



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



PUBLIC PROCUREMENT APPEALS AUTHORITY

**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
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March 2026

AR/PA/PPAA/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.

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

ABBREVIATIONS

ACPA	Associate Certified Public Accountant
AR	Audit Report
CAG	Controller and Auditor General
CRB	Contractors Registration Board
ECL	Expected Credit Loss
FY	Financial Year
HIV	Human Immunodeficiency Virus
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
KPI	Key Performance Indicators
MOF	Ministry of Finance
NBAA	National Board of Accountants and Auditors
NCD	Non-Communicable Disease
NeST	National e-Procurement System of Tanzania
PA	Public Authorities
PAA	Public Audit Act
PPA	Public Procurement Act
PPAA	Public Procurement Appeals Authority
PPRA	Public Procurement Regulatory Authority
PSPTB	Procurement and Supplies Professionals and Technicians Board
TBC	Tanzania Broadcasting Corporation
TFRS	Tanzania Financial Reporting Standards

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Permanent Secretary,
Ministry of Finance,
P O Box 2802.
DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Basis for Opinion

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

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Report by Those Charged with Governance, Statement of Responsibilities by those charged with governance, and Declaration by the Head of Finance, but does not include the financial statements and my audit report thereon, which I obtained prior to the date of this 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 other information 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 the Public Procurement Appeals Authority (PPAA) 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

Based on the audit procedures performed, I conclude that Public Procurement Appeals Authority (PPAA) 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 Public Procurement Appeals Authority (PPAA) for the year ended 30 June 2025 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that Public Procurement Appeals Authority (PPAA) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



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



2.0 REPORT OF THOSE CHARGED WITH GOVERNANCE

2.1 INTRODUCTION

The Public Procurement Appeals Authority has the pleasure in submitting their report in compliance with The Public Procurement Act No.10 of 2023 and in conformity to Tanzania Financial Reporting Standards (TFRS 1) on the Report by Those Charged with Governance, together with the Financial Statements for the year ended 30 June 2025. The report highlights the Authority's working relationships with its stakeholders as well as its financial performance.

2.2 AUTHORITY INFORMATION

The Public Procurement Appeals Authority (the Appeals Authority) is an independent Government institution operating under the Ministry of Finance. The Appeals Authority was established under the Public Procurement Act No.3 of 2001 and it was further retained under the Public Procurement Act No.21 of 2004 after repeal of the later. The Appeals Authority continued to be maintained when the Act of 2004 was repealed by the Public Procurement Act No.7 of 2011. This Act was repealed by the Public Procurement Act No.10 of 2023 which maintained the establishment of the Appeals Authority as an independent Appeals Authority under Section 112.

PPAA under Section 112 (6) of the Public Procurement Act, 2023 is a dispute organ responsible for determining complaints/Appeals arising from public procurement processes with a view to checking compliance with the law. PPAA is also vested with powers under Sect.112 (6), (7), and (8) of PPA 2023 to determine all complaints arising from the blacklisting of tenderers.

PPAA has been established in order to have an independent mechanism through which complaints and appeals arising from public procurement process could be quickly solved within the shortest time.

2.3 Vision

To be "A dispute resolution organ that commands stakeholders' confidence"

2.4 Mission

"To determine bidders' disputes arising from public procurement process fairly and timely to ensure adherence to the governing Law".

2.5 FUNCTIONS OF THE AUTHORITY

According to the Public Procurement Act, 2023; the Authority has the following functions:

- (a) To receive complaints and appeals in respect of procurement processes or decisions made by the government or its institutions in relation to public procurement;
- (b) To review decisions made by Accounting Officers in relation to procurement processes;

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

- (c) To review decisions made by PPRA with respect to Blacklisting of Tenderers; and
- (d) To order for a Corrective action where it is found that there was breach of Procurement Procedures.

2.6 COMPOSITION OF THE APPEAL AUTHORITY

The Appeal Authority comprises the Chairman, who is nominated by the President of the United Republic of Tanzania from amongst retired Judges, and six other members to be nominated by the Minister responsible for finance. The nominated members consist of:

- (a) A senior lawyer to be appointed by the Attorney General; and
- (b) Five other members, at least two of them from the private sector with professional knowledge and experience in public procurement, construction industry, business administration, finance, or law.

Table 1: Members of the Appeals Authority

No.	Name	Position	Nationality	Age	Qualifications	Date of Appointment
1	Judge (Rtd) Awadh Mohamed Bawazir	Chairman	Tanzanian	66	MBA, LLB (Hons) (International Business)	11 January 2025
2	Dr. Gladness Ladislaus Salema	Member	Tanzanian	50	PHD, MPH, MBA	2 May 2025
3	Dr. William Mallimi Kazungu	Member	Tanzanian	56	Phd (Business admin), MBA, PGD, BCom.	22 March 2025
4	Mr. Raphael Paschal Maganga	Member	Tanzanian	39	MSc in Strategic Governance, PGD - Management of Foreign Relations, Diploma in Financial Services, BCom	2 May 2025
5	Mr. Lazaro Samwel Loshilaari	Member	Tanzanian	50	Master of Infrastructure Planning and Development (MIPD), BSc (Engineering)	2 May 2025
6	Florentina Leonce Sumawe	Member	Tanzanian	41	(LLM) in Procedural Laws and International Legal Practice, PGD in Legal Practice, LLB.	18 July 2025
7	Sarah Zilagaba Bisanda	Member	Tanzanian	42	CPA(T), Bachelor of Accounting, PGD in Accountancy	2 May 2025
8	James Mahanga Sando	Secretary	Tanzanian	56	CPA(T), Masters in Business Administration (MBA)	20 October 2022

This Board deals with the determination of appeals and is not part of the Governance processes of the PPAA.

2.7 SOURCES OF FUNDS

The main source of funds of the Authority is government subsidy (Subvention). The Other source of income is mainly from fees paid by bidders submitting Appeals to the Appeals Authority.

2.8 EMPLOYEES WELFARE

The relationship between employees and management continued to be good and conducive for the development of the organization.

The Authority continued to provide all entitlements and necessary assistance to its employees including leave allowance, burial services according to standing order, housing allowance, electricity allowance, telephone allowance and training in various courses, workshops, and seminars.

2.9 REVIEW OF PERFORMANCE FOR THE YEAR 2024/25

(a) Operating Results

The Authority made a surplus of TZS 89.63 million for the financial year ended 30 June 2025, as compared to TZS 188.55 million recorded during the year 2023/24. This operating result has increased the accumulated funds from TZS 241.41 million for the year ended 30 June 2024 to accumulated funds of TZS 331.04 million during the year 2024/25. The decrease in yearly surplus was due to seminars and trainings cost related implementation of the Strategic objectives especially the Complaint and appeal management module in NeST.

(b) Financial position

As at 30 June 2025, the total assets of the Authority were TZS 597.62 million, whereas the total liabilities amounted to TZS 266.58 million, thus a net worth of TZS 331.04 million.

In the year 2023/24, the Authority had total assets of TZS 639.96 million against total liabilities of TZS 398.55 million; therefore, the net worth during the previous year was TZS 241.41 million.

The net worth to the Authority, therefore, increased by TZS 89.63 million during the year 2024/25.

2.9.1 Appeal Determination

A total of 49 appeals and 2 applications were registered by 30 June 2025. Amongst them, 44 Appeals were determined by the end of 30 June 2025, and 5 appeals were determined in July 2025.

2.9.2 Capacity Building

To ensure improved performance of its Members of the Appeals and staff, the Authority continued with efforts to build capacity through sponsorship to International and Local conferences and attendance to short courses and seminars. During the year under review, three (3) staff sponsored to attend short course training locally, one (1) staff attended undergraduate studies and a total of 19 staff were sponsored to attend various national seminars, forums and professional conferences organised by different professional bodies and other government institutions.

2.9.3 Revenue

For the financial year 2024/25 Public Procurement Appeals Authority's approved budget was TZS 4,037,147,186 out of which, the sum of TZS 767,946,000 was for Personnel Emolument, TZS 2,545,101,186 was for Other Charges and TZS 24,100,000 for PPAA own source and development expenditure was TZS 700,000,000.

The total actual revenue collected as at 30 June 2025 is TZS 4,064,578,023 equivalents to 101% of the total approved budget of TZS 4,037,147,186. Revenue by category was as follows; other charges (OC) TZS 2,453,686,764 equivalent to 96% of the budget of TZS 2,545,101,186, Personnel Emolument TZS 888,091,259 equivalent to 116% of the Personnel emoluments budget of TZS 767,946,000, Exchange revenue comprising of appeal filing fees from appellants were TZS 22,800,000 equivalent to 95% of the total approved budget of TZS 24,100,000 and development budget was TZS 700,000,000 equivalent to 100% of the approved total budget.

2.9.4 Expenditure Overview

For the financial year 2024/25 Appeals Authority's approved budget expenditure estimate is TZS 4,037,147,186. The actual expenditure up to 30 June 2025 was TZS 4,089,299,088 which is equivalent to 101% of the total approved budget for the financial year 2024/25. Particularly, expenditure by category was as follows; personnel emolument (PE) was TZS 1,985,184,281 equivalents to 49% of the total approved budget, other charges (OC) and development expenditure were TZS 2,104,114,807 which include Use of Goods and Services, Maintenance Costs, Other Expenses, Acquisition of Assets and Transfers, equivalent to 51% of the total approved budget.

2.10 STRATEGIC OBJECTIVES

To preserve value over a long-term period, PPAA will continue to implement its strategic objectives stipulated in its Strategic Plan 2021/22-2025/26 namely:

- a) HIV/AIDS Infections Reduced and Support Services Improved;
- b) Implementation of the Anti-Corruption Strategy enhanced and sustained;
- c) Mechanism for Appeals determination strengthened; and
- d) Institutional capacity to deliver quality services improved

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

To realise these objectives PPAA developed the following strategies:

- Strengthen HIV/AIDS and NCDs preventive services;
- Improve HIV/AIDS awareness and strengthen interventions to staff living with HIV/AIDS;
- Improve Non communicable diseases awareness programmes;
- Strengthen mechanisms to comply with Anti-Corruption Strategy;
- Strengthen capacity building of Staff on Anti-Corruption Strategies and Ethics;
- Improve Appeals review procedures;
- Improve determination of registered appeals and complaints;
- Improve resource management;
- Improve Organization service delivery and Performance Management;
- improve internal systems and procedures;
- Provide conducive working environment including staff welfare; and
- Enhance Strategic positioning of PPAA.

Key performance indicators used in assessing the progress of the Board's strategic objectives are:

- Percentage of NCD cases;
- Percentage of staff declaring their health status;
- Level of satisfaction on support services;
- Stakeholders' perception on corruption at PPAA;
- Percentage of registered appeals determined;
- Percentage of Appeals decisions disputed by parties;
- Average number of days used to determine appeals; and
- Level of customers' satisfaction with PPAA services delivery.

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2024/25 TZS	2023/24 TZS
ASSETS			
Current Assets			
Cash and cash equivalents	8	38,499,885	343,395,345
Prepayments-Expenses	9a	2,905,801	-
Prepayments-Capital expenditure	9b	5,000,000	147,745,137
Inventory	10	21,433,458	1,645,925
Total Current Assets		67,839,144	492,786,407
Non-Current Assets			
Property, Plant and Equipment	7	529,777,867	147,175,045
TOTAL ASSETS		597,617,011	639,961,452
EQUITY AND LIABILITIES			
Current Liabilities			
Payables and Accruals	11	227,412,144	364,939,350
Deferred Revenue Liability	12	39,165,165	33,615,548
		266,577,309	398,554,898
Equity			
Accumulated fund		331,039,702	241,406,554
TOTAL EQUITY AND LIABILITIES		597,617,011	639,961,452

James Mahanga Sando
Executive Secretary

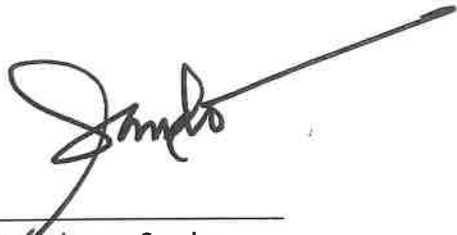
Paschal Bayona Kajuna
Corporate Services Manager

Date: 23/03/2026

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		2024/25 TZS	2023/24 TZS
	Notes		
REVENUE			
Non-Exchange Revenue	13	4,036,228,404	3,416,991,007
Exchange Revenue	14	22,800,000	33,201,000
		4,059,028,404	3,450,192,007
Reversal on ECL	26	6,319,379	-
		4,065,347,783	3,450,192,007
EXPENSES			
Wages, Salaries, and Staff Benefits	15	1,985,184,282	1,794,277,910
Use of Goods and Services	16	1,777,441,001	1,296,225,697
Maintenance Costs	17	110,432,079	53,862,446
Other Expenses	18	64,509,200	93,289,932
Depreciation	7	29,148,073	14,074,055
TOTAL EXPENSES		3,966,714,635	3,251,730,040
Transfer Payments	19	9,000,000	6,000,000
TOTAL EXPENSES AND TRANSFERS		3,975,714,635	3,257,730,040
SURPLUS BEFORE ECL		89,633,148	192,461,967
Expected Credit Loss	26	-	3,911,685
SURPLUS FOR THE YEAR		89,633,148	188,550,282



James Mahanga Sando
Executive Secretary



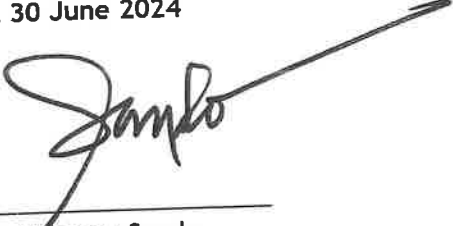
Paschal Bayona Kajuna
Corporate Services Manager

Date: 23/03/2026

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

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

	Taxpayers' Fund TZS	Accumulated fund TZS	Total TZS
At 1 July 2024	-	241,406,554	241,406,554
Surplus for the year	-	89,633,148	89,633,148
As at 30 June 2025	-	<u>331,039,702</u>	<u>331,039,702</u>
At 1 July 2023	-	52,856,272	52,856,272
Surplus for the year	-	188,550,282	188,550,282
As at 30 June 2024	-	<u>241,406,554</u>	<u>241,406,554</u>


James Mahanga Sando
Executive Secretary


Paschal Bayona Kajuna
Corporate Services Manager

Date: 23/03/2026

PUBLIC PROCUREMENT APPEALS AUTHORITY (PPAA)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 TZS	2023/24 TZS
Cash flow from operating activities			
<u>Receipts</u>			
From Non-Exchange Transactions	23(a)	4,041,778,023	3,319,955,685
From Exchange Transactions	14	22,800,000	33,201,000
(Decrease)/Increase in Deposit (Unapplied)	11	(286,493,772)	286,493,772
Cash generated from operations		<u>3,778,084,251</u>	<u>3,639,650,457</u>
<u>Payments</u>			
Wages, Salaries, and Staff Benefits	15	(1,985,184,282)	(1,794,277,910)
Use of Goods and Services	23(b)	(1,651,167,771)	(1,276,345,640)
Maintenance Costs	17	(110,432,079)	(53,862,446)
Other Expenses	23(c)	(64,509,200)	(93,289,932)
Transfer Payments	19	(9,000,000)	(6,000,000)
		<u>(3,820,293,332)</u>	<u>(3,223,775,928)</u>
Net cash flows from operating activities	24	(42,209,081)	415,874,529
Cash flows used in investing activities			
Purchase of Property, Plant and Equipment		(269,005,758)	(48,699,808)
Advance Payment for Land		-	(5,000,000)
Advance Payment for Motor Vehicle		-	(142,745,137)
Net cash flows used in investing activities		<u>(269,005,758)</u>	<u>(196,444,945)</u>
Cash flows used in financing activities			
Net cash flows used in financing activities		<u>-</u>	<u>-</u>
Net increase/(Decrease) in Cash and Cash Equivalent		(311,214,839)	219,429,584
Cash and Cash Equivalent as at 1 July	8	350,380,454	130,950,870
Cash and Cash Equivalents as at 30 June	8	<u>39,165,615</u>	<u>350,380,454</u>

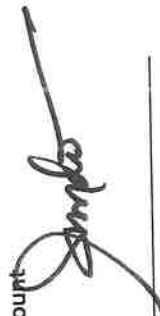

James Mahanga Sando
Executive Secretary


Paschal Bayona Kajuna
Corporate Services Manager

Date: 23/03/2026

STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUALS FOR THE YEAR ENDED 30 JUNE 2025

Descriptions	Original Budget		Adjustment		Final Budget		Actual		Difference	% Change	Reason for change
	TZS		TZS		TZS		TZS				
Revenue											
Other Charges	2,545,101,186		-		2,545,101,186		2,453,686,764		(91,414,422)	-4%	Due to less disbursement by the GoT Increase due to the changes of the salaries in October 2024 and 1 new senior staff
Personnel Emoluments	767,946,000		-		767,946,000		888,091,259		120,145,259	14%	
Development Funds	700,000,000		-		700,000,000		700,000,000		-	0%	
Sub-Total	4,013,047,186		-		4,013,047,186		4,041,778,023		28,730,837	1%	Decreased due to less registered (49) compared to Budgeted (55) appeals
Exchange Revenue	24,100,000		-		24,100,000		22,800,000		(1,300,000)	-6%	
Total Revenue	4,037,147,186		-		4,037,147,186		4,064,578,023		27,430,837		
<u>EXPENSES</u>											
Wages, Salaries, and Staff Benefits	1,794,918,975		(26,241,637)		1,821,160,612		1,985,184,281		164,023,669	8%	Increase due to the changes of the salaries in October 2024 and 1 new senior staff
Use of Goods and Services	1,581,478,186		(63,374,804)		1,644,852,990		1,651,167,770		6,314,780	0.4%	Increase caused by Reallocation from other activity
Maintenance Costs	123,150,025		19,787,641		103,362,384		110,432,079		7,069,695	6%	Increase due to major maintenance of one MV
Other Expenses	150,240,000		69,828,800		80,411,200		64,509,200		(15,902,000)	-25%	Funds reallocated to other activities during the year
Acquisition of PPEs	378,360,000		-		378,360,000		269,005,758		(109,354,242)	-41%	Funds not fully received from GoT
Transfer Payments	9,000,000		-		9,000,000		9,000,000		-	0%	
Total Expenses	4,037,147,186		-		4,037,147,186		4,089,299,088		52,151,902		
Net amount					-		(24,721,065)		(24,721,065)		



James Mahanga Sando
Executive Secretary


Paschal Bayona Kajuna
Corporate Services Manager

Date: 23/03/2026

Controller and Auditor General