REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

NATIONAL BUREAU OF STATISTICS (NBS)

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

March2026

AR/PA/NBS/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 NBS 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.

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ABBREVIATIONS

BOT	Bank Of Tanzania
CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
MOFP	Ministry of Finance and Planning
NBAA	National Board of Accountants and Auditors
NBS	National Bureau of Statistics
NHIF	National Health Insurance Fund
NSS	National Statistical System
OCGS	Office of Chief Government Statistician
SG	Statistician General
TZS	Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Board Chairperson,
National Bureau of Statistics,
64 Lusinde Road,
P. O. Box 2683,
Dodoma.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of National Bureau of Statistics (NBS), 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 NBS 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 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 NBS 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 responsibility of those charged with governance, Declaration of the Head of Finance.

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 on the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS 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 on 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 NBS for the year ended 30 June 2025 as per the Public Procurement Act, the Public Procurement Regulations, 2013 (as amended), and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

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

(i) Signing of Contracts Beyond Tender Validity Period

Regulation 200(1) of the Public Procurement Regulations, 2024 requires the tender validity period to be specified in the tender document. Clause 17.1 of the Instruction to Tenders (ITT) sets this period at 120 days from the tender opening date of 18 November 2024, expiring on 18 March 2025. However, the contract for construction of Lindi buildings was signed on 23 June 2025 after expiry of the extended tender validity period of 16 June 2025.

(ii) Delivery and Invoicing of Catering Services Prior to Award and Signing of Contract worth TZS 532,870,800

Regulation 309 of the Public Procurement Regulations, 2024 states: "The accounting officer shall be responsible for the implementation and management of contracts for goods, services, or works undertaken by the procuring entity and shall (a) monitor the costs and ensure timely delivery of goods and services, in the correct quantities and to the quality specified in each contract." However, under Contract No. FA/2024/2025/SO/NC/06/1 worth TZS 532,870,800 NBS notified and signed the contract with supplier on 9 January 2025 while the Delivery Note No. 1649 and Invoice No. 1065 were both issued on 21 December 2024 prior to the formal notification and signing of the contract.

(iii) Non-Compliance with Contract Terms on Advance Payment for Consultancy Services

Clause 23(GCC55.1) of the Special Conditions of Contract for Consultancy Services for the construction of two offices in Simiyu and Lindi stipulates that advance payment is not applicable. Similarly, Clause 25(GCC56.1) on the payment schedule does not provide for any advance payment. However, NBS made an advance payment of TZS 97,350,000 to the Consultant on 29 June 2024 through payment voucher number T140PR01V2400669.

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 NBS for the year ended 30 June 2025 as per the Budget Act, Cap. 348, 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, except for the matters described below, NBS generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

Non-Inclusion of Bilateral Project Funds and consultancy in the Mid-Year Budget Review

Government Budget Guidelines for 2024/25 (Reg. 35) require that all confirmed additional inflows whether own-source revenue or external financing—be incorporated during the Mid-Year Budget Review to ensure that the revised budget reflects the full resource envelope available for implementation. Similarly, IPSAS 24 requires that revised budgets capture all authorized funding changes within the reporting period.

However, the Mid-Term Review Report (January 2025) indicated that although the development budget was revised upward from TZS 31.23 billion to TZS 34.13 billion to reflect increased support under TSMP II, the bilateral project receipts totalling TZS 6.59 billion were not incorporated in the revised estimates. Additionally, consultancy income amounting to TZS 945.3 million realized during the first half of the year, was not reflected in the mid-year revenue revision. The own-source revenue ceiling remained unchanged at TZS 1.731 billion, despite the additional confirmed inflows.

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

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

2.1 Introduction

In compliance with the Public Corporations Act, 1992 and the Tanzania Financial Reporting Standard No. 1 on Directors' Report, the Directors submit their report and financial statements of the National Bureau of Statistics for the year ended 30 June 2025.

2.2 Establishment

The National Bureau of Statistics (NBS) is an autonomous public office established by the Statistics Act, Cap 351(RE 2019) The NBS is responsible for production of official statistic and coordination of National Statistical System (NSS) in the country.

2.3 Objectives of the Bureau

Under the Statistics Act, NBS carries the following functions: -

a) Conduct population and housing census;
b) Produce, coordinate, supervise and disseminate official statistics;
c) Advice the Government and Public at large on all matters related to official statistics;
d) Provide high quality, reliable, timely official statistics information to the public;
e) Coordinate and supervise the National Statistical System in the country; and
f) Organize and maintain central depository official statistics reports.

However, before performing functions, which extend to Zanzibar, the NBS is required to make consultation with the Office of the Chief Government Statistician (OCGS), Zanzibar.

2.4 Vision

"To become a one-stop centre for official statistics in Tanzania."

2.5 Mission

"To produce quality official statistics and services that meet needs of national and international stakeholders for evidence-based planning and decision making".

2.6 Corporate Governance of the Bureau

2.6.1 The Governing Board

The enactment of the Statistics Act Cap 351 led to the establishment of the Governing Board. For financial year 2024/25 the NBS Board conducted two ordinary meetings from July 2024 to February 2025.During the year the board was effective for eight months as the board chairperson was appointed to be the Statistician General in February 2025. All matters tabled to the Board were pre discussed by respective committees. Two board meetings have not been conducted awaiting an appointment of the Board Chairperson. Hence, all matters that require Governing Board attention are attended by the Permanent Secretary of the Ministry of Finance.

S/N	Name	Title	Date of appointment	End of Tenure	Age	Nationality	Qualification
1	Dr. Amina Suleiman Msengwa	Chairperson	September 2019	February 2025	50	Tanzanian	PhD-Statistics MA-Statistics BA-Statistics
2	Dr. Suleiman Magesa Missango.	Vice Chairperson	April 2022	April 2025	57	Tanzanian	PhD-Economics MA-Economics BA-Economics
3	Amb. Amina Salum Ali	Member	August 2021	August 2024	69	Tanzanian	MBA Marketing BA Economics
4	Dr. Tumaini Mujuni Katunzi	Member	April 2022	April 2025	51	Tanzanian	PhD-Management Science MBA-Finance BSc. Agriculture
5	Mr. Royal John Lyanga	Member	April 2022	April 2025	55	Tanzanian	MA-Statistics, BA-Statistics
6	Mr. Bahati Shabani Mgongolwa	Member	May 2024	May 2027	53	Tanzanian	MA. Economics BA. Economics
8	Mr. Salum Kassim Ali	*Ex-officio* CGS-OCGS, Zanzibar	June 2022	-	50	Tanzanian	MA. Statistics BSc. Maths and Statistics
9	Dr. Albina Chuwa	*Secretary* *SG-NBS*	April 2023	February 2025	64	Tanzanian	PhD-Demography

The attendance of meetings of the Board members for the financial year ended 30 June 2025 were as tabulated below:

S/N	Name	Title	Total Meetings	Attended	Absent with Apology
1	Dr. Amina Suleiman Msengwa	Chairperson	2	2	0
2	Dr. Suleiman Magesa Missango.	Vice Chairperson	2	2	0
3	Amb. Amina Salum Ali	Member	1	1	0
4	Dr. Tumaini Mujuni Katunzi	Member	2	2	0
5	Mr. Royal John Lyanga	Member	2	2	0

S/N	Name	Title	Total Meetings	Attended	Absent with Apology
6	Ms. Bahati Shabani Mgongolwa	Member	2	2	0
7	Mr. Salum Kassim Ali	Ex-officio	2	2	
8	Dr. Albina Chuwa	Secretary SG-NBS	2	2	0

2.6.2 Committees of The Board

As of the reporting date, the Board had three Committees namely Audit Committee, Statistical Operations and Resource Mobilization Committee and Administration Committee. The powers, roles, and functions of the Committee are stipulated in the NBS Board Charter the respective Committee Charters. Two committees were effective for eight months because the board chair person was appointed to be the Statistician General in February 2025 and one committee served for three months because the tenure of one committee member was expired. The members for each committee are shown in the tables below:

(a) Members of the Audit Committee

S/n	Name	Position	Nationality
1.	Dr Tumaini M. Katunzi	Chairperson	Tanzanian
2.	Ms Bahati Shabani Mgongolwa	Member	Tanzanian
3.	Mr. Salum K. Ali	Member	Tanzanian

(b) Members of the Statistical Operations and Resource Mobilization Committee

S/N	Name	Position	Nationality
1.	Dr. Suleiman M. Missango	Chairperson	Tanzanian
2.	Mr. Royal John Lyanga	Member	Tanzanian

(c) Members of the Administration Committee

S/n	Name	Position	Nationality
1.	Amb. Amina Salum Ali	Chairperson	Tanzanian
2.	Ms Bahati Shabani Mgongolwa	Member	Tanzanian

2.6.3 The Management Team

The management team led by the Statistician General takes overall responsibility for the Bureau, including responsibility for identifying key risk areas, considering significant financial matters, reviewing the performance of Management Business Plans and Budgets, ensuring that a comprehensive system of internal control policies and procedures is operative and for compliance with corporate governance principles.

The members of the Management Team who served the Bureau during the year and up to the date of this report are as follows:

No.	Name	Position	Education	Nationality
1	Dr. Amina Suleiman Msengwa	SG - Chairperson	Doctorate (Statistics)	Tanzanian
2	Dr. Ruth Minja	DPCS - Member	Doctorate (Business Statistics)	Tanzanian
3	Daniel Masolwa	DES - Member	Master of Arts in Economics	Tanzanian
4	Emilian Karugendo	DCRO - Member	Masters of Arts in Economics	Tanzanian
5	Daniel Ulindula Andrew	DCS - Member	CPA (T), MBA in Finance and Banking	Tanzanian
6	Oscar Mangula	HLSU - Secretary	LLM, LLB	Tanzanian
7	Stambuli Mapunda	AHRM - Member	MSc. Human Resource Management	Tanzanian
8	Esther Mnyagala	HPMU - Member	CPSP(T), Masters in Procurement and supplies	Tanzanian
9	Humphrey Msulwa	CIA - Member	CPA(T), Masters in Corporate Management	Tanzanian

2.7 Operational and Financial Review

2.7.1 Financial Performance

During the year under review the Bureau's recognized total revenue is TZS 92 billion (2023/24: TZS 120.99 billion) where by the fall was due to prior year figure included Government grants released for the implementation of the 2022 population census. The total of expenses and transfers during the period is TZS 90.83 billion (2023/24: TZS 118.23 billion). Approved budget for other charges (OC) during the year ended 30 June 2025 was TZS 7.21 billion whereas actual amount received was TZS 5.05billion equivalent to 70% of approved budget (2023/24: Budget was TZS 7.21 billion while actual receipt was TZS 4.27 billion equivalent to 59%.

The liquidity ratios of the Bureau as at 30 June 2025 are as follows:

Description of ratio	30 June 2025	30 June 2024
Current ratio Current assets : current liabilities	1.07:1	0.99:1
Cash ratio Cash: current liabilities	0.96:1	0.88:1
Quick ratio Current assets less inventory: current liabilities	1.05:1	0.99:1

2.7.2 Operational Performance

During financial year 2024/25, NBS achieved noticeable progress in improving the quality of its statistical products and services as well as scaling up the efficiency of its operations in a timely manner. The Bureau also attained distinguishable performance of the 2022 Population and Housing Census, which was mostly financed by the Government. However, NBS experienced challenges and constraints such as inadequate allocation of funds by Government to support production of other core statistics.

2.7.3 Current and Future Development

National Bureau of Statistics is focused on the evidence-based policy making including the need to focus on development efforts on measurable results by various stakeholders. This focus is on the view of the whole National Statistical System (NSS). The future development is comprehensively focusing at strengthening the NSS through institutional reforms, human resource and capacity development, development of statistical infrastructure, data development and dissemination and physical infrastructure and equipment.

2.8 Key Performance Indicators (KPI)

Based on NBS corporate objectives, the performance of the Bureau against its Key performance indicators was as follows:

	KPI	Targets	Actual	Achievements over targets (%)
a)	Number of staff who were sensitized to undergo voluntary HIV and AIDS testing.	200	260	130
b)	Perception of stakeholders on corruption, number of corruption incidences reported, and number of staff sanctioned for involvement on corrupt practices within NBS.	0	0	-
c)	Number of documents archived	33	54	164
d)	National Consumer Price Index (NCPI), Harmonized CPI (HCPI) for SADC and International Comparison Program (ICP) produced on monthly and quarterly basis respectively			
	- Monthly NCPI reports produced	12	12	100
	- HCPI for SADC and ICP quarterly indices reports produced	12	12	100
e)	Staff matters			
	Number of staff to be trained in short courses*	292	292	100
	Number of staff to be trained in long course	54	54	100
	Number of staff promoted	46	29	63

2.9 Employees Welfare

2.9.1 Management and employee's relationship

The relationship between the NBS and its employees continued to be good. Employees concern raised during the year were resolved mainly through the use of consultative meetings involving the management, trade union and employees through workers' Council. As a result, health relationship continued to exist between management and the trade union.

The relationship between employees and management continued to be good. Complaints are resolved through meetings and discussions. Work morale is good and there were no unresolved complaints from employee. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Bureau. The Bureau provides a number of facilities aiming at improving the working environment and living standards of its employees.

Such facilities include: transport and house allowance to senior management, medical services, Extra duty allowance, refreshments, employee training and development and leave travel assistance provided to employees in accordance with the Bureau's Staff Regulations in force.

2.9.2 Medical Assistance

All members of staff with a maximum number of four beneficiaries (dependants) were availed insurance cover with the National Health Insurance Fund (NHIF) for their medical services. During the year under review the Bureau incurred TZS 144 million (TZS 134 million in 2023/24) payment in regard to health and insurance for its staff.

2.9.3 Health and Safety

Effective health, safety and risk management is a priority for the Bureau. The Bureau's safety management system delivers a safe working environment by continuous and effective assessment. For the financial year 2024/25 the Bureau used TZS 66 million (TZS 1.5 million in 2023/24) on protective gears, Fire equipment and clothing gears.

2.9.4 Persons with Disabilities

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned.

In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Bureau continues and appropriate training is arranged. It is the policy of the Bureau that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

2.9.5 Employees Benefit Plan

The Bureau has an arrangement whereby the employer and employees make monthly contributions to pension schemes. Such contributions are mandatory and aggregate to twenty percent of the employee's basic salary. These contributions are made to Public Service Social Security Fund (PSSSF). Such contributions are recognized as social security costs. During 2024/25 amount paid as contribution to PSSSF was TZS 241 million while in 2023/24 was TZS 223 million.

2.9.6 Training

Various training was conducted during the referred period involving both long course and short course training in order to improve their productivity in different skills. Training was provided according to the need and importance to the bureau and categorised as:

i) Short Course

292 employees attended short course where by among them 90 were NBS staffs and 202 were other employees from NSS.

ii) Long Course

NBS trained 54 staff in long course where by NBS staff were 15 and NSS staff were 39.

For the provision of these trainings both short or long trainings the Bureau incurred TZS 1.1 billion for the year under audit and TZS 849 million last year 2023/24.

2.10 Resources

Employees with appropriate skills, experience and technical competence in running the business are the key resources available to the Bureau and they assist in pursuing the Bureau's business objectives. Other resources necessary for running the business includes the financial resources, transport facilities, ICT tools and equipment, and various computer software. MUSE system was used in preparing 2024/25 Financial Statement.

2.11 Gender Parity

The Bureau is an equal opportunity employer. The Bureau strives to build a broad-based organization with balance in gender. The Bureau's workforce at the end of 2024/25 the workforce is 206 (122 males and 84 females). There were three employees with physical Challenged body (disability), whilst in year 2023/24 were 205 employees (121 males and 84 female).

Up to the end of the financial year ended 30 June 2025, the composition of males and females in various senior positions was as follows:

	Year ended 30 June 2025			Year ended 30 June 2024		
	Male	Female	**Total**	**Male**	**Female**	**Total**
SG	-	1	1	-	1	1
Directors	3	1	4	3	1	4
Head of Units	2	1	3	2	1	3
Managers	8	6	14	9	5	14
Ag. Managers/ Head of Units	1	1	2	2	3	5
Regional Statistical Managers	22	4	26	19	7	26

In carrying out its activities, the Bureau is required to comply with various statutory requirements including Laws and Regulations. Nothing has come to the attention of the Governing Board and Management Team to indicate noncompliance with statutory requirements.

2.12 Corporate Social Responsibility

The Bureau at its best level participates in Corporate Social Responsibility (CSR) activities and encourages its employees' initiatives as well to participate in CSR. For the financial year 2024/25 CSR expenses were TZS 14 million and nil in the year 2023/24.

2.13 Related Party Transactions

Related parties' transactions are disclosed in Note 6 to the Financial Statements.

2.14 Political and Charitable donation

The Bureau at its best level participates in Corporate Social Responsibility (CSR) activities and encourages its employees' initiatives as well to participate in CSR. There was no any political donation during the year, as well as in the prior year.

2.15 Appointment of Auditor

The Controller and Auditor General ("CAG") is the statutory Auditor of NBS by the virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and in Section 10 of the Public Audit Act, Cap 418.

....
Hon. Anne S. Makinda
Chairperson

Date: 17/03/2026

....
Dr. Amina S. Msengwa
Statistician General

Date: 17/03/2026

3.0 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

The Board is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Bureau as at the end of the financial year. They are also required to ensure that the Bureau keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Bureau. They are also responsible for safeguarding the assets of the Bureau.

The Board Members accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSASs). The Board Members are of the opinion that the financial statements fairly present the state of the financial affairs of the Bureau and of its deficit in accordance with International Public Sector Accounting Standards. The Board Members further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement. To enable the Board Members to meet these responsibilities they set effective manner.

The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Bureau and all employees are required to maintain the highest ethical standards in ensuring the Bureau's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Bureau is on identifying, assessing, managing and monitoring all known risks across the Bureau. While operating risk cannot be fully eliminated, the Bureau endeavours to minimise it by ensuring the appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Board Members are of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. Nothing has come to the attention of the Board Members to indicate that the Bureau will not remain a going concern for at least twelve months from the date of this statement.

....	....
Hon. Anne S. Makinda	Dr. Amina S. Msengwa
Chairperson	**Statistician General**
Date: 17/03/2026	**Date:** 17/03/2026

4.0 DECLARATION OF THE HEAD OF FINANCE OF NATIONAL BUREAU OF STATISTICS

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants Registration (Amendment) Act 2021, requires financial statements to be accompanied with a declaration issue by the Head of Finance/ Accounting responsible for the preparation of financial statements of the entity concerned.

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

I ACPA Eliah J. Mbwambo being the Head of Finance of the National Bureau of Statistics (NBS) hereby acknowledges my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of NBS as on that date and that they have been prepared based on properly maintained financial records.

Signature: ....

Signed by: ACPA Eliah J. Mbwambo

Position: Chief Accountant

NBAA Membership No.: ACPA 6128

Date: 17/03/2026

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	30 June 2025 TZS	30 June 2024 Restated TZS
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	77	24,512,330,504	25,528,752,553
Intangible Assets	78	740,903,731	369,604,376
Work in Progress	82	398,694,415	0
Total Non-Current Assets		**25,651,928,650**	**25,898,356,929**
Current Assets			
Cash and Cash Equivalents	62	13,778,607,865	45,276,041,555
Receivables	67	498,219,256	5,156,446,170
Inventories	70	256,319,031	160,172,547
Prepayments	69	810,412,964	547,430,011
Total Current Assets		**15,343,559,116**	**51,140,090,283**
TOTAL ASSETS		**40,995,487,766**	**77,038,447,212**
LIABILITIES			
Current Liabilities			
Deferred Income*	93	12,734,663,998	50,025,574,602
Deposits	94	202,953,529	15,866,381
Payables and Accruals	89	1,378,836,830	1,484,591,715
Total Current Liabilities		**14,316,454,357**	**51,526,032,698**
Total Liabilities		**14,316,454,357**	**51,526,032,698**
Net Assets		**26,679,033,409**	**25,512,414,514**
NET ASSETS			
Capital Contributed by:			
Taxpayers' Fund		7,095,917,000	7,095,917,000
Accumulated Surplus		19,583,116,409	18,416,497,514
TOTAL NET ASSETS		**26,679,033,409**	**25,512,414,514**

....
Hon. Anne S. Makinda
Chairperson

Date: 17/03/2026

....
Dr. Amina S. Msengwa
Statistician General

Date: 17.03.2026

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note	30 June 2025 TZS	30 June 2024 TZS
Revenue			
Fair value Gains on Assets and Liabilities	24	8,823,476	-
Fees, Fines, Penalties and Forfeits	19	-	21,001,193
Gain on Foreign Currency Translation	27	2,529,461,951	1,202,163,039
Other Revenue	31	-	258,234,058
Revenue from Exchange Transactions	17	921,489,923	108,181,958
Revenue Grants	16	88,539,609,000	119,399,537,037
TOTAL REVENUE		**91,999,384,350**	**120,989,117,285**
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	35,332,005	1,424,505
Depreciation of Property, Plant and Equipment	37	1,797,747,734	1,687,173,674
Provision for obsolete inventory	45	22,839,400	-
Expected Credit Loss	54	25,819,733	138,143,690
Loss on Disposal of Assets	44	372,730,041	-
Maintenance Expenses	36	855,887,232	325,054,244
Other Expenses	52	624,576,202	1,146,784,302
Social Benefits	56	171,000,000	-
Use of Goods and Service	35	55,768,957,349	77,926,352,727
Wages, Salaries and Employee Benefits	34	28,153,734,731	34,892,304,607
Total Expenses		**87,828,624,427**	**116,117,237,749**
Transfer			
Grants and Transfers	59	2,862,198,000	2,109,409,276
Other Transfers	60	141,943,027	-
Total Transfer		**3,004,141,027**	**2,109,409,276**
TOTAL EXPENSES AND TRANSFERS		**90,832,765,454**	**118,226,647,025**
Surplus		**1,166,618,896**	**2,762,470,260**

....
Hon. Anne S. Makinda
Chairperson

Date: 17/03/2026

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Statistician General

Date: 17·03·2026

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

	Taxpayers' Fund	Accumulated Surplus/ (Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 July 2024	7,095,917,000	18,416,497,513	25,512,414,513
Surplus for the Year	-	1,166,618,896	1,166,618,896
Closing Balance as at 30 June 2025	**7,095,917,000**	**19,583,116,409**	**26,679,033,409**
Opening Balance as at 01 July 2023	7,095,917,000	23,337,396,104	30,433,313,104
Other Appropriations **	-	(7,683,368,851)	(7,683,368,851)
Surplus for the Year	-	2,762,470,260	2,762,470,260
Closing Balance as at 30 June 2024	**7,095,917,000**	**18,416,497,513**	**25,512,414,513**

**Other Appropriations refers to Adjustments made from the opening balance of accumulated surplus that prevailed from the MUSE system during the year.

Hon. Anne S. Makinda
Chairperson

Date: 17/03/2026

Dr. Amina S. Msengwa
Statistician General

Date: 17.03.2026

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Notes	30 June 2025 TZS	30 June 2024 TZS
Cash Flow from Operating Activities			
Receipts			
Revenue Grants	16A	50,859,298,396	48,333,516,963
Revenue from Exchange Transactions	17A	912,198,862	193,171,327
Fees, Fines, Penalties and Forfeits	19A	0	21,001,193
Increase in Deposit	61	187,087,148	15,866,381
Total Receipts		**51,958,584,406**	**48,563,555,864**
Payments			
Wages, Salaries and Employee Benefits	34A	28,284,497,260	34,482,432,190
Use of Goods and Service	35A	50,902,935,202	81,179,704,839
Social Benefits	43A	171,000,000	-
Other Transfers	60A	24,400,000	-
Other Expenses	52A	624,576,201	1,146,784,302
Maintenance Expenses	36A	855,887,232	325,054,244
Grants and Transfers	59A	2,862,198,000	2,109,409,276
Total Payments		**83,725,493,895**	**119,243,384,851**
Net Cash Flow from Operating Activities		**(31,766,909,489)**	**(70,679,828,987)**
Cash Flow from Investing Activities			
Payment for Work in Progress	106	(301,344,415)	0
Advance Payment for Acquisition of Property, Plant and Equipment	103	(678,635,100)	0
Acquisition of Property, Plant and Equipment	77A	(1,271,598,754)	(828,376,505)
Acquisition of Intangibles	78A	(17,231,360)	0
Net Cash Flow from Investing Activities		**(2,268,809,629)**	**(828,376,505)**
Cash Flow from Financing Activities		**0**	**0**
Net decrease in cash and cash equivalents		(34,035,719,118)	(71,508,205,492)
Effect of Foreign Currency Changes	74	2,529,461,952	1,202,163,039
Cash and cash equivalents at beginning of period		45,288,269,150	115,594,311,603
Cash and cash equivalents at end of period		**13,782,011,984**	**45,288,269,150**

....
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Chairperson

Date: 17/03/2026

....
Dr. Amina S. Msengwa
Statistician General

Date: 17.03.2026

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

	Original Budget	Supplementary/Carryover	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Difference Final Budget & Actual(B-A)	Difference (%)
	TZS	TZS	TZS	TZS	TZS	TZS	
RECEIPTS							
Government Grant Other charges	7,211,693,850	0	0	7,211,693,850	5,048,185,695	2,163,508,155	30%
Government Grant Personal Emoluments	5,685,116,000	0	0	5,685,116,000	5,832,310,896	(147,194,896)	(3%)
Own source Revenue	1,731,000,000	0	0	1,731,000,000	912,198,862	818,801,138	47%
Revenue Grants-Dev (Local and foreign)	33,857,964,987	48,260,642,169	0	82,118,607,156	39,978,801,805	42,139,805,351	51%
Increase in Deposit	0	0	0	0	187,087,148	(187,087,148)	100%
Total Receipts	**48,485,774,837**	**48,260,642,169**	**0**	**96,746,417,006**	**51,958,584,406**	**44,787,832,600**	46%
PAYMENTS							
Wages, Salaries and Employee Benefits	19,476,488,196	9,432,486,279	846,277,000	29,755,251,475	29,725,640,959	29,610,516	0%
Use of Goods and Service	21,454,048,186	31,332,285,170	487,746,800	53,274,080,156	49,421,791,502	3,852,288,654	7%
Social Benefits	125,789,659	125,205,585	0	250,995,244	171,000,000	79,995,244	32%
Other Expenses	317,993,572	316,517,040	(63,000,000)	571,510,612	664,576,202	(93,065,590)	(16%)
Grants and Transfers	24,400,000	0	0	24,400,000	2,886,598,000	(2,862,198,000)	(11730%)
Maintenance Expenses	341,230,119	339,645,695	(40,000,000)	640,875,814	855,887,232	(215,011,418)	(34%)
Payment for Work in Progress	0	0	0	0	301,344,415	(301,344,415)	100%
Acquisition of Property, Plant and Equipment	6,745,825,105	6,714,502,400	(1,231,023,800)	12,229,303,705	1,950,233,854	10,279,069,851	84%
Acquisition of Intangibles	0	0	0	0	17,231,360	(17,231,360)	100%
Total Payments	**48,485,774,837**	**48,260,642,169**	**0**	**96,746,417,006**	**85,994,303,524**	**10,752,113,482**	11%
Net Payments					**(34,035,719,118)**	**34,035,719,118**	

From the above budget and actual figures, revenue received and collected was 46% below the approved budget. This shortfall was mainly attributed to low collections from own source revenue, particularly due to a decrease in the hiring of conference facilities, as well as the under-release of funds by the Government. Consequently, expenditures were also 11% below the budget, mainly due to the under-collection of the budgeted own source revenue and the under-release of budgeted funds from the Government. Furthermore, the significant increase in grants transfer expenses was mainly due to the reallocation of activities related to the dissemination and training on the use of census results from the National Bureau of Statistics to the Regional Secretariats. As a result, the respective funds were transferred from the National Bureau of Statistics to the respective Regional Secretariats.

....	....
Hon. Anne S. Makinda	Dr. Amina S. Msengwa
Chairperson	**Statistician General**
Date: 17/03/2026	**Date:** 17.03.2026

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General Information

Bureau and its Head Office information

The National Bureau of Statistics is an autonomous public office under the Ministry of Finance and Planning, and it was established by the Statistics Act, 2015 (Act No.9 of 2015). Before that, NBS was an executive agency established under the Executive Agencies Act No. 30, 1997 and the Statistics Act, 2002, governed its functions. Its role is to carry out essential statistical functions on behalf of the Government and the public. NBS has regional offices all over Tanzania Mainland.

The physical and post addresses of the Bureau are:

National Bureau of Statistics,
P. O. Box 2683,
Jakaya Kikwete Road,
Dodoma, Tanzania.

Going Concern

The Bureaus Management has assessed the bureau's ability to continue as a going concern and it is satisfied that the Bureau has the resources to continue in its activities for the foreseeable future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the Bureau's ability to continue as a going concern. Therefore, the financial statements have been prepared on a going concern basis on the basis that the Government of the United Republic of Tanzania will continue to provide subvention to keep the Bureau in operations

2. Summary of Significant Accounting Policies

(a) Basis of preparation

The financial statements of the Bureau have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual basis and its interpretations adopted by the International Public Sector Accounting Board (IPSAB). The financial statements have been prepared under the historical cost convention except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania Shillings (TZS), rounded to the nearest thousand.

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Bureau's accounting policies.

The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.

i. Reporting period

The reporting period for these financial statements is the financial year of the bureau which runs from 1July 2024 to 30 June 2025.

ii. New Standards on Issue

There are Various new standards issued by the International Public Sector Accounting Standards Board (IPSAB during the financial year 2024/2025.

❖ ***IPSAS 43 LEASES***

It was effective on 1 January 2025. IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, *Leases*. The standard became effective since January 2925. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. During the year under review the bureau did not have any Lease agreement.

❖ ***IPSAS 44-Non-Current Asset Held for Sale and discontinued Operations***

The standard was issued to provide guidance on accounting and disclosure for non-current asset held for sale and discontinued operations and was effective since January 2025.The bureau did not have any asset held for sale or discontinued operations.

❖ ***IPSAS 45 - Property, Plant, and equipment***

The standard became effective on 1 January 2025 and it provides new measurement basis "Current operational Value as a new measurement basis which incorporate many government assets which are not held for commercial purpose or to generate cash flows.

❖ ***IPSAS 46 - Measurement***

It provides clear and cohesive framework on how Government entities should measure assets and Liabilities in their financial statements and was effective since January 2025.

❖ ***IPSAS 47 - Revenue***

this standard replaces IPSAS 9" Revenue from exchange transactions, IPSAS 11 "Constructions contracts and IPSAS 23" Revenue from Non-exchange transactions (Taxes and transfers). Effective date will be on 1 January 2026.This standard provide two-model approach to revenue accounting whether a transaction is part of binding or non-binding arrangement.

❖ ***IPSAS 48 - Transfer Expenses***

These standard covers transactions that are not at Arm's length where one entity provides goods, services or other assets to another public entity without receiving a good, service or asset of approximately equal value in return. It will be effective on 1 January 2026.Transcations which involves grants and subsidies, Donations, Social welfare payments and foreign aid are the examples covered by this standard.

❖ ***IPSAS 49 - Retirement Benefit Plans***

This standard will be effective on January 2026. It replaces IPSAS 39 which is only focused on one side only without considering both Defined benefit and contribution benefit plans.

❖ ***IPSAS 50 - Exploration for and evaluation of Mineral Resource***

It's the latest standard issued by IPSASB and effectiveness will be January 2027. The standard addresses Guidance and Accounting for the expenditures incurred during the exploration for and evaluation of mineral resources. These resources can include things like oil, natural gas, minerals and other non-renewable resources.

iii. Functional and presentation currency

The Bureau has chosen Tanzania Shilling (TZS) as the functional currency reflecting the fact that it is the currency of primary economic environment in which the Bureau operates ("the functional currency") and the fact that substantially all of the capital and transactions are denominated in TZS. Therefore, the Bureau considers Tanzania Shillings to be the Bureau's functional and presentation currency.

iv. Transactions and balances

Foreign currency transactions are translated into the Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities at the statement of financial position date, which are expressed in foreign currencies, are translated in Tanzanian Shillings at the rate ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the accounting period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of performance and other comprehensive income.

(b) Revenue and expenditure recognition

(i) Revenue

Main sources of revenue to the Bureau includes fair value of Government subvention, grants and donations. Also, generates income from own sources in respect of consultancy services, sale of maps and permit fees. Income from own sources is recorded net of Value Added Tax and discounts

Revenues are always recognized when earned.

- ❖ Subvention, Grants and Assistances are recognised when received;
- ❖ Consultancy income is recognised on accrual basis and is extended over the period covered to complete the assignment; and
- ❖ Income from sale of maps and permit fees is recognised at the time of sale

(ii) Expenditure

Expenditure/expenses are recognized in the financial statements on accrual basis when services are rendered, or goods supplied to the Bureau.

(c) Property and equipment

Property and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. Such costs include the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the Bureau recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement cost if the recognition criteria are satisfied. All other repair and maintenance costs are charged to statement of performance as and when incurred. Depreciation on property and equipment is computed on a straight-line method over the estimated useful lives of the assets.

The rates of depreciation used are as follows:

Office buildings and structures	2%
Motor vehicles, motorbikes and bicycles	14.29%
Hardware servers & equipment	14.29%
Furniture and fittings	20%
Computer and photocopiers	25%
Other equipment's	10%
Generator	6.67%

Derecognition of property and equipment

An item of property and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of performance when the asset is derecognised. The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

(d) Inventories

Inventories are valued at lower of cost and Current replacement cost (IPSAs 12). Cost is determined on a first in first out basis. However, inventories for statistical data in form of publications were not part of the inventories.

(e) Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Trade receivables are recognized and carried at fair value.

A provision for impairment of receivables is established when there is objective evidence that the Bureau will not be able to collect all amounts due according to the original terms of receivables. Evidence of impairment may include indications that the debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the statement of performance. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand; deposits held at call with banks and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Cash and cash equivalents are stated in the Statement of Financial Position at face value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held with financial institutions.

(g) Accounts payable

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business). If not, they are presented as non-current liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

(h) Provisions for liabilities

Provisions for liabilities are recognized when the Authority has a present legal or constructive obligation because of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be ma

(i) Taxpayers' fund

Taxpayer's fund is the fund contributed by the Government in establishing the Bureau; the fund is static since NBS migrated to accrual accounting as per Treasury circular number 2, 2018/2019.

(j) Grants

❖ ***Capital Grants***

Grant received by the NBS in form of asset(s) and or money to procure assets are recognized under Deferred Credit Method as revenue and debited to asset account.

❖ ***Revenue Grants***

Grant received in monetary form to meet recurrent expenditure is treated as income and recognise achieved target(s) as expense to the statement of financial performance in the respective financial year.

(k) Employee benefits

Defined Contribution plan

A defined contribution plan is a pension plan under which the Bureau pays fixed contributions into a separate entity. The Bureau has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The Bureau has defined contribution plans to cater for pension obligations for the employees by paying on monthly basis agreed contributions to the Public Service Social Security Fund (PSSSF).

The Bureau's contributions to the defined contribution scheme are charged to the income statement in the year to which they relate.

3. Significant Accounting Judgements, Estimates and Assumptions

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

The following are the critical judgements and estimates that the directors have made in the process of applying the group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Property and equipment

The rates issued by the Government (Treasurer Circular No.2 of 2018/19 and Note 2 'c') are adopted in property and equipment estimates, unless otherwise critical estimates may be made by the Management in determining the useful lives of Plant, property and equipment and their residual values.

4. Financial Risk Management

The Bureau's activities potentially expose it to a variety of financial risks, including credit risk, liquidity risk and the effects of the changes in foreign currency exchange rates. The Authority's overall risk management programme takes account of the unpredictability of foreign exchange rate trends and seeks to minimise potential adverse effects on its financial performance.

a) Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the party to incur a financial loss. Credit risk arises from cash and cash equivalents, deposits with financial institutions and outstanding receivables and these bank balances are of commercial bank as BOT balances are risk free credits (IPSAS 41) and these balances were used to determine Expected credit loss.

The amount that represents the Bureau's exposure to credit risk as at 30 June 2025:

	30 June 2025 TZS	30 June 2024 **TZS**
Bank balances		
BOT	11,108,564,557	28,119,270,109
NBC	1,526,355,198	19,408,770,315
NMB	861,112,152	2,341,950,264
CRDB	140,557,699	841,034,699
TIB	5,700,196	5,700,196
Subtotal	**13,642,289,802**	**50,716,725,583**
Accounts receivable		
Staffs	467,419,336	5,109,117,578
Entities	182,535,750	173,244,689
Subtotal	649,955,086	5,282,362,267
Total	14,292,244,888	55,999,087,850

No collateral is held for any of the above assets and no receivables have had their terms renegotiated.

b) **Liquidity Risk**

Prudent liquidity risk management includes maintaining sufficient cash and cash equivalents, the availability of funding from an adequate amount of committed credit facilities and the ability to close out market positions. Management monitors rolling forecasts of the Bureau's liquidity reserve based on expected cash flows.

All financial liabilities are payable within one year. All the financial liabilities as at 30 June 2025 are due within 12 months and are equal to their carrying balances, as the impact of discounting is not significant

	Financial year ended 30 June 2025		Financial year ended 30 June 2024	
Period	Amount (TZS)	%	Amount (TZS)	%
Within 12 Months	1,378,836,830	100	1,186,881,844	80
More than 12 Months	0	0	297,709,870	20
Total	**1,378,836,830**		**1,484,591,714**	

c) **Currency Risk**

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The bureau is exposed to this risk as it maintains a foreign currency cash account at the BOT (TSMP II Receiving account),

	30 June 2025	30 June 2024
TSMP II BOT receiving account (USD)	3,618,874.29	9,892,192.21

5. Social Security Contributions

The National Bureau of Statistics has defined employee benefit plan schemes. The NBS employees are members of the Public Service Social Security Fund (PSSSF) The Bureau and employees both contribute to the schemes on monthly basis. The employer's contribution is charged to the statement of financial performance when is payable.

The following are amount charged to the statement of financial performance as at 30 June 2025:

	2024/25 TZS'000		2023/24 TZS'000
Public Service Security Pension Fund (PSSSF)	963,038		891,129
Total	**963,038**		**891,129**

6. Related Party Transactions

A number of transactions engaged with related parties in the normal course of business. These include Directors' Fee for the Governing Board members, salaries to key management personnel and other services.

Compensation of Key Management Personnel

	2024/25 TZS'000		2023/24 TZS'000
Compensation of Key Management Personnel	192,000		192,000
Short term benefits paid to Directors (Utilities)	28,080		28,080
Total	**220,080**		**220,080**
Directors fee	14,045		46,000
	14,045		**46,000**

The above benefits are part of the staff salaries and wages in NOTE 34 & 52

9 Staff Remuneration

Staff Remuneration is the amount paid by NBS and Ministry of Finance (MOF) as Staff salaries deductions charged to the statement of Financial Performance amounted to TZS 5,835,655,185 and Staff allowances which amount to TZS 4,944,433,000 that was paid during the year under review.

10 Contingent Liabilities

As of 30 June 2025, the National Bureau of Statistics had no known contingent liability. All existing pending liabilities were appropriately disclosed in the financial statements.

11 Ultimate Owner of the Bureau

The Government of United Republic of Tanzania is the ultimate owner of the National Bureau of Statistics.

12. Effects of COVID-19

Compared to the previous year, during the Financial Year 2024/25, the effect of COVID 19 was negligible since all activities were performed as planned without being affected by the pandemic. However, the Bureau continued to take precautions on COVID 19 on day-to-day operations.

13. 2022 Population and Housing Census

NBS received TZS 2,567,800,000 from Ministry of Finance for Population and housing census activities up to 30 June, 2025. TZS 18,149,954,736.78 spent and deferred to the Statement of Performance and other comprehensive income under Non-Exchange Revenue (NOTE 16) during the reporting period.

14. TSMP II

During the year the Bureau utilised grant amounting to TZS 50,248,722,413.68 from Development Partners to support operations by improving statistical harmonization through coordination of all levels in the NSS.

15. RESTATEMENT DISCLOSURES

Provided financial statements of comparative figures (2024) were adjusted for adequate and appropriate presentation as shown below,

Description	Reported Balance 2023/24	Restated Balance 2024/25	Restatement Amount	Reason
Receivables	5,284,362,266	5,156,446,170	(127,916,096)	Recalculation of ECL and receivables cut off
Cash and Cash Equivalents	46,303,923,812	45,276,041,555	(1,027,882,257)	Recalculation of ECL and correction of error
Deposits	-	15,866,381	(15,866,381)	Presentation of unapplied
Deferred Income	44,526,635,978	50,025,574,602	(5,498,938,624)	Imprest receivables adjustment and correction of error
Accumulated Surpluses / Deficits	25,087,100,873	18,416,497,514	6,670,603,359	Imprest receivables adjustment
Total			-	

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

	30 June 2025 TZS	30 June 2024 TZS
16 - Revenue Grants		
Government Grant Personal Emolument	5,832,310,896	5,429,421,540
Government Grant Development Foreign	50,248,722,414	22,268,977,155
Government Grant Development Local	25,917,282,352	87,997,095,410
Government Grant Other Charges	6,151,893,338	3,308,474,333
Revenue Grants - Non-Monetary	389,400,000	395,568,600
	88,539,609,000	**119,399,537,038**
17 - Revenue from Exchange Transactions		
Miscellaneous Revenue -Exchange	82,332,671	0
Permit Fees - Exchange	16,243,651	0
Revenue from Conference Facilities	89,585,171	108,181,958
Revenue from Consultancy Fees - Exchange	733,328,430	0
	921,489,923	**108,181,958**
19 - Fees, Fines, Penalties and Forfeits		
Permit Fees	0	21,001,193
	0	**21,001,193**
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	8,823,476	0
	8,823,476	**0**
27 - Gain on Foreign Currency Translation		
Foreign Exchange differences (Gain) - Monetary	2,529,461,951	1,202,163,039
	2,529,461,951	**1,202,163,039**
31 - Other Revenue		
Miscellaneous Revenue	0	109,487,558
Revenue from Consultancy Fees	0	148,746,500
	0	**258,234,058**
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	16,388,000	7,297,500
Casual Labour Expenses	45,900,000	0
Casual Labourers	27,600,000	0
Civil Servants	5,835,655,185	5,429,883,683
Court Attire Allowance	0	1,000,000
Electricity	81,823,760	95,978,204
Extra-Duty	1,019,450,000	3,651,918,000
Facilitation Allowance Expenses - employee	13,740,000	0
Food and Refreshment	5,760,000	4,525,000
Furniture Expenses	297,500,000	0
Gratuities	51,000,000	42,000,000
Honoraria	8,253,510,000	17,691,160,000
Housing Allowance discretionary Expenses	145,680,000	73,576,034
Housing allowance Expenses	16,400,000	0
Leave Travel	52,782,800	127,480,800

Local Staff Salaries	55,530,000	22,340,000
Medical and Dental Refunds	950,000	2,000,000
Moving Expenses	23,779,000	10,047,000
Non-Civil Servant Contracts	11,501,946,126	6,737,365,569
Outfit Allowance	1,199,996	1,195,653
Public Service Pension Fund (PSPF) Expenses - Non-Pension benefits (Imputed)	354,221,800	0
Sitting Allowance	222,360,000	927,825,000
Staff Debt Expenses	13,568,364	
Subsistence Allowance	49,687,800	23,754,000
Telephone	66,716,470	42,958,164
Workers' compensations fund-Non pension benefits(imputed)	585,430	0
	28,153,734,731	**34,892,304,607**

35 - Use of Goods and Service

Advertising and publication	0	244,236,152
Advertising and Publication - Communication & Information	7,550,000	13,897,502
Air Travel Tickets Training - Domestic	0	45,733,000
Air Travel Tickets Training - Foreign	25,194,163	118,102,251
Air Travel Tickets Travel - In - Country	512,590,800	883,942,228
Air Travel Tickets Travel Out of Country	21,874,820	0
Catering Services	1,905,605,547	148,615,000
Clothing and Attachment	3,150,000	0
Conference Facilities	1,116,873,789	1,643,928,095
Courier Services	0	403,739,000
Diesel	1,677,718,814	1,937,924,573
Educational Radio and TV broadcasting programming	8,000,000	0
Electricity - Utilities Supplies and Services	90,939,841	94,429,481
Entertainment - Hospitality Supplies and Services	63,000,000	394,729,160
Exhibition, Festivals and Celebrations	10,850,000	70,000,000
Food and Refreshments	874,226,452	4,030,329,377
Fumigation Expenses	1,200,000	4,900,000
Gifts and Prizes	5,600,000	2,400,000
Ground Transport (Bus, Train, Water)	242,435,003	314,085,808
Ground travel (bus, railway taxi, etc) Travel - In - Country	616,102,214	1,204,379,863
Ground travel (bus, railway taxi, etc) Travel Out of Country	4,888,000	450,000
Internet and Email connections	51,151,012	52,911,368
Mobile Charges	172,526,879	235,516,250
Office Consumables (papers, pencils, pens and stationaries)	467,941,379	901,257,922
Outsourcing Costs (includes cleaning and security services)	197,910,035	197,515,257
Per Diem - Domestic	45,009,873,551	61,233,424,190
Per Diem - Foreign	193,962,930	78,305,398
Posts and Telegraphs	4,636,750	250,784,250
Printing and Photocopy paper	62,000,000	50,479,000
Printing and Photocopying Costs	989,845,329	2,345,153,412

Protective Clothing, footwear and gears	65,634,296	0
Publicity	392,124,911	164,750,000
Rent - Office Accommodation	27,466,300	0
Research and Dissertation Training- Domestic	28,361,250	0
Software License Fees	1,000,000	0
Sporting Supplies	13,775,000	5,200,000
Subscription Fees	1,936,000	79,179,500
Technical Service Fees	400,000	
Telephone Charges (Land Lines)	35,900,197	31,029,838
Training Materials	17,000,000	0
Tuition Fees Training - Domestic	812,523,269	641,317,851
Tuition Fees Training - Foreign	0	8,140,355
Uniforms -Clothing, Bedding, Footwear and Services	3,500,000	2,400,000
Water Charges	20,055,382	57,004,646
Water Transport	4,800,000	36,162,000
Wire, Wireless, Telephone, Telex services and Facsimile	6,833,435	0
	55,768,957,348	**77,926,352,727**

36 - Maintenance Expenses

Air conditioners	0	3,450,000
Computers, printers, scanners, and other computer related equipment	0	1,250,000
Direct labour (contracted or casual hire) - Buildings	0	7,400,000
Direct labour (contracted or casual hire) - Machinery, Equipment and Plant	0	10,933,446
Electrical and Other Cabling Materials - Water and Electricity Installations	59,024,178	15,766,610
Fire Protection Equipment	1,475,000	1,475,000
Motor Vehicles and Water Craft	462,703,152	177,463,407
Outsource maintenance contract services - Buildings	33,302,727	0
Outsource maintenance contract services - Machinery, Equipment and Plant	18,029,678	4,165,000
Outsource maintenance contract services - Office Equipment and Appliances	0	4,270,644
Photocopiers	3,010,000	1,000,000
Plumbing Supplies and Fixtures	16,225,000	8,195,000
Repair and Maintenance of Furniture	2,717,812	35,834,937
Spare parts Vehicles and Transportation Equipment	5,616,799	0
TV sets and Radios	0	759,000
Tyers and Batteries	253,782,886	53,091,200
	855,887,232	**325,054,244**

37 - Depreciation of Property, Plant and Equipment

Computers and Photocopiers Depreciation	749,616,111	721,807,705
Generators Depreciation	23,600,400	23,600,400
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation	261,015,227	141,824,652
Motor vehicles, Depreciation	305,551,969	292,745,351
Motorbikes and bicycles Depreciation	5,129,503	5,129,503
Office buildings and structures	262,411,482	262,411,482
Office Furniture and Fittings Depreciation	178,980,789	228,212,329
Other Office equipment Depreciation	11,442,253	11,442,253
	1,797,747,734	**1,687,173,675**

39 - Amortization of Intangible Assets

Computer Software Amortization	35,332,005	1,424,505
	35,332,005	**1,424,505**

44 - Loss on Disposal of Assets

Losses on disposal of property, plant and equipment	372,730,041	0
	372,730,041	**0**

45-Obsolete Inventory

Provision for impairment of inventory	**22,839,400**	**0**
	22,839,400	**0**

52 - Other Expenses

Audit fees Expenses	154,040,000	400,579,000
Bank Charges and Commissions	0	18,629,319
Bank Charges and Commissions- Professional fees	7,321,989	22,420
Burial Expenses	14,188,000	8,000,000
Consultancy fee for professional	90,979,351	0
Consultancy fees	141,534,409	622,903,082
Contingencies Item	1,945,288	0
Director's Fee	14,045,000	-
Freight Forwarding and Clearing Charges	0	6,490,481
Sundry Expenses	179,105,000	90,160,000
Suppliers Expenses	21,417,164	0
	624,576,201	**1,146,784,302**

54 - Expected Credit Loss

Expected Credit Loss	25,819,733	138,143,690
	25,819,733	**138,143,690**

56 - Social Benefits

Meals and Accommodations- Social	171,000,000	0
	171,000,000	**0**

59 - Grants and Transfers

Grant transfers to sub-treasury	2,862,198,000	2,109,409,276
	2,862,198,000	**2,109,409,276**

60 - Other Transfers

Contribution to CF (15%)	24,400,000	0
Transfer of Assets to other institution non-monetary	117,543,027	0
	141,943,027	**0**

62 - Cash and Cash Equivalents

BOT Own source Collection Account	937,353,443	922,791,645
Cash in hand	3,000,000	0
Development Expenditure Cash Account	11,958,299,812	42,172,263,918
Imprest Cash Account	140,390,000	840,787,001
Own source Development Expenditure	9,011,663	5,875,813
Own source Recurrent Expenditure GF	52,376,061	71,759,734
Recurrent Expenditure Cash Account	672,897,125	1,258,924,657
Unapplied Cash Account	8,683,879	15,866,381
Provision for ECL(Cash)	(3,404,118)	(12,227,594)
	13,778,607,865	**45,276,041,555**

67 - Receivables

Imprest Receivable - Staff	467,419,335	5,109,117,577
Provision for Expected Credit Loss - Short Term	(151,735,829)	(125,916,096)
Receivable (GEPG)	182,535,750	173,244,689
	498,219,256	**5,156,446,170**

69 - Prepayments

Advance Payment	0	97,350,000
Prepayment Consumables	131,777,864	450,080,011
Prepayments Assets - Monetary	678,635,100	-
	810,412,964	**547,430,011**

70 - Inventories

Building Materials	0	7,876,156
Consumables	279,158,431	152,296,391
Impairment of inventory	(22,839,400)	0
	256,319,031	**160,172,547**

77 - Property, Plant and Equipment

	Cost/Revaluation					Accumulated Depreciation and Impairment					Carrying Value
	As at 01 July 2024	Addition Monetary	Transfers	Disposal	30 June 2025	01 July 2024	Charge during the year - Depreciation	Transfer	Disposal	30 June 2025	
Descriptions											
Acquisition of land	6,075,327,223	-	-	-	6,075,327,223	-	-	-	-	-	6,075,327,223
Computers and Photocopiers	3,404,275,094	-	-	-	3,404,275,094	2,025,512,710	749,616,111	-	-	2,775,128,821	629,146,273
Generators	354,006,000	-	-	-	354,006,000	141,601,999	23,600,400	-	-	165,202,399	188,803,601
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,240,813,620	1,271,598,754	(129,702,650)	-	2,382,709,724	1,061,226,909	261,015,227	(12,159,623)	-	1,310,082,513	1,072,627,211
Motor vehicles	9,028,715,206	-	-	(1,853,406,149)	7,175,309,057	3,133,993,820	305,551,969	-	(1,480,676,107)	1,958,869,682	5,216,439,375
Motorbikes and bicycles	66,849,006	-	-	-	66,849,006	54,452,707	5,129,503	-	-	59,582,210	7,266,796
Office buildings and structures	13,120,574,320	-	-	-	13,120,574,320	1,579,444,963	262,411,482	-	-	1,841,856,445	11,278,717,875
Office Furniture and Fittings	1,758,488,218	-	-	-	1,758,488,218	1,570,432,511	178,980,789	-	-	1,749,413,300	9,074,918
Other Office equipment	114,423,000	-	-	-	114,423,000	68,053,515	11,442,253	-	-	79,495,768	34,927,232
	35,163,471,687	1,271,598,754	(129,702,650)	(1,853,406,149)	34,451,961,642	9,634,719,134	1,797,747,734	(12,159,623)	(1,480,676,107)	9,939,631,138	24,512,330,504

	COST					ACCUMULATED DEPRECIATION AND IMPAIRMENT				NET BOOK VALUE
	At 01 July 2023	Addition Monetary	Addition non-monetary	Disposal	30 June 2024	01 July 2023	Charge during	Disposal	30 June 2024	30 June 2024
Acquisition of land	5,501,007,223	574,320,000	-	-	6,075,327,223	-	-	-	-	6,075,327,223
Computers and Photocopiers	3,229,170,209	175,104,885	-	-	3,404,275,094	1,303,705,004	721,807,705	-	2,025,512,709	1,378,762,385
Generators	354,006,000	-	-	-	354,006,000	118,001,599	23,600,400	-	141,601,999	212,404,001
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,148,362,000	78,951,620	13,500,000	-	1,240,813,620	919,402,256	141,824,652	-	1,061,226,908	179,586,712
Motor vehicles	9,138,476,084	-	1,448,425,120	1,558,185,998	9,028,715,206	4,399,434,467	292,745,351	1,558,185,998	3,133,993,820	5,894,721,386
Motorbikes and bicycles	66,849,006	-	-	-	66,849,006	49,323,204	5,129,503	-	54,452,707	12,396,299
Office buildings and structures	13,120,574,320	-	-	-	13,120,574,320	1,317,033,482	262,411,482	-	1,579,444,964	11,541,129,356
Office Furniture and Fittings	1,758,488,218	-	-	-	1,758,488,218	1,342,220,182	228,212,329	-	1,570,432,511	188,055,707
Other Office equipment	114,423,000	-	-	-	114,423,000	56,611,263	11,442,253	-	68,053,516	46,369,484
Total	34,431,356,060	828,376,505	1,461,925,120	1,558,185,998	35,163,471,687	9,505,731,458	1,687,173,675	1,558,185,998	9,634,719,134	25,528,752,553

78 - Intangible Assets

Computer Software Accumulated Amortization	(45,321,342)	(9,989,338)
Computer Software Monetary	124,993,240	107,761,880
Computer Software Non-Monetary	605,211,833	215,811,833
Work-In-Progress Monetary	56,020,000	56,020,000
	740,903,731	**369,604,375**

82 - Work In Progress

Buildings other than dwellings - WIP Monetary	367,731,605	66,387,190
Buildings other than dwellings - WIP Non-Monetary	97,350,000	0
Buildings other than dwellings - WIP Transfer	(66,387,190)	(66,387,190)
	398,694,415	-

89 - Payables and Accruals

Descriptions	Opening	Paid	Addition	Balance
Advance Utility	97,385	97,385	-	-
Other payables	40,000,000	40,000,000	256,650,000	256,650,000
Staff Claims	315,845,325	315,845,325	185,082,796	185,082,796
Supplies of goods and services	1,114,920,890	1,114,920,890	937,104,034	937,104,034
Withholding tax	13,728,114	13,728,114	-	-
TOTAL	**1,484,591,714**	**1,484,591,714**	**1,378,836,830**	**1,378,836,830**

93 - Deferred Income

DESCRIPTION	30 June 2025	30 June 2024
Opening Deferred	50,025,574,602	120,696,026,077
Cash receipt	50,859,298,396	48,333,516,963
Available Funds	**100,884,872,998**	**169,029,543,040**
Amortised During the year	(88,150,209,000)	(119,003,968,438)
Closing Deferred	**12,734,663,998**	**50,025,574,602**

94 - Deposits

Unapplied Deposit Account Addition	202,953,529	15,866,381
	202,953,529	**15,866,381**

103 - Advance Payment for Acquisition of Property Plant and Equipment

Prepayments Assets - Monetary		(678,635,100)	0
	Payment	**(678,635,100)**	**0**

106 - Payment for Work in Progress

Buildings other than dwellings - WIP Monetary		(301,344,415)	0
	Payment	**(301,344,415)**	**0**

16A - Revenue Grants

Government Grant Personal Emolument		5,832,310,896	5,429,421,540
Government Grant Development Foreign		50,248,722,414	22,268,977,155
Government Grant Development Local		25,917,282,352	87,997,095,410
Government Grant Other Charges		6,151,893,338	3,308,474,333
Revenue Grants - Non-Monetary		389,400,000	395,568,600
		88,539,609,000	**119,399,537,038**
Add/Less (Change in Working Capital)			
Development Deferred Income Addition		(36,507,860,898)	(71,929,991,947)
Recurrent Deferred Income Addition		(783,049,706)	1,259,540,472
Revenue Grants - Non-Monetary		(389,400,000)	(395,568,600)
		(37,680,310,604)	**(71,066,020,075)**
	Receipt	**50,859,298,396**	**48,333,516,963**

17A - Revenue from Exchange Transactions

Miscellaneous Revenue - Exchange		82,332,671	-
Permit Fees- Exchange		16,243,651	-
Revenue from Conference Facilities		89,585,171	108,181,958
Revenue from Consultancy Fees- Exchange		733,328,430	-
Miscellaneous Revenue (Note 31)		0	109,487,558
Revenue from Consultancy Fees (Note 31)		0	148,746,500
		921,489,923	**366,416,016**
Add/Less (Change in Working Capital)			
Receivable (GEPG)		(9,291,061)	(173,244,689)
		(9,291,061)	**(173,244,689)**
	Receipt	**912,198,862**	**193,171,327**

19A - Fees, Fines, Penalties and Forfeits

Permit Fees	0	21,001,193
Receipt	**0**	**21,001,193**

34A - Wages, Salaries and Employee Benefits

Acting Allowance	16,388,000	7,297,500
Casual Labour Expenses	45,900,000	0
Casual Labourers	27,600,000	0
Civil Servants	5,835,655,185	5,429,883,683
Court Attire Allowance	0	1,000,000
Electricity	81,823,760	95,978,204
Extra-Duty	1,019,450,000	3,651,918,000
Facilitation Allowance	13,740,000	0
Expenses -employee		
Food and Refreshment	5,760,000	4,525,000
Furniture Expenses	297,500,000	0
Gratuities	51,000,000	42,000,000
Honoraria	8,253,510,000	17,691,160,000
Housing Allowance discretionary Expenses	145,680,000	73,576,034
Housing allowance Expenses	16,400,000	0
Leave Travel	52,782,800	127,480,800
Local Staff Salaries	55,530,000	22,340,000
Medical and Dental Refunds	950,000	2,000,000
Moving Expenses	23,779,000	10,047,000
Non-Civil Servant Contracts	11,501,946,126	6,737,365,569
Outfit Allowance	1,199,996	1,195,653
Public Service Pension Fund (PSPF) Expenses - Pension benefits	354,221,800	0
Sitting Allowance	222,360,000	927,825,000
Staff debts Expenses	13,568,364	0
Subsistence Allowance	49,687,800	23,754,000
Telephone	66,716,470	42,958,164
Workers Compensation Fund - Non pension benefits (Imputed)	585,430	0
	28,153,734,731	**34,892,304,607**
Add/Less (Change in Working Capital)		
Staff Claim Addition	130,762,529	(409,872,417)
	130,762,529	**(409,872,417))**
Payment	**28,284,497,260**	**34,482,432,190**

35A - Use of Goods and Service

Advertising and publication	0	244,236,152
Advertising and Publication - Communication & Information	7,550,000	13,897,502
Air Travel Tickets Training - Domestic	0	45,733,000
Air Travel Tickets Training - Foreign	25,194,163	118,102,251
Air Travel Tickets Travel - In - Country	512,590,800	883,942,228
Air Travel Tickets Travel Out of Country	21,874,820	0
Catering Services	1,905,605,547	148,615,000
Clothing and Attachment	3,150,000	0
Conference Facilities	1,116,873,789	1,643,928,094
Courier Services	0	403,739,000
Diesel	1,677,718,814	1,937,924,573
Educational Radio and TV broadcasting programming	8,000,000	0
Electricity - Utilities Supplies and Services	90,939,841	94,429,481
Entertainment - Hospitality Supplies and Services	63,000,000	394,729,160
Exhibition, Festivals and Celebrations	10,850,000	70,000,000
Food and Refreshments	874,226,452	4,030,329,377
Fumigation Expenses	1,200,000	4,900,000
Gifts and Prizes	5,600,000	2,400,000
Ground Transport (Bus, Train, Water)	242,435,003	314,085,808
Ground travel (bus, railway taxi, etc) Travel - In - Country	616,102,214	1,204,379,863
Ground travel (bus, railway taxi, etc) Travel Out of Country	4,888,000	450,000
Internet and Email connections	51,151,012	52,911,368
Mobile Charges	172,526,879	235,516,250
Office Consumables (papers, pencils, pens and stationaries)	467,941,379	901,257,922
Outsourcing Costs (includes cleaning and security services)	197,910,035	197,515,257
Per Diem - Domestic	45,009,873,551	61,233,424,190
Per Diem - Foreign	193,962,930	78,305,398
Posts and Telegraphs	4,636,750	250,784,250
Printing and Photocopy paper	62,000,000	50,479,000
Printing and Photocopying Costs	989,845,329	2,345,153,412
Protective Clothing, footwear and gears	65,634,296	0
Publicity	392,124,911	164,750,000
Rent - Office Accommodation	27,466,300	0
Research and Dissertation Training - Domestic	28,361,250	0
Software License Fees	1,000,000	0
Sporting Supplies	13,775,000	5,200,000
Subscription Fees	1,936,000	79,179,500
Technical Service Fees	400,000	0
Telephone Charges (Land Lines)	35,900,197	31,029,838

Training Materials	17,000,000	0
Tuition Fees Training - Domestic	812,523,269	641,317,852
Tuition Fees Training - Foreign	0	8,140,355
Uniforms -Clothing, Bedding, Footwear and Services	3,500,000	2,400,000
Water Charges	20,055,382	57,004,646
Water Transport	4,800,000	36,162,000
Wire, Wireless, Telephone, Telex Services and Facsimile	6,833,435	0
	55,768,957,348	**77,926,352,727**
Add/Less (Change in Working Capital)		
Advance Payment	-	97,350,000
Advance Utility	97,385	(97,385)
Building Materials	(7,876,156)	0
Consumables	126,862,040	(94,116,843)
Imprest Receivable - Staff	(4,641,698,242)	2,523,287,976
Prepayment Consumables	(318,302,147)	(63,034,093)
Other payables	(216,650,000)	415,456,072
Supplies of goods and services Addition	117,816,860	388,246,533
Withholding tax	13,728,114	(13,740,148)
	(4,866,022,146)	**3,253,352,112**
Payment	**50,902,935,202**	**81,179,704,839**

36A - Maintenance Expenses

Air conditioners	0	3,450,000
Computers, printers, scanners, and other computer related equipment	0	1,250,000
Direct labour (contracted or casual hire) - Buildings	0	7,400,000
Direct labour (contracted or casual hire) - Machinery, Equipment and Plant	0	10,933,446
Electrical and Other Cabling Materials - Water and Electricity Installations	59,024,178	15,766,610
Fire Protection Equipment	1,475,000	1,475,000
Motor Vehicles and Water Craft	462,703,152	177,463,407
Outsource maintenance contract services - Buildings	33,302,727	0
Outsource maintenance contract services - Machinery, Equipment and Plant	18,029,678	4,165,000
Outsource maintenance contract services - Office Equipment and Appliances	0	4,270,644
Photocopiers	3,010,000	1,000,000
Plumbing Supplies and Fixtures	16,225,000	8,195,000
Repair and Maintenance of Furniture	2,717,812	35,834,937

Spare Parts - Vehicles and Transportation Equipment		5,616,799	0
TV sets and Radios		0	759,000
Tyres and Batteries		253,782,886	53,091,200
	Payment	**855,887,232**	**325,054,244**
43A - Social Benefits			
Meals and Accommodation -Social		171,000,000	0
	Payment	**171,000,000**	**0**
52A - Other Expenses			
Audit fees Expenses		154,040,000	400,579,000
Bank Charges and Commissions		0	18,629,319
Bank Charges and Commissions - Professional fees		7,321,989	22,420
Burial Expenses		14,188,000	8,000,000
Consultancy fee for professional		90,979,351	0
consultancy fees		141,534,409	622,903,082
Contingencies Item		1,945,288	0
Director's Fee		14,045,000	0
Freight Forwarding and Clearing Charges		0	6,490,481
Sundry Expenses		179,105,000	90,160,000
Suppliers Debts		21,417,164	0
		624,576,201	**1,146,784,302**
59A - Grants and Transfers			
Grants to Others transfers		2,862,198,000	2,109,409,276
	Payment	**2,862,198,000**	**2,109,409,276**
60A - Other Transfers			
Contribution to CF (15%)		24,400,000	0
		24,400,000	**0**
61 - Deposit			
Unapplied Deposit Account Addition		(187,087,148)	(15,866,381)
	Receipt	**(187,087,148)**	**(15,866,381)**

74 - Effect of Foreign Currency Changes

Foreign Exchange differences (Gain) - Monetary	2,529,461,951	1,202,163,039
Payment	**2,529,461,951**	**1,202,163,039**

77A - Acquisition of Property, Plant and Equipment

Acquisition of land Monetary	0	(574,320,000)
Computers and Photocopiers Monetary	0	(175,104,885)
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	(1,271,598,754)	(78,951,620)
Payment	**(1,271,598,754)**	**(828,376,505)**

78A - Acquisition of Intangibles

Computer Software Monetary	(17,231,360)	0
Payment	**(17,231,360)**	**0**

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS FOR THE PERIOD ENDED 30 JUNE 2025

	30 June 2025 TZS	30 June 2024 TZS
Surplus for the Period	1,166,618,896	2,762,470,260
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	35,332,005	1,424,505
Current Grants from Other General Government Units-non monetary	(389,400,000)	(395,568,600)
Depreciation of Property, Plant and Equipment	1,797,747,734	1,687,173,674
Loss on Disposal of Assets	372,730,041	0
Expected credit loss Impairment	25,819,733	138,143,690
Provision for obsolete inventory	22,839,400	-
Fair value gains on asset and liabilities	(8,823,476)	0
Gain on foreign currency translation	(2,529,461,952)	(1,202,163,039)
Other transfers	117,543,027	0
Add/ (Less) Change in Working Capital		
Deferred Income	(37,290,910,604)	(70,670,451,473)
Inventories	(118,985,885)	94,116,843
Deposits	187,087,148	15,866,381
Payables and Accruals	(105,754,885)	(287,992,656)
Prepayments	318,302,147	(126,315,907)
Receivables	4,632,407,182	(2,696,532,665)
Net Cash Flow from Operating Activities	**(31,766,909,489)**	**(70,679,828,987)**

PROJECT LIABILITIES.

The Bureau has several bilateral agreements with Development partners and statistics shareholders in which the bureau runs and manages several projects and surveys from funds that are provided by these stakeholders on behalf of them. Funds have different financial management with those of normal business undertakings of the bureau. These funds are also included in these consolidated financial statements of the bureau as shown below,

BILATERAL PROJECTS 2025

DESCRIPTION	AMOUNT
EXPENSES	
Air Travel Tickets-In country	16,210,000
Car Hiring Expenses	1,600,000
Conference facilities	81,989,500
Consultancy Fees	733,328,430
Diesel	300,899,667
Entertainment Allowance	3,000,000
Extra -Duty Allowance	482,000,000
Food & Refreshments	227,328,174
Ground Transport - Domestic	93,968,000
Honoraria	525,555,000
Local Leaders Allowance	95,655,000
Mobile Charges	38,313,000
Non civil servant	1,275,935,000
Office Consumables	26,764,321
Per diem domestic	4,318,893,730
Printing & Photocopying Costs	46,075,050
Repair and Maintenance - Computer	7,050,000
Services and Repair - Motor Cycles	5,400,000
Services and Repair - Motor Vehicles	160,366,074
Transport Allowance	600,000
Tyres and Batteries	55,925,099
Water Transport	3,800,000
Intangible Asset infinity life	208,560,000
Intangible Asset finite	180,840,000
Imprest Receivables	327,029,336
Total	**9,217,085,381**
Cash and cash equivalent	
Opening Balance	3,475,989,210
Cash Receipt	6,589,005,112
Expenditure	(9,217,085,381)
Closing Balance	**847,908,941**

INTER-ENTITY TRANSACTIONS

TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025				
S/N	Goods/Services provided (Revenue)	Goods/Services received (Expenses)	Counterpart entity	Amount
1	-	Withholding Tax	TANZANIA REVENUE AUTHORITY	164,568,821.66
2	-	Conference Facilities	ACCOUNTANT GENERAL REVENUE ACCOUNT	3,500,000.00
3	-	Air travel tickets - Domestic	AIR TANZANIA CORPORATION LIMITED	54,000,000.00
4	-	Conference Facilities	ARUSHA INTERNATIONAL CONFERENCE CENTER	31,538,883.20
5	-	Audit Fee	NATIONAL AUDIT OFFICE	90,000,000.00
6	-	Conference Facilities	DAR ES SALAAM UNIVERSITY COLLEGE OF EDUCATION-DUCE	5,700,000.00
7	-	Water Charges	DAWASA	1,362,982.99
8	-	Contribution	DODOMA MAENDELEO	26,500,000.00
9	-	Water Charges	DUWASA	16,443,514.33
10	-	Rent Fee	GePG RAS MANYARA	3,240,000.00
11	-	Diesel	Government Procurement Services Agency	187,600,000.00
12	-	Conference Facilities	TREASURE MANYARA	1,800,000.00
13	-	Salary Deduction	Higher Education Student's Loan Board	3,937,500.00
14	-	Contribution	MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY	15,000,000.00
15	-	Land Rent	MINISTRY OF LANDS REVENUE ACCOUNT	1,945,288.00
16	-	Conference Facilities	Mkwawa University College of Education	6,704,745.76
17	-	Rent	NATIONAL HOUSING CORPORATION	7,579,670.39
18	-	Tuition Fee	NBAA COLLECTION ACCOUNT	1,800,000.00
19	-	Transfer - census	TREASURY	214,625,443.50
20	-	Conference Facilities	Ngorongoro Conservation Area Authority	2,199,250.00
21	-	Recruitment Fee	President's Office Public Service Recruitment Secretariat	29,580,000.00
22	-	Contribution fee	PRIVATE CAPITAL FLOW PROJECT-BOT	37,898,621.00
23	-	Subscription Fees	PSPTB	540,000.00
24	-	Tuition Fee	PUBLIC PROCUREMENT REGULATORY AUTHORITY	10,450,000.00
25	-	Contribution	Public Service Social Security Fund	48,874,400.00
26	-	Conference Facilities	Sokoine University of Agriculture	1,695,000.00
27	-	Security Services	SUMA JKT GUARD LTD	77,506,508.47
28	-	Advertisement and Publication	Tanzania Broadcasting Corporation	35,268,135.59
29	-	Electricity	Tanzania Electric Supply Company Limited	115,182,293.52

TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025				
S/N	Goods/Services provided (Revenue)	Goods/Services received (Expenses)	Counterpart entity	Amount
30	-	Participation Fee	TANZANIA LIBRARY ASSOCIATION	1,950,000.00
31	-	Conference Facilities	Tanzania Nurses and Midwives Council	1,662,500.00
32	-	Postage and Stamp	TANZANIA POSTS CORPORATION	2,886,750.00
33	-	Tuition Fee	TANZANIA PUBLIC SERVICE COLLEGE	4,500,000.00
34	-	Tuition Fee	Tanzania Records and Archives Management Professional Association	4,050,000.00
35	-	Conference Facilities	TANZANIA REGIONAL IMMIGRATION TRAINING	950,000.00
36	-	Mobile Charges	TANZANIA TELECOMMUNICATION CORPORATION	46,946,468.53
37	-	Contribution	TANZANIA TOURISM SECTOR SURVEY PROJECT	33,189,500.00
38	-	Motor Vehicle and Water Craft	TEMESA	89,666,330.12
39	-	Contribution	TREASURY REGISTRAR REVENUE COLLECTION ACCOUNT	24,400,000.00
40	-	Salary Deduction	University of Dar Es Salaam	236,000.00
41	-	Conference Facilities	VETA REVENUE COLLECTION ACCOUNT	2,340,000.00
42	-	Contribution	Workers Compensation Fund	958,835.00
43	Conference Facilities	-	EGA	1,900,000.00
44	Conference Facilities	-	WIZARA YA MADINI	1,532,203.39
45	Conference Facilities	-	PLANNING COMMISSION	1,000,000.00
46	Conference Facilities	-	BENJAMIN MKAPA HOSPITAL	1,000,000.00
47	Conference Facilities	-	THE MINING COMMISSION	1,000,000.00
48	Contribution	-	BANK OF TANZANIA (BOT) DODOMA	42,500,000.00
49	Conference Facilities	-	TANZANIA CIVIL AVIATION AUTHORITY	3,000,000.00
50	Conference Facilities	-	MINISTRY OF INDUSTRY AND TRADE	1,000,000.00
51	Conference Facilities	-	MSULUHISHI WA MALALAMIKO NA TAARIFA ZA KODI	1,000,000.00
52	Conference Facilities	-	OFISI YA MKUU WA MKOA WA NJOMBE	2,640,000.00
53	Conference Facilities	-	MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS	1,000,000.00
54	Conference Facilities	-	DIRECTOR GENERAL - EWURA	1,200,000.00

TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025				
S/N	Goods/Services provided (Revenue)	Goods/Services received (Expenses)	Counterpart entity	Amount
55	Conference Facilities	-	NSSF	3,000,000.00
56	Conference Facilities	-	PERMANENT SECRETARY- MINISTRY OF HEALTH	3,000,000.00
57	Conference Facilities	-	OFFICE OF THE SOLICITOR GENERAL	2,000,000.00
58	Conference Facilities	-	LAW REFORM COMMISSSION OF TANZANIA	1,000,000.00
59	Conference Facilities	-	NHIF	1,000,000.00
60	Conference Facilities	-	MINISTRY OF NATURAL RESOURCES AND TOURISM	3,000,000.00
61	Other Charges - OC	-	TREASURY	7,148,185,695.00
	Total			**8,630,735,340.45**

BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025				
S/N	Goods/Services provided(Assets)	Goods/Services received (Liabilities)	Counterpart entity	Amount
1	-	Security Services	SUMA JKT GUARD LTD	19,428,000.00
2	-	Water Charges	DAWASA	82,654.36
3	-	Enternet Email	eGA	34,828,297.00
4	-	Motor Vehicle and Water Craft	TEMESA	25,497,355.02
5	Conference Facilities	-	MINISTRY OF INFORMATION	1,000,000.00
6	Conference Facilities	-	MINSTRY OF EDUCATION	3,000,000.00
7	Conference Facilities	-	PLANNING COMMISION	1,000,000.00
8	Conference Facilities	-	NINISTRY OF FINANCE	1,000,000.00
9	Conference Facilities	-	EWURA	4,000,000.00
10	Conference Facilities	-	TAMISEMI	1,000,000.00
11	Conference Facilities	-	PSPTB	400,000.00
12	Conference Facilities	-	MINISTRY OF MINERALS	4,000,000.00
13	Contribution	-	BANK OF TANZANIA	17,500,000.00
	Total			**112,736,306.38**