



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



**MINISTRY OF ENERGY**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL  
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2024**

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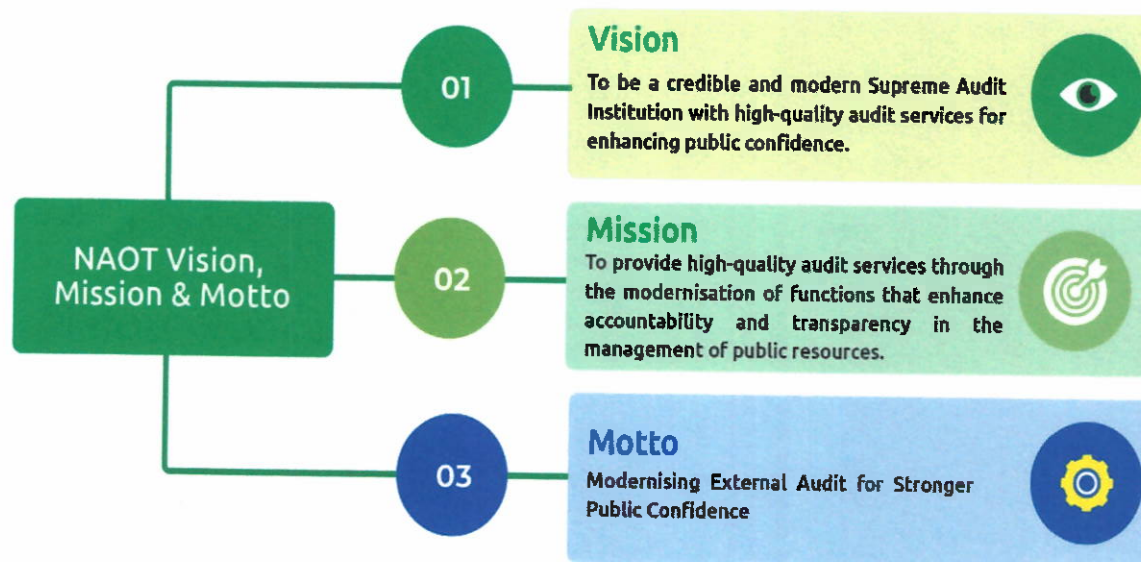
March 2025

AR/CG/VT.58/2023/24

## 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.



### Independence and objectivity

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

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

### 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.

© This audit report is intended to be used by Ministry of Energy 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**

<b>AFD</b>	French Agency for Development
<b>AfDB</b>	African Development Bank
<b>BPS</b>	Bulk Procurement System
<b>BTIP</b>	Backbone Transmission Investment Project.
<b>CAG</b>	Controller and Auditor General
<b>CNG</b>	Compressed Natural Gas
<b>EACOP</b>	East African Crude Oil Pipeline
<b>EAPP</b>	Eastern Africa Power Pool
<b>EPC</b>	Engineering Procurement & contracting
<b>ESIA</b>	Environmental and Social Impact Assessment
<b>EU</b>	European Union
<b>EUL</b>	Estimated Useful Life
<b>FPSF</b>	Fuel Price Stabilization Fund
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>KV</b>	Kilovolts
<b>m.a.s.l</b>	Metres Above Sea Level
<b>MDA</b>	Ministries, Departments and Agencies
<b>MoE</b>	Ministry of Energy
<b>MoF</b>	Ministry of Finance
<b>MW</b>	Megawatt
<b>PAA</b>	Public Audit Act
<b>PAR</b>	Public Audit Regulation
<b>PFA</b>	Public Finance Act
<b>PPA</b>	Public Procurement Act
<b>PPR</b>	Public Procurement Regulations
<b>PURA</b>	Petroleum Upstream Regulatory Authority
<b>SGR</b>	Standard Gauge Railway
<b>TANESCO</b>	Tanzania Electric Supply Company Limited
<b>TCF</b>	Trillion Cubic Feet
<b>TEITI</b>	Tanzania Extractive Industries Transparency Initiative
<b>TGS</b>	Tanzania Geological Society
<b>TPDC</b>	Tanzania Petroleum Development Corporation



## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Permanent Secretary,  
Ministry of Energy,  
Government City-Mtumba,  
P. O. Box 2494,  
40474 DODOMA.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the Ministry of Energy's financial statements, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of changes in net assets, the cash flow statement, and the statement of comparison of budget and actual amounts for the year then ended. I have also audited 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 Ministry of Energy as at 30 June 2024, 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 Ministry of Energy 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 Statement of Honourable Minister, Statement of Management Responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

### **Responsibilities of Management and those charged with Governance for the Financial Statements**

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

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

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

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

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

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional 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.

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **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 performed a compliance audit on the procurement of works, goods, and services in the Ministry of Energy for the financial year 2023/24 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that, except for the matters described below, the Ministry of Energy's procurement of goods, works, and services is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

#### **(i) Unimplemented activities TZS 30,775,325,304.15**

Section 49(1) & (2) of the Public Procurement Act, Cap. 410, the Annual Procurement Plan must be approved by the appropriate budget authority and adhered to by procuring entities. My review of the Ministry of Energy's procurement for FY 2023/24 revealed that out of the planned TZS 37.67 billion, only TZS 6.89 billion (18.3%) was executed, leaving 81.6% of activities unimplemented. The shortfall was primarily due to inadequate funding from the Ministry of Finance, which adversely impacted project timelines and deliverables.

### **1.2.2 Compliance with the Budget Act and other Budget Guidelines**

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Ministry of Energy for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

## Conclusion

Based on the audit work performed, I state that, Budget formulation and execution of (Ministry of Energy is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere,  
**Controller and Auditor General,**  
**Dodoma, United Republic of Tanzania.**  
**March 2025**





**THE UNITED REPUBLIC OF TANZANIA  
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ENDED 30 JUNE, 2024**

**2.0 FINANCIAL STATEMENTS**

**STATEMENT BY THE HONOURABLE MINISTER FOR ENERGY**



The Ministry of Energy is responsible for Energy and Petroleum Resources Management, Value addition in Petroleum, Oil and Gas Infrastructure Development, Bulk Procurement of Oil, Urban and Rural Electricity Programmes, Local Content in Energy and Petroleum Renewable and Non-Renewable Sources of Energy. Since the sector plays an important role in the country's socio-economic development, priorities aligned with the Tanzania Development Vision 2025, the Five-Year Development Plan III and the Ruling Party Election Manifesto 2020 - 2025 have been set.

The legal frameworks that guide the Energy Sector are the National Energy Policy (2015), the Electricity Act (2008), the Petroleum Act (2015), the EWURA Act (2001), the Rural Energy Agency Act (2005), the Power System Master Plan (2020 Update), the Occupational Health and Safety Act (2003), and the Oil and Gas Revenue Management Act (2015).

The progress of the industrialization initiative in Tanzania has made the Energy Sector one of the key sectors that stimulate the development of other sectors of the economy; hence, the emphasis on domestic utilization of natural gas.

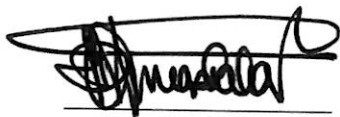
Among the remarkable achievements made by the Ministry during the year is the preparation of the National Clean Cooking Strategy (2024 - 2034), which guides the use of clean cooking solutions as directed by Her Excellency Dr Samia Suluhu Hassan, the President of the United Republic of Tanzania during the opening of the National Clean Cooking Conference in 2022. Other factors include the observed stable fuel and natural gas supply for thermal power generation and industrial and domestic consumption; the total installed electricity capacity stands at 2,138MW; and access and connectivity in Tanzania Mainland at 78.4% and 37.7%, respectively. The electricity connectivity is at 12,167 villages out of 12,318 villages in the country. At the same time, a total of 4.0 billion litres of fuel and 92.54 billion cubic feet of natural gas were consumed for the period.

Further achievements include a total of 15.2 kilometres of natural gas pipeline constructed to cater for industrial and domestic use in the Dar es Salaam, Coast, Lindi, and Mtwara regions; 179.58 km of low-pressure distribution pipeline installed, which enables the connection to 55 industries and 1,512 households; and increased vehicle conversion workshops for the use of natural gas fuel systems from 06 to 12 workshops.

Despite the achievements mentioned earlier, numerous challenges are related to limited human and financial resources available to implement committed development projects timely. To solve these challenges, the government should consider allocating enough funds for the sector and seeking funds from other sources.

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Notwithstanding these challenges, the Ministry is still optimistic about fulfilling the goal of enhancing the contribution of the sector to National Development.



**Dr. Doto Mashaka Biteko (MP)**  
*Deputy Prime Minister and Minister for Energy*

14th March, 2025

Date

STATEMENT BY THE ACCOUNTING OFFICER

STATEMENT BY THE ACCOUNTING OFFICER

1.0 INTRODUCTION



I am delighted to present the report by Those Charged with Governance (TCWG) and the financial statements of the Ministry of Energy (Vote 58) for the period ended 30 June 2024. TCWG is comprised of management under the oversight of the Deputy Prime Minister, who is also the Sectoral Minister. The financial statements have been prepared under the International Public Sector Accounting Standards (IPSAS) Accrual basis as mandated by the Public Finance Act, Cap 348 emphasized in the Treasury Circular No.3 of Financial Year 2023/24

Additional information has been included under the Tanzania Financial Reporting Standard (TFRS) No. 1 issued by the National Board of Accountants and Auditors (NBAA) to enhance clarity and reader understanding.

1.1 NATURE OF REPORTING ENTITY

The Ministry of Energy (MoE) was established by the Presidential Notice on Assignment of Ministerial Functions (Instrument) No. 144 of 22 April 2016 and its amendment on 7 October 2017. The Ministry is mandated to formulate and monitor the implementation of energy, oil, and gas policies.

1.2 VISION

*A Ministry that provides universal access to modern energy services to Tanzanians for socio-economic growth in a sustainable manner.*

1.3 MISSION

*To provide reliable, affordable, safe, efficient and environment-friendly modern energy services to all while ensuring the effective participation of Tanzanians in the Energy Sector.*

1.4 CORE VALUES

These are guiding principles and key characteristics for attaining the Ministry's Vision and Mission. They are:

**Accountability:** We are answerable for the quality of services provided, corruption practices, and spending time and energy to ensure that customers are well-served

**Integrity:** We adhere to moral values, being truthful, sincere, fair and consistent in all dealings; respect for a person's dignity. Being thoughtful of people's needs and supporting them in ways that protect their ways and self-esteem/dignity.

**Teamwork:** We work in a participatory manner that involves internal and external stakeholders to achieve institutional goals and in teams to increase effectiveness, efficiency, and ownership.



STATEMENT BY THE ACCOUNTING OFFICER

**Impartiality:** We serve every customer without favoritism or discrimination based on nepotism, sex, religion, race, tribalism, political ideology, or geographical location.

**Professionalism:** We strive for service excellence, diligence in exercising our duties, and proper use of official information.

**Transparency:** We provide a platform or avenue for access to transparent information and ensure transparency of processes and financial matters.

**Result-oriented:** We aim to achieve maximum results based on clear, measurable upfront agreements.

**Customer-focused:** We strive to meet and exceed customer expectations regarding our products and services.

**1.5 PRINCIPAL ACTIVITIES**

Consistently to the establishment conferred to it, core activities of the Ministry include:

- i) Formulation of policies on energy, oil and gas and their implementation;
- ii) Energy and Petroleum Resources Management;
- iii) Value addition in Petroleum;
- iv) Oil and Gas Infrastructure Development;
- v) Bulk Procurement of Oil;
- vi) Urban and Rural Electricity Programmes;
- vii) Local Content in Energy and Petroleum;
- viii) Renewable and Non-Renewable Sources of Energy;
- ix) Streamline processes of implementing the National Clean Cooking Strategy;
- x) Performance Improvement and Development of Human Resources;
- xi) Extra-Ministerial Departments, Parastatal Organizations, Agencies, Programmes and Projects under MoE.

The Ministry has six (6) institutions operating under its umbrella including;

- i) Tanzania Electric Supply Company Limited (TANESCO);
- ii) Rural Energy Agency (REA);
- iii) Tanzania Petroleum Development Corporation (TPDC);
- iv) Petroleum Upstream Regulatory Authority (PURA);
- v) Petroleum Bulk Procurement Agency (PBPA); and
- vi) Electricity and Water Utilities Regulatory Authority (EWURA).

**1.6 REGULATORY ENVIRONMENT IN WHICH THE ENTITY OPERATES**

The Ministry operate under the Legal Framework detailed in the National Energy Policy (2015); Electricity Act (2008); Petroleum Act (2015); EWURA Act (2001); REA Act (2005); Power System Master Plan (2020 Update); and Occupational Health and Safety Act (2003).

Others are the Oil and Gas Revenue Management Act (2015); Tanzania Extractive Industry Transparency Initiatives (TEITI) Act (2015); Public-Private Partnership

STATEMENT BY THE ACCOUNTING OFFICER

Policy (2009); Public-Private Partnership Act (2010) and its Regulations (2011); and National Clean Cooking Strategy (2024 - 2034).

**1.7 OBJECTIVES AND STRATEGIES**

MoE's existing Strategic Plan serves as the leading instrument for planning, priority setting and decision making. It alleviates discharging of the role and functions of the Ministry for the period of five (5) years, from the financial year 2021/22 to 2025/26. Generally, the Plan places emphasis on strategies to be executed to achieve the following eight (8) strategic objectives:

- A. HIV/AIDS Infections and Non - Communicable Diseases reduced and Support Services improved;
- B. Implementation of National Ant-Corruption Strategy enhanced and sustained;
- C. Power Generation, Transmission and Distribution Networks enhanced and sustained;
- D. New and Renewable Energy Resources developed;
- E. Energy Efficiency, Security and Planning effectively sustained;
- F. Sustainable Petroleum Resources for National development managed and enhanced;
- G. Sustainable and Efficient Petroleum Supply and Utilization Enhanced; and
- H. Support services in Energy Sector Improved.

To achieve the mentioned objectives, the following targets were set during the year under review as follows:

- i) HIV/AIDS awareness programs prepared and implemented by June, 2026
- ii) Supportive services to employees living with HIV/AIDS provided by June, 2026.
- iii) Programmes for addressing NCDs and other critical infectious diseases implemented by June, 2026
- iv) National Ant - Corruption Strategy and Action Plan phase III (NACSAP III) implemented by June, 2026
- v) Ant-corruption programs/initiative developed and implemented by June, 2026
- vi) Human Resource Plans and Development for 248 staff prepared and implemented by June, 2026
- vii) Staff welfare matters and entitlements provided and improved by June, 2026
- viii) Governance, risks and controls measures improved by June, 2026
- ix) Working environment and Capacity building for employees enhanced by June 2026
- x) Compliance to financial management rules, regulations and procedures improved by June, 2026

STATEMENT BY THE ACCOUNTING OFFICER

- xi) Staff welfare matters and entitlements provided and improved by June 2026
- xii) Policy development and Review, Planning, Budgeting and Reporting Coordinated by June 2026
- xiii) Monitoring and evaluation of Ministerial Policies, Plans, Strategies, Projects and Programmes conducted by June, 2026
- xiv) Cooperation and coordination between Revolutionary Government of Zanzibar, Regional and International Cooperation's enhanced by June, 2026
- xv) Legal and regulatory framework governing the energy sector reviewed and implemented by June, 2026
- xvi) Government Communication Matters in the Ministry of Energy Improved by June, 2026
- xvii) Procurement activities effectively coordinated and compliance to procurement laws and regulations improved by June, 2026
- xviii) Health, Safety and Environmental Standards enhanced in the energy Sector by June, 2026
- xix) ICT operating capacity enhanced and communication infrastructure installed by June, 2026
- xx) Total grid installed capacity increased from 1,605.86 MW to 4,915 MW by June, 2026
- xxi) Transmission lines increased from 5,896.3 km to 9,351 km by June 2026
- xxii) Overall electricity connection increased from 39.9% to 60% by June, 2026
- xxiii) National Grid network is interconnected with Southern African Power Pool (SAPP) and Eastern African Power Pool (EAPP) by June, 2026
- xxiv) Renewable Energy Strategy developed and implemented by 2026
- xxv) Percentage share of renewable energy to total energy increased from 80 MW to 350 MW by June, 2026
- xxvi) Geothermal legal and regulatory framework developed by June 2026
- xxvii) Energy Efficiency Strategy developed and implemented by June 2026
- xxviii) Security of supply of Petroleum products in 26 regions improved by 2026
- xxix) Security of supply of natural gas improved by 2026
- xxx) Petroleum resource exploration and development activities enhanced by 2026
- xxxi) Petroleum Information System established by 2026
- xxxii) 5 Oil and Natural Gas Projects implemented by 2026
- xxxiii) Develop, Review and implement three (3) Petroleum Plans (LPP, PIDMP and NGUMP) by June, 2026

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STATEMENT BY THE ACCOUNTING OFFICER

xxxiv) Cooperation and Coordination of regional and International Cooperation meetings enhanced by June 2026

xxxv) Monitoring and Evaluation of oil and gas Projects by 2026

**1.8 KEY PERFORMANCE INDICATOR**

The Ministry's Key Performance Indicators (KPIs) are reported based on the implementation of the annual Plan and Budget derived from the strategic plan (2021/22-2025/26). The Key Performance Indicators give a comprehensive insight into MoE's performance across critical areas; they are prepared to serve as the dynamic dashboard of measurable metrics, revealing the extent to which strategic objectives are being met. The KPIs for the year ended 30 June 2024 are given under **Table 1** below:

**Table 1: Key Performance Indicators**

SN	OBJECTIVE	KPI	ACHIEVEMENTS
1	HIV/AIDS Infections and Non-Communicable Diseases reduced and Support Services improved (Objective A)	(i) Percentage of employees undergone voluntary testing; (ii) Number of employees with HIV/AIDS cases voluntarily reported; and (iii) Number and type of programmes for controlling NCDs and other critical infectious diseases implemented.	(i) - (ii) One Employee disclosed his/her health status and support services were provided. (iii) Staff participated in SHIMIWI, which was conducted in October 2023 in the Iringa region.  Staff were provided with protective gear (Condoms) through ATM Machines located at Ladies' and Gents' washrooms throughout the year.
2	Implementation of National Ant-Corruption Strategy enhanced and sustained (Objective B)	(i) Level of implementation of NACSAPIII and the number of reports submitted to relevant authorities;  (ii) Number and type of anti-corruption programmes/initiatives implemented;  Percentage change of corruption related complaints from internal and external stakeholders.	(i) (a) 1st and 2nd Quarter reports for implementation of NACSAP III were prepared and submitted to the relevant Authority. (b) An action plan for the 4th quarter implementation of NACSAP IV was prepared and submitted to the relevant Authority. (c) The Ministry prepared an Action Plan to implement NACSAP IV for 2024/25. (ii) On 14 December 2023, Training on Public Service ethics was organized and conducted for Members of the Ministry's Workers Council.  No complaints related to corruption which were reported/received from internal and external stakeholders.
3	Power Generation, Transmission and Distribution Networks enhanced and sustained (Objective C)	(i) Percentage of customers connected to electricity;  (ii) Number of megawatts generated; and	(i) Number of customers increased from 4.3 million to 4.7 million equivalent to 9.4% increase. (ii) Increase of 265.9 MW from 1,872.1 to 2,138 MW.  Transmission increase from 6,363.3 km to 7,745.4 km equivalent to 21.7% .

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**STATEMENT BY THE ACCOUNTING OFFICER**

SN	OBJECTIVE	KPI	ACHIEVEMENTS
		Number of kilometres of transmission and distribution networks constructed	Distribution increase from 168,548.5 to 176,750.9 km equivalent to 4.9%.
4	New and Renewable Energy Resources developed (Objective D)	(i) Percentage of power generated from renewable resources; (ii) Rate of use of renewable energy sources; (iii) Availability of guiding instrument for renewable energy; and Geothermal legal and regulatory framework in place	(i) As of 2024 Grid connected 0.45% (ii) - (iii) Energy Policy, 2015; Renewable Energy Strategy 2024- 20234(In final stage); Power System Master Plan, 2020;
5	Energy Efficiency, Security and Planning effectively sustained (Objective E)	(i) Percentage of consumers utilizing energy efficient equipment and appliances; (ii) Rate of energy consumption; (iii) Number of litres of imported petroleum products; and (iv) Number of regions connected with natural gas infrastructure.	(i) Energy Efficiency Strategy (2024 - 2034) inaugurated 3rd December, 2024; Preparation of Energy Efficiency Action Plan and Minimum Energy Performance Standards for Appliances (Refrigerators, Air Conditioners Motors etc.) is ongoing. (ii) Is 1683.57 MW (Maximum demand as of 15th July, 2024) (iii) Through BPS a total of petroleum products imported as of June, 2024 are; a. AGO - 4,649,772,342 Ltrs b. PMS - 2,965,062,632 Ltrs, and c. JET A1/IK - 475,957, 632 Ltrs A total of four (4) regions are currently connected with natural gas infrastructures which includes Lindi, Mtwara, Pwani and Dar es Salaam
6	Sustainable Petroleum Resources for National development managed and enhanced (Objective F)	(i) Number of petroleum exploration licenses granted; (ii) Number of wells drilled; and No. of PSAs monitored.	(i) Three (3) that of: a. Extension of Ruvu Block Exploration license on October 2023; b. Extension for Block 2 Exploration License on December 2023, and c. Ntorya Development License on May 2024 (ii) Two (2) wells were planned but none was drilled in this financial year 11 PSAs are continuously being monitored as required
7	Sustainable and Efficient Petroleum Supply and Utilization Enhanced (Objective G)	(i) Number of households and institutions connected with natural gas;	(i) 179.58 km of low-pressure distribution pipeline installed, which enable the connection to 55 industries and 1,512 households. Vehicle conversion workshops for the use of natural gas fuel systems increased from 06 to 12 workshops.

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**STATEMENT BY THE ACCOUNTING OFFICER**

SN	OBJECTIVE	KPI	ACHIEVEMENTS
		(ii) Number of vehicles using CNG; and  Number (tonnes) of LPG utilized.	(ii) More than 5,000 vehicles are currently using CNG as an alternative means of fuel  As of June 2024, 364,981 MT of LPG were imported.
8	Support services in Energy Sector Improved (Objective H)	(i) Level of employees and stakeholders' satisfaction; (ii) Type of audit report (qualified or unqualified) produced; (iii) Number and type of Policies developed/reviewed and Plans implemented; (iv) Number of Monitoring and Evaluation reports produced and recommendations implemented; (v) Level of compliance on Acts, rules and regulations; and (vi) Percentage of public accessing energy information increased. (vii) Number and type of Policies developed/reviewed and Plans implemented; (viii) Level of employees and stakeholders' satisfaction;  Level of compliance on Acts, rules and regulations;	(i) The Petroleum Act 2015, The Petroleum (Natural Gas Pricing) Regulations, 2020, NGUMP, The Petroleum (Third Part Access) Regulations are in the final stages of being reviewed. (ii) The Petroleum (Bulk Procurement) Regulations 2024 has been reviewed. (iii) Review of Power System Master Plan is ongoing; (iv) Development of National Clean Cooking Strategy completed; (v) Development energy management information system database is ongoing; (vi) Development National Energy Efficiency Strategy is ongoing; (vii) Development of National Renewable Strategy is ongoing  Clean financial Report using various rules and Regulation were achieved

**1.9 SUSTAINABILITY**

Sustainability is the ability of the available resources to satisfy needs of the existing generation without affecting ability of the same resource to satisfy needs of the future generation. Sustainable energy refers to energy sources that can meet current demands without compromising the ability of future generations to meet their own needs. This includes minimizing environmental impact, reducing greenhouse gas emissions, and ensuring long-term availability.

The current sustainability practices of the Ministry of Energy under the umbrella of Environment is supervising development of hydro-power, and renewable energy projects involving solar energy, Geothermal Energy and Biomass in the transition movement to the global strategy for green energy.

The sustainability current practices under the umbrella of Governance includes creating dedicated sustainability committees, adding sustainability responsibilities to existing committees, or appointing management team for sustainability. It is also adopting transparent reporting practices which involves disclosing performance, risks, and impacts through reports, which are often aligned with relevant standards and regulations.

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Under the umbrella of Social, Ministry of Energy has taken proactive steps to promote workforce diversity and inclusion, fostering a workplace culture that values the unique perspectives and talents of the team members to ensure sustainable service to the Public. In Stakeholder Engagement - the Ministry engages with various stakeholders including government agencies, employees, suppliers, and the public. In response to improving customer services the Ministry has been participating in various expo (including: Nane Nane, Saba saba, *Nishati* week and others) which has increased public awareness on services provided.

**1.10 LIQUIDITY**

During the year ended 30 June 2024, the Ministry managed its liquidity level to ensure there is sufficient funds to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Ministry's reputation. This was achieved through prudent liquidity management, which includes maintaining sufficient cash and cash equivalents and striving to ensure that receivables are settled within the grace period of 30 days. The Ministry's current ratio for the financial year ended 30 June 2024, which measures the ability of current assets to meet short term obligations (current liabilities) was 1 times (30 June 2023: 0.99 times).

Moreover, the acid (quick) test ratio which also measure the ability of current assets, without inventories, to meet short-term obligations (current liabilities) was 1 times (30 June 2022: 0.98 times). Thus, the Ministry's Liquidity gap which is the excess of current assets over current liabilities for the financial year ended 30 June 2024 was (TZS 108,314,755), (30 June 2023: (TZS 1,481,503,964)). All these ratios, current ratio, acid test ratio and liquidity gap reveal that the Ministry was able to fund its current liabilities when due.

**1.11 CURRENT AND FUTURE DEVELOPMENT**

When implementing the third plan of its Strategic Plan 2021/22 - 2025/26, MoE acknowledges the progress made in the previous plans, lessons learnt and National's aspiration to be a globally competitive and prosperous country with a high quality of life standard in 2025. The Ministry remained focused on providing strategic leadership in the energy sector and development of energy policy and plays an important role in the socio-economic development of the country.

The outcome of the registered achievements by the Ministry in the Third Strategic Plan 2021/22 - 2025/26 includes: an observed stable supply of fuel and natural gas for thermal power generation and industrial and domestic consumption; the increased total installed electricity capacity stands at 2,138MW; increased access and connectivity in Tanzania Mainland at 78.4% and 37.7% respectively. The connectivity of electricity is at 12,167 villages out of 12, 318 villages in the country, while a total of 4.0 billion litres of fuel and 92.54 billion cubic feet of natural gas were consumed for the period.



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Further achievement includes a total of 15.2 kilometres of natural gas pipeline constructed to cater for industrial and domestic use in Dar es Salaam, Coast, Lindi and Mtwara regions; 179.58 km of low-pressure distribution pipeline installed, which enable the connection to 55 industries and 1,512 households; and increased vehicle conversion workshops for the use of natural gas fuel systems from 06 to 12 workshops.

## 2.0 CORPORATE GOVERNANCE

Corporate Governance involves Directing and Managing of the affairs of an organisation. In directing the affairs involved in the MoE internal and external mechanisms of Corporate Government are practiced. The internal mechanism involves the Deputy Prime Minister and Minister for Energy, Deputy Minister for Energy, Permanent Secretary, Deputy Permanent Secretary, Directors, Commissioners, Chief Internal Auditor, Chief Accountant, Assistant Directors and Assistant Commissioners. The role of the internal mechanism is to manage the execution of all operating activities and ensure they comply with the law, corporate governance standards, code of conduct and ethics.

External mechanism involves the Parliament, Controller and Auditor General and the Judiciary. The role of External mechanism is to exercise independent monitoring as to whether the Internal mechanism are implementing and comply with the laws regulations, code of conduct and ethics.

The controls set internally and strategic plans and budget (Annual budgets and Quarter budget) and action plans. Therefore, MoE's responsibility on governance of the Ministry is to comply with the law, corporate governance standards, code of conduct and ethics. The Management takes overall responsibility for the running of the Ministry, including effective and efficient implementation of various activities and monitoring operations, considering significant financial matters, and reviewing the performance of management plans and budgets.

The Management is also responsible for identifying key risk areas and ensuring that a system of internal control tools such as policies, techniques and mechanism that help to identify, prevent or reduce the risk that can distract the accomplishment of the Ministry's objectives and if the procedures are operative, and for compliance with sound corporate governance principles.

The Management believes on the principles of good Governance which include transparency, accountability, probity and respect for the rights of all its stakeholders. Therefore, the Management team continue to monitor the implementation of energy policies and make sure there is transparency and accountability focusing on regulations, compliance and professionalism as an integral part of the operations towards better governance.



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**2.1 KEY MANAGEMENT PERSONNEL**

The Ministry is headed by the Permanent Secretary (PS) and Deputy Permanent Secretary (DPS) appointed by the President of the United Republic of Tanzania, under the Public Service Act CAP 298. The PS and DPS are assisted by 2 Commissioners; 5 Directors; 1 Chief Accountant; 1 Chief Internal Auditor; 3 Head of Units in the management of the Ministry. In terms of organization structure, the Ministry comprises of 2 functional departments, 4 supporting departments and 6 supporting units namely:

**A. Functional departments:**

- i) Electricity and Renewable Energy; and
- ii) Petroleum and Gas.

**B. Supporting departments and units:**

- i) Human Resources and Administration;
- ii) Policy and Planning;
- iii) Monitoring and Evaluation;
- iv) Legal Services;
- v) Procurement Management Unit;
- vi) Finance and Accounts Unit;
- vii) Internal Auditor Unit;
- viii) ICT Unit;
- ix) Environmental Management Unit; and
- x) Government Communications Unit

MoE management convened governance meetings on monthly bases headed by PS, other members being 2 Commissioners; 5 Directors; 6 Assistant Commissioners; 4 Assistant Directors; 1 Chief Accountant; 1 Chief Internal Auditor and 3 Head of Units, Secretary to meetings is Director of Administration and Human Resources. During the reporting period management held 9 meetings on which most issues discussed and resolutions made where:

- i) The construction of office (phase II) at Mtumba Government City;
- ii) Financial plan of PSA;
- iii) e-mrejesho implementation;
- iv) Implementation of departmental and units' activities;
- v) Proposed Monitoring and Evaluation Plan;
- vi) Proposed structure of the Petroleum and Gas Division;
- vii) The implementation of e-signature by all staff;
- viii) Electricity Status in the Country (Production, Transmission and Distribution;
- ix) Availability of Fuel in the Country (Importation, Storage and Supply);
- x) Personal Emoluments, Other Charges and Development Budget;
- xi) Implementation of East African Crude Oil Pipeline (EACOP);
- xii) Implementation of Liquefied Natural Gas Project;
- xiii) Ministry of Energy Client Service Charter;
- xiv) Scheme of Service for the Field under Ministry of Energy;

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- xv) The use of ICT in the Government;
- xvi) The access and use of CRDB Cards;
- xvii) Action Plan for Internal Audits and Procurements; and
- xviii) Ruling Political Party Manifesto Implementation

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The Ministry management comprises 14 personnel, as indicated in *Table 2* below:

**Table 2: MoE Management Members**

SN	Name	Position	Age	Gender	Qualification/ Discipline	Nationality	Year of Appointment
1	Eng. Felchesmi J. Mramba	PS	57	M	Masters of Business Administration	Tanzanian	08.01.2022
2	Dr. James P. Mataragio	DPS	58	M	PhD in Geochemistry and Structural Geology	Tanzanian	22.02.2024
3	Eng. Innocent G. Luoga	CERE	56	M	Bsc. Electrical Engineering, MBA (Corporate Management), Masters in Security & Strategic Studies	Tanzanian	04.12.2022
4	Mr. Goodluck A. Shirima	CPG	34	M	Master of Laws in Oil and Gas	Tanzanian	12.04.2024
5	Ms. Ziana T. Mlawa	DAHRM	55	F	Master of Science in Human Resource Management	Tanzanian	23.04.2019
6	Mr. Petro J. Lyatuu	DPP	49	M	Msc. in Economics & Finance for Development, Msc. in Finance,	Tanzanian	02.10.2015
7	Ms. Anna B. Ngowi	DLS	48	F	Masters of Law in Oil and Gas	Tanzanian	24.10.2019
8	Ms. Marietha D. Kiago	Ag. DPMU	42	F	Master of Science in Procurement and Supplies Chain Management (MSc PSCM)	Tanzanian	19.08.2024
9	CPA. Michael P. Marandu	CA	55	M	Masters of Business Administration	Tanzanian	24.10.2019
10	CPA. Enock J. Mayage	CIA	52	M	Masters of Science in Audit Management and Consultancy	Tanzanian	09.01.2019
11	Ms. Anitha R. Ishengoma	DME	37	F	Masters of Business Administration (Banking and Finance),	Tanzanian	15.04.2024
12	Mr. Wilbard S. Mjema	HICT	43	M	Masters of Science in Information Technology and Management.	Tanzanian	17.06.2024
13	Mr. Emilian Nyanda	HEMU	52	M	Msc in Forestry, Bsc. Forestry	Tanzanian	01.01.2024
14	Ms. Neema C. Mbuja	HGCU	46	F	Master of Arts in Mass Communication	Tanzanian	02.06.2014
15	Mr. Wilson J. Nyamanga	ADA	52	M	Master of Public Administration,	Tanzania	05.12.2018

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SN	Name	Position	Age	Gender	Qualification/ Discipline	Nationality	Year of Appointment
16	Ms. Bahati C. Mtono	ADHRM	42	F	MSc. Human Resource Management	Tanzania	04.11.2020

F= Female

M = Male

## 2.2 MINISTERIAL AUDIT COMMITTEE

The Accounting Officer appointed the Audit Committee members under Regulation No. 32 (1) of the Public Finance Regulations 2001. The Audit Committee functionally reports to PS, the MoE accounting officer.

### Ministerial Audit Committee Membership

The committee deals with all matters relating to governance, including financial management under the Public Finance Act, Cap. 348. *Table 3* below shows the audit committee members details for the financial year 2023/24:

**Table 3 Audit Committee members**

Name	Title	Age (Yrs)	Position	Qualification/ Discipline	Appointment Date
CPA. Clement L. Timothy	Chairman	52	CIA MOF	MSc. Audit Management and Consultancy, CPA (T),	21/10/2021
Ms. Bahati C. Mtono	Secretary	42	ADHRM	MSc. Human Resource Management	09/02/2023
Mr. Oscar J. Kashaigili	Member	50	ADME	MSc. Economics and Finance	09/02/2023
Mr. Lusafo K. Mwakaliku,	Member	44	ADPB	MSc. Energy Economics and Policy	21/10/2021
Eng. Salum Inegeja	Member	56	Principal Engineer I	MSc. Petroleum Engineering	09/02/2023
Ms. Mwanamani B. Kidaya	Member	53	Principal Geologist	MSc. Petroleum Geoscience	21/10/2021

### Audit Committee Meeting

During the financial year ended 30 June 2024, the Audit Committee held four (4) Ordinary meetings and two (2) extraordinary meetings, which performed the following duties as shown in *Table 4* below:

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**Table 4: Activities and implementation of Audit Committee for Ordinary Meetings**

No.	Activity/Function planned	Implementation
1.	Review and approve the Annual Internal Audit Plan for 2024/25, the Audit Committee plan for 2024/25 and review the annual internal Audit report for the year 2023/24.	The Committee reviewed and approved the 2024/25 Internal Audit Plan, Audit Committee action plan for 2024/25 and annual internal audit report for 2023/24.
2.	Review all quarterly internal audit reports and follow up on audit queries raised on various activities under the Ministry.	The Committee reviewed all Internal Audit Reports and follow-up of audit queries raised on various activities under the Ministry.
3.	Advise the Accounting Officer on the actions to be taken on the matters of concern, which arose in the Internal Audit reports and the report of the Controller and Auditor General concerning the Ministry.	The Committee advised the Accounting Officer on the actions to be taken on the matters of concern raised in the Internal Audit report and the report of the Controller and Auditor General concerning the Ministry.

The attendance of each member at four ordinary meetings held during the year under review is shown in *Table 5* below:

**Table 5: Attendance of Audit Committee Members**

S/N	Name	Ordinary meetings attendance			
		28/07/2023	17/11/2023	30/01/2024	30/04/2024
1	CPA Clement L. Timothy	P	P	P	P
2	Ms. Bahati C. Mtono	P	P	P	P
3	Mr. Oscar J. Kashaigili	A	P	P	P
4	Mr. Lusajo K. Mwakaliku	P	A	A	A
5	Eng. Salum Inegeja	A	A	A	P
6	Ms. Mwanamani B. Kidaya	P	P	P	A

KEY: P - Present

A - Absent with apology

### 2.3 MINISTERIAL TENDER BOARD

The Ministry of Energy Tender Board was formed pursuant to Sections 31 and 34 of the Public Procurement Act, Cap, 410 , which manages procurements affairs of the MoE.

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*Table 6* below shows details of Tender Board members:

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Table 6: Tender Board members

S/N	Name	Position	Age	Qualification/ Discipline	Nationality	Date of Appointment
1	Ms. Ziana T. Mlawa	Chairperson	55	Msc. Human Resource Management	Tanzanian	04-Jul-2021
2	Ms. Marietha D. Kiago	Secretary	42	Master of Science in Procurement and Supplies Chain Management (Msc PSCM)	Tanzanian	10-Jan-2022
3	CPA. Michael P. Marandu	Member	55	MBA- Cooperate Management CPA (T)	Tanzanian	04-Jul-2021
4	Mr. Oscar J. Kashaigili	Member	50	MSc. Economics and Finance	Tanzanian	19-Mar-2023
5	Eng. Marwa R. Petro	Member	57	MSc. Petroleum Geoscience	Tanzanian	04-Jul-2021
6	Ms. Mwanamani B. Kidaya	Member	54	MSc. Petroleum Geoscience	Tanzanian	04-Jul-2021
7	Eng. Christopher Bitesigirwe	Member	47	Msc. Sustainable Energy of Development	Tanzanian	04-Jul-2021
8	Eng. Christopher Nyondo	Member	47	Msc. Science in Forestry	Tanzanian	5-Oct-2021

During the year under review, the tender Board held eight (8) ordinary meetings. The following activities were performed as shown in **Table 7** below:

Table 7: Activities performed by Tender Board

No.	Activity planned	Planned	Implementation	Achievements
1.	Procurement of goods	10,162,634,870	5,056,781,238	Goods procured as per required specifications
2.	Procurement of Non-Consultancy	2,907,330,500	1,837,858,827	Services procured as per requirements
3	Procurement of Works	20,500,000,000	0	Mtumba phase III construction works could not be procured due to the non-completion of phase II's ongoing construction.
4	Procurement of Consultancy	4,100,000,000	0	Initiated tenders amounting to TZS 2,600,000,000 could not be completed as at 30 June 2024
		37,669,965,370	6,894,640,065	



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**Tender Board Meeting**

The attendance of each member during the period under review is shown in the *Table 8* below:

**Table 8: Attendance of the Tender Board members**

S/N	Name	Meetings							
		1	2	3	4	5	6	7	8
1	Ms. Ziana T. Mlawa	P	P	P	P	P	P	P	P
2	Ms. Marietha D. Kiago	A	A	A	P	P	P	P	P
3	CPA. Michael P. Marandu	P	P	P	P	P	P	P	P
4	Mr. Oscar J. Kashaigili	P	P	P	P	A	P	A	P
5	Eng. Marwa R. Petro	P	P	P	A	P	P	P	P
6	Ms. Mwanamani B. Kidaya	P	P	P	A	A	A	P	P
7	Eng. Christopher Bitesigirwe	P	P	P	P	P	A	P	A
8	Eng. Christopher Nyondo	P	P	P	P	P	P	A	A

KEY: P - Present      A - Absent with apology      NA - Not Applicable

## 2.4 AUDITOR MANDATE AND RESPONSIBILITY

The Controller and Auditor-General (CAG) is the statutory auditor for the Accountant General's Division pursuant to the provision of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2000) and Section 10 (1) of the Public Audit Act, Cap 418. The auditor is responsible for ensuring the correctness and consistency of each and every piece of information contained in the report by those charged with governance with those provided in the financial statements.

## 3.0 MINISTRY OPERATION MODEL

The ultimate goal of the Ministry is to guide sustainable development and utilization of energy resources, to ensure optimal benefits to Tanzanians and to contribute towards the transformation of the national economy. The achievement of this objective will depend on several factors, including the availability of financial resources, competent and motivated staff, political will and commitment of top-level management, as well as citizens' demand for accountability and transparency.

The Ministry has developed the operating model, which transforms inputs through its operating activities into outputs and outcomes that aim to fulfil its strategic purposes and create value over the short, medium and long term. Thus, the ministry's operating model is based on the following inputs:

### I. Inputs

Inputs consist of resources which the Ministry uses to accomplish its tasks as provided hereunder:



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**(a) Human and Intellectual Capital**

Human inputs include human resources and the skills and knowledge that enable them to perform their duties, while intellectual capital consists of technological innovations and processes that support MoE's business. The Ministry attracts and retains competent, motivated, and skilled staff with relevant skills and knowledge of MoE business. Further, the Ministry leverages technology by developing systems internally to support service delivery, payments, and settlements.

**(b) Financial Inputs**

Financial inputs comprise funding sources for running the processes (business activities) that enable the Ministry to implement its mandate. They include a strong capital base and reserves. Capital is composed of financial resources obtained from the Exchequer received from the Government and other revenue, which includes all money other than exchequer revenue, recovery of Public Money, and other Deposits, including contributions from stakeholders for energy conferences held.

**(c) Social and Relationship Capital**

In executing its functions, MoE has established ethical and transparent relationships with Government institutions, customers, suppliers, policymakers, and society in general.

**II. Processes**

To achieve the desired output, MoE has been implementing its functions and responsibilities through the 2 functional departments as follows:

**a) Electricity and Renewable Energy**

- i) To develop policies, plans and programs related to electricity, renewable energy and efficient use of energy to ensure efficient, cost-effective, reliable and quality services in an environmentally friendly manner;
- ii) To promote efficiency and sustainable use of energy resources;
- iii) To identify the country's energy potential and create the enabling environment to attract investment in the development, provision and utilization of energy resources;
- iv) To create the enabling environment to attract private sector participation and enhance efficiency in electricity supply;
- v) To create a conducive environment for the importation and exportation of electricity
- vi) To conduct inquiries into accidents or disasters and provide recommendations;
- vii) To plan, promote, coordinate and monitor rural modern energy access programs for the stimulation of economic growth and development in the rural areas; and
- viii) To ensure effective regulation of the electricity sub-sector.

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**b) Petroleum (Oil and Gas)**

- i) To develop policies, plans and programs related to petroleum and natural gas resources to ensure efficient, cost-effective, reliable and quality services in an environmentally friendly manner;
- ii) To promote sustainable development and exploitation of the petroleum resources;
- iii) To assess and analyse the impacts of accidents or disasters caused by petroleum activities in collaboration with relevant authorities;
- iv) To attract foreign investment and technology in the petroleum industry;
- v) To promote local participation in the petroleum industry;
- vi) To coordinate the development of petroleum and natural gas infrastructure for security of supply;
- vii) To oversee granting, renewing, suspending and cancelling of petroleum exploration and development licenses;
- viii) To conduct research and studies on petroleum resources and promote efficiency and sustainable use of petroleum resources; and
- ix) To ensure effective regulation in the petroleum and natural gas sub-sector.

**III. Outputs**

During the year, MoE has delivered the following outputs according to functional departments:

- i) Generation of electricity increased by 265.9 MW installed capacity from 1,872.1 to 2,138 MW;
- ii) Electricity transmission and distribution infrastructure increased from 6,363.3 km to 7,745.4 km and from 168,548.5 to 176,750.9 km respectively;
- iii) Increased connectivity of electricity to 1,837 villages out of 12,318 villages in the country;
- iv) Customers connected to electricity increased from 4.3 million to 4.7 million;
- v) Increased natural gas pipeline to 15.2 kilometres constructed to cater for industrial and domestic use in Dar es Salaam, Coast, Lindi and Mtwara regions;
- vi) 179.58 km of low-pressure distribution pipeline installed; and
- vii) Completion and official launch of the National Clean Cooking Strategy (2024 - 2034)

**Outcomes**

MoE's key business activities intend to achieve eight objectives, which were executed as follows:

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**Objective A: HIV/AIDS Infections and Non - Communicable Diseases reduced and Support Services improved**

**Rationale**

The HIV/AIDS pandemic and NCDs affect employee's health, social welfare and productivity towards attaining institutional and national objectives. The effects of the diseases include staff turnover, loss of institutional memory and skilled personnel, staff absenteeism due to illness and taking care of relatives suffering from HIV/AIDS and NCDs. Stigmatism, increase in labour costs, low return on investments to staff in terms of training and posing health threats to the institution are the other effects of the diseases.

**Outcome indicators**

- i) Percentage of employees who have undergone voluntary testing;
- ii) Number of employees with HIV/AIDS cases reported; and
- iii) Number of NCD awareness programmes conducted.

**Objective B: Implementation of National Ant-Corruption Strategy enhanced and sustained**

**Rationale**

Corruption is an unethical practice which cuts across both Private and Public Sectors and affects the delivery of government services to stakeholders and the general public. The impact of corruption in societies is to reduce efficiency and increase inequality in social and economic service delivery. It deprives rights people of the right to access services provided by the government and impairs the trust of stakeholders in service providers. Corruption is considered among the factors that increase the costs of doing business and, therefore, weakens the investment environment.

**Outcome indicators**

- i) Percentage change of corruption cases related to complaints among MoE staff and Stakeholders;
- ii) Percentage change of complaints from stakeholders; and
- iii) Percentage of compliance of NACSAP III.

**Objective C: Power Generation, Transmission and Distribution Networks enhanced and sustained**

**Rationale**

This objective aims to ensure adequate, reliable, and affordable electricity services for the public. It focuses on increasing electricity generation, enhancing electricity reliability and coverage of transmission and distribution networks, and accelerating rural electrification to foster socioeconomic transformation. In the course of attaining this objective, the Ministry will continue to implement the ongoing and

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new electricity generation, transmission and distribution projects. This will result in improving the security of the electricity supply and increasing generation to meet demand, diversifying the power generation mix, enhancing socio-economic transformation and reducing the use of wood fuel and charcoal as a household energy source, hence protecting the environment.

**Outcome indicators**

- i) Percentage of customers connected to electricity;
- ii) Number of megawatts generated; and
- iii) Number of kilometres of transmission and distribution networks constructed.

**Objective D: New and Renewable Energy Resources developed**

**Rationale**

Renewable energy technologies have a significant role in national security and access to clean energy. Deploying renewable energy technologies will supplement the use of other power sources (diversification), increasing the country's power mix. Renewable energy sources which are abundant and clean are likely to improve the standard of living of people in terms of getting involved in socio-economic activities, conservation of the environment that will improve agriculture productivity and ensure access to water and also access to clean energy for cooking that will reduce indoor pollution that causes respiratory illness. Renewable energy also contributes directly to improving education for children by providing electricity to schools and reducing the time children spend collecting firewood. Access to power and other energy needs in rural areas will also limit the migration of people to urban areas and increase unemployment, which poses a threat to national security.

**Outcome indicators**

- i) Percentage of power generated from renewable resources;
- ii) Rate of use of renewable energy sources;
- iii) Availability of equipment for renewable energy; and
- iv) The geothermal legal and regulatory framework is in place.

**Objective E: Energy Efficiency, Security and Planning effectively sustained**

**Rationale**

Energy efficiency refers to measures aimed at reducing energy consumption without sacrificing productivity, level of service or increasing costs. These measures have the potential to scale down capital investment needed to provide an additional supply of energy. Energy efficiency can be applied in all major sectors, such as industries such as residential and commercial sectors, agro-based and small-scale industries, and transport sectors. According to the Energy Policy 2015, the Government aims to promote energy efficiency and conservation in all sectors of the economy. For 2021/22, the Ministry is preparing the National Energy Efficiency Strategy to ensure the integration of energy efficiency aspects in housing policies and building codes.

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**Outcome indicators**

- i) Percentage of consumers utilizing energy-efficient equipment and appliances;
- ii) Rate of energy consumption;
- iii) Number of litres of imported petroleum products; and
- iv) Number of regions connected with natural gas infrastructure.

**Objective F: Sustainable Petroleum Resources for National development managed and enhanced**

**Rationale**

The objective is to ensure efficient and effective petroleum resource management that embraces social and economic benefits. To attain this objective, the Ministry will increase investment in the petroleum upstream subsector, natural gas production, and local participation in the upstream petroleum subsector to achieve the community's socioeconomic development.

**Outcome indicators**

- i) Number of petroleum exploration licenses granted;
- ii) Amount of natural gas discovered (TCF);
- iii) Number of wells drilled; and
- iv) No of PSAs monitored.

**Objective G: Sustainable and Efficient Petroleum Supply and Utilization Enhanced**

**Rationale**

Infrastructure development in the petroleum industry is of strategic importance to the national economy as a whole. Therefore, there is a need to ensure that adequate investment in petroleum infrastructure so that oil and gas utilization is not hampered. The availability of infrastructure creates enabling conditions for the supply and effective utilization of oil and gas to all market segments across the entire value chain in a reliable, transparent, effective, safe, sustainable and environmentally friendly manner. In addition, infrastructure development plays a key role in facilitating the integration of the country's oil and gas industry and other economic sectors to accelerate broad-based growth and socio-economic transformation.

**Outcome indicators**

- i) Number of households and institutions connected with natural gas;
- ii) Number of vehicles using CNG; and
- iii) Number (tons) of LPG utilized.

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**Objective H: Support services in the Energy Sector Improved**

**Rationale**

This objective aims to improve the MoE's performance through efficient and effective service delivery to the public. To attain this endeavour, the focus will be on improving the working environment, strengthening compliance with financial management, assets management, procurement, capacity building, timely and accurate preparation of plans and budgets, and monitoring and evaluation. Other focus areas will be enforcing laws and regulations governing the energy sector, providing timely and accurate information on energy issues to the public, and improving information management systems.

**Outcome indicators**

- i) Level of employees and stakeholders' satisfaction;
- ii) Type of audit report (qualified or unqualified) produced;
- iii) Number of Plans implemented;
- iv) Number of energy projects monitored and evaluated;
- v) Level of compliance with Acts, rules and regulations;
- vi) The percentage of the public accessing energy information increased;
- vii) Number and type of Policies developed/reviewed and Plans implemented; and
- viii) Goods and services procured goods according to PPA and Regulations.

**4.0 PERFORMANCE FOR THE YEAR 2023/24**

**i) Implementation of the Plan and Budget**

MoE's original approved budget for the financial year 2023/2024 was TZS 3,048,652,912,000 out of which TZS 71,637,112,000 was allocated for Other Charges (OC), TZS 16,292,586,000 for Personal Emolument (PE), TZS 2,960,702,821,000 for Development Expenditure and TZS 20,393,000 non-tax revenue.

The final budget was TZS 2,176,630,987,738, out of which TZS 2,138,353,354,743 was allocated for Development activities, TZS 38,257,239,995 for Recurrent activities and TZS 20,393,000 non-tax revenue. The total exchequer received during the year under review was TZS 2,200,310,349,959, equivalent to 101% of the final budget. Of the total Exchequer received, TZS 2,199,324,601,753 was used to facilitate Development and recurrent expenditures. The unspent balance of TZS 690,963,482 as of 30 June 2024 was transferred to the Paymaster General (PMG) in accordance with the Budget Act Cap 349.

The amount of revenue that was budgeted compared to the actual amount spent can be explained under various items in the statement of comparison of Budget and Actual.

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ii) Achievements

The Ministry had substantial achievements in implementing its duties and functions, in line with the annual plan and budget milestones set for 2023/24. To mention the following were attained:

a) Implementation of Power Generation Projects

**Julius Nyerere Hydro Power Project 2,115 MW**

The project aims to increase power generation capacity to the National Grid system by generating 2,115 MW of power from the Rufiji River at the Julius Nyerere Hydro Power site. During the period under review, activities implemented include main dam - 100%; headrace tunnel (power waterways) - 100%; mechanical building (powerhouse) - 95.44%; switchyard - 100%; dams (saddle dam) - 100%; permanent bridge - 97.21%; employee houses (employer operation village) - 98.55%; permanent roads - 92.44% and the reservoir impoundment which started on 22nd December 2022 reached the maximum operating level which is 184 m.a.s.l. Two units (turbine numbers 8 and 9) with a capacity of 235MW each were completed, and unit 9 generates electricity for the grid. In general, project implementation has reached 98.33 per cent.

**Kinyerezi I Extension - Gas-fired Power Project - 185 MW**

This project involves supplying, installing, testing, and commissioning a 185MW natural gas-based power-generating plant with an extension of Kinyerezi I. During the period under review, the construction of the project reached 100 per cent.

**Rusumo Hydro Power Project - 80 MW**

The project's objective is to generate 80 MW from Rusumo waterfalls at the Kagera River. It is implemented by three countries: Tanzania, Rwanda, and Burundi. The electricity generated will be equally distributed among the countries. The project also involves the construction of a 220-kV transmission line from Rusumo to Nyakanazi. The implementation status was 100% by the end of June 2024.

**Ruhudji Hydro Power Project - 358 MW**

Under this project, about 358MW of electricity will be generated using the Ruhudji River, with the construction of a 400kV double-circuit transmission line spanning 170 kilometres from Ruhudji (Njombe) to Kisada substation (Iringa). During the period under review, the valuation exercise for land acquisition was completed, an update of the transmission line feasibility study was completed, and a scoping study for ESIA was completed.

**Rumakali Hydro power Project - 222MW**

Under this project, about 222MW of electricity will be generated using the Rumakali River, with the construction of a 220kV double circuit transmission line 65 kilometres from the Rumakali switch yard to the Iganjo substation (Mbeya). During the period under review, the valuation exercise for land acquisition was completed, an update of the transmission line feasibility study was completed, and a scoping

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study for ESIA was completed.

**Malagarasi Hydropower Project - 49.5 MW**

The project aimed at constructing a 49.5 MW hydropower project at Malagarasi River in Kigoma, with a 132kV transmission line 54 kilometres from Igamba (project area) to Kidahwe substation. Procurement of a Project Management Consultant (PMC) and EPC Contractor for constructing the transmission line was completed. Construction for the transmission line was ongoing and reached 32%. Compensation payment to 524 PAPs along the transmission line was completed. Also, the procurement of the EPC Contractor for the power plant was completed, and construction activities for the power plant were ongoing and reached 2.5%.

**Shinyanga Solar PV Project 150MW**

The project involves the construction of 150MWp at Kishapu in Shinyanga, starting with 50MW as Phase I. During the period, the following activities were conducted: Payment of top-up compensation to meet World Bank Standard TZS 591,929,346 and providing livelihood restoration measures (Ploughing, seeds, fertilizers, safety gears, working tools, training) to all 109 PAPs TZS 225,430,089.19; topographical survey completed by 100 per cent; geographical survey completed by 100 per cent; Clearance of topsoil on substation area completed by 100 per cent; Clearance of vegetation on Solar PV area completed by 100 per cent; Design works are on progress; relocated 43 Graves from the project site; and Signing contract with EPC contractor SINOHYDRO CORPORATION of China; Signing Contract with the supervision consultant Consortium of Artelia from France and Energioverda Africa from Tanzania; Conducted Kick-off meeting with EPC contractor on 25/10/2023; The EPC Received the Advance Payment on 07/10/2023; and The EPC Contract became effective on 8/12/2023. The project is in the design process, and overall progress is at 7 per cent.

**b) Implementation of Power Transmission Projects:**

**JNHPP - Chalinze 400kV Transmission Line Project**

Construction of a 400kV transmission line with a length of 160 km from Julius Nyerere Hydro-power Project (JNHPP) to Chalinze, including installation, testing, and commissioning. As at the end of June 2024, the overall project was at 99.5%.

**Chalinze 400/220/132kV Substation**

During the period, the following activities were conducted: the design progress has been completed; procurement of materials is 100%; Construction works have been completed by 83%; electrical installation is 99%; and testing and commissioning is at 97%. The overall project progress report is 95%.



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**Singida - Arusha - Namanga 400 kV Transmission Line Project**

The implementation of the project is in progress. The construction of the transmission line has reached 99%, the Substation 96.5%, and the electrification of villages 100%. The overall project has reached 98.9% and is expected to be completed and commissioned in September 2024.

**Rusumo - Nyakanazi 220 kV Transmission Lines**

During the period, the following activities were implemented: The casting of the foundation was completed 100%, the Erection of towers was completed 100%, the stringing works were completed 100%, and the procurement of materials was completed 100%. The overall project progress is 100% completed.

**Construction of 220 kV Transmission Line for Standard Gauge Railway (SGR) Operation Lot II**

This project aims to construct a 220kV transmission line of 416.2Km from Msamvu, Morogoro, to Kitinku, Singida, to operationalize phase II of Standard Gauge Railway - SGR. The project is divided into Lots (Lot 2-1: Morogoro-Ihumwa (240.2Kms and Lot 2-2: Ihumwa - Kintiku 176Kms. The project is financed by the Government of Tanzania 100%. The overall progress of the project for the transmission line from Morogoro to Ihumwa (Lot 2-1) reached 100%, and the transmission line from Ihumwa to Kitinku (Lot 2-2) reached 100%. The project has been completed.

**North West Grid (Nyakanazi-Kigoma) 400kV Transmission Line Project**

The project involves construction of 400kV, 280 km of transmission line from Nyakanazi to Kigoma with associated substations (new substation at Kigoma and extension of Nyakanazi substation) and rural electrification to 18 villages at Kigoma and Kasulu districts. During the period under review, the following activities were implemented: EPC Contractor for the transmission line contractor has completed 80% of the mobilization of Civil and erection equipment, including the establishment of stores, Complete detailed survey, soil investigation, construction of 710 foundations (97.52%), 677 towers erected (92.99%). Bush clearing and access roads are under progress, and the overall progress of the transmission line component was 96.66%.

**Construction of 33 kV Voltage Transmission Line from Nyakanazi - Kakonko - Kasulu**

During this period, construction of the 33kV power transmission line from Nyakanazi-Kakonko-Kasulu-Kigoma was 99% completed.

**Construction of the 400 kV Transmission Line from Iringa - Mbeya - Tunduma to Sumbawanga (Tanzania-Zambia Transmission Interconnector Project (TAZA))**

The Government of the United Republic of Tanzania, through TANESCO, is implementing the Tanzania - Zambia Transmission Interconnector Project (TAZA). The implementation of the TAZA project involves, among others, the construction of 616km of 400kV double circuit Transmission Line from Iringa to Sumbawanga and

**STATEMENT BY THE ACCOUNTING OFFICER**

a spur of 4km from Tunduma to Nakonde (Tanzania and Zambia border) with the associated substations at Tagamenda Kisada, Iganjo, Nkangamo and. This project is co-financed by the World Bank), the French Agency for Development), the European Union through AFD, and the Government of Tanzania

The project will extend the 400kV backbone transmission line to the Southern Highland Regions (Iringa, Njombe, Mbeya, Songwe, and Rukwa) and strengthen power reliability in those regions. Moreover, the project will interconnect the transmission grids of Tanzania and Zambia and create the first high-voltage link between the Southern African Power Pool (SAPP) and the Eastern Africa Power Pool (EAPP) through the completed Kenya - Tanzania Power Interconnection Project (KTIPI). This will allow bi-directional regional power trade, strengthening TANESCO's capacity to become an operating member of SAPP and EAPP. while accruing tangible economic benefits to Tanzania through enhanced power supply options and increasing revenues from power trade. The EPC contracts for constructing the transmission line and five associated substations were signed. The Construction works reached 27%.

**Chalinze - Kinyerezi 400kV Transmission Line**

During the year under review, compensation was paid to 991 PAPs out of 1,237, which is equivalent to 80.11%. The remaining PAPs will be paid after settling issues related to property ownership.

**Implementation of Rural Energy Projects**

During the reporting period, 3,563 out of 4,071 villages were electrified, for a total of 12,167 electrified out of 12,318 villages, equivalent to 98.77% of all villages in the country.

**c) Petroleum Exploration and Development Project**

**Hydrocarbon Exploration - Mnazi Bay North**

During the year, discussions were initiated between the Government through TPDC and Maurel & Prom (M&P). This company has shown interest in collaborating with TPDC in oil and gas exploration activities in the Mnazi Bay North block, including drilling exploratory wells. Additionally, TPDC continued with the procedures for obtaining licenses for the project's implementation."

**Hydrocarbon Exploration - Eyasi Wembere**

The progress made includes completing the work of collecting and processing 260 kilometres of 2D seismic data in the first phase, completing the preliminary interpretation, preparing the plan for the second phase of collecting 1,100 kilometres of 2D seismic data (Infill 2D Seismic Survey - Phase II), and completing the compensation payments to the residents whose properties were damaged during the seismic data collection exercise. Furthermore, TPDC is in the process of finding a contractor to conduct a detailed assessment of the first phase data and a contractor to collect data for the second phase has been acquired.

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**East African Crude Oil Pipeline (EACOP)**

The government has fully paid the required equity contribution to the EACOP Company, which amounts to USD 308 million (100%) as of June 2024 compared to USD 164.5 million (53%), as reported in June 2023. The erection of the Thermal Insulation Coating Plant located at Sojo Village in Nzega is completed and commissioned to start production as of July 2024. Meanwhile, 700km of line pipes have been imported, equivalent to 50% of the project requirement.

Regarding land acquisition compensation, 9,826 out of 9904 Project Affected Persons have been paid a total of TZS 34.93 billion, along with the construction of 340 out of 369 Replacement Houses.

Currently, the project is 35% complete, compared to 12% in June 2023. Construction is expected to commence by November 2024, and the First Oil to Tanga Port is tentatively expected in June 2026.

**Liquefied Natural Gas Project Development**

After initiating the draft Host Government Agreement (HGA) and the Amended Production Sharing Agreement (PSA) on 19th May 2023, the draft agreements were submitted to the Government for approval. During the review period, the Government issued directives requiring specific issues in the draft agreements to be reconsidered for the benefit of both parties (the Government and the International Energy Companies - IECs).

The Government Negotiation Team (GNT) and the IECs have conducted three negotiation sessions to address these directives, and negotiations are ongoing.

**Distribution of Natural Gas in Dar es Salaam, Coast, Mtwara and Lindi Regions**

**Mtwara and Lindi Regions**

This project involves the construction of infrastructure for distributing natural gas through pipelines in the regions of Lindi and Mtwara. By March 2024, the progress includes the construction of a Pressure Reduction Station (PRS) and 3.8 kilometers of electrical infrastructure from Mahumbika junction to Valve Number 3 (BVS 3) and a gas pipeline from BVS 3 to Mnazi Mmoja and Mingoyo wards in Lindi region, covering a length of 10.04 kilometers. This has enabled the use of natural gas for 209 houses that previously had gas infrastructure.

The contract between TPDC and REA for the utilization of 6.82 billion shillings to connect 451 households in Lindi (at Mnazi Mmoja and Mingoyo wards) and 529 households in Mkuranga has already been signed. The execution of this contract is part of the strategy for implementing clean cooking energy in rural areas.

In implementing the second phase of this project, TPDC has completed a market study for natural gas in the regions of Pwani, Lindi, and Mtwara. Based on these studies, rural areas in these regions will benefit from new projects to expand the natural gas distribution infrastructure for cooking purposes, targeting households and commercial and non-commercial institutions to reduce the use of firewood and

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charcoal. REA will fund these new projects in the identified areas as part of the project's second phase, and the procedures for securing the funds are ongoing.

In Mtwara, the acquisition of a 20-meter-wide, 34.2-km wayleave from Ntorya to Madimba Gas Processing Plant was completed, and all affected persons were compensated.

**Dar es Salaam and Coast Regions**

This project involves the construction of infrastructure for distributing natural gas through pipelines in the regions of Dar es Salaam and Pwani. The completed tasks include the construction of a 12.4-kilometer pipeline from Mwenge to Mbezi Beach, which has enabled the connection of natural gas infrastructure to two industries, Chemi and Cotex Industrial Ltd and Cotex Ltd, as well as the connection of natural gas infrastructure to six institutions: White Sand Hotel, Land Mark Hotel, Serene Beach Resort, Ramada Resort, Giraffe Hotel, and Jangwani Sea Breeze.

Additionally, in the Pwani region, the Sapphire Float Glass (Tanzania) Co. Ltd factory was connected to the natural gas infrastructure. Furthermore, Taqa Dalbit Company has completed the construction of a CNG station in the Kipawa area of Dar es Salaam, which is now operational.

**iii) Challenges**

During the implementation of Milestones/Priority interventions, the following issues and constraints were encountered:

- a) Inadequate employees at different cadres;
- b) Insufficient release of recurrent funds to enable running the office and project supervision;
- c) Late disbursement of funds in some projects; and
- d) Increasing demand for electricity, particularly in rural areas.

**iv) Way Forward**

The Ministry will continue to undertake remedial actions to make sure that the objectives set are being accomplished. These measures include continuing with the follow-up of employment permits from the President Office - Public Service Management (PO-PSM), continuing with the follow-up of disbursement of funds from Ministry of Finance (MoF) and Development Partners pledges, and increasing the pace of electricity distribution and connection particularly in rural areas.

**5.0 RISK MANAGEMENT AND INTERNAL CONTROL**

The Management assumes final responsibility for the Ministry's internal control system and risk management. It is the management's function to ensure that proper internal control systems are developed and maintained on an ongoing basis to bring reasonable assurance regarding the effectiveness and efficiency of its operations, safeguarding of the Ministry's assets, compliance with applicable laws and

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regulations, reliability of accounting records, and operation sustainability under normal and abnormal conditions.

**5.1 Risk Management**

MoE managed to review, update and disseminate the risk register, which shows risks and mitigation measures for each unit. During the year 2023/24, the Management assessed its environment and implemented the mitigation measures designed to address risks to which the Ministry was exposed. The principal risks and uncertainties with their impacts, mitigation and implementation status are summarized in

VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
A.01	Ineffective prevention of HIV/AIDS and Non-Communicable Diseases.	i. To continue conducting HIV/AIDS awareness/sensitization campaigns frequently, ii. To increase the rate of amount provided to staff living with HIV/AIDS, iii. To provide and avail condoms to MoE Staff in designated areas iv. To organise sport activities for MoE staff	i. Frequency of HIV/AIDS and communicable diseases awareness campaigns ii. Increase in funds provided to staff living with HIV/AIDS iii. Availability of condoms in designated areas iv. Number of organized sports activities	i. One meeting has been conducted ii. A healthy diet for employees living with HIV/AIDS was provided every month iii. Condoms are available in designated areas iv. 25 Staff were facilitated to attend sports (SHIMWI)	i. No rate of new HIV/AIDS cases among staff and NCD reported ii. Increase rate of employee awareness of HIV/AIDS and NCD iii. Decrease rate of absenteeism due to HIV/AIDS or related conditions iv. Increased staff participation in sports activities	To continue to raise awareness on health care on HIV/AIDS and NCD to staff
B.01	Unethical practices in public services	i. Regular training and workshops on ethical conduct ii. To increase sensitization on anti-corruption iii. To continue taking disciplinary actions against unethical staff. iv. Strengthening of integrity committee v. Vetting of Staff	i. Anti-corruption sensitization workshop through meetings ii. Public service induction training to new recruited employees iii. Taking disciplinary actions against unethical staff iv. Existence of Integrity Committee v. Vetting of Staff	i. One meeting conducted ii. Induction courses to 18 new recruited staff were organised iii. Vetting of Staff was conducted iv. Integrity Committee was facilitated	No reported case of unethical practices	To continue control and promote ethical practices among staff
B.02	Unethical practices in procurement processes	i. Compliance with Procurement and Supplies Professionals and Technicians Code of Ethics and Conduct. ii. Comply with the Public Procurement Act and regulation iii. Increase procurement control measures. iv. Awareness training	i. Comply with the Public Procurement Act and regulation ii. Training staff in procurement issues	i. Compliance of new procurement systems - NEST ii. 13 Staff have been trained to use NEST iii. User departments and Units have been guided to comply with NEST requirements	No reported cases of unethical practices	To continue strengthening of procurement procedures, compliance



VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
C.01 E.01 F.01	Inadequate financial resources to implement energy projects, including power generation and transmission lines	i. Financing energy programmes through local development budget ii. Proper management of disbursed funds iii. Prioritization of energy projects and programmes iv. Acquisition of grants and concessional loans.	i. Continue to comply with financial regulations ii. To continue prioritizing energy projects and programmes in funds allocation iii. Number of grants and concessional loans acquired, iv. Proper management of disbursed funds	i. To facilitate the review and submission of project financial requests in the D Fund system ii. Follow-ups with the Ministry of Finance for the release of Project Funds iii. Prioritization of projects and proper management of disbursed funds	The Development Budget was released by 95.28 per cent	Close follow-up to the Ministry of Finance for timely disbursement of project fund
C.02 Bd.02	Inadequate availability of resources (water, gas) for power generation.	i. Laws and regulations to manage water use; ii. Awareness creation regarding the impact of unregulated water use upstream of the hydropower dam iii. Involvement with other stakeholders in combating deforestation iv. Diversification of power sources (energy mix) v. Sensitization on protection of water catchments vi. Mismatch of gas in place against projected natural gas demand.	i. To strengthen awareness campaigns on environmental conservation ii. To continue with energy mix efforts; iii. To monitor and follow up on the efficient use of water iv. Review of Laws and regulations related to water bodies management v. Stakeholder engagement,	i. Construction of renewable sources such as solar power projects where the Government, through TANESCO, is constructing a 150MW project in Shinyanga by starting with 50MW as phase I of the project ii. Finalisation of the Feasibility and ESA studies for renewable energy project iii. 40,000 water-friendly trees planted along the Chimala & Mambi Rivers, Ruaha, Hale, and Mtera	Reducing the impact of impact of climate change on power generation and distribution Ministry, through TPDC, is working closely with block operators (PAET and MBP) to apply compression methods to optimize producing wells. Fast-tracking of Ntonya gas field to start producing	The Government is now enacting a Law to establish the Rufiji Basin Development Regulatory Authority to manage and coordinate all socio-economic activities within the basin for sustainable utilisation of water resources

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
C.04	Vandalism of energy infrastructures	<div><div>i. Provision of incentives to the whistle-blowers</div><div>ii. Legal actions against criminals</div><div>iii. Public awareness of the importance of electricity power infrastructures</div><div>iv. Security patrols and information reporting on electricity power infrastructures vandalism</div><div>v. Minimize use of copper wires in electricity infrastructures</div></div>	<div><div>i. To strengthen security patrols and information reporting on electricity power infrastructure vandalism</div><div>ii. To install security systems (cameras, alarms, etc) in the major facilities</div><div>iii. Continue to provide awareness to the communities on the importance of energy infrastructures</div><div>iv. To impose strict/stringent legal measures</div></div>	<div><div>i. Enhance security and surveillance systems on energy infrastructures</div><div>ii. Fast-track relocation of Madimba- Msimbati road.</div><div>iii. Obtain and monitor regional security update</div><div>iv. Engagement of local communities to enhance securities around energy infrastructures across the country;</div><div>v. Construction of police station class B at Madimba ward;</div></div>	No reported cases of vandalism	To continue strengthening security of energy infrastructures
C.06 D.02	Land acquisition for project implementation.	<div><div>i. Timely preparation of Project Resettlement Action Plan</div><div>ii. Involvement of all key stakeholders during property valuation</div></div>	<div><div>i. Increase awareness campaign on the importance of energy projects</div><div>ii. Proper vetting to the staff involved in the property valuation exercise</div></div>	Follow up on the timely release of land acquisition compensation funds to the communities	Delays of project implementation due to delays in paying compensation funds to communities	Close follow-up to the Ministry of Finance for timely disbursement of project fund

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
		iii. Adherence to the Laws and regulations for land acquisition	iii. Allocation of adequate budget for land acquisition			
F.01	Lack of new investments in the upstream segment of the petroleum value chain	i. Promotion of investment opportunities ii. Bidding licensing rounds iii. Existing Laws and Regulations	i. Review the Model Production Sharing Agreement (MPSA) to reflect the current investment environment ii. Review existing and establish a responsive regulatory framework in place to address industry changes; iii. Promotion of investment opportunities	Fiscal terms of MPSA 2013 have been reviewed and aligned to develop MPSA 2024 with the existing legal framework of the Petroleum Act of 2025	Preparations for the 5th Tanzania Licensing Round is in progress to promote investors	Aggressive promotion of investment opportunities available in the sector
G.01	Public perception on LPG and natural gas usage	More awareness programmes	Engage the public through awareness programmes on the advantages and safety of LPG and Natural Gas	Up to now, the Ministry, through REA, have managed to distribute 452,445 LPG cylinders to various regions in the country. For the case of natural gas usage, the Ministry, through TPDC, has managed to connect 56 industries, 1,514 households (DSM, Mtwara, & Lindi), 7 Hotels in DSM, 6 institutions in DSM & Mtwara and more than 4,500 vehicles using CNG	Increase in the perception toward the usage of LPG and natural gas in the country	Implementation of the National Clean Cooking Strategy will speed the process of creating awareness among the public Adoption Third Part Access Regulations shall also govern and promote the conduct of midstream and downstream

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
G.02	Prolonged Negotiations	<div><div>i. More capacity-building programmes for negotiation teams</div><div>ii. Improve the mechanism to procure Transaction Advisor</div></div>	<div><div>i. Capacity building programmes for negotiation teams</div><div>ii. Procurement of Transaction Advisors</div></div>	Negotiations Teams are being strengthened Close monitoring of negotiations Agenda	On-going negotiations on GSA, PSA and PPA	natural gas activities in Mainland Tanzania. Facilitate experts to participate in contract negotiations
H.01	Delay in payment of staff entitlements and inadequate management of staff welfare matters	<div><div>i. Close follow-up for timely allocations of Other Charges funds from respective Ministry of Finance</div><div>ii. Improve internal workflow to minimize unnecessary delays</div><div>iii. Further improvement of the working environment and facilities</div></div>	<div><div>iv. Improving working environment and working facilities</div><div>v. Availability of Regulations, Directives, and Guidelines that govern Human Resources Practices</div><div>vi. Information sharing whenever there is a delay and the reasons for such delays</div></div>	Staff entitlements were paid, and working facilities were procured Follow-ups with the Ministry of Finance for the release of funds as per the budget	Other Charges Budget was released by 52.12 per cent	Continue to strengthen staff welfare matters as per Public Guidelines that govern Human Resources Practices
H.02	inadequate management of Human Resource functions	Allocating funds to facilitate the implementation of Training and human resources Development Plans	<div><div>To conduct training needs assessment</div><div>Soliciting funds/training from Development Partners</div></div>	Staff have been facilitated to attend long and short course training within and outside the country  Leave packages have been provided to entitled staff as per regulations	Increase the number of staff attending training	To continue to facilitate staff to acquire the required skills and expertise in the sector

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
C.01 E.01 F.01	Inadequate financial resources to implement energy projects, including power generation and transmission lines	v. Financing energy programmes through local development budget vi. Proper management of disbursed funds vii. Prioritization of energy projects and programmes viii. Acquisition of grants and concessional loans.	iv. Continue to comply with financial regulations v. To continue prioritizing energy projects and programmes in funds allocation vi. Number of grants and concessional loans acquired, iv. Proper management of disbursed funds	iv. To facilitate the review and submission of project financial requests in the D Fund system v. Follow-ups with the Ministry of Finance for the release of Project Funds vi. Prioritization of projects and proper management of disbursed funds	The Development Budget was released by 95.28 per cent	Close follow-up to the Ministry of Finance for timely disbursement of project fund
C.02 BD.02	Inadequate availability of resources (water, gas) for power generation.	vii. Laws and regulations to manage water use; viii. Awareness creation regarding the impact of unregulated water use upstream of the hydropower dam ix. Involvement with other stakeholders in combating deforestation x. Diversification of power sources (energy mix) xi. Sensitization on protection of water catchments xii. Mismatch of gas in place against projected natural gas demand.	vi. To strengthen awareness campaigns on environmental conservation vii. To continue with energy mix efforts; viii. To monitor and follow up on the efficient use of water ix. Review of Laws and regulations related to water bodies management x. Stakeholder engagement,	v. Construction of renewable sources such as solar power projects where the Government, through TANESCO, is constructing a 150MW project in Shinyanga by starting with 50MW as phase I of the project vi. Finalisation of the Feasibility and ESIA studies for renewable energy project vii. 40,000 water-friendly trees planted along the Chimale & Mambi Rivers, Ruaha, Hale, and Mtera for conservation of the catchments	Reducing the impact of impact of climate change on power generation and distribution Ministry, through TPDC, is working closely with block operators (PAET and M&P) to apply compression methods to optimize producing wells. Fast-tracking of Ntonya gas field to start producing	The Government is now enacting a Law to establish the Rufiji Basin Development Regulatory Authority to manage and coordinate all socio-economic activities within the basin for sustainable utilisation of water resources



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RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
H.07	Unauthorized access to systems/network	<div><div>i. To improve physical security</div><div>ii. Create awareness of the effect of sharing passwords and the use of external technicians</div><div>iii. Update of firewall licenses</div><div>iv. Ensure availability of a dedicated network (Virtual Private Network)</div></div>	<div><div>i. Existence of ICT security policy</div><div>ii. Physical security systems installed</div><div>iii. Reduced use of external technicians</div><div>iv. Use of firewall security tool</div><div>v. Awareness of the proper use of password</div></div>	Ongoing sessions of awareness on the proper use of ICT facilities and security policy, installed Physical security systems, All Management teams and other staff with special assignments have granted credentials for using VPN.	Mandatory cyber security awareness is required for all staff, and VPNs are available to the management team and other staff with special assignments.	Continue creating awareness of ICT security
H.08	Delays to respond to audit queries.	<div><div>i. To provide awareness to management on the importance of prompt replies to audit observations</div><div>ii. To enhance the Audit Committee on performing their responsibilities</div></div>	<div><div>i. Conducting exit meetings</div><div>ii. Giving deadlines for replying to audit observations</div><div>iii. Convening quarterly audit committee meetings</div></div>	Internal circular for timely reply to audit observations and enhance internal controls to adhere to auditing role	Audit queries are timely responded	Ministry to continue facilitating some professional training to ensure compliance on various issues

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
H.09	Inadequate awareness of internal audit functions	i. Organising awareness training, Regular communication about audit processes, Inclusion of audit roles in staff induction programs, Continuous professional development for audit staff ii. iii. iv. v.	i. Number of awareness sessions conducted, Frequency of internal communications about audit processes, Inclusion of audit roles in induction programs, Number of professional developments ii. iii. iv. v.	i. Conducted 3 awareness training sessions in the last year, quarterly internal communications about audit processes, Audit roles included in induction programs for new staff, ii. iii. iv. v.	i. Increasing understanding of internal audit functions among staff, Improved compliance with internal audit recommendations, Increased participation in audit-related training sessions, Enhanced professional ii. iii. iv. v.	Continue to organize awareness training and professional development opportunities, Maintain regular communication about audit processes

Table 9 below:

**VOTE 58**

RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
A.01	Ineffective prevention of HIV/AIDS and Non-Communicable Diseases.	v. To continue conducting HIV/AIDS awareness/sensitization campaigns frequently, vi. To increase the rate of amount provided to staff living with HIV/AIDS, vii. To provide and avail condoms to MoE Staff in designated areas viii. To organise sport activities for MoE staff	v. Frequency of HIV/AIDS and communicable diseases awareness campaigns vi. Increase in funds provided to staff living with HIV/AIDS vii. Availability of condoms in designated areas viii. Number of organized sports activities	v. One meeting has been conducted vi. A healthy diet for employees living with HIV/AIDS was provided every month vii. Condoms are available in designated areas viii. 25 Staff were facilitated to attend sports (SHIMIWI)	v. No rate of new HIV/AIDS cases among staff and NCD reported vi. Increase rate of employee awareness of HIV/AIDS and NCD vii. Decrease rate of absenteeism due to HIV/AIDS or related conditions viii. Increased staff participation in sports activities	To continue to raise awareness of health care of HIV/AIDS and NC to staff
B.01	Unethical practices in public services	vi. Regular training and workshops on ethical conduct vii. To increase sensitization on anti-corruption viii. To continue taking disciplinary actions against unethical staff. ix. Strengthening of integrity committee x. Vetting of Staff	vi. Anti-corruption sensitization workshop through meetings vii. Public service induction training to new recruited employees viii. Taking disciplinary actions against unethical staff ix. Existence of Integrity Committee x. Vetting of Staff	v. One meeting conducted vi. Induction courses to 18 new recruited staff were organised vii. Vetting of Staff was conducted viii. Integrity Committee was facilitated	No reported case of unethical practices	To continue control and promote ethical practices among staff
B.02	Unethical practices in procurement processes	v. Compliance with Procurement and Supplies Professionals and Technicians Code of Ethics and Conduct. vi. Comply with the Public Procurement Act and regulation vii. Increase procurement control measures. viii. Awareness training	iii. Comply with the Public Procurement Act and regulation iv. Training staff in procurement issues	iv. Compliance of new procurement systems - NEST v. 13 Staff have been trained to use NEST vi. User departments and Units have been guided to comply with NEST requirements	No reported cases of unethical practices	To continue strengthening of procurement procedures, compliance

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VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
C.01 E.01 F.01	Inadequate financial resources to implement energy projects, including power generation and transmission lines	v. Financing energy programmes through local development budget vi. Proper management of disbursed funds vii. Prioritization of energy projects and programmes viii. Acquisition of grants and concessional loans.	iv. Continue to comply with financial regulations v. To continue prioritizing energy projects and programmes in funds allocation vi. Number of grants and concessional loans acquired, iv. Proper management of disbursed funds	iv. To facilitate the review and submission of project financial requests in the D Fund system v. Follow-ups with the Ministry of Finance for the release of Project Funds vi. Prioritization of projects and proper management of disbursed funds	The Development Budget was released by 95.28 per cent	Close follow-up to the Ministry of Finance for timely disbursement of project fund
C.02 BD.02	Inadequate availability of resources (water, gas) for power generation.	vii. Laws and regulations to manage water use; viii. Awareness creation regarding the impact of unregulated water use upstream of the hydropower dam ix. Involvement with other stakeholders in combating deforestation x. Diversification of power sources (energy mix) xi. Sensitization on protection of water catchments xii. Mismatch of gas in place against projected natural gas demand.	vi. To strengthen awareness campaigns on environmental conservation vii. To continue with energy mix efforts; viii. To monitor and follow up on the efficient use of water ix. Review of Laws and regulations related to water bodies management x. Stakeholder engagement,	v. Construction of renewable sources such as solar power projects where the Government, through TANESCO, is constructing a 150MW project in Shinyanga by starting with 50MW as phase I of the project vi. Finalisation of the Feasibility and ESIA studies for renewable energy project vii. 40,000 water-friendly trees planted along the Chimala & Mambi Rivers, Ruaha, Hale, and Mtera for conservation of the catchments	Reducing the impact of impact of climate change on power generation and distribution Ministry, through TPDC, is working closely with block operators (PAET and M&P) to apply compression methods to optimize producing wells. Fast-tracking of Ntoroya gas field to start producing	The Government is now enacting a Law to establish the Rufiji Basin Development Regulatory Authority to manage and coordinate all socio-economic activities within the basin for sustainable utilisation of water resources



**VOTE 58**

RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
C.04	Vandalism of energy infrastructures	<ul style="list-style-type: none"> <li>vi. Provision of incentives to the whistle-blowers</li> <li>vii. Legal actions against criminals</li> <li>viii. Public awareness of the importance of electricity power infrastructures</li> <li>ix. Security patrols and information reporting on electricity power infrastructures vandalism</li> <li>x. Minimize use of copper wires in electricity infrastructures</li> </ul>	<ul style="list-style-type: none"> <li>v. To strengthen security patrols and information reporting on electricity power infrastructure vandalism</li> <li>vi. To install security systems (cameras, alarms, etc) in the major facilities</li> <li>vii. Continue to provide awareness to the communities on the importance of energy infrastructures</li> <li>viii. To impose strict/stringent legal measures</li> </ul>	<ul style="list-style-type: none"> <li>vi. Enhance security and surveillance systems on energy infrastructures</li> <li>vii. Fast-track relocation of Madimba- Msimbati road.</li> <li>viii. Obtain and monitor regional security update</li> <li>ix. Engagement of local communities to enhance securities around energy infrastructures across the country;</li> <li>x. Construction of police station class B at Madimba ward;</li> </ul>	No reported cases of vandalism	To continue strengthening security of energy infrastructures
C.06 D.02	Land acquisition for project implementation.	<ul style="list-style-type: none"> <li>iv. Timely preparation of Project Resettlement Action Plan</li> <li>v. Involvement of all key stakeholders during property valuation</li> <li>vi. Adherence to the Laws and regulations for land acquisition</li> </ul>	<ul style="list-style-type: none"> <li>iv. Increase awareness campaign on the importance of energy projects</li> <li>v. Proper vetting to the staff involved in the property valuation exercise</li> <li>vi. Allocation of adequate budget for land acquisition</li> </ul>	Follow up on the timely release of land acquisition compensation funds to the communities	Delays of project implementation due to paying compensation funds to communities	Close follow-up to the Ministry of Finance for timely disbursement of project fund
Lack of new investments in the		iv. Promotion of investment opportunities	iv. Review the Model Sharing	Fiscal terms of MPSA 2013 have been reviewed and	Preparations for the 5th Tanzania Licensing Round is	Aggressive promotion

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**VOTE 58**

<b>RISK ID</b>	<b>Risk Title</b>	<b>Proposed Treatment/Control Options</b>	<b>Key Control Indicator (KCI)[How will this risk and treatment options be monitored]</b>	<b>Status of Implementation</b>	<b>Status of KRI [Decreasing, Increasing, Static]</b>	<b>Remarks</b>
F.01	upstream segment of the petroleum value chain	v. Bidding licensing rounds vi. Existing Laws and Regulations	Agreement (MPSA) to reflect the current investment environment v. Review existing and establish a responsive regulatory framework in place to address industry changes; vi. Promotion of investment opportunities	aligned to develop MPSA 2024 with the existing legal framework of the Petroleum Act of 2025	in progress to promote investors	investment opportunities available in the sector
G.01	Public perception on LPG and natural gas usage	More awareness programmes	Engage the public through awareness programmes on the advantages and safety of LPG and Natural Gas	Up to now, the Ministry, through REA, have managed to distribute 452,445 LPG cylinders to various regions in the country. For the case of natural gas usage, the Ministry, through TPDC, has managed to connect 56 industries, 1,514 households (DSM, Mtwara, & Lindi), 7 Hotels in DSM, 6 institutions in DSM & Mtwara and more than 4,500 vehicles using CNG	Increase in the perception toward the usage of LPG and natural gas in the country	Implementation of the National Clean Cooking Strategy will speed up the process of creating awareness among the public Adoption Third Party Access Regulator shall also govern and promote the conduct of midstream and downstream natural gas activities in Mainland Tanzania Facilitate experts to participate in contract negotiations
G.02	Prolonged Negotiations	iii. More capacity-building programmes for negotiation teams	iii. Capacity building programmes for negotiation teams iv. Procurement of Transaction Advisors	Negotiations Teams are being strengthened Close monitoring of negotiations Agenda	On-going negotiations on GSA, PSA and PPA	

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RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
H.01	Delay in payment of staff entitlements and inadequate management of staff welfare matters	iv. Improve the mechanism to procure Transaction Advisor vii. Close follow-up for timely allocations of Other Charges funds from respective Ministry of Finance viii. Improve internal workflow to minimize unnecessary delays ix. Further improvement of the working environment and facilities	x. Improving environment and working facilities xi. Availability of Regulations, Directives, and Guidelines that govern Human Resources Practices xii. Information sharing whenever there is a delay and the reasons for such delays	Staff entitlements were paid, and working facilities were procured Follow-ups with the Ministry of Finance for the release of funds as per the budget	Other Charges Budget was released by 52.12 per cent	Continue to strengthen staff welfare matters per Public Guidelines the govern Human Resources Practice
H.02	Inadequate management of Human Resource functions	Allocating funds to facilitate the implementation of Training and human resources Development Plans	<ul style="list-style-type: none"> <li>To conduct training needs assessment</li> <li>Soliciting funds/training from Development Partners</li> </ul>	Staff have been facilitated to attend long and short course training within and outside the country Leave packages have been provided to entitled staff as per regulations	Increase the number of staff attending training	To continue to facilitate staff to acquire required skills and expertise in the sector
H.03	Shortage of human capital	iii. To persuade PO-PSM to approve the PE budget per our requirements and issue employment permits promptly. iv. To continue to engage graduates in internship programs	iv. Increasing the number of staff through transfers from other Government institutions v. Securing special employment permits from the respective Ministry vi. Engaging graduates in internship programs	A total number of 21 staff members have been recruited; 16 have been transferred from various institutions, and 12 have been transferred to other institutions.	The Personnel Emolument (P.E) budget was released by 47.88 per cent, and all existing staff were paid their salaries accordingly	To continue to engage PO-PSM to issue employment permits in a timely manner

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RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
H.04	Poorly maintained asset register	iv. Capacity building responsible officers v. Periodic update of the fixed asset register. vi. Awareness to all user departments	iv. Awareness of responsible staff v. Carry out physical asset verification vi. Automated financial systems in place	Physical asset verification was conducted	An asset register is periodically updated and maintained as per the requirements of	
H.05	Inefficiency Contract Management	iv. Comply with law and regulation v. Ensure contract administration and performance management vi. Conduct training in contract Management	iii. Obligations of parties are covered in the contract iv. Existence of the Public Procurement Act and Regulations to control the procurement process	Promote good contract administration and performance management practices	Compliance to existing contract obligations	Encourage contract supervisors to keep good records and documentation and timely submission of progress report.
H.06	Adherence to Health Safety and Environmental standards in the energy sector	v. Proper use of Safety Inspection Manuals vi. To strengthen awareness and sensitization campaigns on Health safety and environment standards. vii. To have an environmental management plan for each energy project viii. To encourage the use of modern technology during the implementation of energy projects to preserve the environment	iv. Environmental Management Act (EMA) 2004 and its regulations in place; v. Awareness and sensitization on compliance to Health Safety and Environmental standards to project management teams and the community around the project area; vi. Regular monitoring and inspections of projects by regulatory boards (e.g. NEMC, OSHA, etc)	Close follow-up and monitoring of compliance with Health Safety and Environmental standards in energy projects	Compliance with Health Safety and Environmental standards in the energy sector	Strengthen monitoring and inspection of energy projects.

VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
H.07	Unauthorized access to systems/network	v. To improve physical security vi. Create awareness of the effect of sharing passwords and the use of external technicians vii. Update of firewall licenses viii. Ensure availability of a dedicated network (Virtual Private Network)	vi. Existence of ICT security policy vii. Physical security systems installed viii. Reduced use of external technicians ix. Use of firewall security tool x. Awareness of the proper use of password	Ongoing sessions of awareness on the proper use of ICT facilities and security policy, installed Physical security systems, All Management teams and other staff with special assignments have granted credentials for using VPN.	Mandatory cyber security awareness is required for all staff, and VPNs are available to the management team and other staff with special assignments.	Continue creation awareness of ICT security
H.08	Delays to respond to audit queries.	iii. To provide awareness to management on the importance of prompt replies to audit observations iv. To enhance the Audit Committee on performing their responsibilities	iv. Conducting exit meetings for replying to audit observations v. Giving deadlines to audit committee meetings	Internal circular for timely reply to audit observations and enhance internal controls to adhere to auditing role	Audit queries are timely responded	Ministry continue facilitating some professional training to ensure compliance with various issues
H.09	Inadequate awareness of internal audit functions	v. Organising awareness training, vi. Regular communication about audit processes, inclusion of audit roles in staff induction programs, Continuous professional development for audit staff	v. Number of awareness sessions conducted, vi. Frequency of internal communications about audit processes, inclusion of audit roles in induction programs, Number of professional developments	Conducted 3 awareness training sessions in the last year, internal communications about audit processes, Audit roles included in induction programs for new staff,	v. Increasing understanding of internal audit functions among staff, Improved compliance with internal audit recommendations, increased participation in audit-related training sessions,	Continue to organize awareness training and professional development opportunities, Maintain regular communication about audit processes

VOTE 58						
RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
					ii. Enhanced professional	

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RISK ID	Risk Title	Proposed Treatment/Control Options	Key Control Indicator (KCI)[How will this risk and treatment options be monitored]	Status of Implementation	Status of KRI [Decreasing, Increasing, Static]	Remarks
					ii. Enhanced professional	

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**5.2 Internal Controls**

It is the task of the Management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis to provide reasonable assurance on:

- a) Effectiveness and efficiency of operations;
- b) Safeguarding of the Ministry's assets;
- c) Compliance with applicable laws and regulations;
- d) Reliability of accounting and financial records;
- e) Ministry's sustainability under normal as well as under adverse conditions; and
- f) Responsible behaviour to all stakeholders.

The efficiency of any internal control system depends on the strict observance of prescribed rules and regulations. Staff always risk non-compliance with such rules and regulations. While no system of internal control can provide absolute assurance against misstatement or losses, the internal control system is designed to provide management with reasonable assurance that the procedures in place are operating effectively.

Management assessed the internal control systems throughout the financial year ended 30 June 2024 and was satisfied that the internal controls in place were effective and met accepted criteria.

**Key elements of the system of internal control are as follows:**

**a) Delegation**

The Ministry's overall objectives and functions are approved by the President's Office of Public Service Management, which delegates the day-to-day operations to Management for execution. There is a clear organizational structure detailing lines of authority.

**b) Budgets**

The management prepared a detailed annual budget based on the Ministry's Strategic Plan, which was approved by the Parliament of the United Republic of Tanzania in June 2023.

**c) Competence**

Staff skills were maintained through a formal recruitment process and a performance appraisal system. MoE's training needs were identified, and necessary staff training was



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facilitated both in-house and externally, which helped to strengthen staff skills and competencies.

**d) Internal Audit**

An internal audit unit was in place, and its functions were performed as required. The Unit assessed risk and reviewed controls. The Unit ensured that management followed up on recommendations to improve controls. The Chief Internal Auditor reports functionally to the Audit Committee and administratively to the Accounting Officer.

**6.0 STAKEHOLDERS' RELATIONSHIP**

MoE offers services to internal and external stakeholders. The members of its staff performing their duties in different functional areas and at various levels make up the internal stakeholders. The internal and external stakeholders interact with the Ministry continuously; hence, they have some expectations regarding the quality of such interactions, as indicated in *Table 10* below:

**Table 10: Stakeholders' Relationship**

S/N	STAKEHOLDERS	STAKEHOLDERS' EXPECTATION	SERVICES PROVIDED
1	Petroleum exploration companies.	<ul style="list-style-type: none"> <li>• Presence of conducive/facilitating policies and legal environment</li> <li>• Timely processing and issuing of petroleum exploration and development licenses; and</li> <li>• Fair treatment based on the Production Sharing Agreement.</li> </ul>	<ul style="list-style-type: none"> <li>• Low investments in the petroleum industry</li> <li>• Failure to make discoveries and increase resources</li> <li>• Low Government Revenue; and</li> <li>• Low contribution of petroleum resources to national development.</li> </ul>
2	Petroleum Marketing Companies [Importers, exporters, oil dealers and retailers].	<ul style="list-style-type: none"> <li>• Clarity and facilitating policies, laws and guidelines</li> <li>• Prompt handling of complaints; and</li> <li>• Fair treatment based on governing laws and guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide appropriate policies, strategies, laws and guidelines.</li> </ul>
3	Electricity Suppliers and Distributors	<ul style="list-style-type: none"> <li>• Prompt handling of complaints;</li> <li>• Clear and conducive policies, laws and guidelines; and</li> <li>• Timely handling of their requests.</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of appropriate policies, strategies, laws and guidelines.</li> </ul>
4	Gas and Petroleum Suppliers and Distributors	<ul style="list-style-type: none"> <li>• Timely handling of requests and complaints;</li> <li>• Clear and facilitating policies, laws and guidelines; and</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of policies, laws and guidelines.</li> </ul>

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S/N	STAKEHOLDERS	STAKEHOLDERS' EXPECTATION	SERVICES PROVIDED
5	Institutions, Agencies and Regulators under the Ministry of Energy (PURA, TANESCO, EWURA, REA, PBPA, TPDC, ETDCO, TANOIL, GASCO and TCPM)	<ul style="list-style-type: none"> <li>• Fair treatment based on governing policies, laws and guidelines.</li> <li>• Clear policies and guidance on the execution of mandates, including programmes and projects</li> <li>• Financial and technical support.</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of appropriate policies, strategies, guidelines and laws</li> <li>• Coordination of plan and budget preparation</li> <li>• Oversee implementation of institutions' functions and</li> <li>• Facilitate availability of funds</li> </ul>
6	Energy Consumers (including households, industries and business communities, natural gas users, public institutions, religious Institutions and local communities).	<ul style="list-style-type: none"> <li>• Reliable and affordable energy services</li> <li>• Timely provision of accurate information; and</li> <li>• Timely provision of services based on prevailing guidelines, including client service charters.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide information and statistics on sectoral products and services.</li> </ul>
7	Private power producers include Independent Power Producers [IPPs], Renewable Energy Producers, The Parliament, and Politicians.	<ul style="list-style-type: none"> <li>• Clear and conducive policies, laws and guidelines</li> <li>• Timely provision of services, including site inspection for electricity generation; and</li> <li>• Prompt handling of complaints</li> <li>• Effective implementation of Plans and Budgets and timely provision of accurate reports</li> <li>• Implementation of the Ruling Party Manifesto</li> <li>• Enforcement of Policies and laws related to the energy sector</li> <li>• Adequate, accurate and timely response to issues raised by Members of Parliament</li> <li>• Timely and effective implementation and reporting on Government commitments made in the Parliament; and</li> <li>• Timely provision of technical advice.</li> </ul>	<ul style="list-style-type: none"> <li>• Policies, strategy, laws and guidelines; and</li> <li>• Information and statistics relevant to their operations.</li> <li>• Information and statistics regarding operations of the energy sector</li> <li>• Response to parliamentary questions and queries; and</li> <li>• Submission of plan and budget.</li> </ul>
8	Employees.	<ul style="list-style-type: none"> <li>• Opportunities for career advancement</li> <li>• Fair treatment</li> <li>• Better remuneration</li> <li>• Motivation package</li> <li>• Appreciation for good work; and</li> <li>• Good working environment.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducive working environment;</li> <li>• Training and enhancement of competencies</li> <li>• Career development;</li> <li>• Reward and sanction; and</li> </ul>

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S/N	STAKEHOLDERS	STAKEHOLDERS' EXPECTATION	SERVICES PROVIDED
9	Development Partners.	<ul style="list-style-type: none"> <li>• Timely access to information and data regarding the Energy Sector;</li> <li>• Adherence to sound governance principles;</li> <li>• Timely implementation of international agreements, treaties, protocols, policies and plans; and</li> <li>• Collaboration in implementing MoE functions;</li> <li>• Effective and predictable policies, laws and guidelines;</li> <li>• Timely implementation of development projects and programmes; and</li> </ul>	<ul style="list-style-type: none"> <li>• Advice on administration issues</li> <li>• Policy, legal and technical guidance;</li> <li>• Ratification and implementation of international agreements, treaties, protocols, policies and plans;</li> <li>• Implementation of DPs funded projects;</li> <li>• Provide information and statistics on energy issues; and</li> <li>• Submission of plans and budgets for approval.</li> </ul>
10	Mass Media.	<ul style="list-style-type: none"> <li>• Provide timely responses and accurate information and statistics.</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of information and statistics; and</li> <li>• Respond to issues and queries.</li> </ul>
11	NGOs, CBOs and CSOs.	<ul style="list-style-type: none"> <li>• Timely response and provision of accurate policies, laws and other appropriate information and statistics; and</li> <li>• Adherence to Government laws, regulations and human rights.</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of policies, laws and other relevant information and statistics; and</li> <li>• Respond to issues and queries.</li> </ul>

**7.0 SOLVENCY**

The Management confirms that applicable accounting standards (IPSAS, TFRS, the Public Finance Act CAP 348 and other Governing legislatures) have been complied with and that the financial statements have been prepared on a going concern basis. Likewise, management has reasonable expectations that the ministry will be able to meet its long-term financial obligations. Solvency is often assessed using various financial ratios, such as the current ratio. However, It's an important indicator of financial health and stability. Maintaining solvency is crucial for long-term operations and growth, ensuring the Ministry can meet its financial commitments and finance future opportunities.

**8.0 EMPLOYEES' WELFARE**

**8.1 Management and Employee Relationship**

The Ministry believes that employees are key elements to public service delivery and that the working relationships should be an inspiring and personally elevating experience. It also believes that a committed, capable, and motivated workforce is

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central to quality service delivery. Therefore, the Ministry remains entirely focused on maintaining a high level of employee development and engagement.

The relationship between Management and employees was good. A healthy relationship existed during the year between Management and employees represented by the TUGHE. A harmonious relationship was demonstrated during the Workers Council meetings, where Management transacted with TUGHE leaders and employees' representations. Generally, no unresolved complaints were received from the employees during the year.

**8.2 Working Environment**

Management believes that for its employees to realize their objectives, they should work in well-ventilated offices, have sophisticated working tools, and have access to breakfast and lunch. The Ministry is inspired to continue improving its working conditions.

**8.3 Training facilitation**

The Ministry offers training to its employees depending on the needs and financial resources available. Career developments are based on the individual, and the Ministry complements employee initiative towards fulfilling their responsibilities. The Ministry also implements training programmes by supporting its employees in different training programmes organized within and outside the Ministry to enable them to acquire the necessary skills to improve their capacity and capability to deliver quality services.

**8.4 Medical Assistance**

A total number of 209 staff members of the Ministry, their spouses, and a maximum number of four beneficiaries for each employee were availed of medical insurance, and the employer contributed three per cent (3%) of the employee's basic salary. Currently, the service is provided through employee membership to the National Health Insurance Fund (NHIF).

**8.5 Financial Assistance to Staff**

The Ministry coordinated access to Ministry of Finance Advance Fund loans are available to all confirmed employees through the Revolving Fund depending on the assessment by Management of the need, circumstance and ability to make payment in accordance with the existing Regulations. MoE staff were allowed to engage in the Savings and Credit Co-operative Society established by other Government institutions (like Hazina SACCOS), Banks and other financial institutions to assist in providing loans to promote its members' welfare.



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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

**9.0 GENDER PARITY**

The MoE is an equal-opportunity employer. It gives equal consideration to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like marital status, gender, tribe, religion and disability. In the year under review, the Ministry had 209 Employees compared to the previous year, which was 185; the number of staff decreased by 7% due to the number of employees transferred to other government institutions and some retired.

**Table 11: Gender Parity**

Gender	FINANCIAL YEAR/EMPLOYEES	
	2023/24	2022/23
Male	79	78
Female	130	107
Total	209	185

**10.0 PERSONS WITH DISABILITIES**

The Ministry pursues equal opportunities for all, irrespective of ethnicity, race, gender, or religion, including persons with physical disabilities in employment opportunities. Staff with special needs were provided with special care to make a conducive working condition according to Mwongozo wa Utumishi wa Umma -2004 huduma kwa watumishi wenye Ulemavu

**11.0 EMPLOYEES BENEFITS**

Staff at the MoE enjoy various employee benefits, which include salaries, pensions and other related employment benefits. Employee benefits are recognized on an accrual basis. The Government operates defined benefit plans, whereas the government contributes 15% of the basic salary of each employee to PSSSF on behalf of all permanent and pensionable employees. Additionally, the Government operates an insurance scheme (NHIF) where the Ministry and the employee contribute 3% of the employee's gross salary. The employer also contributes to the workers' compensation funds so that its employees are compensated when they get injured or die.

**12.0 PREJUDICIAL ISSUES**

There were no issues beyond the management's control in achieving objectives.

**13.0 RELATED PARTY TRANSACTIONS AND BALANCES**

All related party transactions and balances are disclosed in the financial statements.

**14.0 POLITICAL AND CHARITABLE DONATIONS.**

Controller and Auditor General

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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

The Ministry did not make any political donations during the year under review.

**COMMENTARY ON THE FINANCIAL STATEMENTS**

**Introduction**

This report comprehensively describes the information regarding the Ministry of Energy's financial results for the period ending 30 June 2024 for the fiscal year 2023/24. The Ministry has consistently endeavoured to achieve the Strategic Plan through the Medium-Term Expenditure Framework, which covered 12 months from 01 July 2023 to 30 June 2024. Commentary to the financial statements provides information on the financial and physical performance for 2023/24.

**Overview of Financial Statements**

**Revenue**

**i) Approved budget and Exchequer received**

During the year under review, the Ministry received a sum of TZS 2,200,310,349,958 out of TZS 2,176,610,594,738 approved exchequer budget compared to TZS 2,223,708,738,115 and TZS 2,488,392,119,689 received and budgeted respectively in the year 2022/23 as shown in *Table 12* below:

**Table 12: Approved budget and Exchequer received**

S/N	Details	Expenditure type	2023/24 TZS	2022/23 TZS
1	Approved budget	Development	2,138,353,354,743	2,427,210,198,611
		Recurrent	38,257,239,995	61,181,921,078
		<b>Total</b>	<b>2,176,610,594,738</b>	<b>2,488,392,119,689</b>
2	Exchequer received	Development	2,164,138,682,725	2,198,209,496,985
		Recurrent	36,164,285,734	25,499,241,130
		<b>Total</b>	<b>2,200,302,968,459</b>	<b>2,223,708,738,115</b>

**ii) Revenue from Exchange Transactions**

The Ministry received an extraordinary revenue collection of TZS 72,097,929,788 from the sale of gas through a special account managed by the Ministry of Finance. The Ministry has no control over this revenue nor the reason for the increase from TZS 62,844,334,099 in the previous fiscal year 2022/23.

**iii) Other Revenue**

Other revenue comprises non-tax revenue related to the recovery of public funds from payments made in previous years, with direct remittances to the Government

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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

Consolidated Fund through NRD monthly. During the period ended 30 June 2024, the budgeted non-tax revenue was TZS 20,393,000, out of which TZS 5,052,356 was collected as recovery of public funds, and TZS 49,056 was miscellaneous revenue from the surrendering of unspent SE4ALL project funds, as approved for recovery by the UNDP.

Details	2023/24 TZS	2022/23 TZS
Actual Collection	5,003,300	7,103,597
Miscellaneous receipts	49,056	1,519,140,583
	5,052,356	1,526,244,180

**Expenditure**

The Ministry incurred several expenses in the financial year ended 30 June 2024. These expenditures included headquarters and subventions transferred to institutions under the Ministry.

**iv) Wages, Salaries and Employee Benefits**

Wages, Salaries, and Employee Benefits increased from TZS 5,699,022,794 in the previous year to TZS 10,918,280,383 in the year under review. This rise is attributed to the increase in staff numbers and the addition of administrative level.

**v) Use of Goods and Service**

The increase in expenditure on Goods and Services, which includes supplies and consumable goods, from TZS 6,929,147,106 in 2022/23 to TZS 7,032,775,091 in 2023/24, was due to increased demand for supplies, higher costs of consumable goods, and an expansion in the administrative level requiring more resources.

**vi) Subsidies**

Subsidies decreased from TZS 1,877,359,046,538 in 2022/23 to TZS 1,875,802,170,358 in 2023/24 due to the improved completion of major TANESCO projects. However, there has been an increase in subsidies to TPDC, mainly for the payment of EACOP cash calls, despite a decrease in its other administrative charges.

**vii) Social Benefits**

During the year under review, a sum of TZS 500,000 was spent on procuring drugs and emergency medicine for staff during the SHIMIWI sports and games engagement.

**viii) Other Transfers**

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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

Included in other transfers of TZS 72,109,392,161 during the year under review are TZS 72,097,929,788 for Revenue from Exchange Transactions, TZS 5,052,356 for Other Revenue, and TZS 5,970,682 related to staff advances and imprests recovered, as detailed in the movement of the latter under Note 67.

This total has increased from TZS 62,844,334,099 in 2022/23 to TZS 72,109,392,161 due to the increased revenue from the sale of gas, despite a decrease in Miscellaneous Revenue and Recovery of Public Money.

**ix) Other Expenses**

Other expenses increased from TZS 454,740,747 in 2022/23 to TZS 1,760,152,867 in 2023/24. This increase is attributed to a higher demand for supplies requiring more resources and the rising costs of consumable goods.

**x) Maintenance Expenses**

Due to the higher demand for supplies requiring more resources and the rising costs of consumable goods, maintenance expenses increased from TZS 322,747,661 in 2022/23 to TZS 469,928,048 in 2023/24.

**xi) Grants and Transfers**

Transfers decreased from TZS 332,836,466,559 in 2022/23 to TZS 301,857,237,305 in 2023/24, primarily due to reduced transfers to REA.

**xii) Acquisition of Property, Plant and Equipment**

The Ministry spent a total of TZS 1,531,337,042 during the year under review to acquire non-current assets. This includes assets worth TZS 1,148,252,142 classified under Note 77 and prepaid motor vehicles worth TZS 383,084,900 that were not yet delivered as of 30 June 2024. Due to the expanded administrative level in the Ministry during the year, acquired PPE increased significantly, rising from TZS 86,777,173 in 2022/23.

**Assets**

**i) Cash and Cash Equivalents**

From the restated Cash and Cash Equivalents of TZS 136,949,405,814 in 2022/23, as explained under note 108, Cash and Cash Equivalents has increased to TZS 401,308,516,579 in 2023/24, particularly due to an increase in unutilized development funds transferred to the Miscellaneous Deposit Account. The cash and cash equivalents for 2023/24 have been adjusted by a provision of TZS 4,340,455 for Expected Credit Loss, as explained under Note 54 and 62.

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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

**ii) Receivables**

The amount of Receivables decreased from TZS 1,007,952,675 in 2022/23 to TZS 250,418,235 in 2023/24 due to the recovery of staff advances and retirement of staff imprests from the previous year, along with the outstanding staff imprests for the year under review.

**iii) Prepayments**

Prepayments increased during the year from TZS 585,228,456 to TZS 701,258,884. This rise is due to the prepayment for motor vehicles made during the year, taking into account the prepayment of consumables that were consumed.

**iv) Inventories**

Despite the utilization of inventories during the year, the amount of inventory increased from TZS 156,481,672 to TZS 163,417,750 in 2023/24. This rise is attributed to the purchase of consumables and IT and computer accessories.

**v) Property, Plant and Equipment**

Despite a depreciation charge of TZS 454,353,348 and a loss of TZS 43,639,658 on disposed motor vehicles during the year, the amount of PPE increased from TZS 3,773,887,899 in 2022/23 to TZS 4,424,147,036 in 2023/24. This increase is due to the procurement of PPE items during the year, as explained under paragraph xii of the expenditure section.

**vi) Work In Progress**

"The amount of Work in Progress increased from TZS 11,344,411,269 in the previous year to TZS 17,205,592,749 in 2023/24, due to ongoing construction works for Phase II of the office building at Mtumba Government City.

**Liabilities**

**vii) Payables and Accruals**

As explained under Note 108, payables increased from the restated amount of TZS 1,600,623,649 in 2022/23 to TZS 1,734,330,434 in 2023/24. This increase is due to a rise in payables related to staff claims and the supply of goods and services during the year.

**viii) Deferred Income**

Deferred income decreased from TZS 1,399,412,151 in the previous year to TZS 752,703,240 in the year under review. This decrease is due to the retirement of staff imprests and the consumption of inventories from the previous year.

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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

**ix) Deposits**

The amount of cash and cash equivalents increased from TZS 136,948,975,968 in 2022/23 to TZS 401,079,303,833 in 2023/24, particularly due to an increase in unutilized development funds transferred from the Development Account and unapplied fund.

**Payments by Third Parties**

As analyzed in the direct-to-project fund's statement, third-party payments for the period under review totaled TZS 11,347,351,205. Nevertheless, in 2022/23, the total was TZS 352,112,529,655.

**Related Party Disclosure**

The only related party disclosure during the period ended 30 June 2024 was the remunerations of key management personnel of the Ministry of Energy. These personnel include the Hon. Minister, Hon. Deputy Minister, Permanent Secretary, Deputy Permanent Secretary, Commissioners, Assistant Commissioners, Directors, Assistant Directors, Chief Accountant, and Chief Internal Auditor.

Their remunerations included Salaries and allowances (telephones, housing, furniture, and electricity). During the year ended 30 June 2024, TZS 1,436,791,800 was spent on key management personnel, compared to TZS 1,355,697,360 for the year ended 30 June 2023.

**Political and charitable donations**

During the year under review, no political or charitable donations were made by the Ministry.

**Auditors**

The Controller and Auditor General (CAG) is the Ministry's statutory auditor under Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended 2005).

**Taxpayers Funds**

The taxpayer's fund as at 30 June 2024 remained the same as for the period ending 30 June 2023.

Comparative Analysis	2023/24 TZS	2022/23 TZS
Taxpayer's fund	33,065,745,404	33,065,745,404

Controller and Auditor General

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**THE UNITED REPUBLIC OF TANZANIA  
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**STATEMENT BY THE ACCOUNTING OFFICER (Cont...)**

**15.0 CROSS-CUTTING ISSUES**

The Ministry has different programmes to educate employees regarding the HIV/AIDS, COVID-19 pandemic, and other chronic diseases such as hypertension, cancer, and diabetes. In addition, through Workers Council meetings, employees are encouraged to take regular health tests to enable them to take appropriate action if necessary and to exercise regularly.



Eng. Felchesmi J. Mramba  
Accounting Officer

13/3/2025

Date

**THE UNITED REPUBLIC OF TANZANIA  
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REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR  
ENDED 30 JUNE, 2024**

**STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE**

The Management of MoE is responsible for the preparation of the annual Financial Statements, which gives a true and fair view of the Ministry's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in conformity with Section 30 (2) & (4) of the Public Finance Act CAP 348. This responsibility includes; designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority, and properly record the use of all public financial resources accordingly.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June, 2024. The Government Budget for the vote was approved for accounting/fiscal period from 01 July 2023 to 30 June 2024. Hence the Ministry continued to operate in the same manner as in the approved budget for the previous year. Procurement of goods, works and consultancy and non-consultancy service to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, CAP 410 (R.E 2022).

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Public Finance Act CAP 348 and its Regulations; International Public Sector Accounting Standards (IPSAS) Accrual basis; and Guidelines issued from time to time by Paymaster General and Accountant General. The Management is taking all responsibility by building confidence to the users of these financial statements that they portray the true and fair view of the state of affairs of the Ministry.

Nothing has come to the attention of the Management that the financial statements does not present fairly in all material respect of the operations of the entity and will not remain a going concern for the next twelve months from the date of these statements.



Eng. Felchesmi J. Mramba

Controller and Auditor General

13/3/2025  
Date

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**THE UNITED REPUBLIC OF TANZANIA  
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**Accounting Officer**



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**DECLARATION BY THE HEAD OF FINANCE AND ACCOUNTS UNIT**

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied by a declaration issued by the Head of Finance and Accounts Unit responsible for preparing the entity's financial statements.

It is the duty of a Professional Accountant to assist Management in discharging the responsibility of preparing financial statements for an entity that show a true and fair view of the entity's position and performance in accordance with International Public Sector Accounting Standards (IPSAS) Accrual's basis and statutory financial reporting requirements. Full legal responsibility for preparing financial statements rests with the management as per the Statement of Management Responsibility on the earlier page.

I, CPA Michael P. Marandu, Chief Accountant of the Ministry of Energy, hereby acknowledge my responsibility of ensuring that financial statements for the period ended 30 June 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed by: 

Position: Chief Accountant


NBAA Membership No: ACPA-5055

Date: 13/3/2025

THE UNITED REPUBLIC OF TANZANIA  
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024  
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 (Restated) TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	62	401,308,516,579	136,949,405,814
Receivables	67	250,418,235	1,007,952,675
Prepayments	69	701,258,884	585,228,456
Inventories	70	163,417,750	156,481,672
<b>Total Current Asset</b>		<b>402,423,611,448</b>	<b>138,699,068,617</b>
<b>Non-Current Asset</b>			
Property, Plant and Equipment	77	4,424,147,036	3,773,887,899
Work In Progress	82	17,205,592,749	11,344,411,269
<b>Total Non-Current Asset</b>		<b>21,629,739,785</b>	<b>15,118,299,169</b>
<b>TOTAL ASSETS</b>		<b>424,053,351,233</b>	<b>153,817,367,786</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	89	1,734,330,434	1,600,623,649
Deferred Income	93	752,703,240	1,399,412,151
Deposits	94	401,079,303,833	136,948,975,968
<b>Total Current Liabilities</b>		<b>403,566,337,508</b>	<b>139,949,011,769</b>
<b>TOTAL LIABILITIES</b>		<b>403,566,337,508</b>	<b>139,949,011,769</b>
<b>Net Assets</b>		<b>20,487,013,725</b>	<b>13,868,356,016</b>
<b>NET ASSETS</b>			
Capital Contributed by:			
Tax Payer's Fund		33,065,745,404	33,065,745,404
Accumulated Deficits		(12,578,731,678)	(19,197,389,387)
<b>TOTAL NET ASSETS</b>		<b>20,487,013,725</b>	<b>13,868,356,016</b>

  
Permanent Secretary

13/3/2025  
Date

**THE UNITED REPUBLIC OF TANZANIA**  
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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2024**

	Note	2023/24 TZS	2022/23 TZS
<b>REVENUE</b>			
Revenue			
Revenue Grants	16	2,206,119,795,368	2,227,099,464,227
Revenue from Exchange Transactions	17	72,097,929,788	62,844,334,099
Other Revenue	31	5,052,356	1,526,244,180
<b>Total Revenue</b>		<b>2,278,222,777,512</b>	<b>2,291,470,042,506</b>
<b>TOTAL REVENUE</b>		<b>2,278,222,777,512</b>	<b>2,291,470,042,506</b>
<b>EXPENSES AND TRANSFERS</b>			
Expenses			
Wages, Salaries and Employee Benefits	34	10,898,314,802	5,846,114,010
Use of Goods and Service	35	8,204,100,291	3,714,494,079
Maintenance Expenses	36	469,928,048	322,747,661
Loss on Disposal of Assets	44	43,639,658	23,967,607
Other Expenses	52	1,760,152,867	454,740,747
Expected Credit Loss	54	4,330,966	9,490
Social Benefits	56	500,000	0
Depreciation of Property, Plant and Equipment	77	454,353,348	844,412,915
<b>Total Expenses</b>		<b>21,835,319,980</b>	<b>11,206,486,509</b>
Transfers:			
Subsidies	58	1,875,802,170,358	1,877,359,046,538
Grants and Transfers	59	301,857,237,305	332,836,466,559
Other Transfers	60	72,109,392,161	64,375,936,066
<b>Total Transfer</b>		<b>2,249,768,799,824</b>	<b>2,274,571,449,163</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>2,271,604,119,804</b>	<b>2,285,777,935,672</b>
<b>Surplus for the period</b>		<b>6,618,657,709</b>	<b>5,692,106,833</b>

  
Permanent Secretary

14/3/2025  
Date

**THE UNITED REPUBLIC OF TANZANIA  
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**STATEMENT OF CHANGES IN NET ASSET FOR THE PERIOD ENDED 30 JUNE 2024**

	<b>Tax Payer's Fund</b>	<b>Accum. Surplus/ (Deficit)</b>	<b>Total</b>
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>
Opening Balance as at 01 Jul 2023	33,065,745,404	(19,197,389,387)	13,868,356,017
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus for the Year	0	6,618,657,709	6,618,657,709
<b>Closing Balance as at 30 Jun 2024</b>	<b>33,065,745,404</b>	<b>(12,578,731,678)</b>	<b>20,487,013,726</b>

Opening Balance as at 01 Jul 2022 (Restated)	33,065,745,404	(24,889,496,220)	8,176,249,184
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus for the Year	0	5,692,106,833	5,692,106,833
<b>Closing Balance as at 30 Jun 2023 (Restated)</b>	<b>33,065,745,404</b>	<b>(19,197,389,387)</b>	<b>13,868,356,017</b>



Permanent Secretary




Date

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 JUNE 2024**

	2023/24 TZS	2022/23 TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>RECEIPTS:</b>		
Revenue Grants	2,200,302,968,459	2,223,708,738,116
Revenue from Exchange Transactions	72,097,929,788	62,844,334,099
Other Revenue	5,052,356	1,526,244,180
Increase in Deposit	264,130,327,865	111,228,801,799
<b>Total Receipts</b>	<b>2,536,536,278,468</b>	<b>2,399,308,118,194</b>
<b>PAYMENTS:</b>		
Wages, Salaries and Employee Benefits	10,918,280,383	5,699,022,794
Use of Goods and Service	7,032,775,091	6,929,147,106
Subsidies	1,875,802,170,358	1,877,359,046,539
Social Benefits	500,000	0
Other Transfers	72,109,392,161	64,375,936,066
Other Expenses	1,760,152,867	454,740,747
Maintenance Expenses	469,928,048	322,747,661
Grants and Transfers	301,857,237,305	332,836,466,559
<b>Total Payments</b>	<b>2,269,950,436,213</b>	<b>2,287,977,107,472</b>
<b>NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES</b>	<b>266,585,842,254</b>	<b>111,331,010,722</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
<b>Investing Activities:</b>		
Advance Payment for Acquisition of Property Plant and Equipment	(383,084,900)	0
Acquisition of Property, Plant and Equipment	(1,148,252,142)	(86,777,173)
<b>Total Investing Activities</b>	<b>(1,531,337,042)</b>	<b>(86,777,173)</b>
<b>NET CASH FLOW (USED IN) INVESTING ACTIVITIES</b>	<b>(1,531,337,042)</b>	<b>(86,777,173)</b>
<b>Net cash Increase</b>	<b>265,054,505,212</b>	<b>111,244,233,549</b>
Cash Surrendered to Holding Account	0	0
Cash Surrendered to PMG	691,063,483	15,820,575
Cash and cash equivalent at the beginning of the period	136,949,415,304	25,721,002,330
Cash and cash equivalent at the end of the period	401,312,857,034	136,949,415,304

  
\_\_\_\_\_  
Permanent Secretary

  
\_\_\_\_\_  
Date

Controller and Auditor General

AR/CG/VT 58/2023/24

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**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE 2024**

	Original Budget		Budgeted Amount		Final Budget (B)		TZS		TZS		TZS		Difference Final Budget & Actual (B-A)
		TZS		Reallocations/ Adjustments		TZS		TZS		Actual Amount on Comparison Basis (A)	TZS		
<b>RECEIPTS</b>													
Revenue Grants	3,048,632,519,000			(872,021,924,262)	2,176,610,594,738					2,200,302,968,459			(23,692,373,721)
Revenue from Exchange Transactions	0			0	0					72,097,929,788			(72,097,929,788)
Other Revenue	20,393,000			0	20,393,000					5,052,356			15,340,644
Increase in Deposit										264,130,327,865			(264,130,327,865)
<b>Total Receipts</b>	<b>3,048,652,912,000</b>			<b>(872,021,924,262)</b>	<b>2,176,630,987,738</b>					<b>2,536,536,278,468</b>			<b>(359,905,290,730)</b>
<b>PAYMENTS</b>													
Wages, Salaries and Employee Benefits	9,444,076,800			2,281,653,940	11,725,730,740					10,918,280,383			807,450,357
Use of Goods and Service	11,754,378,500			(1,242,246,118)	10,512,132,382					7,032,775,091			3,479,357,291
Subsidies	2,457,426,347,100			(561,560,180,867)	1,895,866,166,233					1,875,802,170,358			20,063,995,875
Social Benefits	1,000,000			0	1,000,000					500,000			500,000
Other Transfers	20,393,000			0	20,393,000					72,109,392,161			(72,088,999,161)
Other Expenses	2,683,125,000			(484,125,000)	2,199,000,000					1,760,152,867			438,847,133
Maintenance Expenses	888,587,000			(98,375,322)	790,211,678					469,928,048			320,283,630
Grants and Transfers	543,959,828,600			(281,330,793,895)	262,629,034,705					301,857,237,305			(39,228,202,600)
Acquisition of Property, Plant and Equipment	22,475,176,000			(29,587,857,000)	(7,112,681,000)					1,531,337,042			(8,644,018,042)
<b>Total Payment</b>	<b>3,048,652,912,000</b>			<b>(872,021,924,262)</b>	<b>2,176,630,987,738</b>					<b>2,271,481,773,255</b>			<b>(94,850,785,517)</b>

<b>Net Receipts/Payments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>265,054,505,212</b>
				<u>13/3/2025</u>	

Date

Permanent Secretary

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**NOTES TO THE FINANCIAL STATEMENTS**

**General Information**

The Ministry of Energy was established under the Ministerial Functions Act (Cap 299), Government Notice No. 144 amended and published on 7 October 2017 which specifies the functions and responsibilities for the Government entities, business and other matters to be carried out by the Ministry. Among the main responsibilities are to put in place Energy policies, legal framework programmes, and projects and facilitate their implementation to maximize the contribution of these sectors to the economy. Other information is shown in *Table 13* below:

**Table 13: General Information**

<b><u>PRINCIPAL PLACE OF BUSINESS</u></b> Ministry of Energy, Nishati Street, Government City Mtumba, P.O. Box 2494, 40474 DODOMA - TANZANIA.	<b><u>ACCOUNTING OFFICER OF THE VOTE</u></b> Permanent Secretary, Ministry of Energy, Nishati Street, Government City Mtumba, P.O. Box 2494. 40474 DODOMA - TANZANIA
<b><u>LAWYERS</u></b> Attorney General, Attorney General's Chambers, P.O. Box, 9050, DAR ES SALAAM - TANZANIA	<b><u>AUDITOR</u></b> The Controller and Auditor General, The National Audit Office, Audit House, 4 Ukaguzi Road, P.O. Box 950, 41104 Tambukareli, DODOMA - TANZANIA
<b><u>BANKERS</u></b> Bank of Tanzania, 18 Jakaya Kikwete Road, P.O. Box 2303, 41104 DODOMA - TANZANIA.	

**1.0 Statement of Compliance and Basis of Preparation**

These Financial Statements comply with International Public Sector Accounting Standards (IPSAS) - Accrual Basis of Accounting and have been prepared on a going concern basis with accounting policies consistently applied throughout the period. The preparation of these Financial Statements is also in accordance with Public Finance Act, Cap. 348 [R.E 2020] and are presented in Tanzania Shillings (TZS) rounded into the nearest Shillings. Furthermore, the reports by Those Charged with Governance was prepared in compliance with TFRS 1 issued by National Board of Accountants and Auditors.

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**2.0 Reporting Entity**

The Financial Statements are set to present Vote 58 - Ministry of Energy (MoE) established under the Ministerial Functions Act, Cap. 299 Government Notice No. 144 amended and published on 07 October 2017.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024  
NOTES TO THE FINANCIAL STATEMENTS

**3.0 Public Sector Entities**

The Ministry is composed of the following controlled entities:

**Table 14: Public Sector Entities**

S/N	NAME OF SIGNIFICANCE CONTROLLED ENTITY	PERCENTAGE CONTROLLED	AUTHORITY
01	Tanzania Electric Supply Company Limited (TANESCO)	100	Company Act Cap. 12 (Revised Edition 2002).
02	Rural Energy Agency (REA)	100	Rural Energy Act, 2005.
03	Tanzania Petroleum Development Corporation (TPDC)	100	Public Corporation Act No.17 through Govt. Notice No.140 of 30 May 1969.
04	Petroleum Upstream Regulatory Authority (PURA)	100	Petroleum Act 2015 section 11
05	Petroleum Bulk Procurement Agency (PBPA)	100	Executive Agencies Act, CAP 245, through Government Notice No.423 of 2015.
06	Electricity and Water Utilities Regulatory Authority (EWURA)	100	Instrument through GN No.384 of 7 May 2021

**4.0 Authorization Date**

The financial statements of the Ministry of Energy for the year ended 30 June 2024 have been approved by the Management in August 2024 and submitted to the Controller and Auditor General for audit. The authorised date for the issue of Financial Statements is after the CAG sign the financial statements and the reports are tabled to the National Assembly.



ACCOUNTING OFFICER

Controller and Auditor General

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## 5.0 Summary of Significant Accounting Policies

The following principal accounting policies have consistently been applied in the preparation of these financial statements in all years unless otherwise stated.

### 5.1 Functional and presentation currency

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

### 5.2 Foreign currency transactions and balances

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

### 5.3 Cash and cash equivalents

In accordance with IPSAS 41, the Ministry has recognized expected credit losses (ECL) on cash and cash equivalents. ECL is a forward-looking model that considers past events, current conditions, and forecasts of future economic conditions to estimate the loss allowance for credit risk. Management continuously monitors the credit ratings of financial institutions holding the entity's cash and cash equivalents to mitigate any potential credit risk. Management has applied the general ECL modal and the computations of ECL have been provided under Note 54.

Cash and cash equivalents comprise cash at the bank and cash on hand. In the Statement of Financial Position, they have been reported net of ECL while for the purpose of the Cash Flow Statement the impairments have not been considered.

### 5.4 Employment benefits

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on an accrual basis. The Government operates a defined contribution plan. Different plans and contribution rates for employers and employees are detailed below:

**Table 15: Employment benefits**

No	Name of the Fund	Employer Contribution	Employee Contribution
1	NHIF	3%	3%
2	PSSSF	15%	5%
3	WCF	0.5%	-



## 5.5 Government grants

Government grants recognized as an asset shall be recognized as revenue, except to the extent that a liability is also recognized in respect of the same. As an entity satisfies a present obligation recognized as a liability in respect of an inflow from a non-exchange transaction recognized as an asset, it shall reduce the carrying amount of the liability recognized and recognized an amount of revenue equal to that reduction.

## 5.6 Property, Plants and Equipment

Property, plants and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. Depreciation is calculated on a straight-line basis over the useful life of the assets.

### 5.6.1 Depreciation

The Government has adopted a straight-line method for depreciating Public Assets, which is allocated systematically over the useful life of the respective assets as issued in the Government Asset Guideline of 2019 and the accounting policies applicable. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets.

In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration functional and economic obsolescence.

### 5.6.2 Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Due to periodical maintenance and repairs, some assets are in use beyond the EUL. Assets expected life are projected in ranges as follows:

**Table 16: Estimated Useful Life**

Description	Years
<b>Administration assets:</b>	
Leasehold land	Over the lease term
Buildings	50
Plant and Machinery (Including: Excavator, Tractor, Generators, industrial plant and machinery, etc)	15
Furniture and Fixture	10
Motor vehicles - Light duty (below 5 tons)	10
Office Equipment	10
Computer (Desktops, Laptops, Tablets, etc)	8

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The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the de-recognition of the asset (calculated as the difference between the net disposal proceeds and the asset's carrying amount) is included in the statement of financial performance in the year the asset is derecognized.

At each financial year-end, the residual values and useful lives of property, plant, and equipment are reviewed and adjusted if appropriate. When each major inspection is performed, its cost is recognized in the carrying amount of property, plant, and equipment replacement if the recognition criteria are satisfied.

#### **5.7 Land**

The land consists of (i) undeveloped land, and (ii) developed land (if the land element is material); where the Government has obtained ownership documents such as title deeds. If the cost can be measured reliably, the land is then measured on a cost basis. If the land element is not material, developed land is grouped with buildings under property, plant and equipment in the 'land' and 'buildings' categories. The land is not depreciated.

#### **5.8 Provisions**

Provisions are recognized when the Government has a present obligation (legal or constructive) as a result of a past event, an outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Government expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the surplus/deficit net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

#### **5.9 Deferred Revenue**

Deferred recurrent revenue comprises Cash recurrent, of which funds are not yet expensed at the end of the financial year, and its terms as deferred recurrent revenue and deferred development revenue comprises of funds not yet expensed as at the end of the year for Development activities.

#### **5.10 Inventories**

Inventories specifically stationeries and other consumables are stated at the lower cost and Net Realizable Value. Costs incurred in bringing each product to its present location and condition are determined on a first-in, first-out basis.

#### **5.11 Related Party Disclosures**

Parties are considered to be related if one party can control the other party or exercise significant influence over the other party in making financial and operating decisions. They include relationships with subsidiaries, associates, joint ventures and key Management personnel. For the Ministry of Energy, key management personnel include Hon. Minister, Hon. Deputy Minister, Permanent Secretary, Deputy Permanent Secretary, Commissioners, Assistant Commissioners, Directors, Assistant Directors, Chief Accountant and Chief Internal Auditor. Some of the Government's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

#### **5.12 Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, receivables are carried at amortized cost using the effective interest method less any allowance for impairment. Gains and losses are recognized in surplus/deficit when the receivables are derecognized or impaired through the amortization process.

However, the Ministry classifies staff advances and imprests as non-financial assets. Consequently, these advances and imprests are not subject to any impairment, including the Expected Credit Loss (ECL) model under IPSAS 41.

#### **5.13 Impairment of financial assets**

The Government assesses whether a financial asset or group of financial assets is impaired at each statement of financial position date.

#### **5.14 Assets carried at amortized cost**

Suppose there is objective evidence that an impairment loss on assets carried at amortized cost has been incurred. In that case, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e., the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced through the use of an allowance account.

The amount of the loss shall be recognized in surplus/deficit. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the

previously recognized impairment loss is reversed, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date. Any subsequent reversal of an impairment loss is recognized in surplus/deficit.

About trade receivables, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the Government will not be able to collect all of the amounts due under the original terms of the invoice. The carrying amount of the receivable is reduced through the use of an allowance account. Bad debts are derecognized when they are assessed as uncollectible.

#### **5.15 Events after the reporting date**

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

Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and

Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

#### **5.16 Taxpayer's funds**

This is money invested by the government to satisfy individual or collective needs or to create future benefits. It includes all monies invested in capital expenditure.

#### **5.17 Disclosure of Revenue**

The revenue collected by the Ministry as at 30 June 2024 is shown in the statements of the Honourable Minister, Accounting Officer. The comparison of the budget and actual in the financial statement is comprised of: actual amount collected from the Administration activities; long outstanding deposit surrendered to the Government Consolidated Fund; and extraordinary revenue resulted from oil and gas collected by the Ministry of Finance in a special account maintained by the later.

#### **6.0 Significant Accounting Judgements, estimates and assumptions**

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

## 6.1 Judgements

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

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

Management uses reasonable judgement in determining the useful lives and hence depreciation rates of the items of property, plant and equipment. The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end.

## 6.2 Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are liabilities regarding utilities such as: telephone, water and electricity. Values given to assets are more estimates based on the initial price or in line with its assumed wear and tear.

## 7.0 Future Changes in Accounting Policies

Standards issued but not yet effective up to the date of issuance and some amendment thereon which might have impact in the Ministry's Financial Statements are listed below. The issued standards are those that the Ministry reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The Ministry intends to adopt these standards when they become effective.

- i. IPSAS 43 - Leases: IPSASB approved IPSAS 43, Leases with an effective date of January 1, 2025. IPSAS 43 supersedes IPSAS 13, *Leases* and introduces the right-of-use model for lessees, aligning with IFRS 16, *Leases*. The IPSASB will continue consideration of public sector specific leasing issues, such as concessionary leases, in its Other Lease-Type Arrangements project. The entity is currently assessing the impact of the standard.
- ii. IPSAS 44 - Non-Current Assets Held for Sale and Discontinued Operations: In May 2022 IPSASB issued IPSAS 44 that specifies the accounting for assets held for sale and the presentation of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:
  - measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and
  - presented separately in the statement of financial position and results of discontinued operations to be presented separately in the Statement of financial performance.



IPSAS 44 will be effective for periods beginning on or after January 1, 2025.

- iii. **IPSAS 45 - Property, Plant and Equipment:** This standard provides guidance on accounting for Property, Plant and Equipment so that users of Financial Statements can discern information about an entity's investment in its PPE and the changes in such investment. The standard applies to PPE used to develop or maintain the biological assets related to agricultural activity other than bearer plants, Mineral rights and mineral reserves such as oil, natural gas and similar non-regenerative resources and the recognition and measurement of exploration and evaluation assets. IPSAS 45 removed IPSAS 17's scope exclusion of Heritage Asset. This standard will be effective on 1 January 2025 with earlier application permitted.
- iv. **IPSAS 46 - Measurement.** The objective of this Standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The Standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting. An entity that prepares and presents financial statements under the accrual basis of accounting shall apply IPSAS 46, Measurement in measuring assets and liabilities. The measurement requirements described in this Standard apply to both initial and subsequent measurement, unless specific guidance is included in the individual IPSAS. IPSAS 46 will be effective for periods beginning on or after January 1, 2025.
- v. **IPSAS 47 - Revenue.** IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. To meet this objective requires an entity to consider the terms of the transaction, and all relevant facts and circumstances, to determine the type of revenue transaction and set out the accounting requirements to account for the revenue transaction. IPSAS 47 will be effective for periods beginning on or after January 1, 2026
- vi. **IPSAS 48: Transfer Expenses.** The objective of this standard is to establish the principles that a transfer provider (an entity) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. In order to meet the objective, This Standard requires an entity to consider the terms of the transaction and all relevant facts and circumstances to determine the type of transfer expense transaction and sets out the accounting requirements

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for the transfer expense transaction. IPSAS 48 will be effective for periods beginning on or after January 1, 2026.

- vii. IPSAS 49: Retirement Benefit Plans. The objective of this standard is to prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. IPSAS 49 will be effective for periods beginning on or after January 1, 2026.
- viii. IFRS S1: The objective of IFRS S1 (General Requirements for Disclosure of Sustainability related Financial Information) is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. This Standard also prescribes how an entity prepares and reports its sustainability-related financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to primary users in making decisions relating to providing resources to the entity.
- ix. IFRS S2: The objective of IFRS S2 (Climate-related Disclosures) is to require an entity to disclose information about its climate-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. Climate-related risks to which the entity is exposed includes; climate-related physical risks and climate-related transition risks.

## 8.0 Exchange rates

All monetary amounts in the financial statements are expressed in Tanzanian Shilling, the legal tender shown as TZS. The Tanzanian Shilling closing rate (the Bank of Tanzania middle rate) for major currencies are indicated in **Table 17** below:

**Table 17: End of the year foreign currency exchange rates - source BOT**

Currency	30 June 2024		30 June, 2023	
	Buying	Selling	Buying	Selling
United States Dollar (USD)	2,613.8614	2,640	2,315.9406	2,339.1
British Pound (GBP)	3,307.5802	3,341.712	2,924.5698	2,954.5172
Euro (EUR)	2,802.0594	2,831.136	2,530.8599	2,557.1041
Swedish Kronor (SEK)	247.0405	246.4402	214.433	216.5172
Japanese Yen (JPY)	16.2989	16.4589	16.0384	16.1931

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## 9.0 Risks management

The Division's activities potentially expose it to a variety of risks namely: financial risks, operational risks compliance risks and strategic.

### i. Financial Risks.

Financial risks are those that affect the Ministry's cash flow and how money is handled in the operations. The Ministry is also subjected to the risk of changes in market prices, such as foreign-exchange rates and interest rates, affecting the it's income or the value of its financial instruments. Due to this fact the Ministry employ market risk management with the aim at managing and controlling market risk exposures within acceptable parameters, while optimizing the return on the risk. This risk includes the following:

#### a. Interest rate risk

Interest rate risk is the risk that the value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Ministry does not have long-term deposits or borrowings therefore statement of profit or loss and other comprehensive income and operating cash flows are not highly affected by changes in market interest rates.

#### b. Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. A range of instruments is currently being used to minimize the Ministry's exposure to foreign exchange risk which include currency.

#### c. Credit risk

Credit risk refers to the risk of a loss due to the non-performance by counter parties to discharge an obligation. Financial instruments which subject the Ministry to credit risk include bank balances and advances. The Ministry manages the exposure to credit risk by:

- Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counter parties is continuously monitored; and
- Ensuring diversification of credit exposure by limiting the exposure to any one financial institution.

#### d. Operational Risk

Operational risk is the risk of loss as a result of ineffective or failed internal processes, people, systems, or external events which can disrupt the flow of business operations. In MoE, operation in terminal benefit payment and updating some of information of retirees and survivors are done manually. This led to process payment and updating information in longer time, hence increase beneficiaries' complaints.

**e. Compliance Risk**

Compliance risk or integrity risk, refers to the potential consequence that might be faced as a result of failure to comply with laws and regulations. This risk can lead to financial penalties, legal consequence, and reputation damage. The Ministry constantly monitor and evaluates systems to manage Public Expenditure by ensuring that they are in accordance with the laws, regulations, guidelines and necessary procedures standards and corporate and regulatory rules and mandates.

**f. Strategic Risk**

Strategic risk refers to the internal and external events that may make it difficult, or even impossible, for an organization to achieve their objectives and strategic goals. These risks can have severe consequences that impact organizations in the long term. MoE have the objective of participating in promoting service delivery and stakeholders' involvement by facilitating civil servants that helps in improving performance of staff.

**10.0 Original and Final Approved Budget and Composition of Actual and Budget Amounts**

The MoE approved exchequer budget for the financial year 2023/24 was TZS 3,048,632,519,000 out of which TZS 87,929,698,000 was allocated for Recurrent Expenditure and TZS 2,960,702,821,000 for Development Expenditure. The final budget was TZS 2,176,610,594,738 out of which TZS 2,138,353,354,743 was allocated for Development activities and TZS 38,257,239,995 for Recurrent activities. The original and final budget objectives and policies are more explained in the Operational Review and Budget outcomes reports in conjunction with the financial statements. Total exchequer received during the year under review was TZS 2,200,302,968,459 equivalents to 101.09% of the final budget, while total amount spent was TZS 2,199,372,381,094 which is 99.96% of the total amount received.

Apart from the exchequer budget, the Ministry had approved a non-tax revenue budget of TZS 20,393,000, of which TZS 5,052,356 was collected during the year. In addition to the non-tax revenue, the Ministry had received TZS 72,097,929,788 extraordinary revenue through a special account maintained by the Ministry of Finance in relation to the sale of gas. Both revenues were transferred to the National Revenue Database (NRD) during the year. The operationalization of budget is elaborated in the

*Table 18 below:*



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**Table 18: Analysis of Budget and Actual Amounts**

Details	Final Budget (TZS)	Actual Amounts (TZS)	Variation (TZS)
Revenue Grants	2,176,610,594,738	2,200,302,968,459	(23,692,373,721)
Revenue from Exchange Transactions	0	72,097,929,788	(72,097,929,788)
Other Revenue	20,393,000	5,052,356	15,340,644
<b>Total Receipts</b>	<b>2,176,630,987,738</b>	<b>2,272,405,950,603</b>	<b>(95,774,962,865)</b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	11,725,730,740	10,918,280,383	807,450,357
Use of Goods and Service	10,512,132,382	7,032,775,091	3,479,357,291
Subsidies	1,895,866,166,233	1,875,802,170,358	20,063,995,875
Social Benefits	1,000,000	500,000	500,000
Other Transfers	20,393,000	72,109,392,161	(72,088,999,161)
Other Expenses	2,199,000,000	1,760,152,867	438,847,133
Maintenance Expenses	790,211,678	469,928,048	320,283,630
Grants and Transfers	262,629,034,705	301,857,237,305	(39,228,202,600)
Acquisition of Property, Plant and Equipment	(7,112,681,000)	1,531,337,042	(8,644,018,042)
<b>Total Payment</b>	<b>2,176,630,987,738</b>	<b>2,271,481,773,255</b>	<b>(94,850,785,517)</b>

**Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements for the year ended 30 June 2024**

A reconciliation between the actual amounts on a comparable basis, as presented in the statement of comparison of budget and actual amounts and the actual amounts in the statement of cash flows for the year ended 30 June 2024, is presented in



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**Table 19** below. The financial statements and budget documents are prepared for the same period. There is a basis of difference; the budget is prepared on a cash basis, and the financial statements are prepared on an accrual basis.

In the budget statement, operating expenditures include Wages, Salaries and Employee Benefits, Use of goods and services, Maintenance expenses, Other Expenses, Current Grants, Transfers and Subsidies and Revenue Transfer to NRD. The differences between the two statements (cash flow and budget vs actual statement) are the net of other receipts and payments from the deposit account as prescribed in

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**Table 19** below:

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**Table 19: Reconciliation of Actual Amount on Comparable Basis and Actual Amounts in the Financial Statements**

	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	266,585,842,254	0	(1,531,337,042)	265,054,505,212
Basis Differences	0	0	0	0
Timing Differences	NA	NA	NA	NA
Entity Differences	NA	NA	NA	NA
Actual Amount in the Statement of Cash Flows	266,585,842,254	0	(1,531,337,042)	265,054,505,212

**16 - Revenue Grants**

	2024 TZS	2023 TZS
Government Grant Personal Emolument	17,315,779,969	14,793,106,356
Government Grant Development Foreign	11,347,351,205	134,224,781,004
Government Grant Development Local	2,152,532,695,382	2,063,639,096,500
Government Grant Other Charges	19,062,787,332	9,636,521,530
Revenue Grants - Non-Monetary	5,861,181,480	4,805,958,838
Revenue	<u>2,206,119,795,368</u>	<u>2,227,099,464,227</u>
Add/Less (Change in Working Capital)		
Development Deferred Income Addition	258,636,137	345,619,481
Recurrent Deferred Income Addition	(214,281,566)	1,069,613,245
Revenue Grants - Non Monetary	(5,861,181,480)	(4,805,958,838)
	<u>(5,816,826,909)</u>	<u>(3,390,726,112)</u>
Receipt	<u>2,200,302,968,459</u>	<u>2,223,708,738,116</u>

**17 - Revenue from Exchange Transactions**

	2024 TZS	2023 TZS
Sale of Gas	<u>72,097,929,788</u>	<u>62,844,334,099</u>
Revenue	<u>72,097,929,788</u>	<u>62,844,334,099</u>

**31 - Other Revenue**

	2024 TZS	2023 TZS
Miscellaneous Revenue	49,056	1,519,140,583
Recovery of Public Money	5,003,300	7,103,597
Revenue	<u>5,052,356</u>	<u>1,526,244,180</u>

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34 - Wages, Salaries and Employee Benefits

	2024 TZS	2023 TZS
Acting Allowance	3,460,000	15,905,000
Casual Labourers	3,450,000	1,800,000
Civil Servants	4,028,797,593	3,438,951,609
Court Attire Allowance	6,000,000	6,000,000
Electricity Allowance	52,060,000	59,800,000
Extra-Duty	3,647,111,789	917,940,000
Furniture Expenses	71,000,000	32,000,000
Honoraria	2,296,111,998	545,548,100
Household Appliances	450,000	1,090,000
Housing allowance Expenses	125,800,000	143,190,000
Leave Travel	62,868,224	73,064,682
Medical and Dental Refunds	4,305,948	4,576,619
Moving Expenses	28,328,250	28,717,000
Outfit Allowance	5,400,000	3,000,000
Sitting Allowance	485,035,000	504,871,000
Special Allowance	20,000,000	9,100,000
Staff debts Expenses	4,320,000	0
Subsistence Allowance	1,076,000	1,640,000
Telephone Allowance	52,740,000	58,920,000
<b>Expenses</b>	<b>10,898,314,802</b>	<b>5,846,114,010</b>
Add/Less (Change in Working Capital)		
Staff Claim Addition	19,965,581	(147,091,216)
	19,965,581	(147,091,216)
<b>Payment</b>	<b>10,918,280,383</b>	<b>5,699,055,794</b>

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**35 - Use of Goods and Service**



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	<b>2024</b>	<b>2023</b>
	<b>TZS</b>	<b>TZS</b>
Accommodation Training - Domestic	6,357,725	0
Advertising and publication	2,400,000	0
Advertising and Publication - Communication & Information	51,102,900	3,284,500
Air Travel Tickets Training - Domestic	0	147,531,255
Air Travel Tickets Training - Foreign	145,669,000	11,000,000
Air Travel Tickets Travel - In - Country	238,098,631	189,780,076
Air Travel Tickets Travel Out of Country	229,136,181	80,579,305
Cleaning Supplies - Use of goods and Services	0	2,340,000
Computer Software - Use of goods and Services	12,767,120	0
Computer Supplies and Accessories	11,610,728	16,916,000
Conference Facilities	55,702,000	13,136,500
Diesel	1,307,470,139	58,194,042
Educational Radio and TV broadcasting programming	2,678,600	6,250,000
Electricity - Utilities Supplies and Services	60,514,684	63,064,152
Entertainment - Hospitality Supplies and Services	94,938,556	73,749,250
Exhibition, Festivals and Celebrations	9,252,000	2,910,000
Food and Refreshments	973,845,939	814,061,924
Gifts and Prizes	10,000,000	15,000,000
Ground Transport (Bus, Train, Water)	10,404,000	9,754,000
Ground travel (bus, railway taxi, etc.) Travel - In - Country	190,653,768	109,124,260
Ground travel (bus, railway taxi, etc.) Travel Out of Country	2,000,000	0
Internet and Email connections	32,651,261	47,561,372
Mobile Charges	6,240,000	0
Newspapers and Magazines	3,667,400	2,949,400
Office Consumables (papers, pencils, pens and stationaries)	378,184,664	190,374,610
Outsourcing Costs (includes cleaning and security services)	132,611,454	109,145,034
Per Diem - Domestic	3,527,739,858	1,360,756,137
Per Diem - Foreign	457,416,992	198,181,678
Posts and Telegraphs	2,707,090	1,992,750
Printing and Photocopy paper	3,642,840	0
Printing and Photocopying Costs	5,016,000	35,660,178
Remuneration of Instructors	1,500,000	3,700,000
Rent - Housing	15,816,900	21,600,000
Research and Dissertation Training - Domestic	3,645,000	2,500,000
Special Foods (diet food)	1,600,000	0
Sporting Supplies	1,750,000	4,000,000
Subscription Fees	2,881,000	2,990,000
Telephone Charges (Land Lines)	489,926	577,688
Training Allowances	3,000,000	10,174,000
Training Materials	20,869,000	14,221,194
Tuition Fees Training - Domestic	137,790,718	62,218,000

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Tuition Fees Training - Foreign	11,186,232	10,500,000
Uniforms and Ceremonial Dresses	29,243,729	12,008,000
Visa Application Fees	98,239	649,239
Water Charges	9,150,016	6,059,537
Wire, Wireless, Telephone, Telex Services and Facsimile	600,000	0
<b>Expenses</b>	<b>8,204,100,291</b>	<b>3,714,494,079</b>

Cleaning supplies	(11,000)	0
Consumables	92,095,703	(72,226,728)
Foodstuffs	0	(30,931,890)
Imprest Payable Addition	(231,133,361)	0
Imprest Receivable - Staff	(751,563,759)	978,740,352
IT and Computer Accessories	384,000	0
Learning Materials Addition	(1,426,000)	0
Prepayment Consumables	(267,054,472)	422,203,600
Printed matters	(82,059,050)	82,059,050
Spare Parts	(2,047,575)	0
Staff advances and imprest	(5,970,681)	(4,968,963)
Supplies of goods and services Addition	89,722,216	1,839,848,546
Withholding tax	(12,261,221)	0
Withholding Tax Payable Addition	0	(70,941)
	(1,171,325,200)	3,214,653,026
<b>Payment</b>	<b>7,032,775,091</b>	<b>6,929,147,105</b>

**36 - Maintenance Expenses**

	2024 TZS	2023 TZS
Air conditioners	2,000,000	0
Computers, printers, scanners, and other computer related equipment	19,557,510	6,061,367
Electrical and Other Cabling Materials - Buildings	3,999,160	0
Motor Vehicles and Water Craft	373,898,718	271,476,295
Outsource maintenance contract services - Buildings	0	2,670,000
Outsource maintenance contract services - Vehicles and Transportation Equipment	868,292	0
Tyres and Batteries	69,604,368	42,540,000
<b>Expenses</b>	<b>469,928,048</b>	<b>322,747,661</b>

**43 - Social Benefits**

	2024 TZS	2023 TZS
Emergency Medical Treatment	500,000	0
<b>Expenses</b>	<b>500,000</b>	<b>0</b>

**44 - Loss on Disposal of Assets**

	2024 TZS	2023 TZS
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Losses on disposal of property, plant and equipment	43,639,658	23,967,607
	<u>43,639,658</u>	<u>23,967,607</u>

50 - Subsidy to MPs

	2024	2023
	TZS	TZS
	0	0
Expenses	<u>0</u>	<u>0</u>

52 - Other Expenses

	2024	2023
	TZS	TZS
Burial Expenses	36,000,000	13,930,000
consultancy fees	689,257,392	0
Special Operation Service	930,880,910	383,174,309
Sundry Expenses	104,014,565	57,636,438
Expenses	<u>1,760,152,867</u>	<u>454,740,747</u>

54 - Expected Credit Loss

Expected Credit Loss	4,330,966	9,490
	<u>4,330,966</u>	<u>9,490</u>

The table below illustrates the computation of Expected Credit Loss (ACL) whereby:

ECL = Expected Credit loss;

ED = Exposure Default (Balance at Bank during the year);

PD = Probability Default;

LGD = Loss Given Default (1 - r);

r = CRA/ED; and

Constant Recovery Amount (by Deposit Insurance Board) = Nil.

Fiscal Year	Bank Name	Balance June (A)	PD (B)	LGD (C )	ECL (D)	Carrying Value(A-D)
2023/24	NMB	200,947,000	2.16%	100%	4,340,455	196,606,545
2022/22	CRDB	439,336	2.16%	100%	9,490	429,846

Expected Credit Loss

Details	NMB Bank	CRDB Bank	All Commercial Banks
Opening	0	9,490	9,490
charge during the year	4,340,455	(9,490)	4,330,966
closing	<u>4,340,455</u>	<u>0</u>	<u>4,340,455</u>

58 - Subsidies

	2024	2023
	TZS	TZS
Petroleum Upstream Regulatory Authority	<u>1,596,632,310</u>	<u>1,112,292,350</u>

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Tanzania Electric Supply Company Limited (TANESCO)	1,549,080,238,489	1,784,153,075,569
Tanzania Petroleum Development Corporation - Subsidies	325,125,299,559	92,093,678,619
<b>Expenses</b>	<b>1,875,802,170,358</b>	<b>1,877,359,046,538</b>

**59 - Grants and Transfers**

	2024 TZS	2023 TZS
Grants to Rural Energy Agency (REA) (Capital - Cash)	98,693,581,101	259,908,185,350
Petroleum Up-stream Regulatory Authority	2,606,972,000	2,078,765,464
Rural Energy Agency (REA)	200,556,684,205	70,849,515,745
<b>Expenses</b>	<b>301,857,237,305</b>	<b>332,836,466,559</b>

**60 - Other Transfers**

	2024 TZS	2023 TZS
Transfer to NRD	72,109,392,161	64,375,936,066
<b>Expenses</b>	<b>72,109,392,161</b>	<b>64,375,936,066</b>

**61 - Deposit**

	2024 TZS	2023 TZS
Deposit General	(264,106,535,908)	(111,612,502,947)
Unapplied Deposit Account Addition	(23,791,957)	383,701,148
<b>Revenue</b>	<b>(264,130,327,865)</b>	<b>(111,228,801,799)</b>

**62 - Cash and Cash Equivalents**

	2024 TZS	2023 TZS
Cash in hand	32,606,361	0
Deposit Cash Account	401,033,549,303	136,927,013,555
Imprest Cash Account	200,947,000	0
Own sourced Collection Account -CRDB	0	439,336
Provision for ECL (Cash)	(4,340,455)	(9,490)
Unapplied Cash Account	45,754,370	21,962,413
	<b>401,308,516,579</b>	<b>136,949,405,814</b>

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**67 - Receivables**

	<b>2024</b>	<b>2023</b>
	<b>TZS</b>	<b>TZS</b>
Imprest Receivable - Staff	233,553,361	985,117,120
Staff advances and imprest	16,864,874	22,835,556
	<b>250,418,235</b>	<b>1,007,952,675</b>

**69 - Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>TZS</b>	<b>TZS</b>
Non-Monetary Prepayment	(581,150,667)	(581,150,667)
Prepayment Consumables	318,173,984	585,228,456
Prepayments Assets - Monetary	964,235,567	581,150,667
	<b>701,258,884</b>	<b>585,228,456</b>

**70 - Inventories**

	<b>2024</b>	<b>2023</b>
	<b>TZS</b>	<b>TZS</b>
Cleaning supplies	0	11,000
Consumables	161,312,750	69,217,047
IT and Computer Accessories	2,105,000	1,721,000
Learning Materials Addition	0	1,426,000
Printed matters	0	82,059,050
Spare Parts	0	2,047,575
	<b>163,417,750</b>	<b>156,481,672</b>

**71 - Cash Surrendered to PMG**

	<b>2024</b>	<b>2023</b>
	<b>TZS</b>	<b>TZS</b>
Transfer to PMG - DEV	14,792,335	9,625,405
Transfer to PMG - Recurrent	676,271,148	6,195,170
<b>Payment</b>	<b>691,063,482</b>	<b>15,820,575</b>



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**77 - Property, Plant and Equipment**

		Cost/Revaluation					Accumulated Depreciation and Impairment								
Descriptions	At 01-July-2023	Addition Monetary	Addition on Non-Monetary	Transfers	Disposal	Adjustment	30-Jun-24	1-Jul-23	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal	30-Jun-24	Carrying Value TZS
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,436,403,033	217,973,342	0	0	0	0	1,654,376,375	933,401,929	143,579,768	0	0	0	0	1,076,981,697	577,394,678
Motor vehicles	3,984,833,226	656,538,600	0	0	247,107,395	0	4,888,479,221	2,460,358,709	157,155,109	0	0	0	203,467,737	2,820,981,555	2,067,497,666
Office buildings and structures	1,030,500,000	0	0	0	0	0	1,030,500,000	109,640,233	21,415,343	0	0	0	0	131,055,576	899,444,424
Office Equipment	1,031,517,815	104,468,200	0	0	0	0	1,135,986,015	671,961,795	35,168,736	0	0	0	0	707,130,531	428,855,484
Office Furniture and Fittings	917,039,105	169,272,000	0	0	0	0	1,086,311,105	661,823,431	51,771,051	0	0	0	0	713,594,482	372,716,623
Plant and Machinery	618,436,774	0	0	0	0	0	618,436,774	407,655,956	45,263,341	0	0	0	0	452,919,298	165,517,476
TOTAL	9,018,729,933	1,148,752,142	0	0	247,107,395	0	10,414,089,490	5,244,842,054	454,353,348	0	0	0	203,467,737	5,902,663,139	4,511,426,351

Cost/Revaluation							Accumulated Depreciation and Impairment								
Descriptions	At 01-July-2022	Addition Monetary	Addition Non-Monetary	Transfers	Disposal	Adjustment	30-Jun-23	1-Jul-22	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal	30-Jun-23	Carrying Value TZS
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,355,094,033	68,422,000	12,887,000	0	0	0	1,436,403,033	741,899,424	191,502,506	0	0	0	0	933,401,929	503,001,103
Motor vehicles	4,389,028,776	0	581,150,667	0	985,346,217	0	3,984,833,226	2,980,072,205	441,665,114	0	0	0	961,378,610	2,460,358,709	1,524,474,517

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Office buildings and structures	1,030,500,000	0	0	0	0	0	1,030,500,000	85,675,116	23,965,116	0	0	0	0	0	109,640,233	920,859,767
Office equipment	1,015,505,643	16,012,173	0	0	0	0	1,031,517,815	582,125,751	89,836,044	0	0	0	0	0	671,961,795	359,556,020
Office Furniture and Fittings	914,696,105	2,343,000	0	0	0	0	917,039,105	581,944,364	79,879,067	0	0	0	0	0	661,823,431	255,215,674
Plant and Machinery	618,436,774	0	0	0	0	0	618,436,774	390,090,888	17,565,068	0	0	0	0	0	407,655,956	210,780,818
<b>TOTAL</b>	<b>9,323,261,331</b>	<b>86,777,173</b>	<b>594,037,667</b>	<b>0</b>	<b>985,346,217</b>	<b>0</b>	<b>9,018,729,953</b>	<b>5,361,807,748</b>	<b>844,412,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>961,378,610</b>	<b>5,244,842,054</b>	<b>3,773,887,899</b>

**82 - Work in Progress**

Descriptions	At 01-July-2023	Cost/Revaluation					Accumulated Depreciation and Impairment					30-Jun-24	Carrying Value TZS
		Addition Monetary	Addition Non-Monetary	Transfers	Disposal	Adjustment	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal		
Buildings other than dwellings - WIP	11,344,411,269	0	5,861,181,480	0	0	0	0	0	0	0	0	0	17,205,592,749
<b>TOTAL</b>	<b>11,344,411,269</b>	<b>0</b>	<b>5,861,181,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,205,592,749</b>

Cost/Revaluation

Accumulated Depreciation and Impairment

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Descriptions	At 01-July-2022	Addition Monetary	Addition Non-Monetary	Transfers	Disposal	Adjustment	30-Jun-23	1-Jul-22	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal	30-Jun-23	Carrying Value TZS
Buildings other than dwellings - W/P	5,980,675,969	0	5,363,735,300	0	0	0	11,344,411,269	0	0	0	0	0	0	0	11,344,411,269
TOTAL	5,980,675,969	0	5,363,735,300	0	0	0	11,344,411,269	0	0	0	0	0	0	0	11,344,411,269

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**89 - Payable**

<b>2023/24</b>									
<b>S/ N</b>	<b>CATEGORY</b>	<b>TOTAL AMOUNT PER CATEGORY</b>	<b>&lt; 30DAYS</b>	<b>&gt;30&lt;60 DAYS</b>	<b>&gt;60&lt;90 DAYS</b>	<b>&gt;90&lt;365 DAYS</b>	<b>&gt;365 DAYS &lt; 2 YEARS</b>	<b>ABOVE 2 YEARS</b>	
1	Supplies (Goods and Services)	495,602,190	20,982,400	-	-	-	234,415,247	240,204,544	
2	Construction Works	724,959,099	-	-	-	-	570,663,462	154,295,637	
3	Staff Claims	513,769,145	236,326,542	-	-	5,686,314	140,385,603	131,370,686	
	<b>GRAND TOTAL</b>	<b>1,734,330,434</b>	<b>257,308,942</b>	<b>-</b>	<b>-</b>	<b>5,686,314</b>	<b>945,464,312</b>	<b>525,870,867</b>	

**2022/23 (Restated, Prior Year adjustment note)**

<b>S/N</b>	<b>CATEGORY</b>	<b>TOTAL AMOUNT PER CATEGORY</b>	<b>&lt; 30DAYS</b>	<b>&gt;30&lt;60 DAYS</b>	<b>&gt;60&lt;90 DAYS</b>	<b>&gt;90&lt;365 DAYS</b>	<b>&gt;365 DAYS &lt; 2 YEARS</b>	<b>ABOVE 2 YEARS</b>	
1	Supplies (Goods and Services)	548,389,079	48,043,398	13,390,282	20,525,650	214,118,806	112,597,497	139,713,447	
2	Construction Works	724,959,099	95,508,533	-	-	475,154,929	154,295,637	-	
3	Staff Claims	327,275,471	49,220,400	51,191,832	9,809,350	79,428,203	5,769,200	131,856,486	
	<b>GRAND TOTAL</b>	<b>1,600,623,649</b>	<b>192,772,331</b>	<b>64,582,113</b>	<b>30,335,000</b>	<b>768,701,939</b>	<b>272,662,334</b>	<b>271,569,933</b>	

**93-Deferred income**

<b>Descriptions</b>	<b>Opening</b>	<b>Increase In Deferred</b>	<b>Decrease In Deferred</b>	<b>Transfer to PMG</b>	<b>Transfer To Holding</b>	<b>Balance</b>
Development Deferred Income	335,994,076	2,986,013,819,782	2,985,755,183,645	14,792,335	0	579,837,879
Dfund Deferred	0	0	0	0	0	0
Recurrent Deferred Income	1,063,418,075	37,240,218,053	37,454,499,619	676,271,148	0	172,865,361
<b>TOTAL</b>	<b>1,399,412,151</b>	<b>3,023,254,037,835</b>	<b>3,023,209,683,264</b>	<b>691,063,482</b>	<b>0</b>	<b>752,703,240</b>

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94 - Deposits

	2024 TZS	2023 TZS
Deposit General	401,033,549,463	136,927,013,555
Unapplied Deposit Account Addition	45,754,370	21,962,413
	<u>401,079,303,833</u>	<u>136,948,975,968</u>

103 - Advance Payment for Acquisition of Property Plant and Equipment

	2024 TZS	2023 TZS
Prepayments Assets - Monetary	(383,084,900)	0
Payment	<u>(383,084,900)</u>	<u>0</u>

104.0 Contingent Liabilities/Assets

Contingent Liability arising has to amount to TZS 432,733,500,000 as of 30 June 2024 comprising legal case namely: -

The Ministry has a contingent liability of USD 185,000,000 equivalent to TZS 432,733,500,000 in ICSID Case No ARB/15/41 ICSID Standard Chartered Bank VS the Government whereby the plaintiff is claiming such amount for TANESCO's non-compliance with its obligation under the Power Purchase Agreement with IPTL. The parties are negotiating for an amicable settlement.

105.0 Related Party Disclosure

Key Management personnel

Key Management personnel comprise the Hon. Minister, Hon. Deputy Minister, Permanent Secretary, Deputy Permanent Secretary and Senior Management group. The aggregate remuneration for the period in terms of salaries and other benefits was TZS 1,436,791,000 as shown in *Table 20* below:

Table 20: Key management personnel remuneration

S/N	Major class	Number of personnel	Salary for one-year TZS	Statutory allowance for one-year TZS	Total (TZS)
1	Ministers	2	71,980,000	33,120,000	123,100,000
2	Permanent Secretaries	2	237,600,000	33,120,000	288,720,000
3	Senior Management	16	824,851,800	183,120,000	1,024,971,000
		<b>23</b>	<b>1,134,431,800</b>	<b>249,360,000</b>	<b>1,436,791,800</b>

106.0 Land

Ministry of Energy has Land at Mtumba granted by the Government where its current headquarters building has been built of which its value is not yet ascertained. The value will be accounted for in the next financial year.



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**107.0 Reconciliation of Surplus with Net Cash flow from Operating Activities**

The Government through Circular No. 11 of 2014/15 adopted a direct method in reporting cash flows from operating activities in line to Para 28 & 29 of IPSAS 2. This option as per the referred standard requires reporting entities to provide a reconciliation of the surplus/deficit from ordinary activities with the net cash flow from operating activities as per *Table 21* below.

**Table 21: Reconciliation of Surplus with Net Cash flow from Operating Activities**

	2024 TZS	2023 TZS
<b>Surplus for the Period</b>	<b>6,618,810,219</b>	<b>5,692,116,323</b>
Add/ (Less) Non-Cash Item		
Current Grants From Other General Government Units-non monetary	(5,861,181,480)	(4,805,958,838)
Depreciation of Property, Plant and Equipment	454,353,348	844,412,915
Expected Credit Loss Impairment	4,178,455	0
Loss on Disposal of Assets	43,639,658	23,967,607
Add/ (Less) Change in Working Capital		
Deferred Income	44,354,571	1,415,232,726
Inventories	(6,936,078)	21,099,568
Other Receipt	264,130,327,865	111,228,801,799
Payables and Accruals	133,706,785	(1,692,686,389)
Prepayments	267,054,472	(422,203,600)
Receivables	757,534,440	(973,771,389)
<b>Net Cash Flow from Operating Activities</b>	<b>266,585,842,254</b>	<b>111,331,010,722</b>

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**108.0 Prior Year adjustment**

The following are disclosure of prior period error for each line affected in the financial statements;

No.	Item	Original Amount 2022/23 (TZS)	Restated Amount (TZS)	Difference (TZS)	Reason for restatement
1	Cash and Cash Equivalents	136,949,415,304	136,949,405,814	9,490	1. Correction of error of previous years due to overstated of Payable figure amounting to TZS 231,570,302 for the prior to the year ended 30 June 2022. 2. Provision for Expected Credit Loss TZS 9,490 on deposits in CRDB Bank as at 30-Jun-2023
2	Accumulated Deficit	(19,428,950,199)	(19,197,389,387)	231,560,812	
3	Account payables	1,832,193,951	1,600,623,649	(231,570,302)	

Below are the accounting entries reflecting the impact on restated opening accumulated deficit for 2022/23.

- a. The entries show a decrease in both payable and the accumulated deficit by TZS 231,570,302 due to adjustments for overstated staff claims related to periods before 2021/22 passed through Journal Voucher 00580000AJ2500041.

GL Account code and Description	Debit	Credit
33181103 - Staff Claim	231,570,302	
63293101 - Accumulated Deficit		231,570,302

- b. The accumulated deficit amount decreased due to the provision for Expected Credit Losses accounted for on deposits at CRDB Bank as of 30-Jun-2023, in accordance with IPSAS 41. The following journal entries were posted through Journal Voucher 00580000AJ2500108

GL Account code and Description	Debit	Credit
22033701 - Expected Credit Loss	9,490	
62123231 - Provision for ECL (Cash)		9,490

  
Permanent Secretary

13/3/2025  
Date

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**SUPPLEMENTARY INFORMATION**

**STATEMENT OF APPROPRIATION ACCOUNT FOR THE PERIOD ENDED 30 JUNE 2024**

SUB VOTE	SUB VOTE DESCRIPTION	APPROVED ESTIMATE JULY 2023	ACTUAL EXPENDITURE JUNE 2024	VARIANCE	EXP AS % OF APPROPRIATED ESTIMATES	ACTUAL EXPENDITURE JUNE 2023
		TZS	TZS	TZS	TZS	TZS
		A	B	C=(A-B)	D	E
58 1001	Administration and HR Management	25,590,722,000	6,733,899,320	18,856,822,680	26	3,131,348,956
58 1002	Finance and Account	1,201,862,000	1,078,370,537	123,491,463	90	1,099,314,495
58 1003	Policy and Planning	2,803,581,000	2,681,659,667	121,921,333	96	2,066,361,118
58 1004	Internal Audit Unit	644,707,000	532,082,258	112,624,742	83	418,106,288
58 1005	Legal Services	605,927,000	490,573,823	115,353,177	81	448,721,361
58 1006	Government Communication Unit	586,420,000	507,691,306	78,728,694	87	402,905,012
58 1007	Procurement Management Unit	617,052,000	531,798,606	85,253,394	86	435,418,988
58 1008	Environment Management unit	444,268,000	353,766,129	90,501,871	80	255,320,284
58 1009	Management Information System	647,876,000	456,571,727	191,304,273	70	396,647,119
58 3001	Electricity and Renewable Energy	2,915,067,661,200	1,854,762,980,966	1,060,304,680,234	64	2,367,612,830,116
58 3002	Petroleum and Gas	100,715,842,800	331,482,010,637	(230,766,167,837)	329	27,883,208,743
	Accrued Expenses	-	-	-	-	-
<b>GROUND TOTAL</b>		<b>3,048,925,919,000</b>	<b>2,199,611,404,976</b>	<b>849,314,514,024</b>	-	<b>2,404,150,182,480</b>

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**STATEMENT OF VOTE ACCOUNT FOR THE PERIOD ENDED 30 JUNE 2024**

Particulars		2023/2024			2022/2023		
		Recurrent	Development	Total	Recurrent	Development	Total
		TZS	TZS	TZS	TZS	TZS	TZS
Original Approved Estimates		87,929,698,000	2,960,702,821,000	3,048,632,519,000	82,951,957,000	2,823,029,576,000	2,905,981,533,000
Add/Less Supplementary Stimates		-	-	-	-	-	-
add/Less Reallocation		(49,672,458,005)	(82,349,466,257)	(872,021,924,262)	(21,769,435,922)	(395,819,377,389)	(417,588,813,311)
Net Approved Estimates	A	38,257,239,995	2,138,353,354,743	2,176,610,594,738	61,182,521,078	2,427,210,198,611	2,488,392,719,689
Exchequer Received during the year	B	36,164,285,734	2,164,138,682,725	2,200,302,968,459	25,499,241,131	2,198,209,496,985	2,223,708,738,116
Less: Net Expenditure	C	35,488,014,587	2,164,123,890,390	2,199,611,904,977	25,493,045,961	2,198,199,871,580	2,223,692,917,541
Less: Unretired impest		-	-	-	-	-	-
Unutilized Exchequer	D=B-C	676,271,148	14,792,335	691,063,482	6,195,170	9,625,405	15,820,575
Unutilized Budget	E=A-C	2,769,225,408	(25,770,535,647)	(23,001,310,239)	35,689,475,117	229,010,327,031	264,699,802,148
Represented by:							
Cash in hand with PMG							
Less:Amount payable					-	-	-
Cash Transferred to Holding							
Balance in Hand with PMG							-

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EXCHEQUER RELEASED LIST FOR THE PERIOD ENDED 30 JUNE 2023

DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NUMBER	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQUER AMOUNT
<b>Exchequer Type: 101 - Wages and Salaries</b>					
20-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2947	1,364,186,363	0	1,364,186,363
22-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3078	1,450,790,063	0	1,450,790,063
19-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3283	1,415,215,663	0	1,415,215,663
20-Oct-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3451	1,406,277,063	0	1,406,277,063
27-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3682	1,431,481,978	0	1,431,481,978
18-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3854	1,436,524,578	0	1,436,524,578
19-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3999	1,440,244,848	0	1,440,244,848
30-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4023	1,764,000	0	1,764,000
21-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4142	1,439,843,348	0	1,439,843,348
20-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4251	1,452,551,048	0	1,452,551,048
27-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4269	1,020,000	0	1,020,000
19-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4372	1,518,124,548	0	1,518,124,548
21-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4522	1,473,359,598	0	1,473,359,598
21-Jun-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4634	1,484,496,873	0	1,484,496,873
<b>Sub Total [Wages and Salaries]:</b>			<b>17,315,879,969</b>	<b>0</b>	<b>17,315,879,969</b>
<b>Exchequer Type: 102 - Other Charges</b>					
26-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2981	1,536,426,000	0	1,536,426,000
30-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3123	1,235,060,550	0	1,235,060,550
26-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3303	1,235,060,550	0	1,235,060,550
27-Oct-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3479	1,391,025,332	0	1,391,025,332
09-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3616	716,130,000	0	716,130,000
30-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3715	779,721,333	0	779,721,333
28-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3885	1,536,426,000	0	1,536,426,000
04-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3905	600,000,000	0	600,000,000
31-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4033	1,536,426,000	0	1,536,426,000

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DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NUMBER	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQUER AMOUNT
02-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4065	600,000,000	0	600,000,000
29-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4165	1,536,426,000	0	1,536,426,000
28-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4277	1,536,426,000	0	1,536,426,000
30-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4399	1,536,426,000	0	1,536,426,000
31-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4552	1,536,426,000	0	1,536,426,000
21-Jun-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4644	1,536,426,000	0	1,536,426,000
Sub Total [Other Charges]:			18,848,405,766	0	18,848,405,766

Exchequer Type: 201 - Local

19-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2937	60,389,516,552	0	60,389,516,552
22-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2959	114,750,000	0	114,750,000
24-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2962	24,662,295,000	0	24,662,295,000
26-Jul-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/2983	52,693,604,560	0	52,693,604,560
04-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3007	18,005,525,494	0	18,005,525,494
04-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3014	39,833,640,000	0	39,833,640,000
09-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3024	180,197,037	0	180,197,037
15-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3054	75,927,866,797	0	75,927,866,797
30-Aug-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3128	48,822,393,330	20,253,005,391	28,569,387,938
04-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3156	23,762,717,888	0	23,762,717,888
05-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3168	270,468,862	0	270,468,862
05-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3172	29,530,680,000	0	29,530,680,000
06-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3170	23,399,205,907	0	23,399,205,907
07-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3230	875,597,568	0	875,597,568
08-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3169	7,543,165,254	0	7,543,165,254
26-Sep-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3308	34,872,817,418	0	34,872,817,418
10-Oct-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3325	106,922,187,455	0	106,922,187,455
27-Oct-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3498	56,727,045,796	0	56,727,045,796
02-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3537	120,600,823,198	0	120,600,823,198
04-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3554	14,965,980,000	0	14,965,980,000

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DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NUMBER	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQUER AMOUNT
29-Nov-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3720	39,505,651,449	0	39,505,651,449
04-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3735	1,418,211,773	0	1,418,211,773
04-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3734	102,549,028,815	0	102,549,028,815
06-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3777	4,143,181,582	0	4,143,181,582
08-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3772	154,465,848	0	154,465,848
08-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3774	2,987,710,274	0	2,987,710,274
11-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3782	518,334,300	0	518,334,300
11-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3804	513,062,000	0	513,062,000
15-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3805	41,522,250,000	0	41,522,250,000
28-Dec-2023	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3842	2,297,959,665	0	2,297,959,665
03-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3881	46,188,843,493	0	46,188,843,493
05-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3898	101,588,225,483	0	101,588,225,483
08-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3919	43,406,692,500	0	43,406,692,500
08-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3922	2,076,186,429	0	2,076,186,429
31-Jan-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/3923	25,230,833,070	0	25,230,833,070
06-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4037	33,372,080,901	0	33,372,080,901
07-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4079	41,808,087,870	0	41,808,087,870
29-Feb-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4082	17,077,500,000	0	17,077,500,000
05-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4170	47,100,592,027	0	47,100,592,027
05-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4191	2,076,186,429	0	2,076,186,429
06-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4186	25,013,937,032	0	25,013,937,032
07-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4207	43,628,170,581	0	43,628,170,581
14-Mar-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4218	53,596,620,000	0	53,596,620,000
02-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4246	50,000,000,000	0	50,000,000,000
04-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4279	7,407,151,707	0	7,407,151,707
09-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4314	43,510,911,666	0	43,510,911,666
30-Apr-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4335	42,108,425,521	0	42,108,425,521
		EB/AG/159/23/4402	18,716,850,569	0	18,716,850,569

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NUMBER	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQUER AMOUNT
02-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4412	111,775,241,606	0	111,775,241,606
02-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4426	151,940,132,730	0	151,940,132,730
06-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4439	9,448,751,116	0	9,448,751,116
07-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4435	2,437,375,500	0	2,437,375,500
07-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4457	600,000,000	0	600,000,000
15-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4494	45,432,625,000	0	45,432,625,000
31-May-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4556	38,265,406,901	0	38,265,406,901
01-Jun-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4565	10,074,924,959	0	10,074,924,959
01-Jun-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4564	111,830,500,000	0	111,830,500,000
10-Jun-2024	00580000 - MINISTRY OF ENERGY	EB/AG/159/23/4590	111,821,750,000	0	111,821,750,000
Sub Total [Local]:			2,173,244,336,911	20,453,005,391	2,152,791,331,519
Exchequer Type: 202 - Development Expenditure - Foreign					
20-Aug-2024	00580000 - MINISTRY OF ENERGY	RW/606/2023/2024	11,347,351,205	0	11,347,351,205
Sub Total [Development Expenditure - Foreign]:			11,347,351,205	0	11,347,351,205
Grand Total:			2,220,755,973,850	20,453,005,391	2,200,302,968,459

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 68)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF COMPOSITION OF FUNDS - DEVELOPMENT FOR THE PERIOD ENDED 30 JUNE 2024**

SUB VOT E	PROJE CT CODE	PROJECT NAME	DONOR	APPROVED ESTIMATE 2023/2024			FUND RELEASES			ACTUAL EXPENDITURE			AMOUNT UNDERSPENT			BUDGET BALANCE	
				LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIN G
				TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.
3001	3102	Tanzania Energy Sector Reform															
		50MW Shinyanga Solar PV Project	GoT/AFDB- Loan	-	0	0	-	0	0	-	0	0	-	-	-	-	-
		Geothermal Project	GoT/GRMF	-	64	64	-	64	64	-	64	64	-	-	-	-	-
		Clean Cooking Project	GoT	(150)	-	(150)	692	-	692	691	-	691	1	-	1	1	1
	3111	National Grid Stabilization Project	GoT	258,399	-	258,399	258,369	-	258,369	258,369	-	258,369	-	-	-	-	-
	3112	Tanzania Energy Sector Reform	EU	2,437	591	3,028	2,145	441	2,586	2,145	441	2,585	1	-	1	1	1
3001	3113	Agency/Rural Energy Fund (REA/REF)	GoT/EU Grant	59,458	1	59,459	98,694	1	98,695	98,694	1	98,695	0	-	0	0	-
		Rural Energy Agency/Rural Energy Fund (REA/REF)	GoT/AFDB- Loan	-	1	1	-	1	1	-	1	1	-	-	-	-	-
		Rural Energy Agency/Rural Energy Fund (REA/REF)	GoT/WB	-	0	0	-	0	0	-	0	0	-	-	-	-	-
3001	3147	Transfer to TANESCO		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Controller and Auditor General

AR/CG/VT 58/2023/24



**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

SUB VOT E	PROJ CT CODE	PROJECT NAME	DONOR	APPROVED ESTIMATE 2023/2024			FUND RELEASES			ACTUAL EXPENDITURE			AMOUNT UNDERSPENT			BUDGET BALANCE	
				LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIN G
				TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.
		Rehabilitation of HALE Hydropower Plant	GOV/SIDAGR ant	-	3,992	3,992	-	4,392	4,392	-	4,392	4,392	-	-	-	-	-
3001	3164	Kinyerezi Expansion (MW 185)	GOVT	2,000	-	2,000	3,000	-	3,000	3,000	-	3,000	-	-	-	-	-
		Kinyerezi-Gongolanboto Transmission Line	GOV	15,840	-	15,840	23,372	-	23,372	23,372	-	23,372	(0)	-	(0)	(0)	(0)
	3165	Ruhudji Hydropower Project	GOV	(876)	-	(876)	0	-	0	0	-	0	-	-	-	-	-
3001	3166	Grid extension 400KV Transmission line (Mbeya-Sumbawanga-Mpanda-kigoma Nakanyazi)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Phase I: Iringa-Mbeya-Tunduma-Sumbawanga Corporate Management System (CMS)	GOV WB	3,000	1	3,001	2,991	1	2,992	2,991	1	2,991	1	-	1	1	-
		Rumakali Hydropower Project	WB Loan	-	68	68	-	68	68	-	68	68	-	-	-	-	-
3167			GOV	3,700	-	3,700	4,000	-	4,000	4,000	-	4,000	-	-	-	-	-

Controller and Auditor General

AR/C/GVT 58/2023/24



**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

SUB VOT E	PROJ CT CODE	PROJECT NAME	DONOR	APPROVED ESTIMATE 2023/2024			FUND RELEASES			ACTUAL EXPENDITURE			AMOUNT UNDERSPENT			BUDGET BALANCE	
				LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIN G
	3169	Rusumo Hydropower project		TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.	TZS 'MIL.
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Rusumo- Nyakanazi Transmission	GoT/AIDB- Loan	1	3,597	3,598	-	3,597	3,597	-	3,597	3,597	-	-	-	-	-
	3172	Rufiji Hydropower Project	GoT	1,210,096	-	1,210,096	1,184,793	-	1,184,793	1,184,789	-	1,184,789	4	-	4	4	4
	3173	Kakono Hydropower Project		2,625	-	2,625	2,000	-	2,000	2,000	-	2,000	-	-	-	-	-
	3174	Malagarasi Hydro Power Project	GoT/AIDB- Loan	350	1,666	2,016	-	1,666	1,666	-	1,666	1,666	-	-	-	-	-
	3179	Central-East Grid (Rufiji)- Chalinze- Kinyerezi- DodomaZ/400K v Transmission line	GoT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Kinyereze- Chalinze 400 kv Transmission (Rufiji- Chalinze) 400kv Transmission Line	GoT	500	-	500	-	-	-	-	-	-	-	-	-	-	-
		(Chalinze Dodoma) 400kv Transmission Line	GoT	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	-	-	-	-	-
			GoT	33,325	-	33,325	36,325	-	36,325	36,325	-	36,325	-	-	-	-	-

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

SUB VOT E	PROJ CT CODE	PROJECT NAME	DONOR	APPROVED ESTIMATE 2023/2024			FUND RELEASES			ACTUAL EXPENDITURE			AMOUNT UNDERSPENT			BUDGET BALANCE	
				LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIN G
				TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.	TZS MIL.
	3180	Hamlet Electrification Project	GoT	200,555	-	200,555	200,555	-	200,555	200,555	-	200,555	-	-	-	-	-
	3181	Beraco-Kyaka 220kV Transmission Line	GoT	4,108	-	4,108	5,000	-	5,000	5,000	-	5,000	-	-	-	-	-
3002	3115	Petroleum Sub Sector Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Petroleum Development (Eyasi- Wembere) Project	GoT	2,000	1,116	3,116	-	1,116	1,116	-	1,116	1,116	-	-	-	-	-
		Hydrocarbon Exploration in Mnazi Bay Project North LNG	GoT	2,100	-	2,100	-	-	-	-	-	-	-	-	-	-	-
	3155	Development Project	GoT	3,960	-	3,960	-	-	-	-	-	-	-	-	-	-	-
3002	3162	Natural Gas Pipeline from Mtwara - Dar es salaam (Gas Distribution Network in Dar es salaam)	GoT	1,048	-	1,048	-	-	-	-	-	-	-	-	-	-	-
3002	3176	East Africa Crude oil pipeline ( Uganda- Tanzania)	GoT	311,580	-	311,580	310,028	-	310,028	310,028	-	310,028	-	-	-	-	-

Controller and Auditor General

AR/G/VNT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

SUB VOT E	PROJE CT CODE	PROJECT NAME	DONOR	APPROVED ESTIMATE 2023/2024			FUND RELEASES			ACTUAL EXPENDITURE			AMOUNT UNDERSPENT			BUDGET BALANCE	
				LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIG N	TOTAL	LOCAL	FOREIN G
1003	3177	Energy Sector Development and Coordination	GoT	1,200	-	1,200	826	-	826	817	-	817	9	-	9	9	
1001	6389	Construction of Office Building	GoT	(10,000)	-	(10,000)	-	-	-	-	-	-	-	-	-	-	
TOTAL				2,127,256	11,097	2,138,353	2,152,791	11,347	2,164,139	2,152,776	11,347	2,164,123	15	-	15	15	-

Controller and Auditor General

AR/CG/VT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF DIRECT-TO-FUND PROJECTS FOR THE PERIOD ENDED 30 JUNE 2024**

SN	INSTITUTION	DONOR	PROJECT	AMOUNT (TZS)
1	TANESCO	AfDB & JICA	KENYA-TANZANIA POWER INTERCONNECTION PROJECT (KTPIP)	3,847,856,695
2	TANESCO	AfDB	MALAGARASI HYDRO POWER PROJECT	63,856,197
3	TANESCO	AfDB/EDCF	400KV NORTH WEST GRID KIGOMA NYAKANAZI	2,107,186,436
4	TANESCO	AfD,KfW & EU	GEITA NYAKANAZI 220 KV TL. PRPJCT	3,612,404,077
5	TANESCO	AfDB	REGIONAL RUSUMO FALL-TRANSMISSION LINE PROJECT	598,192,052
SUB TOTAL				10,229,495,457
1	REA	WORLD BANK	TREEP	1,807,948
SUB TOTAL				1,807,948
1	TPDC	AfDB	ISP -DRM & NRG	1,116,047,800
SUB TOTAL				1,116,047,800
GRAND TOTAL				11,347,351,205

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**STATEMENT OF CONFIRMATION OF EXCHEQUER RECEIVED DURING THE PERIOD  
ENDED 30 JUNE 2024**



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF FINANCE

Telephone: 0262963110  
Fax: 0262963109  
Email Address: [minister@hazina.go.tz](mailto:minister@hazina.go.tz)  
Web site: [www.hazina.go.tz](http://www.hazina.go.tz)  
(All official communications should be addressed to the Permanent Secretary Treasury).



Government City – Mtumba,  
Treasury Avenue,  
P.O. Box 2802,  
40468 DODOMA  
TANZANIA.

In reply please quote:

Ref.No.EB/AG/159/23/52

30<sup>th</sup> JULY 2024

To: Permanent Secretary,  
Ministry of Energy and Minerals (VT 58),  
P.O.BOX  
DODOMA.

RE: CONFIRMATION OF EXCHEQUER ISSUES FOR THE FINANCIAL  
YEAR 2023/2024

Please confirm in writing the following as early as possible.

A: Exchequer Issues - Issued to you from 1<sup>st</sup> July, 2023 to 30<sup>th</sup> June, 2024  
are as follows:

i) Supply Vote	Shs	36,164,285,734.35
ii) Development Vote	Shs	2,164,138,682,724.69
iii) C.F.S.	Shs	

B: Your net approved estimates as at this day of 30<sup>th</sup> June, 2024 are as shown below:

i) Supply Vote	Shs	36,647,239,995.10
Less: Appropriation in Aid	Shs	-
Net approved estimate	Shs	
ii) Development Vote	Shs	2,139,963,354,743.06
iii) C.F.S.	Shs	

G. Mngara

For: PERMANENT SECRETARY – TREASURY

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**PERFORMANCE REPORT FOR THE PERIOD ENDED 30 JUNE 2024**

CODES AND LINKAGE				Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1001 ADMINISTRATION AND GENERAL																	
OBJECTIVE CODE AND NAME: A: Services Improved and HIV/AIDS Infections Reduced.																	
A015	✓	✓	✓	✓	HIV/AIDS workplace preventive programs developed and implemented by June 2025	Two meetings have been conducted	100%			13,200,000	13,200,000	13,200,000		100%	One meeting has been conducted		
A025					Supportive services to employees living with HIV/AIDS provided by June, 2025	Supportive services provided to employees living with HIV/AIDS by June, 2024	87%			5,100,000	4,428,582	4,428,582	671,418	87%	Healthy diet to employees living with HIV/AIDS by was provided on monthly basis		
A035					Programme d for addressing NCDs and other critical infectious diseases implement	Provide physical exercises to the employees affected by communicable and non-communicable diseases	100%			2,000,000	2,000,000	2,000,000		100%			

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE			Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					ed by June, 2025											
<b>OBJECTIVE CODE AND NAME: B: Enhance, Sustain and Effective Implementation of the National Anti - Corruption Strategy</b>																
B015	National Anti - Corruption Strategy and Action Plan phase III (NACCAP III)				Monitoring implementation of Anti Corruption practices and integrity pledge by June, 2025	Conduct anti corruption strategy plan phase III	100%				20,125,000	20,125,000	20,125,000	-	100%	Conduct anti corruption strategy plan phase III
B025					Meeting conducted		99%				19,700,000	19,700,000	19,551,400	148,600	99%	Meeting conducted
H015					Human Resource Development Plans	•Employment committee meeting have been conducted					1,975,924,643	1,190,820,864	1,793,082,229	182,842,414	87%	Employment, recruitment Committee facilitated

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					for 248 staff prepared and implemented by June, 2025.	*. Long term and short term Trainings have been provided to department employees										
						Air tickets for leaders' trips were purchased. Office cleaning and security contract were serviced accordingly. Statutory needs and leader's official visits were facilitated. Electricity, landline and pre-paid phones and DSTV bills were paid accordingly.	87%				1,238,823,000	1,083,439,374	1,076,269,659	162,553,341	87%	Working facilities provide Training and staff coordinated Office Utilities and Services facilitated Maintenance of machinery and vehicles, civil minor works, rental expenses facilitated
H025					Working environment improved and capacity building for 180 staff conducted by June 2026											

Controller and Auditor General

AR/CG/NT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P R			Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Staff welfare in issues such as • Burial expenses, • Extra duty and • Per diems • Medical Refund were provided accordingly. Repair and maintenance of equipment, machineries and motor vehicles were done.										
H01C					Office Building Structure	Employees statutory and welfare service were provided. Minister participated in SHIMWI BONANZA games. Conduct workers council					-				#DIV /01	
H03S					Governance, risks and controls measures improved by June, 2025.	National events facilitated					3,259,388,140	3,156,360,096	3,151,904,239	107,483,902	97%	SHIMWI facilitated Statutory and Employees welfare services provide
H04S					Governance, risks and controls measures improved	National events facilitated					386,180,000	385,519,881	385,519,865	660,135	100%	National events facilitated

Controller and Auditor General

AR/CG/NT 58/2023/24



**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R		Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
					by June 2025;													
					Sub Total 1001		93%				6,920,440,783	5,875,593,796	5,861,568,974	1,058,871,809	93%			

1002 - FINANCE AND ACCOUNTS

**1002 : FINANCE AND ACCOUNTS**

H01C					Working environment and Capacity building for 17 employees enhanced by June 2026	Accounts staff were equipped with adequate working facilities	81%	68,306,950	65,527,796	55,371,848	12,935,102	81%	To equip Accounts staff with adequate working facilities. Three Accounts staff attending long term course Training
						•Fifteen Accounts staffs attend short term Training and four Accountants attended seminars /Conferences from NBAA for CPD hours Quarterly performance report, Progress report, Action plan and Budget Estimates for 2024/25 was prepared and submitted to the Policy and Planning							4 Certified Public Accountants attend Seminars for CPD hours Other 4 Accounts staffs attending short training

Controller and Auditor General

AR/CG/VT 58/2023/24

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Department for coordination.										
						Monthly flash reports and utility reports were prepared and submitted to the Ministry of Finance and Planning.										
H015					Compliance to financial management rules, regulations and procedures improved by June, 2026	Facilitated transactional audit report, replies on the Management letter, action plan and remedial actions on the CAG's reports for audited financial statements.	71%				624,547,000	527,337,125	441,737,920	182,809,081	71%	Preparation & submission of Annual Financial Statements for the year ended 30th June, 2023. To update Asset register by June, 2023
H025					Staff welfare matters and entitlements provided	To facilitate payment of obligatory welfare services	85%				256,702,200	242,518,268	218,938,209	37,763,991	85%	To facilitate payment of obligatory welfare services

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET							EXPENDITURE STATUS				REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
					and improved by June 2025												
					Sub Total 1002		75%				949,556,150	835,383,188	716,047,977	233,508,173	75%		
1003 : POLICY AND PLANNING																	
H015					Working environment improved and capacity building for 11 staff conducted by June, 2026	• Office facilities and Working tools for the department were acquired and maintained (9) staff attended short courses	87%				747,444,680	653,596,840	651,044,151	96,400,528	87%	• Office equipment was maintained • Eleven (11) staff attended short courses • Three (3) staffs attended the 2023 Annual Planners Forum and Statistical Forum	
H025					Staff welfare matters and entitlements provided and improved by June, 2026	Special reports on Government achievements on Energy Sector were prepared and submitted to the required authorities. Employees welfare and statutory rights were provided.	98%				123,140,000	120,092,050	120,092,050	3,047,950	98%	• Statutory benefits were provided to staff as planned	

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H035					Policy development and Review, Planning, Budgeting and Reporting coordinated by June 2026	Implementation of Public Private Partnership (PPP) facilitated and MOE Think Tank Committee functioned, Three (3) staffs from policy and planning department participated in Economic forum and statistical forum convened by Tanzania Statistical Association. Annual Action Plan and Cashflow Prepared	98%				280,950,000	278,747,000	275,612,747	5,337,253	98%	Plans such as a Strategic Plan to promote exports and minimize the use of foreign currency especially US Dollars were prepared
						Budget preparation and Plan for Financial Year 2024/25 has been done										

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H055					Governance, risks and controls measures improved by June, 2026	Risk management framework updated and monitored its implementation. Ministerial Delivery unit facilitated	98%				193,847,880	191,594,280	190,754,280	3,093,600	98%	<ul style="list-style-type: none"><li>The Ministry's Risk Register was updated and risks were monitored</li><li>Weekly meetings between the Ministry and its affiliated institutions were coordinated to monitor the progress of project implementations.</li><li>Mid-year and annual reports and implementation of the Ruling party manifesto were prepared</li><li>Implementation report for 89 Government Leaders Directives was prepared</li><li>The Ministry participated in 4 parliamentary committee meetings.</li></ul>
H065					Monitoring and evaluation of Ministerial Policies, Plans, Strategies, Projects and Programs conducted by June, 2026	Ministerial Monitoring and Evaluation Framework Prepared	96%				194,383,000	188,321,057	185,721,057	8,661,943	96%	<ul style="list-style-type: none"><li>Mid-year and annual reports and implementation of the Ruling party manifesto were prepared</li><li>Implementation report for 89 Government Leaders Directives was prepared</li><li>The Ministry participated in 4 parliamentary committee meetings.</li></ul>

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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE				Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				EXPENDITURE STATUS							REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Cooperation and coordination between Revolutionary Government of Tanzania, Regional and International Cooperation's enhanced by June, 2026	25 JPCs and two (2) meetings between Ministry responsible for Energy in Zanzibar and Ministry of Energy in Tanzania Mainland coordinated	96%				83,130,000	79,977,252	79,877,252	36,501,992	96%	<ul style="list-style-type: none"> <li>25 JPCs meetings were attended and recommendations for areas of cooperation in the energy sector were submitted</li> <li>The Ministry of Energy participated in the 42nd Ministerial Meeting of Ministers of Energy and Water of the Southern African Community (SADC) held in Angola.</li> </ul>
					Sub Total 1003 RECURRENT		93%				1,622,895,560	1,512,328,479	1,503,101,538	153,043,266	93%	
ED15					Monitoring and evaluation of Ministerial Policies, Plans, Strategies, Projects	Procurement of two Motor vehicles is on progress	69%				1,160,000,000	810,836,030	805,382,408	354,617,593	69%	Two Motor vehicles were procured

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P R			Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					and Programs conducted by June, 2026											
					Policy development and Review, Planning, Budgeting and Reporting Coordinated by June 2026	Policy development and Review, Planning, Budgeting and Reporting Coordinated by June 2026	37%				40,000,000	14,640,000	14,640,000	25,360,000	37%	The Energy Policy Implementation Strategy was reviewed and circulated to stakeholders for comments
					Sub Total 1003 Development		68%				1,200,000,000	825,476,030	820,022,408	379,977,593	68%	
					TOTAL		82%				2,822,895,560	2,337,804,509	2,323,123,945	499,771,615	82%	
<b>1004: INTERNAL AUDIT UNIT</b>																
					Working Environment improved and capacity building for 7 Internal Auditors enhanced	Two staffs participated in 10th Conference on African Federation of the Institute of Internal (AFIIA) coordinated by Institute of Internal Auditors	89%				48,163,000	43,964,096	42,844,096	5,318,904	89%	• Two staffs participated in 10th Conference on African Federation of the Institute of Internal (AFIIA) coordinated by Institute of Internal Auditor • One staff
<b>Controller and Auditor General</b>																
<b>AR/CGVT 58/2023/24</b>																

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS							REMARKS ON IMPLEMENTATION
Target Code	F Y	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
					by June 2025	attended to National e-Procurement System of Tanzania conducted by PPRA										attended to National e-Procurement System of		
H01S					Compliance to Financial Management Rules, Regulations and Procedures improved by June 2026	• Payment transactions was audited and report was issued; • Audit of fuel management for the financial year 2023/2024 was conducted and the report was issued; • Coordination of second quarter Audit Committee meeting;	95%				200,635,000	205,644,797	190,930,122	9,704,878	95%	• Conducted and reported Payments of TNEEP funds audit for the financial year 2022/2023, • Conducted and reported on fuel management audit for the financial year 2023/2024,		
H02S					Staff welfare matters and entitlement provided by June, 2026	Statutory payments were made	99%				130,845,000	129,058,301	129,058,301	1,786,699	99%	• Three staff were facilitated on leave allowance and • Entitled employee and other staff		

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CODES AND LINKAGE				Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION	
Target Code	F Y P	M P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																payments were facilitated

**1005 ; LEGAL SERVICES**

H01C					Working environment improved and capacity building for staff conducted by June 2025	One Staff attending long course at the University of Aberdeen.SOME Equipment's were procured for the Legal Directory	78%				30,440,000	28,162,000	23,739,000	6,701,000	78%	One Staff attending long course at the University of Aberdeen.
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**Controller and Auditor General**

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H015					To participate in the formulation/review of three (3) Energy laws, two (2) policies and five (5) Regulations by June, 2024	• The draft Geothermal Law Cabinet Paper presented to the Cabinet. • The Petroleum (Fuel Marking) Regulation is at the final stages of preparation. • Negotiation for LNG contracts is in progress. • The Petroleum (Reconnaissance and Tendering) Regulations reviewed. • Two PSAs under review (Mnazi Bay North and Ruvu PSAs)	96%				254,990,000	244,417,300	243,971,951	11,018,049	96%	• One staff was facilitated to attend LNG negotiations. • Negotiations for two arbitration matters were undertaken.

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P R			Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Staff welfare matters and entitlements provided and improved by June, 2025	Equipment's and accessories were procured for the Legal Unit.	93%				63,537,000	59,253,500	59,253,500	4,283,500	93%	• One Power Purchase Agreement was under Review. (Songas PPA) • One implementation agreement was under review. • One PSA was under review.
					Sub Total 1005		94%				348,967,000	331,832,800	326,964,451	17,719,049	94%	
1006 ; GOVERNMENT COMMUNICATIONS UNIT																
OBJECTIVE CODE AND NAME: E. Resource Management and Support Services Improved																
H025					Working environment and capacity building for 5 Government Communication Unit Staff enhanced by June 2026	• Office facilities and Working tools for the department were acquired and maintained	98%				236,220,000	233,613,686	231,436,605	4,783,395	98%	• The Unit paid staff welfare • The unit bought, firm papers, ball pens, envelopes, Battery & minute sheets.

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[illegible]

## 1007:PROCUREMENT MANAGEMENT

OBJECTIVE CODE	AND NAME: Resource Management and Support Services Improved
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OBJECTIVE CODE AND NAME: Resource Management and Support Services improved												
H01C	Working environment and capacity building for 11 staff in the Procurement Management Unit enhanced by June 2025	• Stationeries, Office consumables, diesel were procured as parts of implementation of procurement plan	96%				143,970,000	141,889,702	138,785,114	5,184,886	96%	• Diesel, furniture and equipment were procured
		• Up to June, 2024 Six Staff attended professional short courses; and • Two staff attended long courses.										• Five staff attended training • One staff attended long courses

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Staff welfare matters and entitlements provided and improved by June, 2024	• Two employees got leave allowances; and • Two Procurement Staff participated on SHIMIWI.					34,990,000	34,107,862	34,107,862	882,138	97%	• Vehicle's maintenance and fuel requirement • Facilitation provision of the food and refreshments for the staff. • Capacity building conducted to one staff on the collision for disaster
H015					Procurement activities effectively coordinated and compliance to procurement laws and regulations improved by June, 2024	To coordinate 24 Ministerial Procurement Management Unit (MPMU) and 12 Ministerial Tender Board meeting and participate in other meeting by June, 2024	97%				233,589,000	229,025,035	227,701,396	5,887,604	97%	• Procurement plan was prepared, advertised and started implementation • Eight (8) MPMU and MTB meeting was coordinated. • Twenty-Three (23) contracts were signed
					Sub Total 1007		96%				412,549,000	405,022,599	400,594,371	11,954,629	97%	

1008 ; ENVIRONMENTAL MANAGEMENT UNIT

OBJECTIVE D: Sustainable Development and Management of Mineral Resources for National Benefit Improved

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H015					Working environment enhanced and capacity building for 7 staff conducted by June 2025	• Vehicle's maintenance and fuel requirement • Participation in the Regional Green Hydrogen promotion as part of the capacity building in deployment of renewable energy Participate d in the Development of the National Charcoal Strategy	101%				63,801,607	62,235,357	64,547,799	-746,192	101%	<ul style="list-style-type: none"> <li>• Vehicle's maintenance and fuel requirement</li> <li>• Facilitation provision of the food and refreshments for the staff.</li> <li>• Capacity building conducted to one staff on the collision for disaster</li> </ul>
H025					Staff welfare matters and entitlements provided and improved by June, 2025	• Facilitation provision of the food and refreshments for the staff & . Vehicle's maintenance and fuel requirement	98%				20,780,000	20,330,200	20,330,200	449,800	98%	<ul style="list-style-type: none"> <li>• Payment for Staff annual leave</li> <li>• Participation in the Joint Energy Sector Review</li> <li>• Participation in the East Africa Technical Committee on energy</li> <li>• Participation in the workers council</li> </ul>

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H035					Health, Safety and Environmental Standards enhanced in the energy Sector by 2025	Monitoring implementation of energy sector interventions for during El-Nino rainfall season	100%				181,744,000	181,744,000	181,294,000	450,000	100%	<ul style="list-style-type: none"> <li>Monitoring implementation of energy sector interventions during El-Nino rainfall season</li> <li>Review of the climate Policy diagnosis</li> <li>Participation in the Review of the water policy</li> <li>Assessment of implementation of the environmental conservation in energy.</li> </ul>
					Sub Total 1008		100%				266,325,607	264,309,557	266,171,999	153,608	100%	
<b>1009 : ENVIRONMENTAL MANAGEMENT UNIT</b>																
<b>OBJECTIVE D: Sustainable Development and Management of Mineral Resources for National Benefit Improved</b>																
H015					ICT operating capacity enhanced	Web hosting bill paid Internet and VPN bills paid	64%				333,787,000	333,787,000	333,787,000	118,627,133	64%	<ul style="list-style-type: none"> <li>Internet bills (video conference) paid</li> <li>Photocopies</li> </ul>

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS							REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R		Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	and communication infrastructure	Three (3) ICT working drafts documents were prepared and now are waiting for approval from ICT Steering Committee and Accounting Officer. Corporate antivirus software for 250 users bought and installed Government Mailing system storage space has been procured			10	11	12	13	14	15	16	17	
																	and printers repaired and maintained • Diesel procured • Intercom telephone system repaired and maintained. • Computer Software licenses procured.	
H035						Staff welfare matters and entitlements provided and improved by June, 2025	Office consumables bought, Computer, printer, scanner acquired	93%				8,900,000	8,319,848	8,319,848	580,152	93%	• Annual leave paid for entitled Staff • Staff attended Workers Council. • Annual Subscription and registration fees paid on different professional bodies. • Gift paid for best worker in ICT Unit	

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Working environment improved and capacity building for 6 staff conducted by June 2025	i. Staffs attended annual ICT conference and NeST training ii. Staffs attended 4th Annual e-Government meeting 2024	97%				50,337,000	49,069,239	48,811,918	1,525,082	97%	<ul style="list-style-type: none"> <li>• Office consumables procured</li> <li>• Office furniture procured.</li> <li>• Two ICT Staff attended 4th e-Government Annual Meeting and other ICT Conferences</li> <li>• Four ICT Staff attended NeST training</li> <li>• One staff</li> </ul>
					Sub Total						393,024,000	391,176,087	390,918,766	120,732,368	69%	
<b>3001 ; ELECTRICITY</b>																
					Development	Monitoring the implementation of Flagship hydropower projects have been conducted (JNHPP 2115 MW, Rumakali 222 MW and Ruhudji 358 MW) by June, 2024-JNHPP has reached 97.43%; Ruhudji and Rumakali is in Feasibility Study	36%				1,481,351,661,343	1,458,220,828,841	1,458,216,578,456	23,135,082,887	98%	Construction of projects intend to provide grid stability are under Grid Inara (transmission line projects) programme whereby 26 projects are at different level of implementation
C01D 3102					Total grid installed capacity increased from 1,605.86 MW to 4,915 MW by June, 2025											

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS							REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
CO2D 3111					Transmission lines increased from 5,896.3 km to 9,351 km by June 2025	Facilitate implementation of Peri-Urban Electrification Project under REA Phase III Turkey Project has been done.	100%				80,440,626,566	91,354,850,049	91,354,850,049	10,914,223,483	114%	Facilitate implementation of Peri-Urban Electrification Project under REA Phase III Turkey Project has been done.		
DO2D 3112					Overall electricity connection increased from 39.9% to 60% by June, 2025	Facilitate implementation of power distribution projects under TANESCO and REA (incl. TTGRUP, Urban and Rural electrification) have always been done.	71%				3,028,061,937	2,582,976,995	2,585,469,229	442,592,708	85%	Various strategies for sourcing of funds to facilitate implementation Hamlet Electrification and Grid Stabilization by were conducted- The GoT has set aside the budget of electrification of 4,000 hamlets for the FY 2024/25		

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
C03D					National Grid - Tunduma network is interconnected with Southern African Power Pool (SAP) and Eastern African Power Pool (EAPP) by June, 2025	<ul style="list-style-type: none"> <li>Facilitate implementation of 400 kV transmission line project Iringa-Mbeya - Tunduma</li> <li>Sumbawanga is in progress where by contractors for implementing the project is at the awarding stage.</li> <li>Facilitate implementation of 400 kV transmission line project Masaka - Mwanza is in progress where by preparation of technical feasibility study is at final stage.</li> </ul>	115%				250,026,822,205	299,248,457,357	289,260,595,357	39,233,773,152	115%	The implementation of Transmission line 400kV (Iringa-Mbeya-Sumbawanga) were conducted; Contractors have been procured, process of procuring of consultant is on progress; No objection has been secured for the construction of Substation

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**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION	
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
D015					Geothermal legal and regulatory framework developed by June 2025	•Drill Rig for drilling of test wells has procured and the process of seeking exemption of charges for drilling in forest areas has been submitted to the Ministry of Finance. •Draft proposal for development of Geothermal Resources Act has been submitted to Inter-ministerial Technical Committee for approval.	82%				-85,727,108	755,863,162	755,193,243	-840,920,351	881%	•Drill Rig for drilling of test wells has procured and the process of seeking exemption of charges for drilling in forest areas has been submitted to the Ministry of Finance. •Draft proposal for development of Geothermal Resources Act has been submitted to Inter-ministerial Technical Committee for approval.
					Sub total Development 3001		100%				1,814,761,444,943	1,852,162,976,404	1,842,172,686,335	27,411,241,392	100%	

3001 : Electricity Recurrent  
 OBJECTIVE CODE AND NAME: C - SUSTAINABLE DEVELOPMENT AND MANAGEMENT OF ENERGY RESOURCES FOR NATIONAL DEVELOPMENT ENHANCED

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**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
C01D					Total grid installed capacity increased from 1,605.86 MW to 4,915 MW by June, 2026	Monitoring the implementation of flagship hydropower projects have been conducted (JNHPP 2115 MW, Rumakali 222 MW and Ruhudji 358 MW) by June, 2024-JNHPP has reached 97.43%; Ruhudji and Rumakali is in Feasibility Study	99%				152,056,000	151,023,000	147,303,000	4,753,000	97%	Monitoring the implementation of Flagship hydropower projects were conducted (JNHPP 2115 MW, Rumakali 222 MW and Ruhudji 358 MW) by June, 2024-JNHPP has reached 97.43%; Ruhudji and Rumakali is in Feasibility Study
C02D					Transmission lines increased from 5,896.3 km to 9,351 km by June 2026	400 kV power transmission lines are at different stages of implementation (Kigoma - Nyakanazi), Dar - Chalinze - Tanga, Dodoma, Iringa - Mbeya - Tunduma - Sumbawanga, So magatungu - Kinyezi, et by June, 2024- Kigoma-Nyakanazi has reached 70% completion;	99%				140,100,000	138,499,866	138,724,865	1,375,135	99%	400 kV power transmission lines are at different stages of implementation (Kigoma - Nyakanazi), Dar - Chalinze - Tanga, Dodoma, Iringa - Mbeya - Tunduma - Sumbawanga, So magatungu - Kinyezi, et by June, 2024- Kigoma-Nyakanazi has reached 70%

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P	P R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Chalinze-Tanga is at feasibility study stage; Chalinze-Dodoma seeking for financier; Somangafungu-Kinyerezi at feasibility study)											completion; Chalinze-Tanga is at feasibility study stage;
CO3D					Overall electricity connection increased from 39.9% to 60% by June, 2026	Continuous supervision of various activities regarding power distribution projects under TANESCO and REA (incl. TTGRUP, Urban and Rural electrification) were conducted	96%				74,706,219	71,600,000	71,598,129	3,108,090	96%	Continuous supervision of various activities regarding power distribution projects under TANESCO and REA (incl. TTGRUP, Urban and Rural electrification) were conducted
CO4D					National Grid network is interconnected with Southern African Power Pool (SAPP) and Eastern African	• Facilitate implementation of 400 kV transmission line project Iringa-Mbeya - Tunduma - Sumbawanga is in progress where by contractors for implementing the project have been	100%				44,250,000	44,120,000	44,104,312	145,688	100%	Supervision of contractor and consultants to facilitate implementation of 400 kV transmission line project Iringa-Mbeya - Tunduma - Sumbawanga and process of

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**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Descriptio n	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATIO N
Target Code	F Y P	M	P	R	Target Descriptio n	Actual Progress	Estimat ed % Comple ted	On Tra ck	At ri sk	Unkn own	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs ActualExpe nditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Power Pool (EAPP) by June, 2026	undertaken, • Conducting of meetings for JTC and PSC to facilitate implementation of 400 kV transmission line project Masaka - Mwanza were conducted.										procurement of Contractors and consultants were undertaken.
					Renewable Energy Strategy developed and implement ed by 2026	Supervision of consultant to prepare Renewable Energy Strategies and prepare Draft Renewable Energy Strategy was undertaken _Conducting various campaigns to facilitate development of strategy for productive use of electricity were undertaken.	99%				59,895,000	59,242,500	59,235,038	659,962	99%	Supervision of consultant to prepare Renewable Energy Strategies and prepare Draft Renewable Energy Strategy was undertaken

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**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P	R	Target Description		Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
D025					Percentage share of renewable energy to total energy increased from 80 MW to 350 MW by June, 2026	MOU to facilitate development of renewable energy projects were prepared Meetings between investors have been conducted to facilitate assessment of renewable energy resources (solar, wind and mini-hydro) and development of atlas and coordinating other renewable based mini grids	100%				47,110,000	46,910,000	46,910,000	200,000	100%	MOU to facilitate development of renewable energy projects were prepared
D035					Geothermal legal and regulatory framework developed by June 2026	•Procurement of Drill Rig for drilling of test wells has done and the process of seeking exemption of charges for drilling in forest areas has been submitted to the Ministry of Finance to facilitate	100%				16,425,000	16,425,000	16,425,000	-	100%	Procurement of Drill Rig for drilling of test wells was conducted The process of seeking exemption of charges for drilling in forest areas to facilitate development of geothermal

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**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R		Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
						development of geothermal resources. •Preparation of Geothermal Resources Act Regulation facilitate enactment of Geothermal Resources Act Regulation was undertaken										resources was submitted to Ministry of Finance	
E015						•Supervision of the consultant to prepare energy efficiency strategy conducted whereby Draft Energy Efficiency Strategy was submitted; final document is on final stage of implementation. •Supervision of the consultant to facilitate implementation of 1st Energy Efficiency Action Plan and prepare		98%				759,404,000	730,497,500	735,206,333	24,197,667	97%	Supervision of the consultant to prepare Energy Efficiency Strategy conducted Draft of Energy Efficiency Strategy was submitted; Final document is on progress

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**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Draft Energy Efficiency Action Plan was conducted										
H015					Working environment and Capacity building for 30 staff enhanced by June 2025	Procurement activities were acquired and maintained to get office facilities and working tools for department staff tools and supplied timely	92%				415,289,100	383,702,746	379,244,977	36,044,123	91%	Various programme to train 30 department staff in Electricity & Renewable energy matters were conducted
H025					Staff welfare matters and entitlements provided and improved by June, 2025	Various meetings were conducted to facilitate provision of statutory and employees welfare services	88%				325,860,000	285,502,200	285,502,200	40,357,800	88%	Various meetings to facilitate provision of statutory and employees welfare services were conducted

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MINISTRY OF ENERGY (VOTE 58)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M P	P R		Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						SUB TOTAL RECURRENT	95%				2,035,095,319	1,927,522,811	1,924,253,855	110,841,464	95%	
						TOTAL	100%				1,816,796,540,262	1,854,090,499,216	1,844,096,940,190	27,300,399,927	100%	
3002-DEVELOPMENT																

OBJECTIVE CODE AND NAME: C - SUSTAINABLE DEVELOPMENT AND MANAGEMENT OF ENERGY RESOURCES FOR NATIONAL DEVELOPMENT ENHANCED

ANNEX 7 - NATIONAL DEVELOPMENT ENHANCED											
F01C	Petroleum resource exploration and development activities enhanced by 2025		0%			9,916,026,700	5,234,424,030	4,897,591,463	5,018,435,237	49%	<ul style="list-style-type: none"><li>• Songo songo Acquisition of 3D seismic data is ongoing.</li><li>However the PanAfrican energy has submitted request to extend their licence beyond 2026 and the discussion is on progress Block</li></ul>
G01C	5 Oil and Natural Gas Projects implemented by 2026	The Government –Negotiation Team (GNT) Have received and incorporated the comments from Attorney General –MOU for natural gas Pipeline was signed, Draft TOR for	98%			315,539,872,000	310,028,282,500	310,028,282,500	5,511,589,500	98%	<ul style="list-style-type: none"><li>• The Government Negotiation Team (GNT) have received and incorporated the comments from Attorney General</li><li>• Preparation of</li></ul>

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
						construction of new oil pipelines										negotiation strategies		
E025					Security of supply of natural gas improved by 2025	Reviewed Portfolio Gas Agreements between Tanesco and PAET; Discussion for preparation of CNG stations at GPSA warehouse	0%				1,048,128,000	-	-	1,048,128,000	0%			
H025					Staff welfare matters and entitlements provided and improved by June, 2026	Various meetings were conducted to facilitate provision of statutory and employees welfare services					1,116,047,800	-	-	1,116,047,800	0%			
					Sub total Development 3002		96%				327,620,074,500	315,262,706,530	314,925,873,963	12,694,200,537	96%			
3002 ; PETROLEUM AND GAS RECURRENT																		

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**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF ENERGY (VOTE 58)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										EXPENDITURE STATUS				REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17				
OBJECTIVE CODE AND NAME: E: Resources Management and Support Services Improved																				
E025					Staff welfare matters and entitlements provided and improved by June, 2026	Various meetings were conducted to facilitate provision of statutory and employees welfare services Staff were facilitated to participate in SHIMIWI, SabaSaba, NaneNane, TGS, ERB, IET	94%				18,339,000	17,328,761	17,327,761	1,011,239	94%	Various meetings were conducted to facilitate provision of statutory and employees welfare services Staff were facilitated to participate in SHIMIWI, SabaSaba, NaneNane, TGS, ERB, IET				
						Facilitated discussions on the price mechanism for Natural gas for households, industry, vehicles and institutions										Facilitated discussions on the price mechanism for Natural gas for households, industry, vehicles and institutions				

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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unkown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
F01C					Petroleum resource exploration and development activities enhanced by 2026	-Concept paper for Mkuranga Development License has been improved following Comments from cabinet secretariat -Mobilization for acquire 2D seismic in Eyasi -Wenbere has commenced	94%				30,460,000	28,678,500	28,678,500	1,781,500	94%	<ul style="list-style-type: none"> <li>• Songo songo Acquisition of 3D seismic data is ongoing.</li> <li>• However the Panafrikan energy has submitted request to extend their licence beyond 2026 and the discussion is on progress.</li> <li>• Eyasi Wenbere Project Acquisition and processing of 2D seismic data for 260 kms completed and interpretation of data is ongoing.</li> <li>• Terms of Reference (ToR) for acquisition of the Consultant for</li> <li>• Development of Nishati Dashboard was prepared, procurement of consultancy</li> </ul>
F02S					10 Production Sharing Agreements (PSAs) monitored by 2025		95%				17,920,000	16,944,607	16,744,607	1,175,393	93%	

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	FYP	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																completed • System development on progress
E015					Energy Efficiency Strategy developed and implemented by June 2026	Participated on the preparation of guidelines for construction of petrol station in rural areas; Participated on the evaluation of the LPG grant proposals in rural areas Facilitated drafting of Concept paper for enactment of Oil and Gas Revenue Management Act;	97%				12,380,000	11,980,881	11,980,881	399,119	97%	Participated in due diligence of the pre-qualified bidder of loans for the construction and operation of small new petrol and diesel fuel stations in rural areas

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
G01C					5 Oil and Natural Gas Projects implement ed by 2025	Compensation for the Affected Persons along EACOP wayleave equivalent to 99%; Participated in the review of project documents for Uganda and Kenya Pipeline projects _Tanzania hosted the 3rd JTC meeting from 13th to 20th February, 2023	96%				82,035,500	79,153,200	79,151,492	2,884,008	96%	LNG Project • The Government Negotiation Team (GNT) have received and incorporated the comments from Attorney General • Preparation of negotiation strategies
G01D					Develop, Review and implement three (3) Petroleum Plans (LPP, PIDMP and NGUMP) by June, 2025	Signing of record of discussion between MoE and JICA regarding capacity development in Natural gas Utilization including network design for 3 regions (DSM, Coastal region and Dodoma)	99%				161,594,500	159,346,000	158,845,991	2,748,509	98%	• Draft Terms of Reference (TOR) for Consultancy Services to undertake Liquefied Petroleum Gas (LPG) and Compressed Natural Gas (CNG) promotion plan and Development Strategy prepared and approved. • Tender was advertised and

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CODES AND LINKAGE					Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS					REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
H025					Working environment improved and capacity building for 25 staff conducted by 2025	_11 staff have attended TGS Workshop and 8 Engineers attended ERB Workshop _Facilitated 3 staff for SHIMIWI	86%				94,193,200	80,974,924	80,644,924	13,548,276	86%	<ul style="list-style-type: none"><li>• 6 Engineers attended ERB Workshop;</li><li>• Two (2) staffs were facilitated to participate in SHIMIWI</li></ul>
																evaluation of pre-qualification

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CODES AND LINKAGE				Description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R	Target Description	Actual Progress	Estimated % Completed	On Track	At Risk	Unkown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget vs Actual Expenditure)	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					Cooperation and Coordination of regional and international meetings enhanced by June 2025	Participated on the 10th EAPCES'23 Meeting in Uganda -Participated in the preparation of the Memorandum of Understanding (MoU) on the Cooperation in the Energy Sector between Tanzania and Mozambique; Tanzania and Zambia; Tanzania and Indonesia; Tanzania and Malawi; and Tanzania and Algeria.	83%				69,998,000	57,775,537	57,775,537	12,222,463	83%	• Participated in the preparation meeting for the Cooperation in the Energy Sector between Tanzania and India; Tanzania and Zambia and the area of cooperation
H045					Staff welfare matters and entitlements provided and improved by June, 2026	Extra duty for 25 staff	97%				868,637,300	841,327,627	834,007,627	27,609,673	97%	Extra duty for 31 staff provided

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CODES AND LINKAGE					Description n	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS						REMARKS ON IMPLEMENTATION
Target Code	F Y P	M	P	R		Target Description n	Actual Progress	Estimated % Completed	On Track	At Risk	Unknown	Annual Budget	Actual Release	Cumulative Actual Expenditure	Variance (Approved Budget Vs ActualExpe nditure)	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
						Monitored availability of Oil and LPG _Overseen construction of Natural Gas Distribution projects in DSM and Lindi Regions _Participated on the meeting for Petroleum products receiving Infrastructures												
H055						Monitoring and Evaluation of oil and gas Projects by 2025	97%				31,353,000	30,925,758	30,425,758	927,242	97%	• Availability of Oil and LPG Monitored weekly and its availability has been guaranteed		
						Sub Total	94%				1,386,910,500	1,324,435,795	1,315,583,078	64,307,422	94%			
						TOTAL 3002	96%				329,006,985,000	316,587,142,325	316,241,457,041	12,758,507,959	96%			
						TOTAL	99%				2,158,740,472,962	2,181,934,442,056	2,171,414,533,538	12,566,736,943	99%			

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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024**

**ANALYSIS OF DEPOSIT BALANCE AS AT 30 JUNE 2024**  
**DEPOSIT GENERAL**

DATE	DESCRIPTION	FOLIO	OPENING	DEBIT	CREDIT	CLOSING
30-Jun-24	Construction of Office Building - Mumba Phase I	01	51,300,367	-	49,897,766	1,402,601
30-Jun-24	REA - Fuel Levy	02	74,729,791,677	-	74,729,791,677	-
30-Jun-24	TANESCO Projects	03	62,145,921,511	353,845,425,328	62,145,921,511	353,845,425,328
30-Jun-24	TPDC - FACOP Cash Call	04	-	45,432,625,000	-	45,432,625,000
30-Jun-24	Energy Sector Reform Program	05	-	1,743,887,850	-	1,743,887,850
30-Jun-24	Construction of Office Building - Mumba Phase II	06	-	5,861,181,480	5,861,181,480	-
30-Jun-24	Energy Conferences - Clean Cooking Energy	07	-	450,792,500	440,583,976	10,208,524
30-Jun-24	Underground Electricity - Mtumba	08	-	5,178,635,767	5,178,635,767	-
<b>TOTAL - DEPOSIT GENERAL</b>			<b>136,927,013,555</b>	<b>412,512,547,925</b>	<b>148,406,012,177</b>	<b>401,033,549,303</b>

**UNAPPLIED DEPOSIT**

31/07/2020	00170000T2100091	Government Printer	100,000
30/09/2020	00580000V2100481	National Institute of Transport	420,000
31/05/2021	00580000V2102868	Commissioner for Domestic Revenue	26,159
29/09/2021	00580000V2200506	Commissioner for Domestic Revenue	51,254
15/10/2021	00580000V2200739	SUA Internal Revenue Collection	2,000,000
15/10/2021	00580000V2200740	SUA Internal Revenue Collection	600,000
09/06/2022	00580000V2202632	Government Printer	200,000
13/03/2023	00580000V2301786	Land Transport Regulatory Authority	855,000
11/05/2023	00580000V2302330	Tanzania Public Service College	1,000,000
30/06/2023	00580000V2302868	MEM PSA	16,710,000
01/07/2023	00580000V2302862	GePG TEMESA Revenue Account	70,800
02/11/2023	00580000V2400823	PPRA TANePS	550,000
08/11/2023	00580000V2401127	University of Dar es Salaam	4,045,000
20/11/2023	00580000V2401090	GePG TEMESA Revenue Account	2,355,280
19/02/2024	00580000V2402234	Julius Nyerere International Airport	690,000
07/05/2024	00580000V2402993	Sokoine University of Agriculture	2,373,000
31/05/2024	00580000V2403382	Government Printer	9,450,000
11/06/2024	00580000V2403389	UDSM School of Mines and Geosciences	2,000,000
28/06/2024	00580000V2403884	Dodoma Urban Water Supply Authority	673,874

Controller and Auditor General

ARR/GVT 58/2023/24

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30/06/2024	00580000V2403989	GePG TEMESA Revenue Account	1,584,003
TOTAL - UNAPPLIED DEPOSITS			45,754,370

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**LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2024**

S/N	NAME / DESCRIPTION	AMOUNT
1	ARUSHA INTERNATIONAL CONFERENCE CENTRE	21,878,108.00
2	BANK OF TANZANIA	7,381,500.00
3	College Of Business Education	8,771,000.00
4	COMMANDANT NATIONAL DEFENCE COLLEGE	41,825,800.00
5	COMMISSIONER FOR DOMESTIC REVENUE	195,947,423.35
6	CPS MISC DEP EXP ELECTRONIC ACCOUNT	1,200,000.00
7	DODOMA URBAN WATER SUPPLY AUTHORITY	7,485,381.60
8	e GOVERNMENT AUTHORITY	1,893,166.66
9	ENGINEERS REGISTRATION BOARD	4,550,000.00
10	GEPG TEMESA REVENUE ACCOUNT	349,911,914.64
11	GOVERNMENT PRINTER	37,270,000.00
12	GOVERNMENT PROCUREMENT SERVICES AGENCY	965,147,500.00
13	GPSA UNUNUZI WA MAGARI PAMOJA COLLECTION	576,373,400.00
14	ICT COMMISSION OPERATION ACCOUNT	1,645,000.00
15	INCOME FROM HIRING BANK OF TANZANIA CONFERENCE CENTRE	7,381,500.00
16	INSTITUTE OF ACCOUNTANCY ARUSHA	8,850,000.00
17	INTERMEDIARY ACCOUNT TI	1,500,000.00
18	JULIUS NYERERE INTERNATIONAL AIRPORT	15,710,000.00
19	MZUMBE UNIVERSITY	700,000.00
20	NATIONAL HOUSING CORPORATION	5,570,397,039.82
21	NATIONAL INSTITUTE FOR PRODUCTIVITY	1,110,000.00
22	NATIONAL INSTITUTE OF TRANSPORT	1,620,000.00
23	NATIONAL SOCIAL SECURITY FUND	4,780,000.00
24	NBAA COLLECTION ACCOUNT	5,500,000.00

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S/N	NAME / DESCRIPTION	AMOUNT
25	PPRA TANEPS	8,350,000.00
26	PROCUREMENT AND SUPPLIES PROFESSIONALS AND TECHNICIANS BOARD	2,500,000.00
27	PSSSF MAIN REVENUE ACCOUNT	8,349,131.07
28	PURA EXPENDITURE ACCOUNT	1,612,429,350.00
29	RURAL ENERGY AGENCY	373,978,249,034.14
30	SOKOINE UNIVERSITY OF AGRICULTURE	5,865,200.00
31	SUMAJKT GUARD LTD	98,996,618.21
32	TAIFA DIGITAL FORUM	3,000,000.00
33	TANESCO GOVERNMENT SUBSIDY	1,247,151,238,945.31
34	TANZANIA BROADCASTING CORPORATION	7,130,000.00
35	TANZANIA BUILDINGS AGENCY	15,359,854.20
36	TANZANIA ELECTRIC SUPPLY COMPANY LIMITED	60,514,683.66
37	TANZANIA GEOLOGICAL SOCIETY	6,650,000.00
38	TANZANIA INSTITUTE OF ACCOUNTANCY	1,340,000.00
39	TANZANIA PERSONAL SECRETARIES ASSOCIATION	4,050,000.00
40	TANZANIA POSTS CORPORATION	1,500,000.00
41	TANZANIA PUBLIC SERVICE COLLEGE	21,890,000.00
42	TANZANIA RECORDS AND ARCHIVES MANAGEMENT PROFESSIONAL ASSOCIATION	900,000.00
43	TANZANIA TELECOMMUNICATIONS CORPORATION	35,305,825.80
44	TANZANIA UNION OF INDUSTRIAL AND COMMERCIAL WORKERS TUICO	1,300,000.00
45	THE INSTITUTE OF INTERNAL AUDITORS TANZANIA	7,550,000.00
46	THE INSTITUTION OF ENGINEERS TANZANIA	3,925,000.00
47	TPDC REVENUE COLLECTION ACCOUNT	268,750,374,403.44
48	UDSM SCHOOL OF MINES AND GEOSCIENCES	2,000,000.00
49	UNIVERSITY OF DAR ES SALAAM	4,045,000.00



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