IPSAS 43 supersedes IPSAS 13, Leases and introduces the right-of-use model for lessees, aligning with IFRS 16, Leases. The IPSASB will continue consideration of public sector-specific leasing issues, such as concessionary leases, in its Other Lease-Type Arrangements project. The Office is currently assessing the impact of the standard.

9.2. IPSAS 44- Non-Current Assets Held for Sale and Discontinued Operations

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

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

IPSAS 44 became effective for periods beginning on or after 01 January 2025.

9.3. IPSAS 45 - Property, Plant and Equipment

This standard provides guidance on accounting for Property, Plant and Equipment so that users of Financial Statements can discern information about an entity's investment in its PPE and the changes in such investment.

The standard applies to PPE used to develop or maintain the biological assets related to agricultural activity other than bearer plants, Mineral rights and mineral reserves such as oil, natural gas and similar non-regenerative resources and the recognition and measurement of exploration and evaluation assets. IPSAS 45 removed IPSAS 17's scope exclusion of Heritage Asset. This standard became effective for periods beginning on or after 01 January 2025.

9.4. IPSAS 46- Measurement

The objective of this Standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The Standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting.

The Office that prepares and presents financial statements under the accrual basis of accounting shall apply IPSAS 46, Measurement in measuring assets and liabilities. The measurement requirements described in this Standard apply to both initial and subsequent measurement, unless specific guidance is included in the individual IPSAS. IPSAS 46 became effective for periods beginning on or after 01 January 2025.

9.5. 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 The Office 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 01 January 2026

9.6. 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 the Office 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 01 January 2026.

9.7. IPSAS 49: Retirement Benefit Plans.

The objective of this standard is to prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. IPSAS 49 will be effective for periods beginning on or after 01 January 2026.

9.8. IFRS S1 and S2: General Sustainability-related Disclosures and Climate-related Disclosures

The objectives of IFRS S1 and IFRS S2 are to establish comprehensive requirements for sustainability-related financial disclosures, with IFRS S1 focusing on general sustainability disclosures and IFRS S2 specifically addressing climate-related financial disclosures. These standards aim to enhance the transparency, consistency, and comparability of sustainability information reported by entities, enabling users of financial statements to make informed decisions regarding environmental, social, and governance (ESG) risks and opportunities. IFRS S1 and S2 became effective for annual reporting periods beginning on or after 01 January 2025.

However, the NBAA roadmap specifies that Public Offices will commence sustainability reporting in the financial year 2025/26 and will be granted a five-year transition period to attain full compliance.

10. RISKS MANAGEMENT

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

10.1. Foreign exchange risk

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

10.2. Liquidity risk

The Office failed to settle some liabilities due to the delay on funds release. Then, The Office has considered unsettled liabilities in the forthcoming financial year budget by continuing to dialogue with the Office for timely release of funds as per approved budget.

10.3 Credit risk

Credit risk refers to the loss due to the non-performance by counterparties to discharge an obligation. The Office is subject to risk of untimely recovered advances from staff as well as its balance(s) of Cash in the Bank(s). No outstanding receivables during this year.

Total Cash in the Banks to which the Office is exposed to credit risk as of 30 June 2025, with its comparative figures, are presented in the table below according to the classification of assets (classification according to external credit rating is done based on credit ratings published by Standard and Poor's)

	Ratings	
Description	**2025**	**2024**
CRDB	2.16%	2.16%

10.3.1. Credit quality

Credit quality per class of financial assets. The table below shows the quality by class of asset for all financial assets exposed to credit risk, based on the Entity's credit rating system. The amount presented is gross of impairment allowances.

30.06.2025

Description	Stage 1	Stage 2	Stage 3	Total
Cash & Cash Equivalent	0	0	0	0
Total	**0**	**0**	**0**	**0**

10.3.2. Movement in Expected Credit Loss allowance

The following tables explain the changes in the loss allowance between the previous period and the current reporting period due to changes in credit risk factors:

Cash and Cash Equivalent:

Description	Stage 1	Stage 2	Stage 3
Loss Allowance as at 30 June 2025	0	0	0
New Financial Assets Originated/Purchased	0	0	0
Financial Asset derecognised	0	0	0
Change in risk parameters	0	0	0
Loss Allowance as at 30 June 2025	0	0	0

11. ORIGINAL AND FINAL APPROVED BUDGET AND COMPOSITION OF ACTUAL AND BUDGET AMOUNTS

The approved budget is developed on a cash basis for the period from 01 July 2024 to 30 June 2025. Para 14 of IPSAS 24 requires entities to disclose reasons for the material difference between net approved estimates and actual amounts spent. Comparison between original and final approved budget is seen in the **Table 16** and the comparative analysis between final budget and actual amount received is portrayed in the **Table 17.**

TABLE 16: COMPARISON BETWEEN ORIGINAL AND FINAL APPROVED BUDGET

Comparative Analysis	Original Budget	Final Budget	Variance
30 June 2025			
Total Receipts	30,030,502,000	37,604,668,191	7,574,166,191
Total Payments	30,030,502,000	37,604,668,191	7,574,166,191

TABLE 17: COMPARISON BETWEEN FINAL APPROVED BUDGET AND ACTUAL

Comparative Analysis	Final Budget	Actual Amount	Variance
30 June 2025			
Total Receipts	37,604,668,191	28,029,524,380	9,575,143,811
Total Payments	37,604,668,191	36,983,967,056	620,701,135

12. COMMITMENTS

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into a balance sheet date. Commitments are classified as:

i. Capital commitments: aggregate amount of capital expenditure contracted for but not recognised as paid or provided for at balance date;
ii. Non-cancellable operating leases with a lease term of more than one year; and
iii. Other non-cancellable commitments (these may include consulting contracts).

13. RELATED PARTY TRANSACTIONS

Key Management Personnel

There are 19 key management personnel in the Office. They include seven Directors, seven Assistant Directors and five Heads of Units as indicated in The Office Organisational Structure as per **Table 18.** The aggregate remuneration of members of the management group determined on a full-time within this category is

TABLE 18: KEY MANAGEMENT PERSONNEL

S/N	Title	Number Staff	Basic Salary (TZS)
1	Directors	7	336,240,000
2	Assistant Directors	7	426,210,000
3	Head of Units	5	163,572,000
	Total	**19**	**926,022,000**

There was neither remuneration advanced and prepaid nor balance outstanding for the period ended 30 June 2025. The figures remained consistent since there were no changes during the reporting period.

14. CONTINGENT LIABILITIES

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Office. PO-PI has no contingent liability. No provision for liability has been made as at 30 June 2025.

15. RECONCILIATION OF SURPLUS WITH NET CASH FLOW FROM OPERATING ACTIVITIES

The Government, through Circular No 11 of 2015, adopted a direct method of reporting cash flow from operating activities in line with paragraphs 28 and 29 of IPSAS 2. This option, as per the referred standard, requires reporting entities to provide a reconciliation of surplus/deficit from ordinary activities with the net cash flow from operating activities.

	2025	2024
Surplus/ Deficit for the Period	22,477,293,420	1,167,631,728
Add/ (Less) Non-Cash Item		
Current Grants From other General Government Units-non monetary	(15,840,085,198)	0
Depreciation of Property, Plant and Equipment	215,009,428	93,733,120
Expected Credit Loss Impairment	0	193,589,228
Fair value Gains on Assets and Liabilities	(193,589,228)	0
Add/ (Less) Change in Working Capital		
Deferred Income	(8,969,964,254)	8,969,964,254
Cash surrendered to PMG	15,521,578	6,481,791,740
Inventories	6,927,700	(6,927,700)
Other Receipt	0	1,568,858,668
Payables and Accruals	0	181,297,500

Prepayments	(16,391,044)	(42,943,476)
Net Cash Flow from Operating Activities	**(2,305,277,599)**	**18,606,995,062**

	2025 TZS	2024 TZS
16 - Revenue Grants		
Government Grant Personal Emolument	6,807,270,723	5,593,891,220
Government Grant Development Foreign	9,969,964,254	4,990,536,426
Government Grant Development Local	3,485,312,131	2,892,835,096
Government Grant Other Charges	16,721,419,949	8,554,434,777
Revenue Grants - Non-Monetary	15,840,085,198	0
	52,824,052,255	**22,031,697,519**
24 - Fair Value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	193,589,228	0
	193,589,228	**0**
34 - Wages, Salaries and Employee Benefits		
Civil Servants	2,431,820,088	1,176,538,171
Court Attire Allowance	2,000,000	1,000,000
Electricity	58,360,000	48,729,439
Extra-Duty	1,487,440,000	1,227,540,300
Food and Refreshment	46,692,000	0
Furniture Expenses	194,000,000	16,000,000
Honoraria	942,848,613	250,750,000
Housing Allowance Discretionary Expenses	80,000,000	96,738,000
Housing allowance Expenses	67,200,000	0
Leave Travel	22,552,858	16,247,218
Moving Expenses	29,576,000	264,509,000
Outfit Allowance	6,600,000	600,000
Professional Allowances	0	895,000,000
Sitting Allowance	145,750,000	136,885,778
Subsistence Allowance	0	1,575,000
Telephone	56,730,000	46,752,562
	5,571,569,558	**4,178,865,468**

35 - Use of Goods and Service	2025	2024
Per Diem - Foreign	TZS	TZS
Accommodation Training - Domestic	2,200,000	0
Advertising and Publication - Communication & Information	216,418,413	10,980,000
Air Travel Tickets Training - Domestic	20,840,000	580,000
Air Travel Tickets Training - Foreign	272,546,390	15,000,000
Air Travel Tickets Travel - In - Country	439,962,249	189,000,000
Air Travel Tickets Travel Out Of Country	494,499,700	429,570,000
Books, Reference and Periodicals	0	6,685,000
Cleaning Supplies - Use of Goods and Services	0	650,000
Computer Supplies and Accessories	0	2,491,000
Conference Facilities	651,986,559	187,388,536
Courier Services	0	110,029
Diesel	269,340,573	261,600,171
Drugs and Medicines	0	500,000
Electricity - Utilities, Supplies and Services	7,903,398	2,000,000
Entertainment - Hospitality Supplies And Services	60,400,000	28,980,000
Exhibition, Festivals and Celebrations	29,781,124	0
Food and Refreshments	441,977,586	324,489,730
Gifts and Prizes	16,000,000	8,000,000
Ground Transport (Bus, Train, Water)	64,018,600	66,975,928
Ground travel (bus, railway, taxi, etc.)Travel - In - Country	536,342,410	819,056,029
Ground travel (bus, railway, taxi, etc.)Travel Out Of Country	24,951,000	7,500,000
Health Insurance Training - Foreign	550,000	0
Health Insurance Travel Out Of Country	0	1,000,000
Internet and Email connections	0	150,000
Lodging/Accommodation Travel - In - Country	39,100,000	0
Lodging/Accommodation Travel Out Of Country	15,000,000	0
Mobile Charges	12,000,000	7,029,000
Newspapers and Magazines	4,823,000	10,428,400
Office Consumables (papers, pencils, pens and stationaries)	510,583,071	187,353,493
Outsourcing Costs (includes cleaning and security services)	39,738,000	18,420,000
Per Diem - Domestic	11,747,931,223	5,188,127,707
Per Diem - Foreign	777,001,650	804,013,971
Perdiem	86,044,248	115,323,952
Posts and Telegraphs	300,000	1,732,750
Printing and Photocopying Costs	113,671,580	19,575,500
Programs Transmission Fees	0	2,000,000
Publicity	22,060,073	2,700,000

	2025 TZS	2024 TZS
Remuneration of Instructors	2,100,000	1,940,000
Rent - Housing	9,600,000	0
Rent - Office Accommodation	0	60,000,000
Research and Dissertation Training - Domestic	5,441,000	0
Software License Fees	1,000,000	0
Special Foods (diet food)	2,200,000	17,365,150
Sporting Supplies	1,200,000	5,000,000
Subscription Fees	15,100,000	5,770,000
Telephone Charges (Land Lines)	38,746	0
Telephone Charges -Utilities, Supplies and Services	0	1,800,000
Training Allowances	25,373,000	37,200,000
Training Materials	15,704,682	9,067,500
Tuition Fees Training - Domestic	240,498,465	37,375,000
Tuition Fees Training - Foreign	124,665,436	0
Uniforms and Ceremonial Dresses	11,898,000	0
Uniforms -Clothing, Bedding, Footwear and Services	0	5,000,000
Upkeep Allowances	140,661,982	0
Visa Application Fees	12,751,000	12,800,000
Water Charges	2,729,903	667,886
Water Transport	1,800,000	0
	17,541,051,479	**8,940,396,731**

36 - Maintenance Expenses

Direct labour (contracted or casual hire) - Buildings	5,836,000	0
Electrical and Other Cabling Materials - Buildings	3,990,000	0
Motor Vehicles and Watercraft	123,398,706	37,249,433
Outsource maintenance contract services - Buildings	2,596,000	10,000,000
Outsource maintenance contract services - Office Equipment and Appliances	0	800,000
Outsource maintenance contract services - Vehicles and Transportation Equipment	34,627,547	42,798,486
Outsource maintenance contract services - Water and Electricity Installations	0	10,000,000
Panel and body shop repair materials and services	1,183,835	0

Spare Parts - Vehicles and Transportation Equipment	28,053,000	0
Telephone Equipment (ground line)	0	6,710,049
Tyres and Batteries	24,269,480	29,579,388
	223,954,568	**137,137,356**

	2025 TZS	2024 TZS
52 - Other Expenses		
consultancy fees	0	720,000
Sundry Expenses	0	9,435,743
	0	**10,155,743**
54 - Expected Credit Loss		
Expected Credit Loss	0	193,589,228
	0	**193,589,228**
59 - Grants and Transfers		
Export Processing Zone Authority (EPZA)	4,391,905,570	4,721,380,593
Tanzania Investment Centre (TIC)	2,596,857,460	2,588,807,552
	6,988,763,030	**7,310,188,145**
62 - Cash and Cash Equivalents		
Deposit Cash Account	1,568,093,668	1,568,093,668
D-Fund Cash Account	0	8,969,964,254
Provision for ECL (Cash)	0	(193,589,228)
Unapplied Cash Account	765,000	765,000
	1,568,858,668	**10,345,233,694**
69 - Prepayments		
Prepayment Consumables	59,334,520	42,943,476
Prepayments Assets - Monetary	909,664,217	470,328,400
	968,998,737	**513,271,876**
70 - Inventories		
Consumable	0	6,759,000
Spare Parts Addition	0	168,700
	0	**6,927,700**

77 - PROPERTY, PLANT AND EQUIPMENT

2024/25											
Description	Cost/Revaluation					Accumulated Depreciation and Impairment					Carrying Value
	At 01-July-2024	Addition Monetary	Addition Non-Monetary	Transfers	30-Jun-25	01-Jul-24	Charge during the year - Depreciation	Charge during the year - Impairment	Transfers	30-Jun-25	
Acquisition of land	0	0	457,500,000	0	457,500,000	0	0	0	0	0	457,500,000
Air Conditioner	17,931,160	3,500,000	0	0	21,431,160	82,760	1,968,116	0	0	2,050,876	19,380,284
Cameras	15,812,000	0	0	0	15,812,000	0	1,976,500	0	0	1,976,500	13,835,500
Computers and Photocopiers	376,865,480	646,021,952	0	0	1,022,887,432	19,839,869	74,025,766	0	0	93,865,635	929,021,800
Building Work in Progress (WIP)	0	4,803,978,909	15,382,585,198	0	20,186,564,107	0	0	0	0	0	20,186,564,107
.)							0				
Motor vehicles	400,780,600	749,328,400	0	0	1,150,109,000	33,398,383	87,110,900	0	0	120,509,283	1,029,599,717
Office Furniture and Fittings	495,781,460	0	0	0	495,781,460	40,412,108	49,578,146	0	0	89,990,254	405,791,206
TV and Radios	0	7,000,000	0	0	7,000,000	0	350,000	0	0	350,000	6,650,000
TOTAL	1,307,170,700	6,209,829,260	15,840,085,198	0	23,357,085,159	93,733,120	215,009,428	0	0	308,742,548	23,048,342,611

77 - PROPERTY, PLANT AND EQUIPMENT

2023/24											
	At 01-July-2023	Addition Monetary	Addition Non-Monetary	Transfers	30-Jun-24	01-Jul-23	Charge during the year - Depreciation	Charge during the year - Impairment	Transfers	30-Jun-24	Carrying Value
Air Conditioner	0	17,931,160	0	0	17,931,160	0	82,760	0	0	82,760	17,848,400
Cameras	0	15,812,000	0	0	15,812,000	0	0	0	0	-	15,812,000
Computers and Photocopiers	0	376,865,480	0	0	376,865,480	0	19,839,869	0	0	19,839,869	357,025,611
Motor vehicles	0	400,780,600	0	0	400,780,600	0	33,398,383	0	0	33,398,383	367,382,217
Office Furniture and Fittings	0	304,662,760	191,118,700	0	495,781,460	0	40,412,108	0	0	40,412,108	455,369,352
TOTAL	**0**	**1,116,052,000**	**191,118,700**	**0**	**1,307,170,700**	**0**	**93,733,120**	**0**	**0**	**93,733,120**	**1,213,437,580**

89 - PAYABLES AND ACCRUALS

Descriptions	Opening	Paid	Rejected	Addition	Balance
Supplies of goods and services	181,297,500	0	0	0	181,297,500
TOTAL	**181,297,500**	**0**	**0**	**0**	**181,297,500**

93 - Deferred Income

Descriptions	Opening	Increase in Deferred	Decrease in Deferred	Transfer to PMG	Transfer To Holding	Balance
Development Deferred Income	0	4,486,967,605	4,485,312,131	1,655,474	0	0
D fund Deferred	8,969,964,254	0	8,969,964,254	0	0	0
Recurrent Deferred Income	0	23,542,556,775	23,528,690,671	13,866,104	0	0
TOTAL	**8,969,964,254**	**28,029,524,380**	**36,983,967,056**	**15,521,578**	**0**	**0**

94- Deposits

	2025	2024
	TZS	TZS
Deposit General	1,568,093,668	1,568,093,668
Unapplied Deposit Account Addition	765,000	765,000
	1,568,858,668	1,568,858,668

SUPPLEMANTARY INFORMATION

STATEMENT OF APPROPRIATION ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

Code	Description	Net Approved Estimates 2024/25	Actual Expenditure 30 June 2025	Variance	Exp. As % of Approved Estimates
1001	Administration and Human Resource Management	3,828,986,770	3,815,120,000	13,866,770	100
1002	Finance and Accounts	998,387,646	998,300,000	87,646	100
1003	Policy and Planning	1,811,766,619	1,811,700,000	66,619	100
1004	Legal Service	548,980,000	548,000,000	980,000	100
1005	Government Communicationn	815,292,000	815,005,000	287,000	100
1006	Internal Audit	541,754,000	541,900,000	- 146,000	100
1007	Procurement Management	612,814,290	612,670,000	144,290	100
1008	Information and Communication Technology	706,516,000	706,516,000	0	100
1009	Monitoring and Evaluation	2,248,552,077	2,248,509,000	43,077	100
2001	Public Sector Investment	2,663,584,729	2,663,420,000	164,729	100
2002	Private Sector Investment	12,877,413,505	12,272,787,056	604,626,449	95
2004	Business Environment	9,950,120,554	9,950,040,000	80,554	100
		37,604,668,191	**36,983,967,056**	**620,201,134**	**98**

Accounting Officer

03/02/2026

Date

SUPPLEMANTARY INFORMATION

STATEMENT OF VOTE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

	2024/25			2023/24		
	Recurrent	Development	Total	Recurrent	Development	Total
APPROVED ESTIMATES	TZS	TZS	TZS	TZS	TZS	TZS
Original Approved Estimates	18,652,532,000	11,377,970,000	30,030,502,000	16,052,974,000	10,606,639,000	26,659,613,000
Add/Less Supplementary Estimates	0	0	0	0	0	0
Add/Less Reallocation	1,710,197,007	5,863,969,184	7,574,166,191	1,998,792,567	7,425,502,026	9,424,294,593
Net Approved Estimates	**20,362,729,007**	**17,241,939,184**	**37,604,668,191**	**18,051,766,567**	**18,032,141,026**	**36,083,907,593**
Exchequer Received during the Year	23,542,556,776	4,486,967,605	28,029,524,381	15,729,463,833	21,753,989,680	37,483,453,513
Less: Net Expenditure	23,556,422,880	13,456,931,859	37,013,354,739	14,148,325,997	7,883,371,522	22,031,697,519
Less: Unretired Imprest	0	0	0	0	0	0
Unutilized Budget	**(3,179,827,769)**	**12,754,971,579**	**9,575,143,810**	**2,322,302,734**	**(3,721,848,654)**	**(1,399,545,920)**
Unutilized Exchequer Received	**13,866,104**	**1,655,474**	**15,521,578**	**1,581,137,836**	**13,870,618,158**	**15,451,755,994**
Represented by						
Cash in Hand with PMG	0	0	0	0	0	0
Less: Account Payable	0	0	0	0	0	0
Cash Transferred to the PMG	13,866,104	1,655,474	15,521,578	1,581,137,836	4,900,653,904	6,481,791,740
Cash Transferred to Holding Account	0	0	0	0	0	0
	0	**0**	**0**	**0**	**8,969,964,254**	**8,969,964,254**

Tangwe

Accounting Officer

03/02/2026

SUPPLEMANTARY INFORMATION

CASHFLOW STATEMENT RECURRENT AS AT 30 JUNE 2025

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES	**TZS**	**TZS**
RECEIPTS		
Revenue Grants	23,542,556,776	15,729,463,833
Total Receipts	**23,542,556,776**	**15,729,463,833**
PAYMENTS		
Wages, Salaries and Employee Benefits	5,480,085,558	3,298,865,468
Use of Goods and Service	7,785,932,559	4,698,433,982
Other Expenses	0	10,155,743
Maintenance Expenses	163,078,793	137,137,356
Grants and Transfers	4,375,450,635	4,417,353,049
Total Payments	**17,804,547,545**	**12,561,945,598**
NET CASH FLOW FROM OPERATING ACTIVITIES	**5,738,009,231**	**3,167,518,236**
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Equipment	(439,335,817)	(470,328,400)
Acquisition of Property, Plant and Equipment	(5,284,807,309)	(1,116,052,000)
Total Investing Activities	**(5,724,143,126)**	**(1,586,380,400)**
NET CASH FLOW FROM INVESTING ACTIVITIES	**(5,724,143,126)**	**(1,586,380,400)**
Net Increase	**13,866,104**	**1,581,137,836**
Cash Surrendered to Holding Account	0	0
Cash Surrendered to PMG	13,866,104	1,581,137,836
Cash and cash equivalent at beginning of period	0	0
Cash and cash equivalent at end of period	0	0

Taugwa

Accounting Officer

03/02/2026

Date

SUPPLEMANTARY INFORMATION

CASHFLOW STATEMENT - DEVELOPMENT AS AT 30 JUNE 2025

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES	**TZS**	**TZS**
RECEIPTS		
Revenue Grants	4,486,967,605	21,753,989,680
Total Receipts	**4,486,967,605**	**21,753,989,680**
PAYMENTS		
Wages, Salaries and Employee Benefits	91,484,000	880,000,000
Use of Goods and Service	9,764,582,264	4,110,536,426
Other Expenses	0	0
Maintenance Expenses	60,875,775	0
Grants and Transfers	2,613,312,395	2,892,835,096
Total Payments	**12,530,254,434**	**7,883,371,522**
NET CASH FLOW FROM OPERATING ACTIVITIES	**(8,043,286,829)**	**13,870,618,158**
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Acquisition of Property, Plant and Equipment	(925,021,951)	0
Total Investing Activities	**(925,021,951)**	**0**
NET CASH FLOW FROM INVESTING ACTIVITIES	**(925,021,951)**	**0**
Cash Surrendered to PMG	1,655,474	4,900,653,904
Cash and cash equivalent at beginning of period	8,969,964,254	0
Cash and cash equivalent at end of period	0	8,969,964,254

Tausi wa

Accounting Officer

03/02/2026

Date

SUPPLEMANTARY INFORMATION

CASHFLOW STATEMENT - DEPOSIT AS AT 30 JUNE 2025

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES	**TZS**	**TZS**
RECEIPTS		
Increase in Deposit	0	1,568,858,668
Total Receipts	**0**	**1,568,858,668**
NET CASH FLOW FROM OPERATING ACTIVITIES	**0**	**1,568,858,668**
Cash and cash equivalent at beginning of period	1,568,858,668	0
Cash and cash equivalent at end of period	1,568,858,668	1,568,858,668

Accounting Officer

03/02/2026

Date

SUPPLEMANTARY INFORMATION

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

Description	Budgeted Amount				
	Original Budget	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Revenue Grants	18,652,532,000	1,710,197,007	20,362,729,007	23,542,556,776	(3,179,827,769)
Total Receipts	**18,652,532,000**	**1,710,197,007**	**20,362,729,007**	**23,542,556,776**	**(3,179,827,769)**
PAYMENTS					
Wages, Salaries and Employee Benefits	5,195,788,000	438,761,101	5,634,549,101	5,480,085,558	154,463,543
Use of Goods and Service	6,973,181,000	2,051,290,341	9,024,471,341	7,785,932,559	1,238,538,782
Other Expenses	64,999,000	(59,999,000)	5,000,000	0	5,000,000
Maintenance Expenses	282,230,000	(55,500,000)	226,730,000	163,078,793	63,651,207
Grants and Transfers	4,715,334,000	(181,500,000)	4,533,834,000	4,375,450,635	158,383,365
Acquisition of Property, Plant and Equipment	1,421,000,000	(482,855,435)	938,144,565	5,724,143,126	(4,785,998,561)
Total Payment	**18,652,532,000**	**1,710,197,007**	**20,362,729,007**	**23,528,690,671**	**(3,193,693,873)**
Net Receipts/Payments	**0**	**0**	**0**	**13,866,104**	**13,866,104**

Accounting Officer

03/02/2026
Date

SUPPLEMANTARY INFORMATION *(Continued...)*

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

	Budgeted Amount				
Description	**Original Budget**	**Reallocations/Adjustments**	**Final Budget (B)**	**Actual Amount on Comparison Basis (A)**	**Different Final Budget & Actual (B-A)**
	TZS	**TZS**	**TZS**	**TZS**	**TZS**
RECEIPTS					
Revenue Grants	11,377,970,000	5,863,969,184	17,241,939,184	4,486,967,605	12,754,971,579
Total Receipts	**11,377,970,000**	**5,863,969,184**	**17,241,939,184**	**4,486,967,605**	**12,754,971,579**
PAYMENTS					
Wages, Salaries and Employee Benefits	825,839,405	(192,245,237)	633,594,168	91,484,000	542,110,168
Use of Goods and Service	5,381,279,393	4,952,132,710	10,333,412,103	9,764,582,264	568,829,839
Other Expenses	1,511,206,000	(1,464,506,000)	46,700,000	0	46,700,000
Maintenance Expenses	1,459,645,202	(1,398,769,427)	60,875,775	60,875,775	0
Grants and Transfers	0	5,242,335,187	5,242,335,187	2,613,312,395	2,629,022,792
Acquisition of Property, Plant and Equipment	2,200,000,000	(1,274,978,049)	925,021,951	925,021,951	0
Total Payment	**11,377,970,000**	**5,863,969,184**	**17,241,939,184**	**13,455,276,385**	**3,786,662,799**
Net Receipts/Payments	0	0	0	(8,968,308,780)	8,968,308,780

Taubar

Accounting Officer

Mfumo wa Uhasibu Serikalini (MUSE)

03/02/2026

Date

SUPPLEMANTARY INFORMATION *(Continued...)*

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

Description	Budgeted Amount				
	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on C omparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Increase in Deposit	0	0	0	0	0
Total Receipts	**0**	**0**	**0**	**0**	**0**
Total Payment	0	0	0	0	0
Net Receipts/Payments	**0**	**0**	**0**	**0**	**0**

Tanganyika

Accounting Officer

03/02/2026

Date

Mfumo wa Uhasibu Serikalini (MUSE)

SUPPLEMANTARY INFORMATION

FUND RELEASED CONFIRMATION

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

Telegrams : "TREASURY" Dodoma
Telephone: 2123909/2123950
Fax: 2123982.
(All official communications should be addressed to the Permanent Secretary Treasury).
In reply please quote:
Ref. No.EB/AG/159/25/9

Treasury Square Building,
18 Jakaya Kikwete Road,
P. O BOX 2802,
11468 Dodoma.
TANZANIA

17th July, 2025

To: Permanent Secretary,
President Office Planning and Investment (VOTE 011)
P.O. BOX
DAR ES SALAAM

RE: CONFIRMATION OF EXCHEQUER ISSUES FOR THE FINANCIAL YEAR 2024/2025

Please confirm in writing the following as early as possible.

A: Exchequer Issues - Issued to you from 1st July, 2024 to 30th June, 2025 are as follows:

i) Supply Vote	Shs	23,542,556,776.34
ii) Development Vote	Shs	4,486,967,605.00
iii) C.F.S	Shs	-

B: Your net approved estimates as at this day of 30th June, 2025 are as shown below:

i) Supply Vote	Shs	20,362,729,007.12
Less: Appropriation in Aid	Shs	-
Net approved estimate	Shs	20,362,729,007.12
ii) Development Vote	Shs	17,241,939,184.00
iii) C.F.S	Shs	-

G. Mngara

For: PERMANENT SECRETARY – TREASURY

SUPPLEMANTARY INFORMATION

EXCHEQUER RELEASED LIST FROM 01/07/2024 TO 30/06/2025

Date	Reference Number	Description	Amount Received
	FUND TYPE: GOVT GRANT RECURRENT-PE		
23 Jul 2024	EB/AG/159/25/00032	Gov Salary for 31/07/2024 - TR66	140,250,400.00
23 Jul 2024	EB/AG/159/25/00032	Gov Salary for 31/07/2024 - Y6	193,806,320.00
23 Jul 2024	EB/AG/159/25/00032	Gov Salary for 31/07/2024 - 011	173,522,019.00
21 Ago 2024	EB/AG/159/25/00182	Gov Salary for 31/08/2024 - 011	189,150,019.00
21 Ago 2024	EB/AG/159/25/00182	Gov Salary for 31/08/2024 - TR66	137,974,400.00
21 Ago 2024	EB/AG/159/25/00182	Gov Salary for 31/08/2024 - Y6	189,558,320.00
20 Sep 2024	EB/AG/159/25/00305	Gov Salary for 30/09/2024 - TR66	134,215,400.00
20 Sep 2024	EB/AG/159/25/00305	Gov Salary for 30/09/2024 - Y6	223,002,320.00
20 Sep 2024	EB/AG/159/25/00305	Gov Salary for 30/09/2024 - 011	198,445,019.00
22 Okt 2024	EB/AG/159/25/00491	Gov Salary for 31/10/2024 - 011	210,136,019.00
22 Okt 2024	EB/AG/159/25/00491	Gov Salary for 31/10/2024 - TR66	143,632,400.00
22 Okt 2024	EB/AG/159/25/00491	Gov Salary for 31/10/2024 - Y6	224,878,000.00
21 Nov 2024	EB/AG/159/25/00621	Gov Salary for 30/11/2024 - 011	205,815,019.00
21 Nov 2024	EB/AG/159/25/00621	Gov Salary for 30/11/2024 - TR66	143,821,400.00
21 Nov 2024	EB/AG/159/25/00621	Gov Salary for 30/11/2024 - Y6	219,130,000.00
20 Des 2024	EB/AG/159/25/00721	Gov Salary for 31/12/2024 - 011	205,815,019.00
20 Des 2024	EB/AG/159/25/00721	Gov Salary for 31/12/2024 - TR66	145,036,400.00
20 Des 2024	EB/AG/159/25/00721	Gov Salary for 31/12/2024 - Y6	219,537,000.00
21 Jan 2025	EB/AG/159/25/00827	Gov Salary for 31/01/2025 - 011	204,467,019.00
21 Jan 2025	EB/AG/159/25/00827	Gov Salary for 31/01/2025 - TR66	140,545,525.00
21 Jan 2025	EB/AG/159/25/00827	Gov Salary for 31/01/2025 - Y6	222,387,250.00
20 Feb 2025	EB/AG/159/25/00944	Gov Salary for 28/02/2025 - 011	206,140,019.00
20 Feb 2025	EB/AG/159/25/00944	Gov Salary for 28/02/2025 - TR66	140,679,525.00
20 Feb 2025	EB/AG/159/25/00944	Gov Salary for 28/02/2025 - Y6	224,153,250.00
21 Mac 2025	EB/AG/159/25/01080	Gov Salary for 31/03/2025 - 011	209,519,019.00
21 Mac 2025	EB/AG/159/25/01080	Gov Salary for 31/03/2025 - TR66	142,500,400.00
21 Mac 2025	EB/AG/159/25/01080	Gov Salary for 31/03/2025 - Y6	220,850,250.00
23 Apr 2025	EB/AG/159/25/01212	Gov Salary for 30/04/2025 - 011	211,773,019.00
23 Apr 2025	EB/AG/159/25/01212	Gov Salary for 30/04/2025 - TR66	144,242,400.00
23 Apr 2025	EB/AG/159/25/01212	Gov Salary for 30/04/2025 - Y6	218,057,250.00
21 Mei 2025	EB/AG/159/25/01369	Gov Salary for 31/05/2025 - 011	211,773,019.00
21 Mei 2025	EB/AG/159/25/01369	Gov Salary for 31/05/2025 - TR66	220,190,400.00
21 Mei 2025	EB/AG/159/25/01369	Gov Salary for 31/05/2025 - Y6	211,923,250.00
21 Jun 2025	EB/AG/159/25/01525	Gov Salary for 30/06/2025 - 011	206,362,019.00
21 Jun 2025	EB/AG/159/25/01525	Gov Salary for 30/06/2025 - TR66	145,504,525.00
21 Jun 2025	EB/AG/159/25/01525	Gov Salary for 30/06/2025 - Y6	229,574,250.00
	TOTAL [GOVT GRANT RECURRENT-PE] :		**6,808,367,863.00**

SUPPLEMANTARY INFORMATION *(Continued...)*

EXCHEQUER RELEASED LIST FROM 01/07/2024 TO 30/06/2025

	FUND TYPE: GOVT GRANT RECURRENT-OC		
Date	Reference Number	Description	Amount Received
30 Jun 2025	00170000T2501091	TSAEOD0010612242733463-vote 11	1,770,000.00
31 Jul 2024	EB/AG/159/25/00054	Uendeshaji wa Ofisi Julai 2024 - 011	903,370,000.00
31 Jul 2024	EB/AG/159/25/00054	Utilities July 2024 - 011	8,666,667.00
30 Ago 2024	EB/AG/159/25/00208	Utilities mwezi Agosti, 2024 - 011	8,666,667.00
30 Ago 2024	EB/AG/159/25/00208	Uendeshaji - 011	66,666,667.00
30 Ago 2024	EB/AG/159/25/00208	Uendeshaji wa Ofisi - 011	510,047,999.00
30 Ago 2024	EB/AG/159/25/00208	Uendeshaji wa Ofisi. - 011	305,388,667.00
30 Ago 2024	EB/AG/159/25/00208	Utilities (umeme, maji na simu) - 011	21,266,667.00
30 Sep 2024	EB/AG/159/25/00342	Utilities (umeme, maji na simu) - 011	8,666,667.00
30 Sep 2024	EB/AG/159/25/00342	Uendeshaji wa Ofisi - 011	229,389,167.00
30 Sep 2024	EB/AG/159/25/00342	Uendeshaji. - 011	6,500,000.00
30 Sep 2024	EB/AG/159/25/00342	Uendeshaji wa Ofisi - 011	667,480,833.00
30 Okt 2024	EB/AG/159/25/00517	Office Operation Funds - 011	220,500,000.00
30 Okt 2024	EB/AG/159/25/00517	Office Operating Fund - 011	682,870,000.00
30 Okt 2024	EB/AG/159/25/00517	Utilities - 011	8,666,667.00
30 Nov 2024	EB/AG/159/25/00654	Uendeshaji wa Ofisi - 011	903,370,000.00
30 Nov 2024	EB/AG/159/25/00654	Utilities - 011	8,666,667.00
27 Des 2024	EB/AG/159/25/00730	Uendeshaji wa Ofisi - 011	953,369,999.67
27 Des 2024	EB/AG/159/25/00730	Utilities - 011	8,666,667.00
31 Jan 2025	EB/AG/159/25/00853	Uendeshaji wa Ofisi - 011	1,837,370,000.00
31 Jan 2025	EB/AG/159/25/00853	Utilities - 011	8,666,666.67
03 Mac 2025	EB/AG/159/25/00985	Uendeshaji wa Ofisi - 011	183,977,667.00
03 Mac 2025	EB/AG/159/25/00985	Uendeshaji wa Ofisi - 011	719,392,333.00
03 Mac 2025	EB/AG/159/25/00985	Utilities - 011	8,666,667.00
02 Apr 2025	EB/AG/159/25/01117	Uendeshaji wa Ofisi - 011	574,701,333.00
02 Apr 2025	EB/AG/159/25/01117	Uendeshaji wa Ofisi - 011	328,668,667.00
02 Apr 2025	EB/AG/159/25/01117	Utilities - 011	8,666,667.00
29 Apr 2025	EB/AG/159/25/01259	Uendeshaji wa Ofisi - 011	903,370,000.00

SUPPLEMANTARY INFORMATION *(Continued...)*

EXCHEQUER RELEASED LIST FROM 01/07/2024 TO 30/06/2025

	FUND TYPE: GOVT GRANT RECURRENT-OC		
Date	**Reference Number**	**Description**	**Amount Received**
29 Apr 2025	EB/AG/159/25/01259	Utilities - 011	8,666,667.00
30 Mei 2025	EB/AG/159/25/01417	Mahitaji ya Fedha za Matumizi ya Kawaida kwa mwezi Mei, 2025 - 011	204,596,665.00
30 Mei 2025	EB/AG/159/25/01417	Maombi ya Fedha ya Matumizi ya Kawaida kwa mwezi Mei, 2025 - 011	50,000,000.00
30 Mei 2025	EB/AG/159/25/01417	Maombi ya Fedha za Matumizi ya Kawaida kwa mwezi Mei, 2025 - 011	113,861,334.00
30 Mei 2025	EB/AG/159/25/01417	Maombi ya Fedha za Matumizi ya Kawaida kwa mwezi Mei, 2025 - 011	493,245,001.00
30 Mei 2025	EB/AG/159/25/01417	Maombi ya Fedha za Matumizi ya Kawaida kwa mwezi Mei,2025 - 011	41,667,000.00
30 Mei 2025	EB/AG/159/25/01417	Mahitaji yaFedha za Matumizi ya Kawaida kwa mwezi Mei, 2025 (Utilities) - 011	8,666,667.00
20 Jun 2025	EB/AG/159/25/01522	Maombi ya fedha za Matumizi ya Kawaida kwa mwezi Juni, 2025 - 011	8,666,667.00
20 Jun 2025	EB/AG/159/25/01522	Maombi ya fedha za Matumizi ya Kawaida kwa mwezi Juni, 2025 - 011	903,370,000.00
	TOTAL [GOVT GRANT RECURRENT-OC] :		**11,930,210,003.34**

SUPPLEMANTARY INFORMATION

EXCHEQUER RELEASED LIST FROM 01/07/2024 TO 30/06/2025

Date	Reference Number	Description	Amount Received
	FUND TYPE: GOVT GRANT DEVELOPMENT-LOCAL		
30 Okt 2024	EB/AG/159/25/00521	Kugharamia uendelezaji wa Maeneo Maalum ya Kiuchumi yanayohusika na uzalishaji wa bidhaa za mauzo nje. - 011	1,246,512,000.00
30 Okt 2024	EB/AG/159/25/00521	Malipo ya Mtaalam Mshauri (BICO) kwa ajili ya kuandaa Upembuzi Yakinifu, Master Plan na Gharama za Umilikishaji na Pango la Ardhi Manyara SEZ. - 011	313,876,480.00
30 Okt 2024	EB/AG/159/25/00521	Kugharamia kazi ya uendelezaji wa maeneo maalum ya kiuchumi yanayohusika na uzalishaji kwa mauzo ya nje - TR66	52,294,395.00
28 Feb 2025	EB/AG/159/25/00990	Investment promotion, facilitation and monitoring - 011	735,573,825.00
28 Feb 2025	EB/AG/159/25/00990	Investment promotion, facilitation and monitoring improved - 011	138,081,385.00
21 Mei 2025	EB/AG/159/25/01311	Madai ya Mshauri Elekezi - EPZA - 011	1,000,629,520.00
	TOTAL [GOVT GRANT DEVELOPMENT-LOCAL] :		**3,486,967,605.00**
	FUND TYPE: GOVT GRANT DEVELOPMENT-FOREIGN		
30 Ago 2024	EB/AG/159/25/00220	Kuwejengea uwezo maafisa viungo katika eneo la ufuatiliaji na tathmini inayozigatia matokeo na uandaaji wa taarifa - 011	212,200,000.00
30 Ago 2024	EB/AG/159/25/00220	Kuwezesha maafisa 10 kuhudhuria mafunzo ya muda mfupi nje ya nchi katika eneo la ufuatiliaji na tathmini inayozigatia matokeo na uandaaji wa taarifa - 011	205,900,000.00
30 Ago 2024	EB/AG/159/25/00220	Kuandaa muundo wa ufuatiliaji na tathmini - 011	216,100,000.00
30 Nov 2024	EB/AG/159/25/00668	Kuandaa Mwongozo jumuifu wa ufuatiliaji na tathmini wa Ofisi ya Rais, Mipango na Uwekezaji - 011	212,200,000.00
28 Feb 2025	EB/AG/159/25/00996	Fedha kwa ajili ya kuandaa mahitaji ya mfumo wa ufuatilaji na tathmini - 011	153,600,000.00
	TOTAL [GOVT GRANT DEVELOPMENT-FOREIGN] :		**1,000,000,000.00**
	FUND TYPE: DEPOSIT		
25 Feb 2025	00210000T2500098	MALIPO KWA MKANDARASI SUMA JKT	4,803,978,908.84
	TOTAL [DEPOSIT] :		**4,803,978,908.84**
GRAND TOTAL			**28,029,524,380.18**

SUPPLEMANTARY INFORMATION

TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE 2025

GFS Code	Description	DEBIT	CREDIT
		TZS	TZS
13310101	Government Grant Personal Emolument	0.00	6,807,270,722.76
13310102	Government Grant Other Charges	0.00	16,721,419,948.53
13320101	Government Grant Development Local	0.00	3,485,312,131.00
13320102	Government Grant Development Foreign	0.00	9,969,964,253.98
13399801	Revenue Grants - Non Monetary	0.00	15,840,085,198.45
14250118	Reversal of provision for impairment of Receivables (ECL)	0.00	193,589,228.00
21111101	Civil Servants	2,431,820,087.74	0.00
21113101	Leave Travel	22,552,857.60	0.00
21113103	Extra-Duty	1,487,440,000.00	0.00
21113113	Outfit Allowance	6,600,000.00	0.00
21113114	Sitting Allowance	145,750,000.00	0.00
21113122	Housing allowance Expenses	67,200,000.00	0.00
21113128	Court Attire Allowance	2,000,000.00	0.00
21113129	Moving Expenses	29,576,000.00	0.00
21114101	Honoraria	942,848,613.00	0.00
21121101	Electricity	58,360,000.00	0.00
21121102	Housing Allowance discretionary Expenses	80,000,000.00	0.00
21121103	Food and Refreshment	46,692,000.00	0.00
21121104	Telephone	56,730,000.00	0.00
21121107	Furniture Expenses	194,000,000.00	0.00
22001101	Office Consumables (papers, pencils, pens and stationaries)	503,655,371.34	0.00
22001108	Newspapers and Magazines	4,823,000.00	0.00
22001109	Printing and Photocopying Costs	113,671,580.00	0.00
22001111	Software License Fees	1,000,000.00	0.00
22001112	Outsourcing Costs (includes cleaning and security services)	39,738,000.00	0.00
22002101	Electricity - Utilities Supplies and Services	7,903,398.00	0.00
22002102	Water Charges	2,729,903.04	0.00
22003102	Diesel	269,340,573.00	0.00
22004103	Special Foods (diet food)	2,200,000.00	0.00
22006104	Uniforms and Ceremonial Dresses	11,898,000.00	0.00
22007102	Rent - Housing	9,600,000.00	0.00
22007109	Conference Facilities	651,986,559.33	0.00
22008101	Accommodation Training - Domestic	2,200,000.00	0.00
22008102	Tuition Fees Training - Domestic	240,498,465.00	0.00
22008104	Remuneration of Instructors	2,100,000.00	0.00
22008107	Training Allowances	25,373,000.00	0.00
22008108	Training Materials	15,704,682.28	0.00
22008109	Air Travel TicketsTraining - Domestic	20,840,000.00	0.00
22008110	Ground Transport (Bus, Train, Water)	64,018,600.00	0.00

GFS Code	Description	DEBIT	CREDIT
		TZS	TZS
22008111	Research and Dissertation Training - Domestic	5,441,000.00	0.00
22008115	Perdiem	86,044,247.68	0.00

SUPPLEMANTARY INFORMATION

TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE 2025

GFS Code	Description	DEBIT	CREDIT
		TZS	TZS
22009101	Air Travel Tickets Training - Foreign	272,546,389.50	0.00
22009102	Tuition Fees Training - Foreign	124,665,436.00	0.00
22009103	Upkeep Allowances	140,661,982.02	0.00
22009105	Health Insurance Training - Foreign	550,000.00	0.00
22009108	Per Diem - Foreign	10,318,420.00	0.00
22010101	Air Travel Tickets Travel - In - Country	439,962,249.05	0.00
22010102	Ground travel (bus, railway taxi, etc.)Travel - In - Country	536,342,409.56	0.00
22010103	Water Transport	1,800,000.00	0.00
22010104	Lodging/Accommodation Travel - In - Country	39,100,000.00	0.00
22010105	Per Diem - Domestic	11,747,931,223.31	0.00
22011101	Air Travel Tickets Travel Out Of Country	494,499,699.60	0.00
22011102	Ground travel (bus, railway taxi, etc.)Travel Out Of Country	24,951,000.00	0.00
22011104	Lodging/Accommodation Travel Out Of Country	15,000,000.00	0.00
22011105	Per Diem - Foreign	777,001,649.64	0.00
22011106	Visa Application Fees	12,751,000.00	0.00
22012102	Posts and Telegraphs	300,000.00	0.00
22012105	Advertising and Publication - Communication & Information	216,418,413.02	0.00
22012109	Telephone Charges (Land Lines)	38,745.90	0.00
22012110	Mobile Charges	12,000,000.00	0.00
22012111	Publicity	22,060,073.00	0.00
22012113	Subscription Fees	15,100,000.00	0.00
22013113	Sporting Supplies	1,200,000.00	0.00
22014101	Exhibition, Festivals and Celebrations	29,781,123.60	0.00
22014104	Food and Refreshments	441,977,585.54	0.00
22014105	Entertainment - Hospitality Supplies And Services	60,400,000.00	0.00
22014106	Gifts and Prizes	16,000,000.00	0.00
22017998	Non Cash Expenditure-Use of Goods and Service	6,927,700.00	0.00
22019107	Electrical and Other Cabling Materials - Buildings	3,990,000.00	0.00
22019109	Direct labour (contracted or casual hire) - Buildings	5,836,000.00	0.00
22019110	Outsource maintenance contract services - Buildings	2,596,000.00	0.00
22021101	Motor Vehicles and Water Craft	123,398,705.62	0.00
22021102	Tyres and Batteries	24,269,480.00	0.00
22021103	Panel and body shop repair materials and services	1,183,835.00	0.00
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	34,627,547.10	0.00

SUPPLEMANTARY INFORMATION *(Continued...)*

TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE 2025

GFS Code	Description	DEBIT	CREDIT
		TZS	TZS
22021108	Spare Parts - Vehicles and Transportation Equipment	28,053,000.00	0.00
23140101	Motor vehicles, Depreciation	87,110,900.00	0.00
23150108	Computers and Photocopiers Depreciation	47,108,185.00	0.00
23150113	TV and Radios Depreciation	350,000.00	0.00
23150114	Air Conditioner Depreciation	1,968,116.00	0.00
23150115	Cameras Depreciation	1,976,500.00	0.00
23160153	Office Furniture Depreciation	49,578,146.00	0.00
26311147	Export Processing Zone Authority (EPZA)	4,391,905,570.26	0.00
26311225	Tanzania Investment Centre (TIC)	2,596,857,459.76	0.00
31111106	Dwelling Monetary	4,803,978,908.84	0.00
31121101	Motor vehicles, Monetary	1,150,109,000.00	0.00
31122102	Hardware: servers and equipment (incl. desktops, laptops etc.)Monetary	140,531,711.53	0.00
31122108	Computers and Photocopiers Monetary	882,355,720.13	0.00
31122113	TV and Radios Monetary	7,000,000.00	0.00
31122114	Air Conditioner Monetary	21,431,159.95	0.00
31122115	Cameras Monetary	15,812,000.00	0.00
31122202	Office Furniture Monetary	304,662,759.63	0.00
31124106	Dwelling - WIP	15,382,585,198.45	0.00
31124401	Acquisition of land Non-Monetary	457,500,000.00	0.00
31124702	Office Furniture Non-Monetary	191,118,700.00	0.00
32171201	Prepayment Consumables	59,334,520.00	0.00
32171202	Prepayments Assets - Monetary	909,664,216.61	0.00
33181102	Supplies of goods and services Addition	0.00	181,297,500.00
33181108	Unapplied Deposit Account Addition	0.00	765,000.00
33181109	Deposit General	0.00	1,568,093,668.00
33182111	Recurrent Deferred Income Addition	0.00	1,595,003,940.29
33182112	Development Deferred Income Addition	0.00	4,902,309,378.00
33191105	Transfer to PMG - Recurrent	1,595,003,940.29	0.00
33191106	Transfer to PMG - DEV	4,902,309,378.00	0.00
33310101	Taxpayer Fund Addition	0.00	191,118,700.00
61465101	Motor vehicles, Accumulated Depreciation	0.00	120,509,283.00
61466108	Computers and Photocopiers Accumulated Depreciation	0.00	66,948,054.00
61466113	TV and Radios Accumulated Depreciation	0.00	350,000.00

61466114	Air Conditioner Accumulated Depreciation	0.00	2,050,876.00
61466115	Cameras Accumulated Depreciation	0.00	1,976,500.00
61466702	Office Furniture Accumulated Depreciation	0.00	89,990,254.00
62123115	Deposit Cash Account	1,568,093,668.00	0.00
62123124	Unapplied Cash Account	765,000.00	0.00
63293101	Accumulated Surplus/Deficit Opening	0.00	1,167,631,727.91
		62,905,686,363.92	**62,905,686,363.92**

DISCLOSURE INTRAGOVERNMENT TRANSACTIONS - REVENUE & EXPENSES

TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025

SNo		Goods/Services provided (Revenue)	Goods/Services received (Expenses)	Counterparty Entity	Amount
1			Advertising and Publication - Communication & Information	Tanzania Trade Development Authority (TANTRADE)	15,140,823.60
2			Air Travel Tickets Travel - In - Country	Tanzania Airports Authority (TAA)	57,563,240.00
3			Conference Facilities	Vocation Education Training Authority (VETA)	70,817,964.00
4			Diesel	Government Procurement Services Agency	210,000,000.00
5			Exhibition, Festivals and Celebrations	Sokoine University of Agriculture (SUA)	21,487,000.88
6			Food and Refreshments	Arusha International Conference Centre (AICC)	11,284,000.00
7			Health Insurance Training - Foreign	Dodoma Regional Referral Hospital	550,000.00
8			Lodging/Accommodation Travel - In - Country	Tanzania Buildings Agency	8,100,000.00
9			Office Consumables (papers, pencils, pens, and stationaries)	Public Procurement Regulatory Authority (PPRA)	20,900,000.00
10			Outsourcing Costs (includes cleaning and security services)	Suma JKT Company	32,182,500.00
11			Posts and Telegraphs	Tanzania Posts Corporation (TPC)	300,000.00
12			Telephone Charges (Land Lines)	Tanzania Telecommunication Company Ltd (TTCL)	38,745.90
13			Tuition Fees Training - Domestic	Uongozi Institute	41,970,000.00
			TOTAL		**490,334,274.38**