REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

THE OFFICE OF ATTORNEY GENERAL

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

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March 2026

AR/CG/VT.16/OAG /2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto

Vision

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

mission

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

Motto

Modernizing External Audit for Stronger Public Confidence

Core Values

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

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

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

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

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

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

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Abbreviations

AG	Attorney General
AR	Audit Report
BSAAT	Building Sustainable Anti-Corruption Action in Tanzania
CAG	Controller and Auditor General
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
KPI	Key Performance Indicator
LGAs	Local Government Authorities
MDAs	Ministries, Departments and Agencies
MoU	Memorandum of Understanding
MUSE	Mfumo wa Ulipaji Serikalini
NACSAP	National Anti-Corruption Strategies and Action Plan
OAG	Office of Attorney General
OAGMIS	Office of Attorney General Management Information System
OCAG	Office of Controller and Auditor General
SADC	Southern African Development Community
SDGs	Sustainable Development Goals
TFRS	Tanzania Framework Reporting Standards
UN	United Nation
URT	United Republic of Tanzania

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Deputy Attorney General and Accounting Officer,
The Office of Attorney General,
Government City - Mtumba Area,
P.O. Box 630,
DODOMA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Basis for Opinion

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

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Report by Those Charged with Governance, Statement of the Accounting Officer and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

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 skepticism throughout the audit. I also:

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with

them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion
Based on the audit procedures performed, I conclude that the Office of Attorney General complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution
I conducted a compliance audit of budget formulation and execution at the Office of Attorney General for the year ended 30 June 2025 as per the Budget Act, Cap. 348, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely

authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

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

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

2.0 FINANCIAL STATEMENTS

STATEMENT BY THE HON MINISTER FOR CONSTITUTIONAL AND LEGAL AFFAIRS

As the Legal Advisor to the Government, the Office of the Attorney General has a vision "To be an efficient, professional, and reliable institution in the provision of quality legal services to the Government of the United Republic of Tanzania". To accomplish this, the mission of the Office is "To provide quality legal services through legislative drafting, contracts, treaties, and advisory services for social, economic, and political development".

The Office of the Attorney General (OAG) plays a vital role in realizing the development aspirations articulated in the Tanzania Development Vision 2025. Tanzania has achieved middle-income country status, and the focus is now on continuing to build a competitive and industrialized economy for human development. To achieve the objectives of this vision, the OAG has the task of ensuring that good governance and rule of law prevail, providing the right direction for national development.

The OAG performs its mandates, roles, and responsibilities as stipulated under Article 59 of the Constitution of the United Republic of Tanzania, Chapter 2 [R.E. 2002], the Office of the Attorney General (Re-structure) Order, 2018 (Government Notice No. 48 of 2018), and the Office of the Attorney General Discharge of Duties Act, Cap 268. Furthermore, its daily operations focus on accomplishing the broader objectives indicated in national, regional, and international frameworks.

During the 2024/25 financial year, the Office's operations contributed to the achievement of key national goals, including a high-quality livelihood society, peace, stability and unity, a well-educated and learning society, and a strong and competitive economy. This has resulted in an improved business enabling environment, which has consequently led to increased foreign direct investment and greater participation by local potential investors in productive sectors. This is due to the existence of sound and updated legal and regulatory frameworks.

Globally, the OAG participated in the implementation of Aspiration 3 of Agenda 2063, which focuses on "An Africa of good governance, respect for human rights, justice and the rule of law". Additionally, the Office contributed to the achievement of Goal 16 of the SDGs 2030, which addresses peace and justice with the aim of ensuring all people enjoy peace and prosperity. The country, through the OAG, ensured that all international laws, conventions, treaties, and standards promoting the rule of law and good governance are adhered to.

Furthermore, the Office participated in the negotiation and review of contracts, such as Mineral Development Agreements, Production Sharing Agreements, Power Purchasing Agreements, and Bilateral Investment Treaties. This was done to safeguard the country's interests through increased government revenue, including royalties and profit sharing.

Despite the achievements made, the OAG continued to face several challenges in delivering quality legal services to the government during the reporting period. Some of these challenges include delays in resolving disputes and dispensing justice, outdated laws, un-translated laws, lack of a comprehensive legal database and information systems, inaccessibility of laws for the public, inadequate number of specialized staff, particularly in areas such as contract negotiations, and lack of sufficient office space, especially for the OAG's regional offices. These challenges have hindered the OAG's ability to fully execute its mandate and provide timely, efficient, and accessible legal services to the government and the public.

In order to enhance the efficiency of legal service delivery to Ministries, Departments, Agencies (MDAs), and Local Government Authorities (LGAs), and to address the aforementioned challenges, the Government of the United Republic of Tanzania (URT) restructured the Office of the Attorney General (OAG) through the Office of the Attorney General (Re-structure) Order, 2018 (Government Notice No. 48 of 2018).

This restructuring was done to ensure the OAG could effectively assume the mandates stipulated under Article 59 of the Constitution of the URT.

I would like to take this opportunity to express our sincere gratitude to our esteemed customers and stakeholders for their contributions towards strengthening good governance and the rule of law. These are key pillars of the Third Five-Year Development Plan (2021/22 - 2025/26) and are also stipulated in the CCM Election Manifesto 2020, the Tanzania. Development Vision 2025, the African Union Agenda 2063, and the Sustainable Development Goals (SDGs) 2030. Your support has been instrumental in our collective efforts to uphold the fundamental principles that are crucial for the country's development and prosperity.

.....

Hon. Dr. Juma Zuberi Homera (MP)

Date.....

MINISTER FOR CONSTITUTIONAL AND LEGAL AFFAIRS

STATEMENT OF THE ACCOUNTING OFFICER

1.0 INTRODUCTION

I am presenting the Financial Statements of the Office of Attorney General (Vote 16) for the year that ended 30 June 2025.

The Financial Statements have been prepared and presented in compliance with the provisions of the International Public Sector Accounting Standards (IPSAS) Accrual basis and requirements of the TFRS No.1: The Report by those charged with Governance. The submission of these financial statements is in fulfillment of Sec 30(4) of Public Finance Act, Cap. 348 and its Regulations.

The Financial statements for the year ended 30 June 2025 include; Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets/Equity, Statement of Cash Flows, Statement of Budget and Actual amount, Notes to Financial Statements.

However, additional details such as Schedules, Summary and supplementary information have been included to enhance understanding and comparison of information presented in these financial Statements.

During the year under review there are neither events that have impacted the financial position of the OAG, nor future factors that are likely to affect the OAG going forward in achieving its objectives.

The accounting policies adopted and set out in the Notes to the Financial Statements include; Foreign currency translation, Employees benefits, Revenue from Non-Exchange Transactions, Property Plant and Equipment, Impairment of Non-Cash Generating Assets, Inventories, Related Party Transactions, Leases, Intangible Assets, Taxpayers' Fund, Risk Management and Deferred Income (Revenue and Capital).

2. NATURE, OBJECTIVE, FUNCTION AND STRATEGIES OF OAG

2.1The Nature of the OAG

The Office of the Attorney General (OAG), is a government owned institution, was established under Article 59 of the Constitution of the United Republic of Tanzania, 1977 and the OAG (Re-Structure) Order, 2018 through the Government Notice No.48 of 2018 dated 13 February 2018. Its mandates and roles are stipulated under Articles 59 and 59A of the Constitution of the United Republic of Tanzania, 1977, Cap.2 and the OAG (Discharge of Duties) Act, Cap. 268 and the OAG (Re-Structure) Order, 2018, Government Notice No.48 of 2018. The Office of Attorney General is an Independent Institution within the Ministry of Constitutional and Legal Affairs per Order B. 2 of the Standing Orders for Public Service, 2009.

Objective of OAG

The Office of the Attorney General (OAG) is responsible in advising the Government on all legal matters, ensuring adherence to international laws, conventions and standards. Primarily, it is focused on promoting good governance, respect for the rule of law, and upholding principles of justice and human rights.

The OAG has eight objectives, of which objective A and B are crosscutting at National level (Implemented by all MDAs). The OAG has eight objectives, of which objective A and B are cross cutting at national level (Implemented by all MDAs). Objective D is cross cutting implemented by all divisions and units. One division and units implement objective E. The remaining three objectives (C, F and X) reflect Core division of the organization.

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

Rationale

HIV/AIDS infection and Non-Communicable Diseases (NCD) are not only a health sector problem, but also hinders economic development. The OAG is not spared from the Non-Communicable Diseases and HIV/AIDS pandemic and therefore it has to cope with the growing demands for prevention, control and support, as well as mitigation. OAG will continue to adhere to the guidelines on Prevention and Control of NCD and HIV/AIDS at workplace and mainstream the prevention approaches from the Tanzania National Multisector Strategic Framework IV for HIV and AIDS into its annual plans and budget.

Objective B: Implementation of National Anti- Corruption Strategy and Action Plan Enhanced and Sustained

Rationale

Corruption is one of the vices in the country that has a negative impact on the social and economic growth. Economic growth, public resource mobilization, allocation and utilization, as well as public service delivery impaired by iniquities of corruption. In this regard, OAG continued to mainstream the National Anti-Corruption Strategy and Action Plan Phase III (NACSAP III) into its policies, plans, strategies and enhance good governance, transparency and accountability in public finance management for better public services delivery

Objective C: Quality of legal services on negotiations and vetting of contracts, legislative Drafting and Advisory services improved.

Rationale:

The Government is undertaking reforms in the legal sector in order to cope with global, regional and national development challenges, which have impact on country's laws and contracts. The legal and regulatory framework is outdated, fragmented and impedes speedy dispensation in accessibility of legal services and

the participation in regional and international cooperation is inadequate. Further improvement of legal sector is needed to stimulate the different productive and services sectors. In order to address these challenges, the OAG will implement strategies for updating laws, translating laws, timely delivery of legal advisory services, capacity to negotiate, vetting and management of contracts and participating in regional and international meetings to safeguard and protect national interests.

Objective D: Capacity of the OAG to deliver on its mandate effectively and efficiently strengthened.

Rationale:
The existing institutional and human resources capacity in the OAG are inadequate to handle duties and responsibilities introduced as the results of structural changes. Meanwhile, there are limited staff and training opportunities in some specialized areas such as taxation in oil and gas sector, farm in and farm out agreements, border disputes, drafting skills in oil and gas contracts and laws. Besides, the public faces the OAG with non-atomization of office operations, inadequate ICT systems and infrastructures, inadequate working tools and equipment and lack of regional office buildings, which increase the cost of accessing legal services

Objective E: Resource mobilization, management and accountability improved

Rationale:
Internal and external resources mobilization is crucial in stimulating economic activities and service delivery. However, resource mobilization without close supervision of its expenditure might not meet intended goals. The OAG continue striving to ensure reliable Predictable and steady financial resources management.

Objective F: Public Knowledge, awareness and Understanding on Legal Matters Enhanced

Rationale:
Currently, public knowledge and understanding of legal matters is low. This could be attributed to poor implementation of awareness raising campaigns programs. The failure to implement awareness programs result to non-adherence of existing laws, increase in public cost for accessing legal materials and public failure to understand their rights. The OAG will increase public awareness of legal matters through public education and outreach programs, newsletters, attending national and international exhibitions and the use of OAG website to enable the public to access legal information such as drafted laws, revised laws, translated laws from English to Kiswahili and negotiated and vetted contracts

Objective X: Management of Environment and Ecosystem Enhanced and sustained

Rationale:

Since environmental policy involves many sectors and interest groups, its scope is necessarily broad, and the logistical demand for overseeing its implementation and Ensuring coordinated attention to interconnected challenges is complex. The challenge is to ensure that all the concerned take priority actions on all the main fronts; and that their actions are mutually supportive, reflecting a mission commonly subscribed to, by all. This means that the environment and ecosystems must be subjected to greater accountability and control, with more effective instruments having clear objectives to

be pursued. It means strengthening the functions of government and the corresponding institutions in environmental protection

2.2 The Major Roles and Functions of OAG

(i) To draft legislative proposals into Bills for enactment into law;

(ii) To advise ministries, independent departments, agencies, local government authorities, public corporations, Parastatal organizations, other government institutions and organizations on the legislative process and legal opinion on general issues;

(iii) To draft all legislative instruments and resolutions for ratification by the National Assembly;

(iv) To advise the Government on various matters of a civil nature including contracts, international agreements and treaties;

(v) To advise the Government on all matters relating to the Constitutional affairs;

(vi) To give advice on proper and purposeful meaning of enactment of Parliament, subsidiary legislation and other legal instruments;

(vii) To advise and participate on behalf of the Government in the negotiation of agreements of commercial or political nature both local and international in which the Government is a party or has interest; and

(viii) To perform any function as may be necessary for effective discharge of the duties and the exercise of the powers of the Attorney General or in other words, to do anything in accordance with the provisions of the AG or any other written law in force in the United Republic of Tanzania in pursuance of the mission of the OAG.

2.3 Strategies of the OAG

The medium-term strategies to achieve the OAG's objectives include the reinforcement of measures for sustainable achievement, such as enhancing monitoring, enforcement, and personnel capacity. The OAG also plans to strengthen public procurement systems by improving transparency, accountability, and internal controls. Additionally, the OAG has established and maintains robust internal control systems, as well as asset management and reporting control systems. Lastly, the OAG aims to promote service delivery and stakeholder involvement.

2.4 Key Priorities/Annual Goals

During the financial year 2024/2025, Vote 16. The OAG planned to implement six (6) priority areas as follows:

(i) Prepare the version of revised Bylaws for the year 2025 estimated to be 18,000;
(ii) Prepare and implement a Public Education Program on Law and Justices,
(iii) Improve the OAG-MIS Phase Three System by introducing new e-contracts, e-Library,
(iv) E Vetting and Archives Modules;
(v) To build the capacity of employees by providing them with training in various
   a. Areas including Contracts, Legal writing, Legal Advice, Economics Finance; and
   b. Administration;
(vi) Operation of Bar Association; and
(vii) Building Government Legal Institutions Integrated centers (GLIICs) in Mwanza and Arusha Regions

2.5 Key Performance Indicators (KPIs)

Key Performance indicators measure the nature and the scope of efficiency and effectiveness of the Agency operations. KPIs are as per Recommended Practice Guideline (RPG) on reporting services performance information that insists users of the Financial Statements to assess the Institution services efficiency and effectiveness. The Annual Plan for the financial year 2024/25 has set 72 targets which were spread across all the 8 strategic objectives to be attained by 30 June, 2025.

The Implementation of the plan is evaluated on quarterly basis, basing on key performance indicators and its report compiled in semi-annual and annual basis. The assessment of performance includes both financial and non-financial aspects.

REVIEW OF THE OAG PERFORMANCE AND KEY PERFORMANCE INDICATORS

Table 1: Key Performance Indicators for Financial Year 2024/25

Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
C: Quality legal services on negotiations and vetting of contracts, legislative drafting and	Percentage of bills drafted. This indicator measures the percentage number of laws drafted per year.	15	Seven (7) Bills drafted by June 2025.	Nineteen 19 Bills were drafted.	271

Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
advisory services improved	Percentage of Laws translated. This indicator measures the percentage total number of laws drafted per year.	29	80 Laws translated by June 2025.	433 Laws were translated.	541
	Percentage of subsidiary regulations prepared. This indicator measures the percentage total number of subsidiary regulations prepared per year.	494	1,000 Subsidiary Legislations prepared by June 2025.	609 Subsidiary Legislations were drafted.	61

Table 2: Key Performance Indicators for Financial Year 2024/25

Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
	Percentage of Laws revised. This indicator measures the percentage total number of Laws revised per year.	58	90 Laws revised by June 2025.	446 Laws were revised.	496
	Number of Parliamentary Resolutions ratified. This indicator measures the number of Parliamentary Resolutions ratified per year.	3	Four (4) Parliamentary Resolutions prepared and ratified by the Parliament by June 2025.	Eight (8) Parliament Resolutions were prepared, three (3) out of those were ratified by the Parliament.	200
	Percentage of files received and provided with opinion for legal advices from MDAs and LGAs. This indicator measures the	174	1,500 files received from MDAs and LGAs for legal opinion	1,923 files were handled.	128

Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
	ability of the OAG to deliver legal services to the MDAs and LGAs as percentage total number of files received and opined per year.		handled by June 2025.		

Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
	Percentage of negotiated and vetted Contracts. •This target measures the ability of the OAG to deliver legal services through vetting and negotiation of contracts as percentage total of contracts negotiated and vetted per year.	1200	2,000 contracts vetted by June 2025.	3436 contracts vetted were vetted.	171.8
	Percentage of Memorandum of Understandings (MoUs) reviewed. This target measures the ability of the OAG to deliver legal Services through reviewing of Memorandum of Understandings (MoUs) as percentage total of Memorandum of Understandings (MoUs) reviewed per year.	53	50 MoUs reviewed by June 2025.	729 MoUs reviewed.	1,030

The Office of the Attorney General Key Performance Indicators for Financial Year 2024/25					
Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
	Percentage of Regional and International meetings (UN, SADC and EAC) the OAG attended on behalf of the Government of United Republic of Tanzania. This indicator measures the ability of the OAG to deliver legal Services to the Regional and International meetings (UN, AU, SADC and EAC).	40	665 of Regional and International meetings attended by June 2025.	957 Regional and International meetings attended.	144

The Office of the Attorney General Key Performance Indicators for Financial Year 2024/25					
Strategic Objective (s) and Code (s)	Indicator Name and description	Indicator Target Value	Annual Target	Achievement/ Actual Implementation Status	Percent %
D: Capacity of the OAG to deliver on its mandate effectively and efficiently strengthened	Percentage of working tools and equipment's provided to the OAG. This indicator measures the percentage total number of working tools and equipment	100%	100% of working tools and equipment provided to the OAG by June 2025.	I.The OAG ICT Policy was reviewed and updated to align with current technological developments and institutional requirements. In addition, an Acceptable Use ICT Policy was	82

	provided against number of staff available per year.			developed to guide the responsible and secure use of ICT resources within the Office. II. The OAG ICT Security Policy was updated. III. During the reporting period, routine administrative and facility management activities were effectively implemented to ensure smooth office operations and service delivery. Specifically, motor vehicles were repaired and serviced, and tyres were procured to maintain operational mobility. Office infrastructure was improved through plumbing works, repair and installation of electrical lighting, and servicing of air conditioning systems. IV. In addition, essential operational services were sustained through the payment of car parking, telephone, electricity, and water charges, as well as office rent for the Ipagala Office and security services. Office Consumables were	

				procured to support a conducive working environment. Fuel was purchased to facilitate official movements, and minor office repairs and maintenance works were undertaken as required.	

2.6 TYPES OF INDICATORS: INPUT, PROCESS, OUTPUT AND OUTCOME

Inputs

Management tracks the allocation and use of resources on the various activities. Availability of resources reviewed on quarterly basis and reported on respective implementation reports. Attention is given on a number and quality of human resources available for various tasks, time dedicated to fulfil the tasks, information flow between various levels, time spent on resolving problems, quality and timeliness of decisions, predictability of resources on its flows, the alignment of resources to the activities and outputs.

Activities/Processes

The second level of the Results Framework focuses on realization of activities and linkage between activities and outputs. The main focus is on the processes, activities and timelines of implementation. Activities will be reviewed on or a monthly/quarterly basis and reported on respective implementation reports. The reports' content includes quality and timeliness of the activities implemented, corrective actions if the activities are not being delivered on time, do not meet the expected quality and not contributing to outputs.

Outputs

The third level of the Results Framework tracks the realization of the outputs that OAG produces and which are attributed solely to OAG. The outputs at this level will be measured by output Indicators and milestones whose data collection and analysis will be done quarterly. Outputs or Milestones which have significant impact on achievement of the objectives will be reviewed quarterly and reported in Quarterly reports. The reports will focus on how the outputs produced are delivering the outcomes. Proper corrective actions will be proposed if the outputs are not being delivered effectively or are not contributing to outcomes.

Outcomes

The Outcome level track the realization of the planned outcomes specified for each objective. However, achievement of these outcomes may not be attributed to OAG alone as there will be several players contributing to these outcomes. These planned outcomes will be measured through outcomes indicators whose data collection and

analysis could be done annually. Indicators at this level are reported through the Annual Report or the Five - Years Outcome Report.

3.0 CURRENT AND FUTURE DEVELOPMENT

The Office of the Attorney General (OAG) has engaged a consultant, SUMA JKT, for the construction of the second phase of its office building at Government City, Mtumba. The contract, valued at **TZS 26.817 billion**, is effective from 16 September 2021 to 15 September 2023. This period has been extended to November 2024 due to various factors, with funding issues being a significant concern.

In addition, the OAG is involved in two building projects under the Government Legal Institutions Integrated Centers (GLIICs) scheme. One building is being constructed in Mwanza Region, with a contract sum of **TZS 3.283 billion**, which commenced in January 2022 and is scheduled for completion in June 2023 over a two-year period. The other building, located in Arusha Region, has a contract sum of **TZS 3.512 billion** and is expected to be completed within 18 months, starting from February 2023 to August 2024. However, as of now, no buildings have been completed despite the expiration of the contract periods, primarily due to a lack of funds to finance the projects. As of 30 June 2025, no building has been completed, largely because of delays in the disbursement of funds from the Treasury.

4.0 MANAGEMENT OF THE OAG

The OAG is made up of five Department and seven units which form the total Ambit of VOTE 16

A. Departments

i. Administration and Human Resource Management Division;
ii. Planning Division
iii. Coordination and Advisory Services
iv. Legislative Drafting
v. Treaties and Contracts Division

B. Units

i. Finance and Accounts Unit
ii. Internal Audit unit
iii. Procurement Management Unit
iv. Research and library service Unit
v. Information and Communication Technology Unit
vi. Government Communication Unit

5.0 FINANCIAL PERFORMANCE

This part provides an overview of financial performance of expenditure against the approved budget. Approved budget was TZS 28,351,792,000 for both recurrent and development expenditure and estimate of internal revenue was TZS 3,332,000.

Reallocation during the year was TZS 4,499,114,090 making final approved budget of TZS 32,850,906,090. Out of total approved budget, TZS 26,548,066,640 was recurrent expenditure for Other Charges - OC and TZS 4,508,333,450 was for Personal Emolument, and TZS 1,794,506,000 as funds for development project.

Recurrent Budget Expenditure

By the end of 30 June 2025, TZS 27,160,993,434 (92%) was received out of approved budget TZS. 31,056,400,090.00

Development Budget Expenditure

For the financial Year 2024/25, the budget of TZS 1,794,506,000 for local and foreign funds were approved for Construction of Office building in Mwanza and Arusha and BSAAT Project. For the year ended 30 June 2025, a total amount of TZS 1,473,803,606.66 (83%) of approved budget) was received out of approved budget.

In general, the financial performance results indicate that the OAG's existing source from Government revenue can sustain its operations. Further, the OAG will continue to monitor closely its current source of revenue and explore other sources to enable it to sustain the expansion of its operations.

Table 2: Analysis of Budget Vs Expenditure for the year ending 30 June 2025

ITEMS	BUDGET PPROVED	AMOUNT ECEIVED	%	EXPENDITURE	% OF HE MOUNT ECEIVED	FUND ALANCE
A. RECURRENT BUDGET						
OTHER HARGES	26,548,066,640	22,652,659,650	85.6	22,614,647,503	99	38,012,147
PERSONAL MOLUMENT	4,508,333,450	4,508,333,450	100	4,508,333,450	100	0
Total	31,056,400,090	27,160,993,100	85.5	27,122,980,953		38,012,147

Table 3: Analysis of Budget Vs Expenditure for the year ending 30 June 2025

ITEMS	BUDGET APPROVED	AMOUNT RECEIVED	%	EXPENDITURE	% OF THE AMOUNT RECEIVED	FUND BALANCE
B. DEVELOPMENT BUDGET						
LOCAL FUND	1,344,506,000	1,335,995,984.30	99	1,335,995,984.30	100	0.00
FOREIGN FUND	450,000,000	137,807,622.66	30	137,807,622.66	100	0.00
Total	1,794,506,000	1,473,803,606.96	99	1,473,803,606.96		0.00

5.1 Human Resources

For the year under review 2024/25, the OAG had 232 employees while in the year ended 30 June 2024 had 210 employees.

6.0 CORPORATE GOVERNANCE

The OAG recognizes the importance of good corporate governance for efficient and effective management of its operations. The OAG ensures compliance with the requirements of various legislations which govern its operations including the Public Procurement Act, 2023, the Public Finance Act, Cap. 348, as well as regulations and circulars issued by the Government. The Management continuously ensures that adequate internal financial and operational controls are developed and maintained on an ongoing basis to provide reasonable assurance for the risk management, safeguard of the OAG's assets and compliance with the applicable laws and regulations. The OAG's structure is made up of various committees and Tender board for effective control.

6.1 Internal Audit

The OAG established the Internal Audit Unit in line with the requirement of the Public Finance Regulations 2001 (Regulation 28) which requires the Accounting Officer to establish an effective Internal Audit Unit. The Internal Audit Unit appraises the soundness and application of financial accounting, operational and controls within the OAG.

6.2 The OAG Committees

The OAG has five committees; these are namely

i. Audit Committee;
ii. Integrity Committee;
iii. Advocate Committee;
iv. Management Committee;
v. Tender board Committee;
vi. ICT Sterling Committee; and
vii. Budget Committee.

6.2.1 Audit Committee

The Audit Committee reviews significant accounting policies and financial reporting systems to ensure that they are adequate and complied with at all times. It reviews adequacy of internal control systems, risk management operations and governance process, and monitors implementation of actions to address issues raised by internal and external auditors. The Committee consists of two members from within OAG and three independent members from outside OAG, where the Chief Executive (DAG) appointed them. The independent member from outside OAG chairs the Committee.

The OAG Audit Committee's responsibilities are:

i. Ensure that there is an effective process for assessing and managing risks;

ii. Review and approve the scope of the internal audit program.
iii. Review the scope of the audit conducted by the independent external auditors;
iv. Assess the financial statements for reasonability and accuracy and for compliance with accounting policies and regulations laid down by the governance organs
v. Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements
vi. Consider the effectiveness of the OAG's risk management and internal control system, including information technology security and control;
vii. Recommend to the DAG the approval of the Annual Report, incorporating the Annual Financial Statement
viii. Gain thorough understanding of The Risk Management Policy, Risk Management Strategy, Risk Management Implementation plan, and Fraud Risk Management Policy of the institution to enable them add value to the risk management process when making recommendation to improve the process;
ix. Review with Management and the Chief Internal Audit, the Charter, budget, staffing, skills and organizational structure of the internal audit activity.
x. Discuss with external audit its proposed strategy for the year with particular reference to areas of risk and materiality. The Committee could suggest areas which it believes require additional audit coverage;
xi. Conduct a review of which the extent to which previously reported findings by the external auditor have been addressed by OAG;
xii. Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of the Management's investigation and follow-up (including disciplinary action) of any instances of noncompliance;
xiii. Regularly report to the DAG about Committee's activities, issues, and related recommendations;
xiv. Ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities and
xv. Undertake other functions, roles and responsibilities as stipulated in the Audit Committee Charter.

The Chief Internal Audit functionally reports directly to the Committee and administrative to the management.
The following were members of the Committee who served the OAG during the year under review:

Table 4: Members of the Audit Committee/Attendance from 1 July 2024 to 30 June 2025

No	Name	Position	Age	Discipline/Qualification	Appointment/Resignation	Number of meeting attended
1.	ABRAHAM ELISAMIA MSECHU	CHAIRMAN	47	Internal Auditor/ Postgraduate Diploma in Accountancy, Advanced Diploma in Accountancy, CPA (T)	From 15 Jan, 2025 to 15 Jan, 2028	3/6
2.	RAMSEY KIBUMBA MWAIHUTI	MEMBER	56	Procurement/Advanced Diploma in Procurement and Supply, CPSP-PSPTB	From 15 Jan, 2025 to 15 Jan, 2028	3/6
3.	ALFRED DEDE	MEMBER	51	Human Resource Proficiency/BA, MBA	From 18 Dec, 2023 to 18 Dec, 2025	2/6
4.	NEEMA RINGO	MEMBER	52	Lawyer/ LLM, LLB	From 23 Jan, 2023 to 22 Jan, 2025	3/6
5.	SELEMANI KIMBUTE KILONZI	MEMBER	46	Auditor/MBA-CM, CPA(T)	From 15 Dec, 2024 to 15 Dec , 2027	2/6
6.	BUJI EMMANUEL BAMPEBUYE	SECRETARY	56	ECONOMIST/MRSM	From 15 Dec, 2024 to 15 Dec, 2027	3/6

During the year, the Committee held only two meeting (2) ordinary and one (1) extra-ordinary meeting. In these meetings, it deliberated and recommended to the DAG for approval the following:

i. Approve the Internal Audit Annual plan for the financial year 2024/25;
ii. Draft financial statements for the year 2024/25;
iii. Review financial statements for the year 2023/24;
iv. Review The Management Letter from the External Auditors for the year 2023/24;
v. Report on Financial control audit for the year 2023/24;
vi. Quarterly procurement Audit report for the year 2024/25; and
vii. Risk Register and Risk Management Framework.

Table 5: Audit Committee planned vs implemented activities for the year ended 30 June 2025

S/N	Activity/Function Planned	Implementation
1.	To meet quarterly in order to discuss internal audit various reports	Three Quarterly meetings were conducted as well as internal audit reports were discussed.
2.	To approve internal audit annual and strategic plan.	Annual internal audit plan and strategic plan of the same were discussed and approved.
3.	To review annual external audit report (CAG Report)	Annual CAG report reviewed and recommendation given to management for implementation.
4.	To monitor the effectiveness of the OAG performance management and performance information	Advice was provided to increase performance.

6.2.2 The Advocates Committee

The Advocates Committee is a statutory organ mandated in disciplining practicing advocates for professional misconducts. Section 4 of the Advocates Act, Cap. 341 [R.E. 2019] establishes the Advocates Committee.

According to Section 5 of the Advocates Act, Cap. 341 the Office of the Attorney General set up the meetings of the Advocates Committee and it is responsible for financing the same.

The Composition of the Advocates Committee consists of the following:

i. Judge of the High Court of the United Republic of Tanzania;
ii. The Attorney-General or Deputy Attorney General or the Director of Public Prosecutions;
iii. And a Practicing advocate nominated by the Council of Tanganyika Law Society.

The Secretary of the Advocates Committee is appointed among the State Attorneys working in the Office of the Attorney General or the National Prosecutions Service.

Table 4: The composition of the Advocates Committee is as follows:

No.	Name	Position	Age	Disciplined /Qualification	Nationality	Appointment/ Expire of Tenure	Number of meeting attended
1.	Dr.Ntemi N. Kilekamajenga	Chairman	45	Judge/PhD	Tz	Sept.2019 to June 2025	0/4
2.	Samwel M. Maneno	Member	39	Lawyer/MBA-PSM	Tz	Sept,2023 to June 2025	0/4
3.	Sylivester Mwakitalu	Member	50	LLM	Tz	October 2021 to June 2025.	0/4
4.	Genoveva M. Kato	Member	63	Lawyer/Master degree	Tz	Feb,2019 to June 2025	0/4
5.	Faraji R.Ngukah	Secretary	37	Lawyer/State Attorney	Tz	July 2018 to June 2025	0/4

6.2.3Tender Board

Each public body shall establish a tender board for procurement of goods, services, works and disposal of public assets by tender.

Likewise, Provisions of the Public Procurement Act, 2023 requires each MDA to form a Tender Board.

6.2.4 Operational functions of tender board

The operational functions of the Tender Board the Public Procurement Act, 2023 includes:

a) To deliberate on the recommendations from the Procurement Management Unit and approve award of contracts;

b) Review all applications for variations, addenda or amendments to ongoing contracts

c) Approve tendering and contract documents;

d) Approve procurement and disposal by tender procedures; and

e) Ensure that best practices in relation to procurement and disposal by tender are strictly adhered by procuring entities.

6.2.5 Powers of Tender Board

In the exercise of their powers under this Act, tender board may:

a) Request for any professional or technical advice from any appropriate body or person in Tanzania or elsewhere, and

b) Examine such records or other documents and take copies or extracts there from;

c) Do all such acts and things, as they may be considered reasonable and justifiable to the attainment of their objects. and

d) Also, section 35 (2) states that No person or firm shall sign a contract with any public body unless the award has been approved by the tender board and any

Contracts signed without prior approval of the tender board shall be null and void refer s. 35 (3).

The following were members of the Tender Board who served the OAG during the year under review:

Table 5: Members of the Tender Board:-

SN	Name	Position	Age	Qualification Discipline	Nationality	Appointment / Resignation	Number of meeting attended
1.	Mr. Buji. E. Bampebuye	Chairman	56	Master's Degree in Public Sector Management (MPSM): 2007-2008) - Africa University, Zimbabwe (ACBF Scholarship), Bachelor of Economics (Hons) University of Dar es salaam, 1996-1999 Diploma in Archives Administration and Records Management-SLADS-	TZ	From 13/01/2025	3/4

SN	Name	Position	Age	Qualification Discipline	Nationality	Appointment / Resignation	Number of meeting attended
				Bagamoyo1992-1994			
2.	Ms. Regina J Mutagurwa	Member	48	Master in Accountant, Post Graduate Diploma in Accountancy and Certified Professional Accountancy (CPA) (T)	TZ	From 25/01/2022 to 31/06/2025	3/4
3.	Ms. Faith I. Minani	Member	54	Master's Degree in Public Administration (MPA),	TZ	From 29/02/2025 to 31/06/2025	3/4
4.	Sunday M. Hyera	Member	47	LLM	TZ	From 01/09/2022 to 30/09/2025	1/4
5.	Prosper M. Rweger era	Member	49	LLM	TZ	From 27/11/2023 to 20/11/2026	3/4
6.	Proscovia B. Ichwekeleza	Secretary	50	MBA &CSP	TZ	From 01/07/2023 to 30/06/2026	4/4
7.	Nicodemus P. Chuwa	Member	52	LLM	TZ	From 27/11/2023 to 26/11/2026	3/4
8.	Sia B. Mrema	Member	50	LLM		From 27/11/2023 to 26/11/2026	0/4

During the Fiscal Year 2024/2025, the tender board held four (4) meetings. In these meetings, it deliberated and recommended to the AOG for approval of the following:

i. Nine Contracts were awarded from OAG to various Suppliers, of which Five Contracts were for service providers.
ii. Two (2) contracts were for Construction of Office Building; and
iii. The remaining Two were for Consultancy of the same Office Buildings.

6.2.6 Integrity Committee

The Integrity Committee was established under the directive of Chief Secretary via letter with Reference **No SAB124/445/01/83** dated **13/09/2005** that is providing the authority of Establishing the same in all Government Institutions.

The role of the Integrity Committee includes:

i. To ensure that the National Anti-Corruption Strategy and Action Plan (NACSAP) is enhanced and sustained;

ii. To receive, evaluate and process all claims from either within or outside the Institution as a result breach of ethical issues and to make sure, the seven aspects relating to ethics of Civil Servants are observed and followed including: Being Efficient, Accountable, Transparency, Integrity, Secrecy, Confidentiality and honesty.

The following were members of the Committee who served the OAG during the year under review:

Table 6: Members of the Integrity Committee:-

No.	Name	Position	Age	Qualification Discipline	Nationality	Appointment/ Resignation	Number of meeting attended
1.	Said A. Nzori	Chairman	60	LLM & Master Degree	Tanzanian	From Dec, 2019 to June, 2025	2/4
2.	Sadock A. Mwijalilege	Member	40	BSc. Statistics	Tanzanian	June 2025	2/4
3.	Nyandindi P. Camillius	Member	37	LLM.	Tanzanian	June 2025	2/4
4.	Beatrice J. Nzobonaliba	Secretary	36	HRM/Master Degree	Tanzanian	Feb.2021 to June 2025	2/4

In the year under review, the Integrity Committee conducted all four planned meetings to evaluate corruption issues and Implementation of Anti- Corruption Action Plan within the organization. From these meetings, only one unethical issue was reported. The reported issue had appropriately dealt with to the relevant authority.

6.2.7 Management Committee

The overall powers of the Management of daily activities of the OAG are vested on the Deputy Attorney General (Accounting Officer) assisted by, Directors, and Heads of Units as Follows: -

a) Chief Parliamentary Draftsman

b) Director of Administration and Human Resources Management
c) Director of Planning
d) Director of Coordination and Advisory Services
e) Director of Contracts and Treaties
f) Chief Accountant
g) Chief Internal Auditor
h) Principal Information Officer
i) Principal Supplies Officer
j) Principal Library Officer
k) Principal ICT Officer

All of the above constitutes of Management of the OAG

The Management Committee is responsible for overseeing the execution of all the decisions of the OAG, except those specifically entrusted by or under the different specific organs. The Committee is chaired by the DAG who is the Chief Executive Officer of the OAG with responsibility for the overall management of its affairs and the implementation of policies and other functions. The Management Committee has the requisite skills and competencies and hence, can handle all strategic, administrative and financial matters of the OAG efficiently and effectively.

7.0 Accounting policies

The accounting policies used in preparing the financial statements have been disclosed in these financial statements. These policies are all considered to be critical to an understanding of the performance and financial position of the OAG.

8.0 Solvency

The Management confirms that the International Public Sector Accounting Standards have been adhered to in the preparation of financial statements and they have been prepared on a going concern basis. Management has reasonable expectation that the OAG will continue to be in operational for the foreseeable future.

9.0 THE PERFORMANCE FOR FINANCIAL YEAR 2024/25

During the year, The OAG implemented activities as were approved in the annual Plan and Budget for the year 2024/25.

9.1. Achievement

a) 19 Bills were drafted, whereby 17 were discussed and passed into Laws by the National Assembly;
b) 433 Subsidiary Legislations were prepared in Kiswahili and English languages, and published in the Government Gazette;
c) All 446 Principal Legislation were revised, currently are in the final stages of publication;
d) Indexes to all 446 General principal legislation were prepared;
e) 300 legislations were translated from English to Kiswahili Language;

f) Two (2) Parliamentary Resolutions for implementing treaties and various international Protocols were prepared and submitted to the Parliament for ratification;
g) 4151 legal opinion requests from MDAs, LGAs and other stakeholders were handled;
h) 3,436 National and International contracts were vetted; and
i) 729 MoUs were vetted.

9.2 Challenges

(i) Lack of the OAG Offices in 15 out 26 regions, hence creating a burden on one State Attorney to serve other neighboring regions;
(ii) Inadequate capacity building opportunities to the OAG staff specifically on specialized areas such as legislative drafting, contracts negotiation and management;
(iii) Shortage of working tools and facilities such as motor vehicles;
(iv) Shortage of human resources particularly for the OAG Regional Offices, which are currently served by only one State Attorney each; and
(v) Shortage of financial resources essentially for accomplishment of office buildings construction in Mwanza and Arusha regions.

9.3 The way forward

Following measures were taken to mitigate the constraints:
(a) To ensure the resources received by the office are allocated optimally;
(b) Continue requesting for additional budget for implementation of pressing activities of the Office;
(c) To continue writing different concept notes for securing more financial resources;
(d) Conduct publicity programmes to stakeholders so that they become aware of core functions of the OAG;
(e) Continue requesting for additional staff from respective authorities to reduce the gap of staffing; and
(f) To continue liaising with the Ministry of Finance and Planning to allocate local development budget to cater for development activities such as Office Buildings Construction and Capacity Building.

10.0 RISKS AND UNCERTANITIES

The OAG is exposed to a number of risks and uncertainties as a result of its activities. These risks are categorized as operational, financial, compliance and technical risks.

The management is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by Legislation.

11.0 STAKEHOLDERS RELATIONSHIPS

The OAG's Key stakeholder are, The President and cabinet, The Judiciary, Government Ministries, Agencies and LGAs, The Legislature, The Public, The civil society organization, international organization and Legal Profession.

The OAG need support from all mentioned stakeholders to achieve its mission and vision. The OAG through the Medium-Term Strategic Plan for the period 2022/23-2024/25 has categorized and analysed the key stakeholders with their expectations, services offered to them and potential impact that might arise if their expectations are not met. The management uses the document as at a tool for managing the relationships with stakeholders.

12.0 EMPLOYEE'S WELFARE

(i) Management- Employees' Relationship

The average number of employees during the year was 130 Male (56%) Female102 (44%). The relationship between employees and management continued to be good. There were no unresolved complaints. Management continues to honor the voluntary agreement entered with the workers union. The Workers Council worked smoothly during the accounting period. The workers through Master Workers Council were fully involved in the planning and evaluation of the Funds targets. A healthy relationship continues to exist between OAG Management and the Workers' Council.

(ii) Medical assistance

Medical care for the OAG staff is provided through the National Health Insurance Fund (NHIF) arrangement where the Employer and Staff contributed monthly insurance through deduction in the Employee's salary. Further, OAG reimburses extra bills subject to the set limit, medical expenses prescribed to each employee and his/ her immediate family.

(iii) Financial Housing Rent Assistance and Court Attire

The OAG continued to provide housing rent assistance to all Staff as a short-term measure, aimed at ensuring that they have safe and secure accommodation as well as court attire for court dressing to all State Attorneys.

These interventions intend to ensure that State Attorneys working in the Office of the Attorney General and all staff are retained within the OAG and minimize high staff turnover to private sector where there is a big demand of experienced lawyers.

(iv) Training

During the year a total of TZS 504,149,254.94 was spent in staff training of which the training activities were guided by the Training Program which was approved by Management. Training held during the year were focused on short term and long-term competences as well as improving Proficiency examination for higher Telephone Operators.

12.1 Welfare of Persons with Disabilities

OAG is an equal opportunity organization as such employment and other benefits are provided equally, regardless of how an individual is physical challenged. During the year 2024/25, the Office of Attorney General had no any Employee with disability,

and the buildings are designed to facilitate accessibility to all including the physically challenged persons.

13 Cross Cutting Issues

13.1 AIDS/HIV Issues at OAG

During the year 2024/25, no staff was reported to have been living with HIV/AIDS and thus no financial support was issued, however the office conducted training program build up HIV/AIDS awareness to 232 staff.

13.2 Gender Issues

The Office of the Attorney General is an equal opportunity and it had 232 employees during the year ended 30 June 2025. Out of these 130 were males and 102 are females. In principle, the Office of the Attorney General provides equal Opportunity to all people on recruitment process to fill any vacant employment posts.

13.3 Prevention of Corruption conducts

The OAG Management is committed to fighting corruption. Among measures instituted to curb corruption, the OAG has a Code of Ethics, which has been distributed to all employees. Procurement is done in accordance with the requirements of the Public Procurement Act, 2023 and its Regulations of 2024 and Public Finance Act, 2001, (revised 2004 and 2010).The OAG has strategy to reduce corruption by educating staffs on anti-corruption measures.

13.4 Environmental and Social Responsibilities

As part of our ongoing commitment to environmental stewardship and social welfare, the Attorney General's Office has implemented a comprehensive set of initiatives to address our environmental and social responsibilities. We recognize the important role we play in promoting sustainable practices and supporting the wellbeing of the communities we serve.

14.0 POLITICAL CONTRIBUTION BY OAG

For the year 2023/24 - 2024/25, the Office of the Attorney General launched Regional and District Advisory Committees to oversee the Rule of Law in Tanzania. The committees were operationalized in Dodoma, Kilimanjaro, Mwanza and Singida. The Office of the Attorney General in collaboration with the committees in the abovementioned regions, managed to conduct Legal Clinics which provided free of charge legal advice and awareness to 2031 people. These clinics is intended to assist indigent people who cannot afford to procure legal Services from Private Advocates.

14.1 Public Bar Association

The Public Bar Association has established in accordance with Section 16A of the Law on the Implementation of the Duties of The Office of Attorney General (Discharge of Duties) Act, Cap. 268. In addition, the operation procedure of the Association is based on the Rules of Operation of the Association of Government Lawyers. However, during its inauguration, The President promised the Government to nurture the

organization for a period of three consecutive years starting from financial year 2022/23. Based on that promise, the OAG has been budgeting money to support their dairy operations an annual meeting. In the financial year under review, the Government funded the Bar operations through the OAG amounting to TZS 1,000,000

14.2 Statutory Auditors

The Controller and Auditor General is the statutory auditor of OAG by virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and as amplified under section 32 (4) of the Public Audit Act, Cap. 418 and section 30 (1) (c) of the Public Finance Act, Cap 348.



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Samwel M Maneno

Accounting Officer

Date 5th March, 2026

STATEMENT OF THE MANAGEMENT RESPONSIBILITY.

Section 30(4) of Public Finance Act, Cap 348 requires Management to prepare Financial Statements for each financial year. The statements provide a true and fair view of receipt and payment of the Attorney General's Office at the end of financial year. It also requires Management to ensure the Attorney General's office prepares Financial Statements which are based on IPSAS Accrual Basis, which disclose with reasonable accuracy at any time of the financial position. The Management is also responsible for safeguarding the assets of OAG.

The OAG Management accepts responsibility for the Financial Statements prepared by using appropriate Accounting policies supported by reasonable and prudent judgments and estimates in conformity with International Public Sector Accounting Standards (IPSAS) under the Accrual Basis of Accounting and in the manner required by the Section 30 (4) of the Public Finance Act, Cap. 348. Management accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the year ended Financial Statements as well as adequate systems of Internal Control. Management is responsible for taking reasonable steps for prevention and detection of fraud, error and other irregularities.

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 30th June, 2025 Procurement of goods, works, consultancy and non-consultancy services to the extent that they have been reflected in these Financial Statements have been done in accordance with the Public Procurement Act no.7 of 2011 and its Regulations 2013.

We accept responsibility for the Integrity of the Financial Statements, the information it contains, and their compliance with the Public Finance Act, Cap 348 and its Regulations: International Public Sector Accounting Standards (IPSAS), Accruals basis; and Guidelines issued or may be issued from time to time by the Paymaster General and Accountant General.

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

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Samwel M Maneno

Accounting Officer

Date 5th March, 2026

DECLARATION OF THE CHIEF ACCOUNTANT FOR THE YEAR ENDED 30 JUNE 2025

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accounts (Registration) Act. No. 33 of 1972, as amended by Act No. 7 of 2020, requires financial statements to be accompanied with a declaration issued by the Chief Accountant responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable international Accounting Standard and statutory financial reporting requirement. Full legal responsibility for the preparation of financial statements rests with the management Responsibility statement on an earlier page.

I **CPA Regina Jonathan Mutagurwa** being the Chief Accountant of the Office of Attorney General hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of OAG as on 30 June 2025 and that they have been prepared based on properly maintained financial records.

Signed by: .....

Position: Chief Accountant

Date: 5/3/2026

NBAA membership No. ACPA 6518

COMMENTARY BY ACCOUNTING OFFICER ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Introduction

The OAG's divisions and Units Implemented its annual budget based on the Medium-Term Expenditure and the Rolling Medium Term Strategic covering the period of five consecutive years from 2021/22-2025/26.The implementation of the budget in the period ended 30 June 2025 was based on the OAG vision, mission, objective, targets and activities. The Financial Statements provide information about the financial status, which is useful to the Government and other stakeholders in measuring transparency and accountability of the OAG. It also provides comparative figures with the actual of the previous year 2024/25 to save for decision-making purposes.

2. Financial and Operational Overview

During the financial year 2024/25, final approved budget was TZS. 32,850,906,090 The actual expenditure for the financial year 2024/25 was TZS 29,265,681,409.96, which was 89% of the approved budget while in the previous year the expenditure was TZS 17,673,395,200.74 which was 86% of the final approved budget, which was exchequer received of TZS 20,589,684,238.00.

2.1 Exchequer

During the year ended 30 June 2025 OAG received Exchequer from Treasury amounting to TZS. 28,421,188,419 which is 86% of the final approved budget TZS 32,850,906,090.00 while in the prior year 2023/2024 OAG received Exchequer amounting to TZS 19,215,855,013.12 that was equivalent to 93% of the approved budget TZS. 20,589,684,238.00

Table No 7: Exchequer Received during the Year

FINANCIAL YEAR	FINAL BUDGET	EXCHEQUER RECEIVED	EXPENDITURE
2024/2025	32,850,906,090.00	28, 421,188,419	27,930,333,435
2023/2024	20,589,684,238.00	19,215,855,013.12	17,673,395,200.74

Source: Financial Statements of 2024/25

2.1.2 Wages, Salaries and Employee Benefits

Total expenses for the year ended 30 June 2025 was TZS 14,112,022,292 as compared to TZS 8,691,316,656.00 of the previous financial year resulting in increased by 62%. The increase was mainly caused by the increase of Number of staffs through recruitment and transfers from other institutions as a result of increase of personal emolument and other fridge benefits. This is disclosed in note 34 to the financial statements.

2.1.3 Use of Goods and Service

During the year under review expenses incurred for Use of Goods and Service were TZS 11,076,133,059 while in the previous financial year was TZS 6,804,845,487.00

resulting to an increase by 62%. The increase was due to preparation and printing of the chapters of laws (JUZUU). This is disclosed in note 35 to the financial statements.

2.1.4 Maintenance Expenses

The actual maintenance expenses for the year under review was TZS 103,881,159 compared to TZS 180,969,224.00 of the previous year. There is a decrease by 42% resulted from decrease of routine maintenance cost of motor vehicle during the year. This is disclosed in Note 36 of the financial statements.

2.1.5 Other Expenses

During the year ended 30 June 2025 other expenses was TZS 88,000,000 compared to TZS.16,780,000.00 of the previous financial year resulting in an increase of 424% This was the cost of burial expenses incurred during the year. This is disclosed in Note 52 to the financial statements.

2.3 FINANCIAL POSITION

Financial Position Comprise of Current Assets, Non-Current Assets, Liabilities and Net Assets/Equity. Current Assets comprise of Cash and Cash equivalent, Receivables, Prepayments and Inventories. Non-current assets include Intangible Asset, Property, Plant and Equipment. Liabilities comprises of Deferred Income, Deposits, Payable and Accruals. Net Asset/Equity consists of Taxpayers' Fund and Accumulated Surplus/Deficit.

2.3.1 Cash and Cash Equivalents:

These are cash balances at the end of the financial year they include bank balances of the Development Account, the Recurrent account, the Deposits Account and Unapplied funds. Cash and Cash Equivalents as at 30 June 2025 was TZS 707,429,902 compared to TZS 255,710,149 of the previous financial year. This is disclosed in note 62 of the financial statements. The amount raised in a year stated is due to directed amount to specific activities which is in the Deposit Account.

2.3.3 Inventories

During the year ended 30 June 2025, inventories of TZS 25,462,535 compared to TZS 29,875,854.00 of the prevision year. This is disclosed in note 70 of the financial statements.

2.3.4 Prepayments

As at the 30 June 2025 the OAG had prepayments amounting to TZS 763,437,448.00 as compared to TZS 706,633,800 of the previous financial year ending 30 June 2024.The increase was due to purchase of two motor vehicles and fuel which was not received up to the closing date. This is disclosed in Note 69 of the financial statements.

2.3.5 Property, Plant and Equipment

Property, Plant and Equipment principally comprises Leasehold Land, Office Buildings, Plant & Machinery, Motor Vehicles, Furniture & Fittings and Office

Equipment pursuant to IPSAS 17. The total carrying amount of property, plant and equipment as at 30 June, 2025 was TZS 6,361,370,270.00 as compared to TZS 1,775,569,523.00 for the previous financial year. The increase in the carrying amount of property, Plant and equipment was due to the organization purchasing six motor vehicles, furniture and several computers. This is provided in Note 77 of the financial statements.

2.3.6 Work in Progress

The OAG is currently constructing office building in Mwanza, Arusha and Mtumba. During the year under review, the Work in Progress was amounting TZS 26,914,440,286 compared to TZS 18,845,950,419 for the financial year ending 30 June 2024.

2.3.7 Deferred Income (Revenue)

This relates to the revenue grant received for which related expenses have not been incurred. As at 30 June 2025 the amount of deferred income was TZS 764,452,048 compared to previous year ending 30 June 2024 which was TZS 220,035,413.

2.3.8 Deposits

As at 30 June 2025 the balance in the deposit account was TZS 358,376,531 while the balance for the previous year ending 30 June 2024 was TZS 211,491,012.00. This is disclosed in note 94 and Deposit Movement Schedule attached in these financial statements.

2.3.9 Payables and Accruals

During the year ending 30 June 2025, the total amount of payables was TZS 622,923,323 compared to TZS 584,879,066 for previous year ending 30 June 2024, This is disclosed in Note 89 to the financial statements. The increase in payables can be attributed to several factors, notably, some payments that were scheduled to be made by June 30 2025 were settled on 3 July 2025. This delayed payment fell into next financial year, thereby increasing the recorded payables for the current period amounting TZS 38,044,257.

2.3.10. Tax Payers Funds

The Tax Payer Fund during the year 2024/25 remains constant as previous year 2023/24 of TZS 1,029,795,576.

2.3.11 Net assets /Equity

The OAG has Net assets/Equity of TZS 33,027,403,139.00 as at 30 June, 2025 as compared to TZS 20,598,548,853 of the previous financial year resulting to an increase of TZS 12,414,015,781 on accumulated surplus.

3 CASH FLOW STATEMENTS

3.1 Cash from operating activities

3.3.1 Cash from Operating activities

Total receipts during the year under review were TZS 29,755,169,229 which include TZS 1,333,980,810 from other revenue, TZS 28,421,188,419 from exchequer Received in comparison, total receipt for previous financial year were TZS 19,559,329,104 which include TZS 342,562,000 increase in deposit amounting from other revenue. During the year total payment was 26,411,713,685 compared to the previous year amount 15,800,745,056. This has resulted to net cash inflows from operating activities of TZS 3,343,455,545 compared to TZS 3,758,584,050 net cash inflow of the previous financial year.

3.3.2 Cash from investing activities

During the year TZS 2,853,967,725 were used for the acquisition of Property, Plant and Equipment. This resulted to net cash outflow from investing activities of TZS 2,853,967,725 compared to TZS 2,397,054,503 of previous financial year.

3.3.3 Cash Transferred

At the end of the year 30 June 2025 Cash Balance of TZS 38,012,147.01 was surrendered to PMG Account compared to previous financial year which was TZS 1,512,459,813. The difference is high compared to previous year due to technical challenges raised in our Regions' Offices, Sub Treasures declared that some items in itemized showed less funds contrary to reality which resulted to end up with such amount.

3.0 COMPARISON OF BUDGET AND ACTUAL AMOUNT

3.1 Funds issues received

The OAG final approved budget for the year under review was TZS 32,854,238,090.00 in which TZS 31,056,400,090 was for Recurrent Expenditure and TZS 1,794,506,000.00 was for Development Expenditure and 3,332,000 was for revenue collection. While total payments for the year under review was TZS 29,265,681,409 equivalent to 89% of the final approved budget. Total amount of Funds/ revenue received during the year amounted to TZS 29,755,169,229 as compared to TZS 19,558,417,014.00 that were received during the year ended 30th June,2024. The Table below shows the trend of Funds issues received against expenditure. The reason behind of more increase in Budget was due to the activities expansion in Regions like Law Clinics and more vetting of Contracts from various Stakeholders.

Table No.8: Fund Issues Received

Financial Year	Fund received	Expenditure	Percentage (%)
2024/25	29,755,169,229	29,265,681,409	99
2023/24	19,558,417,014.00	18,003,395,201	92

Source: Financial Statements 2024/25 and 2023/24

3.2 Wages, Salaries and Employee Benefits

Final budget for the Wages, Salaries and Employees benefits for the financial year that ended 30 June 2025 was TZS 14,135,624,794 while the actual expenditure as at 30 June 2025 was TZS14,079,584,892 which is equivalent to 95% of the final approved budget. The comparison between the actual amount against approved estimates for the year 2023/24 and 2024/25 is shown here below:

Table No.9: Wages, Salaries and Employee Benefits

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/25	14,135,624,794.00	14,079,584,892.00	99
2023/24	9,082,990,000.00	8,646,479,756.00	95

Source: Financial Statements 2024/25 and 2023/24

3.3 Use of Goods and Services

During the year under review, Final budget for Supplies and Consumable goods was TZS 14,000,546,566.00 while the actual expenditure for the year under review was TZS 11,140,247,634.00 which is equivalent to 80% of the final approved budget. The comparison between the actual amount against approved estimates for the year 2023/24 and 2024/25 is shown below:

Table No.10: Use of Goods and Services

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/25	14,000,546,566	11,140,247,634.00	80
2023/24	7,842,440,527	6,432,111,719	82

Source: Financial Statements 2024/25 and 2023/24

3.4 Maintenance Expenses

Final budget for Maintenance Expenses for the year that ended 30 June 2025 was TZS 371,247,500 while the actual expenditure as at 30 June 2025 was TZS 103,881,159 this is equivalent to 28% of the final approved budget. The comparison between the Actual amount against Approved estimates for the year 2023/24 and 2024/25 is shown below:

Table No.11: Maintenance Expenses

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/2025	371,247,500.00	103,881,159.00	28
2023/2024	254,863,000.00	180,969,224.00	71

Source: Financial Statements 2024/25 and 2023/24

3.5 Other Expenses

Final budget for Other Expenses was TZS 137,894,000.00 while the actual expenditure for the year under review is TZS 88,000,000.00 equivalent to 37% of the final approved budget. The comparison between the Actual amount against Approved estimates for the year 2023/24 and 2024/25 is shown below

Table No.12: Other Expenses

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/25	137,894,000	88,000,000	63
2023/24	45,000,000.00	16,780,000.00	26

Source: Financial Statements 2024/25 and 2023/24

3.6 Acquisition of Property, Plant and Equipment

Final budget for Acquisition of Property, Plant and Equipment was TZS 3,205,593,230.00 while the actual expenditure for the year under review is TZS 1,517,971,741.00 equivalent to 79% of final approved budget. The comparison between the Actual amount against Approved estimates for the year 2023/24 and 2024/25 is shown below:

Table No.13: Acquisition of Property, Plant and Equipment

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/25	3,205,593,230.00	1,517,971,741.00	47
2023/24	3,364,390,711.00	1,145,793,522	34

Source: Financial Statements 2024/25 and 2023/24

The reason for unspent budget is due to under release of fund and procurement processes not completed in time.

3.7 Grants, Subsidies and Other Transfer

Grants:

Grants are financial assistance provided by government agencies, non-profit organizations, or other entities to individuals, organizations, or communities to support specific projects, programs, or initiatives. Grants are typically awarded through a competitive application process and are often subject to specific requirements, reporting, and oversight. Grants do not need to be repaid, but recipients must use the funds for the intended purpose.

Subsidies:

Subsidies are financial support or assistance provided by the government to individuals, businesses, or other entities to reduce the cost or price of a good or service. Subsidies can take various forms, such as tax credits, direct payments, or price supports. The goal of subsidies is often to make certain products or services more affordable and accessible, or to support domestic industries and economic development.

Other Transfers:

Other transfers refer to a broader category of financial assistance or payments that are not classified as grants or subsidies. These can include direct payments, reimbursements, or in-kind contributions provided by the government to individuals, organizations, or other entities. Examples of other transfers may include welfare payments, social security benefits, Medicaid reimbursements, or funding for public-private partnerships. According to the definition, there was no grants or subsidies received either during the year nor previous year.

4.7 Donor Funded Project-BSAAT

During the year under review, the Office of the Attorney General (OAG) continued to benefit from the Donor Funded Project, which primarily focuses on reducing corruption as a barrier to poverty reduction in Tanzania. The approved budget for the current year was TZS 450,000,000, while the actual expenditure amounted to TZS 437,807,662.66 compared to last year's expenditure of TZS 455,000,000.00. The fund was received through the Deposit Cash Book, totaling TZS 300,000,000.00 while additional funding was provided via by WAJIBU Company.

Table No.14: Donor Funded Project-BSAAT

Financial Year	Approved Estimate (TZS)	Actual Expenditure (TZS)	Percentage (%)
2024/25	450,000,000.00	437,807,662.66	97
2023/24	455,000,000.00	455,000,000.00	96

Source: Financial Statements 2024/25 and 2023/24

4.8 Related Party Disclosure

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operating decisions. Related Party Disclosure refers to salaries and other allowances paid to Top Management within the OAG, which include the Attorney General, Deputy Attorney General, Heads of Divisions/Units and their Assistant Directors. During the year under review a total TZS 1,400,930,000 was paid to Top Management compared to TZS 1,184,940,000 which was paid in the year that ended 30 June 2024.

5.0 The Office of OCPD

During the year under review, the OAG announced the commencement of the Office of Chief Parliamentary Draftsman (OCPD). This office will deal with drafting legislative proposals into bills for enactment into law, drafting all legislative instruments and resolutions for ratification by the National Assembly. A separate vote 101 has been established from Vote 16.

6.0 Political and Charitable Donations

For the year 2023/24-2024/25, the Office of the Attorney General launched Regional and District Advisory Committees to oversee the Rule of Law in Tanzania. The committees were operationalized in Dodoma, Kilimanjaro, Mwanza and Singida.

The Office of the Attorney General in collaboration with the committees in the abovementioned regions, managed to conduct Legal Clinics which provided free of charge legal advice and awareness to 2031 people. These clinics is intended to assist indigent people who cannot afford to procure legal Services from Private Advocates.

7.0 Training of State Attorneys

During the financial year under review, the OAG established in service training to all public institutions State Attorneys. The training is set to be held on quarterly basis. For the financial year 2024/25, the training was held in May 2025 of which 330 State Attorneys attended the training. Concurrently, a sum of TZA 342,562,000 was collected as contributions from participants to facilitate training expenses-

7.0 Event After the Reporting Date

There was no event occurred after balance sheet date

8.0 AUDITORS

The Controller and Auditor General (CAG) is the Statutory Auditor for the Ministry pursuant to the provision of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (R.E 2000) and Section 33 (1) of the Public Audit Act, Cap. 418.

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Samwel M. Maneno
Accounting Officer

Date 5th March, 2026

FINANCIAL STATEMENTS

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/25 TZS	2023/24 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	707,429,902	255,710,149
Receivables	67	1,014,600	1,214,600
Prepayments	69	763,437,448	706,633,800
Inventories	70	25,462,535	29,875,854
Total Current Asset		1,497,344,486	993,434,403
Non-Current Asset			
Property, Plant and Equipment	77	6,361,370,270	1,775,569,523
Work In Progress	82	26,914,440,286	18,845,950,419
Total Non-Current Asset		33,275,810,555	20,621,519,941
TOTAL ASSETS		34,773,155,041	21,614,954,344
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	622,923,323	584,879,066
Deferred Income	93	764,452,048	220,035,413
Deposits	94	358,376,531	211,491,012
Total Current Liabilities		1,745,751,902	1,016,405,491
TOTAL LIABILITIES		1,745,751,902	1,016,405,491
Net Assets		33,027,403,139	20,598,548,853
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		1,029,795,576	1,029,795,576
Accumulated Surpluses / Deficits		31,997,607,564	19,568,753,278
TOTAL NET ASSETS/EQUITY		33,027,403,139	20,598,548,853

Permanent Secretary

5th March, 2026

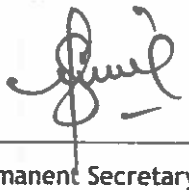
Date

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

STATEMENT OF FINANCIAL PERFORMANCE AS AT 30 JUNE 2025

Classification of Expenses by Nature	Note	2025 TZS	2024 TZS
REVENUE			
Revenue			
Revenue Grants	16	37,751,656,075	21,496,198,350
Revenue from Exchange Transactions	17	385,500,000	0
Social Contributions (Revenue)	20	801,595,290	342,562,000
Fair value Gains on Assets and Liabilities	24	244,080	0
Total Revenue		38,938,995,445	21,838,760,350
TOTAL REVENUE		38,938,995,445	21,838,760,350
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	14,112,022,292	8,691,316,656
Use of Goods and Service	35	11,076,133,059	6,804,845,487
Maintenance Expenses	36	103,881,159	180,969,224
Other Expenses	52	88,000,000	16,780,000
Expected Credit Loss	54	0	648,000
Depreciation of Property, Plant and Equipment	77	130,104,649	528,708,576
Total Expenses		25,510,141,159	16,223,267,943
Transfer			
Other Transfers	60	1,000,000,000	330,000,000
Total Transfer		1,000,000,000	330,000,000
TOTAL EXPENSES AND TRANSFERS		26,510,141,159	16,553,267,943
Share of Surplus of Associate and Joint Venture	108	0	0
Surplus / (Deficit) for the period		12,428,854,286	5,285,492,408



Permanent Secretary

5th March, 2026

Date

THE UNITED REPUBLIC OF TANZANIA
00160000 - ATTORNEY GENERAL OFFICE

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	2025 TZS	2024 TZS
CASH FLOW FROM OPERATING ACTIVITIES RECEIPTS		
Social Contributions (Revenue)	801,595,290	342,562,000
Revenue Grants	28,421,188,419	19,216,767,104
Revenue from Exchange Transactions	385,500,000	0
Increase in Deposit	146,885,520	0
Total Receipts	**29,755,169,229**	**19,559,329,104**
PAYMENTS		
Wages, Salaries and Employee Benefits	14,079,584,892	8,646,479,756
Use of Goods and Service	11,140,247,633	6,433,023,811
Other Transfers	1,000,000,000	330,000,000
Other Expenses	88,000,000	16,780,000
Maintenance Expenses	103,881,159	180,969,224
Decrease in Deposit	0	193,492,265
Total Payments	**26,411,713,684**	**15,800,745,056**
NET CASH FLOW FROM OPERATING ACTIVITIES	3,343,455,546	3,758,584,050
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	(1,335,995,984)	(1,251,260,981)
Advance Payment for Acquisition of Property Plant and Equipment	(689,102,700)	(706,633,800)
Acquisition of Property, Plant and Equipment	(828,869,041)	(439,159,722)
Total Investing Activities	**(2,853,967,725)**	**(2,397,054,503)**
NET CASH FLOW FROM INVESTING ACTIVITIES	**(2,853,967,725)**	**(2,397,054,503)**
Net Increase/(Decrease) in Cash	489,487,821	1,361,529,547
Cash Surrendered to Holding Account	0	0
Cash Surrendered to PMG	38,012,147	1,512,459,813
Cash and cash equivalent at beginning of period	256,358,149	407,288,414
Cash and cash equivalent at end of period	707,833,823	256,358,149

Permanent Secretary

5th March, 2026
Date

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

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

TZS	Tax Payer's Fund	Accum. Surplus/ (Deficit) TZS	Foreign Currency Revaluation	Fair Value Reserve TZS	Deferred Tax Reserve TZS	Define Benefit Reserve TZS	Other Reserve TZS	Minority Interest TZS	Revaluation Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2024	1,029,795,576	19,568,753,278	0	0	0	0	0	0	0	20,598,548,854
Addition Capital Injected	0	0	0		0	0	0	0	0	0
Surplus/ Deficit for the Year	0	12,428,854,286	0	0	0	0	0	0	0	12,428,854,286
Closing Balance as at 30 Jun 2025	1,029,795,576	31,997,607,564	0	0	0	0	0	0	0	33,027,403,140
Opening Balance as at 01 Jul 2023	1,029,795,576	14,283,260,870	0	0	0	0	0	0	0	15,313,056,446
Addition Capital Injected	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	5,285,492,408		0	0	0	0	0	0	5,285,492,408
Closing Balance as at 30 Jun 2024	1,029,795,576	19,568,753,278		0	0	0	0	0	0	20,598,548,854

Permanent Secretary

5th March, 2026

Date

THE UNITED REPUBLIC OF TANZANIA
00160000 - ATTORNEY GENERAL OFFICE

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

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Social Contributions (Revenue)	0	0	0	801,595,290	(801,595,290)
Revenue Grants	28,351,792,000	4,499,114,090	32,850,906,090	28,421,188,419	4,429,717,671
Revenue from Exchange Transactions	3,332,000	0	3,332,000	385,500,000	(382,168,000
Increase in Deposit	0	0	0	146,885,520	(146,885,520
Total Receipts	**28,355,124,000**	**4,499,114,090**	**32,854,238,090**	**29,755,169,229**	**3,099,068,861**
PAYMENTS					
Wages, Salaries and Employee Benefits	10,006,896,000	4,128,728,794	14,135,624,794	14,079,584,892	56,039,90
Use of Goods and Service	15,301,654,770	(1,301,108,204)	14,000,546,566	11,140,247,633	2,860,298,93
Other Transfers	3,332,000	1,000,000,000	1,003,332,000	1,000,000,000	3,332,00
Other Expenses	206,000,000	(68,106,000)	137,894,000	88,000,000	49,894,0(
Maintenance Expenses	401,037,500	(29,790,000)	371,247,500	103,881,159	267,366,3
Decrease in Deposit	0	0	0	0	
Payment for Work in Progress	0	0	0	1,335,995,984	(1,335,995,9
Acquisition of Property, Plant and Equipment	2,436,203,730	769,389,500	3,205,593,230	1,517,971,741	1,687,621,4
Total Payment	**28,355,124,000**	**4,499,114,090**	**32,854,238,090**	**29,265,681,408**	**3,588,556,6**
Net Receipts/Payments	**0**	**0**	**0**	**489,487,821**	**(489,487,**

Permanent Secretary **Date** 5th March, 2026

Controller and Auditor General

NOTES TO THE FINANCIAL STATEMENT

1. GENERAL INFORMATION

The General Information about reporting entity

PRINCIPAL PLACE OF BUSINESS: The Office of the Attorney General, Government City Mtumba, Utumishi Street, P.O. Box 630, **DODOMA - TANZANIA**	**RESPONSIBILITY FOR VOTE 16 ACCOUNTS** Deputy Attorney General, The Office of the Attorney General, Government City Mtumba, P.O. Box 630, **DODOMA - TANZANIA**
BANKERS Bank of Tanzania, Dodoma Branch, 16 Jakaya Kikwete Rd, P.O. Box 2303, **Dodoma.**	**LAWYERS** Deputy Attorney General, The Office of the Attorney General, Government City Mtumba, P.O. Box 630, **DODOMA - TANZANIA.**
AUDITORS Controller and Auditor General, National Audit Office, Audit House, 4 Ukaguzi House P.O. Box 950, DODOMA.TANZANIA	**PARENT MINISTRY** Ministry of Constitutional and Legal Affairs Government City, Mtumba P.O Box 315 **DODOMA-TANZANIA**

2 INTRODUCTION

The requirements of IPSAS 1 Presentation of Financial Statements and IPSAS 3 Accounting policies, Changes in Accounting Estimates and Errors. The numbering of Notes in these financial statements starts with Note 1 to 94.

3 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

These Financial Statements comply with International Public Sector Accounting Standards - Accrual Basis of Accounting, the measurement bases applied is historical cost adjusted for revaluation of assets to ascertain the deemed cost. Financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. Moreover, the Financial Statements have been prepared in accordance with Public Finance Act, Cap. 348 and Comply with the requirements of International Public Sector Accounting Standards (IPSAS).

BASIS OF PREPARATION

These Financial Statements have been prepared on a going concern basis and accrual basis of accounting; the measurement bases applied is historical cost. The accounting policies have been applied consistently throughout the period.

STATEMENT OF COMPLIANCE

The OAG's Financial Statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) under accrual basis as issued by the International Public Sector Accounting Standards Board (IPSASB) and the requirements of the:

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

4 REPORTING ENTITY

The Reporting entity of these Financial Statements is the Office of Attorney General.

5 SIGNIFICANT CONTROLLED ENTITY

The OAG do not have any entity under its control, By the sake of reporting in the Parliament, the OAG present both National Prosecution service and Solicitor General Office

6 AUTHORIZATION DATE

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

The Financial Statements were authorized for issue by:

Samwel M Maneno
Accounting Officer

Date 5th March, 2026

7.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these financial statements are consistent with those applied in the previous financial year as shown below:

Foreign currency translation
Functional and presentation currency

Items included in the Financial Statements of the OAG are measured using the currency of the primary economic environment in which the OAG operates (the functional currency). The Financial Statements are presented in Tanzanian Shillings (TZS), which is the OAG's functional and presentation currency. The Tanzanian Shilling currency as at 30 June 2025 was TZS 2,415.66 per US Dollar.

Transactions and balances

Foreign currency transactions are 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 from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

Cash and Cash Equivalents

Cash and bank balances in the Statement of Financial Position comprises cash at banks and in hand and short-term deposits with an original maturity of three months or less and is measured at amortized cost. For the purpose of the Cash Flow Statement, cash and cash equivalents consist of Cash and Cash Equivalents as defined above.

Unspent cash balances

In accordance with the requirement of the Public Finance Act, Cap 348 (R.E 2020), Unspent cash balances by the OAG at the end of the financial year were transferred to the Consolidated Fund and are not available for use by the OAG.

Employment benefits

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on accrual basis as guided by IPSAS 39 on Employees' Benefits which requires an entity to disclose in the Financial Statements the amount of expenses paid to the Defined Contribution Plan.

The Government operates Defined Benefit Plans. Different plans and contribution rates for employer and employees are detailed below:

No.	Name of the Fund	Employer Contribution	Employee Contribution
1	PSSSF	15%	5%
2	ZSSF	13%	7%

Additionally, the Government operates insured (Health Benefit) Plan where contributions are made by the Employer and Employees, each contributing 3% of gross salary of the respective employee. Moreover, according to the Workers Compensation Act 2008, Public Sector employers are required to contribute 0.5% of each employee's wages on a monthly basis to the Workers Compensation Fund (WCF).

Revenue from Non-Exchange Transactions

Revenue from Non-Exchange Transactions is governed by IPSAS 23 for the OAG these comprises Government Grants (Exchequer) and transfers. The following specific recognition criteria must also be met before revenue is recognized:

Account receivable

Account receivables are recognized initially at fair value and subsequently measured at value less provision for bad and doubtful debts. Total receivable is TZS 1,014,600.

Provision for Bad and Doubtful Debts

Provision for bad and doubtful debt is made on specific debtors considered doubtful for recovery for year and above. The OAG did not have any bad debt to make provision for doubtful debt.

Accounts Payables

Accounts payables are financial liabilities in respect of goods or services that have been received by the OAG and are recognized at cost. Accounts payable include invoices received and approved for payment but not yet paid.

Accrued Liabilities

These are financial liabilities in respect of goods or services that have been received or provided to the OAG during the Accounting period but have not yet been invoiced, or invoices have been received but not yet approved for payment. They are amortized cost, which for accruals are equal to cost.

Reporting Period

The reporting period for these financial statements is the financial year of the government, which runs from 1st July 2024 up to 30th June 2025.

Reporting Currency
The functional and reporting currency is Tanzanian shillings, which is the legal tender of the government of united republic of Tanzania.

Property, Plant and Equipment
Item of Property, Plant 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. IPSAS 17 prescribes the accounting treatment for Property, Plant and Equipment so that users of financial statement can obtain information about the entity's investment in its property, plant and equipment and the changes in such investment.

The principal issues in accounting property, plant and equipment are the recognition of the assets, the determination of their carrying amount and the depreciation charges and impairment losses to be recognized in relation to them.

The cost of an item of Property, Plant and Equipment is recognized as an asset if, and only if the Government is controlling the asset; it is probable that future economic benefits or service potential associated with the item will flow to the Board; and the cost of the item can be measured reliably.

Measurement of Property, Plant and Equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

The carrying amount of an item of property, plant and equipment is derecognized when asset is disposed, or when no future economic benefits or service potentials are expected from its use or disposal. Gains and losses on de-recognition of Property, Plant and Equipment is determined by reference to their carrying amount and is considered in determining operating profit in the statement of financial performance.

Expenditure incurred to replace a component of item of Property, Plant and Equipment is accounted for separately and capitalized only when the amount is material, it is probable that future economic benefits or service potentials associated with the item will flow to the entity and the cost of the item can be measured reliably. All other expenditure items are recognized in the statement of financial performance as expenses during the financial period in which they are incurred. Associated with the item will flow to the entity and the cost of the item can be measured reliably. All other expenditure items are recognized in the statement of financial performance as expenses during the financial period in which they are incurred.

Depreciation of PPE

The OAG has adopted Straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in the Public Assets Management 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.

Estimated Useful Life (EUL)

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

Description	Years
Administration assets	
Leasehold land	Over the lease term
Buildings	
• Residential	50
• Office	50
Plant and machinery	15
Furniture, fixture and equipment	10
Office Equipment	10
Motor vehicles	
• Light duty (below 5 tons)	10
Computer (Desktops and Laptops)	8
Servers	10
Network/Telecom Equipment	10
Other equipment (with purchase value > or = 50,000)	25
Intangible Assets	10

Conditions for estimation of remaining economic life

Consistency to the requirement of Accounting Circular No.2 of 2021/2022 of the Government Asset Management Information System (GAMIS) and Accounting Circular No.6 of 2018/2019, the useful life estimates are subject to management's judgement and can be revised during the life of the fixed asset based on the defined conditions.

Condition of an asset influences the way of charging depreciation and the following conditions of the assets were applied as prescribed in the table below.

Conditions	Estimation of remaining Economic Life												
	4	5	7	10	15	20	25	35	40	50	60	75	100
	Estimated remaining economic Life												
New	4	5	7	10	15	20	25	35	40	50	60	75	100
Very Good	4	5	7	10	15	19	24	34	38	48	57	72	95
Good	3	4	6	9	13	17	22	30	34	43	51	64	85
Fair	3	3	5	6	9	12	15	21	24	30	36	45	60
Poor	2	2	3	4	6	8	10	14	16	20	24	30	40
Very Poor	2	2	2	2	3	3	4	6	6	8	9	12	15

Source: Accounting Circular No.2 of 2021/22 of the GAMIS

Impairment of Non-Cash Generating Assets

Non -Cash Generating Assets are those assets managed by the Office of Attorney General without an intention of generating a commercial return from such assets. The OAG assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the OAG makes an estimate of the asset's Recoverable Amount. An asset's Recoverable amount is the higher of an asset's or cash generating unit's Fair Value less Costs to Sell and its Value in Use and is

determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the Carrying amount of an asset exceeds its Recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the OAG use Depreciated Replacement Cost approach.

The Depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired service Potential of the asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case the carrying amount of the asset is increased to its recoverable amount.

That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of financial performance. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

During the reporting period, there were no any indicators for impairment that can lead to conduct impairment test.

Inventories

IPSAS 12 prescribe the accounting treatment for inventories. A primary issue in accounting for inventories is the amount of cost to be recognized as an asset and carried forward until the related revenue are recognized. This standard provides guidance on the determination of cost and its subsequent recognition as an expense, including any write down to NRV. It also provides guidance on cost formula. Inventories shall be measured at the lower of cost and NRV. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Inventories comprise stationeries and computer accessories. Costs comprise purchase price of inventories, it assumed that net realizable value is equal to purchase price. Stationeries and computer accessories cost is determined on **First -in- first- out (FIFO) basis.**

Deferred Income Revenue

This relates to revenue grant received in which the related expenses have not been incurred, therefore the amount has been deferred to the next financial period. Grants received in monetary form for recurrent expenditure are recognized as Deferred Income revenue in the statement of Financial Position and are released to the statement of performance.

Deferred Income Capital

This relates to capital grant received in which the related expenditure has not been incurred, therefore the amount has been deferred to the next financial period.
Grants received in monetary form for capital expenditure are recognized as deferred income-capital in the statement of Financial Position and are released to the statement of performance during the utilization of fund.

Leases

A Lease is an agreement whereby the lessor conveys to the lessee in return for payment or series of payment the right to use an asset for an agreed period of time. There are two types of leases which are finance lease and operating leases. A finance lease is a lease that transferred substantially all the risks and rewards incidents to ownership of an assets. Tittle may or may not eventually be transferred. All other leases are operating leases. Operating leases do not transfer the risks and rewards

incidents to ownership of an assets. In the case of Ministry of Finance and Planning during the year under review had only operating lease.

Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which benefits derived from the leased assets is diminished. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased assets and recognized on a straight-line basis over the lease term.

Systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognized as an expense in the period in which they are incurred.

Lessee will be recognizing a right -of-use assets and a lease liability on the commencement of a lease. The assets are initially recognized at the amount of lease liability plus initial direct cost; it subsequently measured using the cost model unless the underlying assets is investment property measured at fair value or PPE measured at revaluation model. The liability is measures at the present value of the lease payment over the lease term, discounted at the rates implicitly in the lease or incremental borrowing rate. On the other hand, lessors classify leases as either

Operating or Finance lease depending on whether all risks and rewards incidental to ownership of the leased assets have been substantially transferred to lessee.

Intangible Assets

According to IPSAS 31 an intangible asset is an identifiable non-monetary asset without physical substance. Following initial recognition, intangible assets are carried at cost less any accumulated impairment and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is charged against surplus/deficit in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite live are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The expected useful life is approximately 5 years.

An intangible asset shall be recognized if, and only if:

(a). It is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
(b). The cost or fair value of the asset can be measured reliably.

An entity shall assess the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent

management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

(c). Impairment of Asset

The asset is regarded as being impaired when its Carrying amount is greater than its Recoverable Value. In other words, a particular asset is no longer capable of providing the entity with intended service potential. The impairment of an asset shall be conducted when it has at least one of following indicators;

Table No.6: Indicators of Impairment of Assets

Internal Indicators	External Indicators
Malfunctioning of an asset	Change in Demand
Obsolescence and/or physical damage of an asset	Change in Technology
Idleness of an asset	Change in Policy, Legal and/or Regulatory frameworks

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 de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognized.

The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year-end.

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

The amortization expense is recognized in the statement of financial performance. Gains or losses arising from recognition of an intangible asset are measured as the difference between the bet disposal proceeds and the carrying amount of the assets and are recognized in surplus/deficit when the assets are derecognized.

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, as well as through the amortization process.

8. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

8.1 Judgments

In the process of applying the OAG accounting policies, management has made judgments, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements: -

8.1.1 Determination of the useful life of PPE

Management adopt and asset policy that is stipulated in the GAMIS. The residual values, useful life and methods of depreciating property, plant and Equipment are reviewed and adjusted if appropriate at each financial year.

8.2 Estimates and assumptions

The preparation of financial statements in accordance with IPSAS 3 requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Although these estimates are based on Management's best knowledge of current events and actions, actual results ultimately may differ from those

estimates. The areas involving more judgment or complexity or where assumptions and estimates are significant to the financial statements are disclosed.

The OAG makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition, seldom equal the related actual results. The

estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next year are disclosed.

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 discussed below.

8.2.1 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the OAG has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Amount recognized as a provision is the best estimate of settlement amount of the expenditure required to settle the obligation at reporting date. Management review provisions at each reporting date to adjust for changes to reflect the current best estimate. If it embodying economic benefits or service potential is required to settle the obligation, the provision shall be reversed. Provisions are utilized only for the purposes for which they were originally intended.

Contingent liability arises when there is a possible obligation to be confirmed by a future event that is outside the control of the entity; or a present obligation may or may not require an outflow of resources embodying economic benefits or service potential; or a sufficiently reliable estimate of the amount of a present obligation cannot be made. Contingent liabilities require disclosure only (no recognition). If the possibility of outflow is remote, then no disclosure.

Contingent asset arises when the inflow of economic benefits or service potential is probable, but not virtually certain, and occurrence depends on an event outside the control of the entity. During the year under review the OAG has no Contingent Assets.

9.0 STANDARD AMMENDMENTS AND FUTURE CHANGES IN ACCOUNTING POLICIES.

New standard of IPSAS issued and used effective from January 2024

9.1 IPSAS 41- Financial Instruments

IPSAS 41- Financial Instruments establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial instruments: Recognition and Measurements.

This Standard:

(i) Introduces a classification and measurement model for financial assets that considers the characteristics of the assets cash flows and the objective for which the asset is held;

(ii) Applies a forward -looking expected credit loss model for financial that is applicable to all financial instruments subject to impairment testing: and

(iii) Introduces a hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

The entity is currently assessing the impact of this standard.

9.2 IPSAS 42-Social Benefits

This standard provides guidance on accounting for social benefit expenditure.

(i) It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effects of social risks.

(ii) Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits. The new standard requires an entity to recognise an expense and a liability for the next social benefit payment.

(iii) This standard was supposed to be effective for annual financial statements covering period beginning on or after 1st January 2022, however, due to COVID-19 pandemic, its effectiveness has deferred to 1st January 2023.

The entity is currently assessing the impact of this standard.

9.3 Revenue Recognition (IPSAS 9& 23)

OAG's revenue comprises revenue from Exchange Transactions (IPSAS 9) and revenue from Non-Exchange Transactions (IPSAS 23). A big chunk of revenue (99.9%) in OAG comes from Non-Exchange Transactions.

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net asset, other than increases relating to contributions from owners.

Revenue is recognized on accrual basis of accounting i.e. only when it is probable that economic benefit associated with the transaction will flow to the entity. Source of revenue of AOG revenue from salary in lieu notice and exchequer revenue.

- **Revenue from exchange transactions**

As per IPSAS .9 Revenue from exchange transactions are income received from exchange transactions in which one entity receives assets or services or liabilities extinguished and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another Entity in exchange. Examples of revenue received from exchange transactions include:

- Income received from the purchase or sale of goods or services; or
- The lease of property, plant and equipment; at market rates

The outcome of the transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be measured reliably and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

- **Revenue from Non-Exchange Transactions (IPSAS 23)**

OAG receives revenue from Non-Exchange Transactions mainly from Transfers. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. Transfers whether cash or non-cash include grants, debt forgiveness, fines, bequests, gifts, donations, goods and services in-kind, and the off-market portion of concessionary loans received.

Revenue from a non-exchange transaction is measured by the amount of the increase in net assets recognized by the entity.

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

Note that services-in-kind are not recognized as revenue, but are disclosed in the financial statements.

9.4 New and amended standards and interpretation issued but not yet effective

The new and amended standards issued but not effective up to the date of issuance of the OAG's financial statements are not expected to have an impact on the financial statements of the OAG and have not been applied in preparing these financial statements. Those, which may be relevant to the OAG, are set out below. The OAG does not plan to adopt these standards early. These will be adopted in the period that they become mandatory unless otherwise indicated.

Standard	Impact	Effective date

IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	This standard is based on International Financial Reporting Standard (IFRS) 5, *Non-current Assets Held for Sale and Discontinued Operations*. The new IPSAS specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. IPSAS 44 includes additional public sector requirements, in particular, the disclosure of the fair value of assets held for sale that are measured at their carrying amounts, when the carrying amount is materially lower than their fair value. It requires assets that meet the criteria to be classified as held for sale to be: a) Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and b) Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.	1st January, 2025

9.5 Standard not applicable by OAG

International Public Sector Accounting Standards (IPSAS) not used by the OAG.

The following standards have not been used by the OAG as they are not applicable due to the nature of the activities the OAG is carrying out and none of these are expected to have a significant effect on the financial statements of the OAG.

IPSAS: 10:Financial Reporting in Hyperinflationary Economies

IPSAS: 11:Construction Contracts. IPSAS: 18:Segment Reporting

STANDARD AMMENDMENTS AND FUTURE CHANGES IN ACCOUNTING POLICIES (continue...)

IPSAS: 27:Agriculture

IPSAS: 32:Service Concession Agreement

IPSAS: 34:Separate Financial Statements

IPSAS: 35:Consolidated Financial Statements

IPSAS: 36:Investments in Associates and Joint Entities

IPSAS: 37:Joint Arrangements

IPSAS: 40:Public Sector Combinations

10.0 RISKS

OAG is subject to a number of financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation. The following are the types of risks: -

10.1 Operational Risks

Operational risks are the prospect of loss resulting from inadequate or failed procedures, systems or policies Employee errors, System failures, or may occur from external events.

10.1.1 Mitigation.

The OAG has adequate operational risks policies and framework that cater for mitigation of these risks.

10.2 Financial Risks

Financial risks are those losses resulting from the use of money without an equivalent value addition to OAG operations. The Financial Risks include Interest Rate Risks, Foreign Exchange Risks, Liquidity Risks and Credit Risks as described here under:

10.2.1 Interest Rate Risk

Interest rate risk refers to the risk of loss due to adverse movement in interest rates.

10.2.1.1 Mitigation.

In general Interest rate risk is managed strategically by issuing a mix of fixed and floating rate debt.

10.2.2 Foreign Exchange Risk

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

10.2.2.1 Mitigation.

A range of instruments is currently being used to minimize the OAG's exposure to foreign exchange risk which includes currency.

10.2.3 Liquidity Risk

Liquidity risk refers to the loss due to the lack of liquidity preventing quick or cost-effective liquidation products, positions or portfolios.

10.2.3.1 Mitigation.

Liquidity risk is managed on an individual entity basis, which generally requires entities to hold assets of appropriate quantity and quality to meet all their obligations as they fall due.

10.2.4 Credit Risk

Credit risk refers to the risk of a loss due to the non-performance by counterparties to discharge an obligation. Financial instruments which subject the Government to credit risk include bank balances and receivables, advances and investments.

10.2.4.1 Mitigation.

The exposure to credit risk is mitigated by:

- Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counterparties is continuously monitored.
- Ensuring diversification of credit exposure by limiting the exposure to any one financial institution.
- In some instances, requiring a form of collateral from counterparties.

10.3 Compliance Risks

These are risks which arise from violations or non-compliance with laws, regulations, directives as well as from incorrect interpretation of relevant laws or regulations.

10.3.1 Mitigation.

The OAG has adequate Operational and Financial controls which ensure that it complies with all laws, regulations and directives.

10.4 Technical risks

Refers to the possible impacts that could occur within the OAG's operations when the system or the entire infrastructure does not work as anticipated.

10.5 Risk Management and Controls

The OAG has identified, assessed and developed a Risk register, and the process of updating was carried out during the year under review and considered changes and new developments in the environment in which the OAG is currently operating.

The OAG's Risk Register provide a comprehensive list and assessment of all risks that, if they will occur, might impact or threaten the ability of the OAG to achieve its strategic objectives and targets.

In every risk title, risk causes and consequences has been established along with mitigation controls currently in place.

The OAG's register therefore, contains a set of mitigation to address the identified risks and it serves as a monitoring tool for the OAG' management, regulators and other stakeholders in assessing how the OAG is prepared and implementing the proposed risk mitigations. A Risk Mitigations Action Plan has been prepared and its implementation is monitored.

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

11.1 Comparable Basis IPSAS 24.47

The OAG Planning budget and Financial statements are prepared using different accounting basis. The statement of Financial Position, Statement of Financial Performance and statement of changes in Net Assets are prepared on a full Accrual basis, whereas the Cash flow statement and comparison of Budget and Actual amounts are prepared on a cash basis.

As required by IPSAS 24, the actual amounts presented on comparable basis to the budget shall, where the financial statement and the budget are not prepared on comparable basis. Be reconciled to the actual amounts presented in the financial statements, identifying separately any basis and, timing differences. There may also be differences in formats and classification schemes adopted for presentation of financial statements and the budget.

The comparison of budget and actual amounts has been presented in the statement of comparison of budget and Actual amount, Statement of Appropriation account and statement of Vote account in this Financial Statements.

The reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts in the Cash Flows Statement for the year ended 30th June, 2025 is presented under **Note 66** to Financial Statements.

11.2 Classification basis adopted in the approved budget IPSAS 24.39

In the Financial year 2024/25, the OAG continued to prepare budget under Other Charges, Development and personal emoluments classification. The National

Assembly approved the budget for the year under review by considering the mentioned classification.

Table 7. Comparison of approved budget

S/N	DESCRIPTION	AMOUNTS (TZS) 2025	AMOUNTS (TZS) 2024
1	Other Charges	26,548,066,640.00	13,824,946,997.00
2	Development Expenditure	1,794,506,000.00	2,692,000,241.00
3	Personal Emoluments	4,508,333,450.00	4072,737,000.00
	Total Budget	**32,850,906,090.00**	**20,589,684,238.00**

11.3 Original and final approved budget and comparison of actual and budget amounts.

The approved budget is developed on cash basis for the period from 1st July 2024 to 30th June 2025.

Table No. 8: Indicates the changes between the original and final budget approved

S/NO	BUDGET TYPE	ORIGINAL APPROVED BUDGET	REALLOCATION FROM/TO	FINAL APPROVED BUDGET
1	Recurrent expenditure - OC	22,376,187,000.00	4,171,879,640.00	26,548,066,640.00
2	Recurrent expenditure - PE	4,211,099,000.00	297,234,450.00	4,508,333,450.00
3	Development - LOCAL	1,314,506,000.00	30,000,000.00	1,344,506,000.00
4	Development- FOREIGN	450,000,000.00	N/A	450,000,000.00
	TOTAL	**28,351,792,000.00**	**4,499,114,090.00**	**32,850,906,090.00**

12. RELATED PARTY DISCLOSURES

Related Party

IPSAS 20 require the disclosure of the existence of related party relationships where control exists and the disclosure of information about its transactions between the entity and its related parties in certain circumstances. The principal issues in disclosing information about related parties are identifying which parties' control or significantly influence the reporting entity and determining what information should be disclosed about transactions with those parties.

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. They include relationship with subsidiaries, associates, joint ventures and key Management personnel. For OAG key management include;

Attorney General, Deputy Attorney General, Directors, Assistant Directors, Head of Departments, Chief Internal Auditor and Chief Accountant. 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. The aggregate remuneration of key management personnel and the number of individuals, determined on full time equivalent basis, receiving remuneration within this category showing separately major classes, the total amount of all other remuneration and compensation provided to key management personnel, and close members of the family of the key management personnel, by the reporting entity during the reporting period showing separately the aggregate amount provided to:

Their aggregate remuneration is shown in the table below:

Financial Year	2024/25	2023/24	2022/23
Aggregate Remuneration	1,400,930,000.00	1,184,940,000.00	1,212,360,000.00
Number of Key Management Personnel	21	21	18
Description			
Salaries	965,640,000.00	959,880,000.00	945,000,000.00
Furniture	74,000,000.00	48,940,000.00	66,000,000.00
Housing Allowance	167,400,000.00	98,040,000.00	61,920,000.00
Electricity	87,520,000.00	48,940,000.00	52,440,000.00
Telephone	76,370,000	48,080,000.00	61,920,000.00
Honorarium	30,000,000.00	30,000,000.00	18,000,000.00
Totals	1,400,930,000.00	1,184,940,000.00	1,212,360,000.00

Total Number of Employees	232	210	182

13. EVENTS AFTER REPORTING DATE

IPSAS 14 prescribes an entity should adjust its financial statement for event after the reporting period and the disclosure that an entity should give about the date when the financial statements were authorized for issue and about the event after the reporting date. Event after the reporting date are those events, both favourable and

unfavourable, that occur between the reporting date and the date when the financial statement is authorized for issue.

There are two types of events that can be identified:

- Those that provide evidence of conditions that existed at the reporting date (adjusting event after the reporting date) and
- Those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date)

Reporting date means the date of the last day of the reporting period to which the financial statements reporting date.

14. ENVIRONMENTAL AND SOCIAL RESPONSIBILITIES

As part of our ongoing commitment to environmental stewardship and social welfare, the Attorney General's Office has implemented a comprehensive set of initiatives to address our environmental and social responsibilities. We recognize the important role we play in promoting sustainable practices and supporting the wellbeing of the communities we serve.

On the environmental front, we have taken proactive steps to minimize our carbon footprint and resource consumption. This includes investments in energy-efficient technologies for example we establish E-office and OAGMIS in order to reduce paperwork, waste reduction programs, and the remediation of any environmental liabilities or contamination under our purview. We have also worked closely with regulatory agencies and community stakeholders to ensure full compliance with all applicable environmental laws and regulations. Equally important is our focus on social responsibility. We have allocated funding and resources to support critical social services and community development programs, ranging from legal aid and victim assistance to youth education and workforce development initiatives. Additionally, we have established robust policies and procedures to protect the rights and safety of our employees and the public we serve, including measures to address discrimination, harassment, and other social welfare concerns.

IFRS S2-Climate-Related Disclosure

The International Sustainability Standards Board (ISSB) recently issued IFRS S2 Climate-related Disclosures, a new global standard for climate-related financial disclosures. This standard requires organization to provide comprehensive information about the governance, strategy, risk management, and metrics and targets related to their climate-related risks and opportunities.

As part of our commitment to sustainability and transparent reporting, we have aligned our climate-related financial disclosures with the requirements of IFRS S2. This includes detailing the oversight and processes our Board of Directors and management have in place for identifying, assessing, and managing climate-related issues. We have also provided an analysis of the actual and potential impacts of climate-related risks and opportunities on our business, strategy, and financial planning over the short, medium, and long-term.

Additionally, we have disclosed the metrics we use to assess and manage relevant climate-related risks and opportunities, as well as the targets we have set to mitigate our greenhouse gas emissions and adapt to climate change. This information allows our stakeholders to better understand our climate resilience and transition planning.

We also recognize the physical risks posed by climate change, such as the increased frequency and severity of extreme weather events. To build resilience, we are assessing our exposure and implementing adaptation measures like flood protection, backup power systems, and supply chain diversification.

IFRS S1 Sustainability Reporting

In line with the upcoming global sustainability reporting standards under IFRS S1, the Attorney General's Office has made comprehensive disclosures regarding our sustainability-related risks and opportunities.

We have identified and assessed a range of environmental, social, and governance factors that could reasonably be expected to impact our cash flows, access to finance, or cost of capital over the short, medium, and long term. This includes potential liabilities and remediation costs associated with environmental contamination, as well as social risks related to human rights, labor practices, and community relations.

At the same time, we have also highlighted key sustainability-related opportunities, such as the potential to secure additional grant funding or subsidies for initiatives that promote environmental protection and social welfare. We are actively exploring ways to enhance our operational efficiency and cost-effectiveness through the adoption of sustainable practices.

Our disclosures provide transparent information on the methodologies and assumptions used in assessing these sustainability factors, as well as the specific

metrics and targets we have established to monitor our performance. By aligning our reporting with the IFRS S1 framework, we aim to strengthen stakeholder confidence, improve access to financing, and support our long-term viability and growth.

The Attorney General's Office remains committed to integrating sustainability considerations into our core decision-making and governance processes. We will continue to enhance our disclosures and reporting in this crucial area going forward.

NOTE 15

(i) PURCHASE OF OFFICE FURNITURE

During the year ended 30 June 2025 the Office of Attorney General signed a contract with Jaffery Industry Sain Ltd for the supply of office furniture. The agreed contract amount was TZS 3,615,516,324.00 Up to 30 June 2025 ,Jaffery had received only advance payment amounting TZS 723,103,263.40 which is equivalent to 20% of the total contract value.

(ii) PREPAYMENT

During the year ending 30 June 2025,the office of Attorney General purchased a total of six motor vehicles. However two of these vehicles have not yet been received with a total of TZS 689,102,700. This situation highlights the on going procurement process and the need for effective tracking of assets that are pending delivery.

(iii)REVENUE, GRANTS AND NON MONETARY ITEMS

Analysis of Revenue, Grants and Non-Monetary.

Amounting TZS. 9,912,896,438.00 in the Note 16 Revenue, Grant includes all Non-Monetary items in the PPE movement plus all Non-Monetary items in the Statement of Work in Progress as shown below.

ASSETS/WIP	AMOUNT
Land Valuation (Note 77)	2,476,507,055
Motor Vehicle (Note 77)	579,077,500
Office Equipment (Note 77)	26,119,000
Office Furniture (Note 77)	97,399,000
Hardware (Note 77)	1,300,000
WIP	6,732,493,883
TOTAL	9,912,896,438.

(iv)LAND

The Office was given land same years ago without consideration, during the year under review we have obtained the value, which amount to TZS. 2,476,507,055.

THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

Inputs into measurement of ECL

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

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

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months or over the remaining lifetime.

LGD is the percentage of loss expected to be made if the default occurs in the next 12 months or Lifetime.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival.

COMPUTATION OF EXPECTED CREDIT LOSS

2023/24

Bank Name	Balance (EAD)	Rating %	LGD %	ECL	CARRYING VALUE
Imprest cash account	30,000,000	2.16%	100%	648,000	29,352,000
BoT Ownsource Collection Account	12,562,000	0.00%	0%	-	12,562,000
Deposi Cash Accountt	204,242,810	0.00%	0%	-	204,242,810
EFT Special allowance Account	1,350,000	0.00%	0%	-	1,350,000
Recurrent Expenditure Account	2,305,137	0.00%	0%	-	2,305,137
Unapplied Cash Account	5,898,202	0.00%	0%	-	5,898,202
	256,358,149			648,000	255,710,149

2024/25

Bank Name	Balance (EAD)	Rating %	LGD %	ECL	CARRYING VALUE
Imprest cash account	18,700,000	2.16%	100%	403,920	18,296,080
BoT Ownsource Collection Account	264,217,290	0.00%	0%	-	264,217,290
Deposi Cash Accountt	408,628,330	0.00%	0%	-	408,628,330

EFT Special allowance Account	1,350,000	0.00%	0%	-	1,350,000
Recurrent Expenditure Account	-	0.00%	0%	-	-
Unapplied Cash Account	14,938,202	0.00%	0%	-	14,938,202
	707,833,822			403,920	707,429,902

Entries

2. EXPECTED CREDIT LOSS FOR 2025 (DECREASE)

Dr Provision for ECL (Cash) 244,080

Cr Reversal of provision for impairment of Receivables (ECL) 244,080

PRESENTATION

CASH AND CASH EQUIVALENT	2025	2024
Cash at bank	707,833,822.00	256,358,149.00
Expected Credit loss		
Opening	648,000.00	0
Charge during the year	- 244,080.00	648,000.00
Closing	403,920.00	648,000.00
Cash as per Statement Cash flow Statements	707,429,902.00	255,710,149.00

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30th JUNE, 2025

	2025	2024
	TZS	TZS
16 - Revenue Grants		
Government Grant Personal Emolument	4,508,333,450	3,830,057,050
Government Grant Development Foreign	137,807,623	455,000,000
Government Grant Development Local	1,342,423,109	1,251,260,981
Government Grant Other Charges	21,850,195,455	12,149,212,673
Revenue Grants - Non Monetary	9,912,896,438	3,810,667,646
	37,751,656,075	**21,496,198,350**
17 - Revenue from Exchange Transactions		
Miscellaneous Revenue – Exchange	385,500,000	0
	385,500,000	**0**
20 - Social Contributions (Revenue)		
Revenue from Voluntary Contributions	801,595,290	342,562,000
	801,595,290	**342,562,000**
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	244,080	0
	244,080	**0**
34 - Wages, Salaries and Employee Benefits		
Accommodation in Lieu of Quarters	12,600,000	5,850,000
Civil Servants	4,508,333,450	3,830,057,050
Court Attire Allowance	104,800,000	57,735,000
Electricity	87,520,000	48,940,000
Extra-Duty	2,981,990,802	2,762,000,000
Food and Refreshment	804,828,455	75,737,762
Furniture Expenses	70,000,000	68,000,000
Honoraria	1,682,889,161	761,937,000
Housing Allowance discretionary Expenses	167,400,000	98,040,000
Leave Travel	66,278,750	59,905,000
Medical and Dental Refunds	560,000	4,722,000
Moving Expenses	326,606,310	292,682,844
Outfit Allowance	10,100,000	4,500,000
Responsibility Allowance	26,500,000	0
Risk Allowance	884,835,440	11,000,000
Sitting Allowance	214,471,227	261,850,000

Special Allowance	1,640,252,425	294,080,000
Subsistance Allowance	14,087,000	6,200,000
Telephone	76,370,000	48,080,000
Telephone Allowance	346,200,000	0
Uniform Allowance	63,500,000	0
Water and Waste Disposal	21,899,272	0
	14,112,022,292	**8,691,316,656**
35 - Use of Goods and Service		
Per Diem – Foreign	86,261,444	66,728,765
Advertising and Publication - Communication & Information	46,158,529	32,986,465
Agricultural Implements	0	2,000,000
Air Travel Tickets Training – Domestic	0	15,044,000
Air Travel Tickets Training – Foreign	109,763,482	17,664,065
Air Travel Tickets Travel - In – Country	184,531,326	113,884,594
Air Travel Tickets Travel Out Of Country	383,495,251	163,180,453
Books, Reference and Periodicals	7,052,100	9,169,198
Catering Services	424,151,661	0
Cleaning Supplies - Use of goods and Services	7,000,000	4,480,000
Computer Software - Use of goods and Services	6,300,000	2,417,000
Computer Supplies and Accessories	19,306,327	9,911,771
Conference Facilities	348,961,543	191,676,606
Consumable Medical Supplies	0	399,322
Covid Test Expense	3,660,000	1,900,500
Diesel	315,426,366	289,133,465
Educational Radio and TV broadcasting programming	38,940,565	2,000,000
Electricity - Utilities Supplies and Services	46,291,009	54,334,507
Entertainment - Hospitality Supplies And Services	109,299,808	71,452,670
Food and Refreshments	596,515,824	460,065,638
Fumigation Expenses	0	2,000,000
Gifts and Prizes	5,500,000	6,550,000
Ground Transport (Bus, Train, Water)	13,904,255	7,770,000
Ground travel (bus, railway taxi, etc)Travel - In - Country	159,749,166	141,708,164
Health Insurance Travel Out Of Country	42,128	170,700
Internet and Email connections	14,005,580	10,266,447
Lodging/Accommodation Travel - In - Country	83,774,200	135,000,000
Mobile Charges	307,100,000	0
News Services Fees	2,800,000	0
Newspapers and Magazines	14,678,850	14,590,758
Office Consumables (papers, pencils, pens and stationaries)	235,274,690	231,190,029
Outsourcing Costs (includes cleaning and security services)	201,088,108	205,068,837

Per Diem – Domestic	4,439,329,820	2,679,582,313
Per Diem – Foreign	620,160,340	271,530,614
Perdiem	187,286,575	115,645,965
Posts and Telegraphs	13,771,489	14,359,611
Printing and Photocopying Costs	566,231,731	730,319,133
Publicity	26,850,435	9,040,000
Remuneration of Instructors	10,722,768	9,515,000
Rent – Housing	691,016,206	294,000,000
Rent - Office Accommodation	107,124,000	108,681,600
Research and Dissertation Training - Domestic	19,196,668	18,799,768
Satellite access services	3,936,000	500,000
Sewage Charges - Utilities Supplies and Services	0	1,000,000
Sporting Supplies	0	4,000,000
Subscription Fees	60,690,660	30,424,501
Telephone Charges (Land Lines)	6,933,333	3,464,907
Training Allowances	67,800,000	24,049,999
Training Materials	7,100,000	3,560,000
Tuition Fees Training – Domestic	246,191,653	80,868,500
Tuition Fees Training – Foreign	163,860,934	70,087,658
Uniforms and Ceremonial Dresses	14,000,000	6,159,878
Uniforms –Clothing,Bedding, Footwear and Services	15,533,800	46,750,000
Vaccines	2,475,000	2,400,000
Visa Application Fees	4,811,200	2,106,248
Water Charges	30,078,236	15,255,838
	11,076,133,059	**6,804,845,487**
36 - Maintenance Expenses		
Air conditioners	0	1,480,000
Computers, printers, scanners, and other computer related eq	28,005,322	14,730,356
Direct labour (contracted or casual hire) - Buildings	6,000,000	0
Electrical and Other Cabling Materials - Buildings	0	2,800,000
Fire Protection Equipment	0	400,000
Motor Vehicles and Water Craft	19,329,102	132,542,666
Photocopiers	0	2,000,000
Plumbing Supplies and Fixtures	0	390,000
Small tools and implements – Buildings	500,000	2,870,000
Spare Parts - Vehicles and Transportation Equipment	0	1,200,000
Tyres and Batteries	50,046,735	22,556,202
	103,881,159	**180,969,224**
	TZS	TZS

52 - Other Expenses		
Burial Expenses	88,000,000	16,780,000
	88,000,000	**16,780,000**
54 - Expected Credit Loss		
Expected Credit Loss	0	648,000
	0	**648,000**
60 - Other Transfers		
Revenue Transfer	0	330,000,000
Tanzania Public Bar Association (TPBA)	1,000,000,000	0
	1,000,000,000	**330,000,000**
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	264,217,290	12,562,000
Deposit Cash Account	408,628,330	204,242,810
EFT Special Allowance Account	1,350,000	1,350,000
Imprest Cash Account	18,700,000	30,000,000
Provision for ECL (Cash)	(403,920)	(648,000)
Recurrent Expenditure Cash Account	0	2,305,137
Unapplied Cash Account	14,938,202	5,898,202
	707,429,902	**255,710,149**
67 - Receivables		
Allocation Receivable	1,014,600	1,214,600
	1,014,600	**1,214,600**
69 - Prepayments		
Prepayment Consumables	74,334,748	0
Prepayments Assets – Monetary	689,102,700	706,633,800
	763,437,448	**706,633,800**
70 – Inventories		
Consumables	25,462,535	13,675,978
Foodstuffs	0	(1)
Foodstuffs Opening	0	3,506,231
Fuel	0	4,693,646
Fuel Diesel	0	8,000,000
	25,462,535	**29,875,854**
94 – Deposits		
Deposit General	343,438,329	205,592,809
Unapplied Deposit Account Addition	14,938,203	5,898,203
	358,376,531	**211,491,012**

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

CASHFLOW STATEMENT RECURRENT FOR THE YEAR ENDED30th JUNE, 2025

	2025 TZS	2024 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Social Contributions (Revenue)	801,595,290	342,562,000
Revenue Grants	26,947,384,812	16,524,766,863
Revenue from Exchange Transactions	385,500,000	0
Total Receipts	**28,134,480,102**	**16,867,328,863**
PAYMENTS		
Wages,Salaries and Employee Benefits	14,112,022,292	8,646,479,756
Use of Goods and Service	10,092,046,218	6,117,036,685
Other Transfers	1,000,000,000	330,000,000
Other Expenses	88,000,000	16,780,000
Maintenance Expenses	103,881,159	180,969,224
Total Payments	**25,395,949,669**	**15,291,265,665**
NET CASH FLOW FROM OPERATING ACTIVITIES	2,738,530,433	1,576,063,200
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Eq	(334,591,544)	(706,633,300)
Acquisition of Property,Plant and Equipment	(824,149,041)	(293,719,722)
Total Investing Activities	**(1,158,740,585)**	**(1,000,353,522)**
NET CASH FLOW FROM INVESTING ACTIVITIES	**(1,158,740,585)**	**(1,000,353,522)**
Net Increase	1,579,789,848	575,709,678
Cash Surrendered to Holding Account	0	0
Cash Surrendered to PMG	38,012,147	533,147,678
Cash and cash equivalent at beginning of period	44,867,137	2,305,137
Cash and cash equivalent at end of period	1,586,644,838	44,867,137

CASHFLOW STATEMENT DEVELOPMENT
THE UNITED REPUBLIC OF TANZANIA
00160000 - ATTORNEY GENERAL OFFICE

CASHFLOW STATEMENT DEVELOPMENT FOR THE YEAR ENDED30th JUNE, 2025

	2025	2024
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Revenue Grants	1,473,803,607	2,692,000,241
Total Receipts	**1,473,803,607**	**2,692,000,241**
PAYMENTS		
Wages,Salaries and Employee Benefits	0	0
Use of Goods and Service	133,087,623	315,987,126
Other Expenses	0	0
Total Payments	**133,087,623**	**315,987,126**
NET CASH FLOW FROM OPERATING ACTIVITIES	1,340,715,985	2,376,013,116
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	(1,335,995,984)	(1,251,260,981)
Acquisition of Property,Plant and Equipment	(4,720,000)	(145,440,000)
Total Investing Activities	**(1,340,715,984)**	**(1,396,700,981)**
NET CASH FLOW FROM INVESTING ACTIVITIES	(1,340,715,984)	(1,396,700,981)
Cash Surrendered to PMG	0	979,312,135
Cash and cash equivalent at beginning of period	0	0
Cash and cash equivalent at end of period	0	0

CASHFLOW STATEMENT DEPOSIT

CASHFLOW STATEMENT DEPOSIT FOR THE YEAR ENDED30 JUNE 2025

	2025	2024
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Increase in Deposit	146,885,520	0
Total Receipts	146,885,520	0
PAYMENTS		
Decrease in Deposit	0	193,492,265
Total Payments	0	193,492,265
NET CASH FLOW FROM OPERATING ACTIVITIES	146,885,520	(193,492,265)
Cash and cash equivalent at beginning of period	211,491,012	404,983,277
Cash and cash equivalent at end of period	358,376,532	211,491,012

Permanent Secretary

5th March, 2026
Date

RECONCILIATION OF NET CASH FLOWS

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2025

	2025 TZS	2024 TZS
Surplus/ Deficit for the Period	12,428,854,286	5,285,492,408
Add/ (Less) Non Cash Item		
Current Grants From other General Government U	(9,912,896,438)	(3,810,667,646)
Depreciation of Property, Plant and Equipment	130,104,649	528,708,576
Expected Credit Loss Impairment	0	648,000
Fair value Gains on Assets and Liabilities	(244,080)	0
Add/ (Less) Change in Working Capital		
Deferred Income	582,428,783	1,531,236,400
Inventories	4,413,319	(22,305,854)
Other Receipt	146,885,520	(193,492,265)
Payables and Accruals	38,044,256	399,395,305
Prepayments	(74,334,748)	40,783,727
Receivables	200,000	(1,214,600)
Net Cash Flow from Operating Activities	3,343,455,546	3,758,584,050

Permanent Secretary

5th March, 2026

Date

STATEMENT OF COMPERISON OF BUDGET AND ACTUAL RECURRENT

THE UNITED REPUBLIC OF TANZANIA
00160000 - ATTORNEY GENERAL OFFICE
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL RECURRENT FOR THE YEAR ENDED 30th JUNE, 2025

	Budgeted Amount				
	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budge Actual (B
	TZS	TZS	TZS	TZS	
RECEIPTS					
Social Contributions (Revenue)	0	0	0	801,595,290	(801,595,2
Revenue Grants	26,587,286,000	4,469,114,090	31,056,400,090	26,947,384,812	4,109,015,2
Revenue from Exchange Transactions	3,332,000	0	3,332,000	385,500,000	(382,168,0
Total Receipts	**26,590,618,000**	**4,469,114,090**	**31,059,732,090**	**28,134,480,102**	**2,925,251,9**
PAYMENTS					
Wages,Salaries and Employee Benefits	10,001,396,000	4,128,728,794	14,130,124,794	14,112,022,292	18,102,5
Use of Goods and Service	15,007,650,570	(1,301,108,204)	13,706,542,366	10,092,046,218	3,614,496,1
Other Transfers	3,332,000	1,000,000,000	1,003,332,000	1,000,000,000	3,332,0
Other Expenses	191,000,000	(68,106,000)	122,894,000	88,000,000	34,894,0
Maintenance Expenses	401,037,500	(29,790,000)	371,247,500	103,881,159	267,366,3
Acquisition of Property,Plant and Equipment	986,201,930	739,389,500	1,725,591,430	1,158,740,585	566,850,8
Total Payment	**26,590,618,000**	**4,469,114,090**	**31,059,732,090**	**26,554,690,254**	**4,505,041,8**
Net Receipts/Payments	0	0	0	1,579,789,848	(1,579,789,8

STATEMENT OF COMPERISON OF BUDGET AND ACTUAL DEVELOPMENT

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

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

	Budgeted Amount				T
	Original Budget TZS	Reallocations/ Adjustments TZS	Final Budget (B) TZS	Actual Amount on Comparison Basis (A) TZS	Different Final Budget Actual (B- T
RECEIPTS					
Revenue Grants	1,764,506,000	30,000,000	1,794,506,000	1,473,803,607	320,702,39
Total Receipts	**1,764,506,000**	**30,000,000**	**1,794,506,000**	**1,473,803,607**	**320,702,39**
PAYMENTS					
Wages,Salaries and Employee Benefits	5,500,000	0	5,500,000	0	5,500,00
Use of Goods and Service	294,004,200	0	294,004,200	133,087,623	160,916,57
Other Expenses	15,000,000	0	15,000,000	0	15,000,00
Payment for Work in Progress	0	0	0	1,335,995,984	(1,335,995,98
Acquisition of Property,Plant and Equipment	1,450,001,800	30,000,000	1,480,001,800	4,720,000	1,475,281,80
Total Payment	**1,764,506,000**	**30,000,000**	**1,794,506,000**	**1,473,803,606**	**320,702,39**
Net Receipts/Payments	0	0	0	1	(

Permanent Secretary

5th March, 2026
Date

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

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

TZS

	Budgeted Amount				
	Original Budget TZS	Reallocations/ Adjustments TZS	Final Budget (B) TZS	Actual Amount on Comparison Basis (A) TZS	Different Final Budget & Actual (B-A) TZS
RECEIPTS					
Increase in Deposit	0	0	0	146,885,520	(146,885,520)
Total Receipts	**0**	**0**	**0**	**146,885,520**	**(146,885,520)**
PAYMENTS					
Wages,Salaries and Employee Benefits	0	0	0	(32,437,400)	32,437,400
Use of Goods and Service	0	0	0	915,113,792	(915,113,792)
Decrease in Deposit	0	0	0	0	0
Acquisition of Property,Plant and Equipment	0	0	0	354,511,156	(354,511,156)
Total Payment	**0**	**0**	**0**	**1,237,187,548**	**(1,237,187,548)**
Net Receipts/Payments	0	0	0	(1,090,302,028)	1,090,302,028

Permanent Secretary

5th March, 2026
Date

THE UNITED REPUBLIC OF TANZANIA 00160000 -ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2025

77 - Property, Plant and Equipment

Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-2025	01-Jul-2024	Charge during the year - Depreciation	Charge during the year - Impairment	30-June-2025	Carrying Value TZS
Acquisition of land	124,475,650	0	2,476,507,055	2,600,982,705	0	0	0	0	2,600,982,705
Air Conditioner	5,184,860	0	0	5,184,860	3,418,000	1,435,408	0	4,853,408	331,452
Application software systems and licenses	6,005,000	0	0	6,005,000	650,000	535,500	0	1,185,500	4,819,500
Beds, Desks, Shelves, Tables, Chairs and Cabinets	57,950,065	12,485,502	0	70,435,567	3,981,014	0	0	3,981,014	66,454,553
Computers and Photocopiers	436,241,446	16,508,000	0	452,749,446	165,955,678	2,274,224	0	168,229,902	284,519,544
Hardware: servers and equipment (incl. desktops, laptops etc.)	255,766,715	1,600,000	0	257,366,715	203,008,584	28,344,856	0	231,353,440	26,013,275
Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)	0	0	1,300,000	1,300,000	0	0	0	0	1,300,000

Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-2025	01-Jui-2024	Charge during the year - Depreciation	Charge during the year - Impairment	30-June-2025	Carrying Value TZS
Kitchen Appliances, Utencils and Crockery	980,000	0	0	980,000	574,000	50,750	0	624,750	355,250
Land leveling and fencing (civil works)	2,659,000	0	0	2,659,000	0	0	0	0	2,659,000
Motor vehicles	2,788,208,218	798,275,539	1,285,711,300	4,872,195,057	2,430,768,875	58,564,676	0	2,489,333,551	2,382,861,506
Motorbikes and bicycles	14,847,000	0	0	14,847,000	14,847,001	1	0	14,847,000	0
Office buildings and structures	981,301,001	0	0	981,301,001	103,437,136	17,557,277	0	154,271,747	827,029,254
Office Equipment	313,776,551	0	26,119,000	339,895,551	306,654,333	8,607,703	0	281,984,702	57,910,848
Office Furniture and Fittings	279,009,090	0	97,399,000	376,408,090	276,779,090	8,788,520	0	285,567,611	90,840,479
Other equipment and installations	9,116,517	0	0	9,116,517	1,823,303	911,652	0	2,734,955	6,381,562
Other structure Monetary	0	0	0	0	0	0	0	0	0
Printers and Scanners	12,544,285	0	0	12,544,285	2,436,361	2,683,910	0	5,120,271	7,424,013
TV and Radios	2,375,000	0	0	2,375,000	537,500	350,171	0	887,671	1,487,329

Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-2025	01-Jul-2024	Charge during the year - Depreciation	Charge during the year - Impairment	30-June-2025	Carrying Value TZS
TOTAL	5,290,440,398	828,869,041	3,887,036,355	10,006,345,794	3,514,870,875	130,104,649	0	3,644,975,524	6,361,370,270

THE UNITED REPUBLIC OF TANZANIA 00160000 -ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024

77 - Property, Plant and Equipment

Descriptions	At 01-July-2023	Addition Monetary	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	30-June-2024	Carrying Value TZS
Acquisition of land	124,475,650	0	124,475,650	0	0	0	124,475,650
Air Conditioner	3,035,000	2,149,860	5,184,860	1,214,000	2,204,000	3,418,000	1,766,860
Application software systems and licenses	4,750,000	1,255,000	6,005,000	87,500	562,500	650,000	5,355,000
Beds, Desks, Shelves, Tables, Chairs and Cabinets	18,439,925	39,510,140	57,950,065	30,000	3,951,014	3,981,014	53,969,051
Computers and Photocopiers	290,801,446	145,440,000	436,241,446	77,235,444	88,720,234	165,955,678	270,285,768
Hardware: servers and equipment (incl. desktops, laptops etc.)	249,166,715	6,600,000	255,766,715	200,186,529	2,822,055	203,008,584	52,758,131
Kitchen Appliances, Utencils and Crockery	680,000	300,000	980,000	272,000	302,000	574,000	406,000
Land leveling and fencing (civil works)	2,659,000	0	2,659,000	0	0	0	2,659,000
Motor vehicles	2,556,542,748	231,665,470	2,788,208,218	2,028,967,564	401,801,311	2,430,768,875	357,439,343
Motorbikes and bicycles	14,847,000	0	14,847,000	11,877,601	2,969,400	14,847,001	(1)
Office buildings and	981,301,001	0	981,301,001	83,811,116	19,626,020	103,437,136	877,863,865

Descriptions	At 01-July-2023	Addition Monetary	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	30-June-2024	Carrying Value TZS
structures							
Office equipment	302,912,299	10,864,252	313,776,551	305,038,349	1,615,984	306,654,333	7,122,218
Office Furniture and Fittings	279,009,090	0	279,009,090	276,779,090	0	276,779,090	2,230,000
Other equipment and installations	9,116,517	0	9,116,517	0	1,823,303	1,823,303	7,293,214
Other structure Monetary	0	0	0	0	0	0	0
Printers and Scanners	12,544,285	0	12,544,285	463,107	1,973,254	2,436,361	10,107,923
TV and Radios	1,000,000	1,375,000	2,375,000	200,000	337,500	537,500	1,837,500
TOTAL	4,851,280,676	439,159,722	5,290,440,398	2,986,162,300	528,708,576	3,514,870,875	1,775,569,523

THE UNITED REPUBLIC OF TANZANIA 00160000 -ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2025

82 - Work in Progress

Descriptions	At 01-July-2024	Addition Monetary	Addition Non Monetary	Transfers	30-Jun-2025	01-Jul-2024	Disposal	30-June-2025	Carrying Value TZS
Other Structure - WIP	18,845,950,419	1,335,995,984	6,732,493,883	0	26,914,440,286	0	0	0	26,914,440,286
TOTAL	18,845,950,419	1,335,995,984	6,732,493,883	0	26,914,440,286	0	0	0	26,914,440,286

THE UNITED REPUBLIC OF TANZANIA 00160000 -ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024

82 - Work in Progress

Descriptions	At 01-July-2023	Addition Monetary	Addition Non Monetary	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	Charge during the year - Impairment	30-June-2024	Carrying Value TZS
Other Structure - WIP	13,784,021,791	1,251,260,981	3,810,667,647	18,845,950,419	0	0	0	0	18,845,950,419
TOTAL	13,784,021,791	1,251,260,981	3,810,667,647	18,845,950,419	0	0	0	0	18,845,950,419

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2025

89 - Payables and Accruals

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	0	0	0	0	0
Advance Utility	0	0	0	0	0
Contract and Work in Progress payable	0	0	0	0	0
Imprest payable	0	0	0	0	0
Social security contributons and NHIF	0	0	0	0	0
Supplies of goods and services	371,825,966	0	0	5,606,856	377,432,823
Wages, Salaries and Employee benefits	213,053,100	0	0	32,437,400	245,490,500
Witholding tax	0	0	0	0	0
TOTAL	584,879,066	0	0	38,044,256	622,923,323

Accounting Officer

5th March, 2026

Date

THE UNITED REPUBLIC OF TANZANIA
00160000 - ATTORNEY GENERAL OFFICE
NOTES TO THE FINANCIAL STATEMENT -
LIABILITY MOVEMENT FOR THE YEAR ENDED
30 JUNE 2025
93 - Deferred Income

Descriptions	Opening	Increase in Deferred	Decrease in Deferred	Transfer to PMG	Transfer To Holding	Balance
Development Deferred Income	6,427,125	1,473,803,607	1,480,230,732	0	0	0
Dfund Deferred	0	0	0	0	0	0
Reccurent Deferred Income	213,608,288	28,903,734,542	28,314,878,634	38,012,147	0	764,452,048
TOTAL	220,035,413	30,377,538,149	29,795,109,366	38,012,147	0	764,452,048

Accounting Officer

5th March, 2026
Date

THE UNITED REPUBLIC OF TANZANIA

00160000 - ATTORNEY GENERAL OFFICE EXCHEQUER RELEASED LIST FROM 01/07/2024 TO 30/06/2025

DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NO	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQ AMOUNT	EXPENSED AMOUNT	BALANCE
101 - Wages and Salaries							
23-Jul-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00032	353,476,900.00	0.00	353,476,900.00	353,476,900.00	0.00
21-Aug-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00182	367,146,900.00	0.00	367,146,900.00	367,146,900.00	0.00
20-Sep-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00305	371,376,825.00	0.00	371,376,825.00	371,376,825.00	0.00
22-Oct-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00491	363,472,825.00	0.00	363,472,825.00	363,472,825.00	0.00
21-Nov-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00621	365,050,825.00	0.00	365,050,825.00	365,050,825.00	0.00
20-Dec-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00721	370,262,825.00	0.00	370,262,825.00	370,262,825.00	0.00
21-Jan-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00827	372,635,825.00	0.00	372,635,825.00	372,635,825.00	0.00
20-Feb-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00944	368,803,825.00	0.00	368,803,825.00	368,803,825.00	0.00
21-Mar-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01080	375,916,175.00	0.00	375,916,175.00	375,916,175.00	0.00
23-Apr-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01212	393,977,175.00	0.00	393,977,175.00	393,977,175.00	0.00
21-May-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01369	395,158,175.00	0.00	395,158,175.00	395,158,175.00	0.00
21-Jun-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01525	411,055,175.00	0.00	411,055,175.00	411,055,175.00	0.00
		Sub Total [Wages and Salaries] :	**4,508,333,450.00**	**0.00**	**4,508,333,450.00**	**4,508,333,450.00**	**0.00**

DATE	MINISTRY/ DEPARTMENT	EXCHEQUER NO	EXCHEQUER AMOUNT	WITHDRAWN AMOUNT	NET EXCHEQ AMOUNT	EXPENSED AMOUNT	BALANCE
102 - Other Charges							
31-Jul-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00054	1,864,682,250.01	0.00	1,864,682,250.01	1,864,682,250.01	0.00
29-Aug-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00199	761,154,900.00	0.00	761,154,900.00	761,154,900.00	0.00
27-Sep-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00330	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
30-Oct-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00517	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
30-Nov-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00669	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
27-Dec-2024	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00724	1,914,682,250.00	0.00	1,914,682,250.00	1,914,682,250.00	0.00
29-Jan-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00844	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
28-Feb-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00973	1,914,682,250.00	0.00	1,914,682,250.00	1,914,682,250.00	0.00
28-Mar-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01094	2,144,682,250.00	0.00	2,144,682,250.00	2,144,682,250.00	0.00
29-Apr-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01245	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
30-May-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01424	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
23-Jun-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01532	1,864,682,250.00	0.00	1,864,682,250.00	1,864,682,250.00	0.00
26-Jun-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01577	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00
		Sub Total [Other Charges] :	22,652,659,650.01	0.00	22,652,659,650.01	22,652,659,650.01	0.00
201 - Local							
31-Jan-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/00858	7,849,784.00	0.00	7,849,784.00	7,849,784.00	0.00
30-Mar-2025	00160000 - ATTORNEY GENERAL OFFICE	EB/AG/159/25/01116	1,328,146,200.30	0.00	1,328,146,200.30	1,328,146,200.30	0.00
		Sub Total [Local] :	1,335,995,984.30	0.00	1,335,995,984.30	1,335,995,984.30	0.00

CONFIMATION OF EXCHEQUER

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE

Telephone: 0262963110
Fax: 0262963109
Email Address: minister@hazina.go.tz
Web site: www.hazina.go.tz
(All official communications should be addressed to the Permanent Secretary Treasury).
In reply please quote:

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

Ref.No.EB/AG/159/25/14

17th July 2025

To: The Commissioner,
Attorney General's Office (VT 16),
P.O.BOX
DAR ES SALAAM

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

Please confirm in writing the following as early as possible.

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

i) Supply Vote	Shs	27,160,993,100.01
ii) Development Vote	Shs	1,473,803,606.96
iii) C.F.S.	Shs	

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

i) Supply Vote	Shs	31,056,400,090.00
Less: Appropriation in Aid	Shs	-
Net approved estimate	Shs	31,056,400,090.00
ii) Development Vote	Shs	1,794,506,000.00
iii) C.F.S.	Shs	

G. Mngara

For: PERMANENT SECRETARY – TREASURY

STATEMENT OF VOTE

STATEMENT OF VOTE ACCOUNT RECURRENT AND DEVELOPMENT

DETAILS	RECURRENT TZS	DEVELOPMENT TZS	TOTAL
Opening Approved Estimates	26,587,286,000.00	1764.506,000.00	28,351,506,000.00
Reallocation	4,469,114,090.00	30,000,000.00	4,499,114,090.00
Final Approved Budget	31,056,400,090	1,794,506,000.00	28,850,906,090.00
Issues/Received by June 30,2025	27,160,993,100.00	1473,803,606.96	28,634,796,706.96
Expenditure	27,122,980,953.00	1473,803,606.96	28,596,784,559.96
Un utilized Budget	3,895,406,990.00	320,702,393.04	4,216,109,383.04
Un Utilized issues	38,012,147.01	0	38.012,147.01
Cash in hand transferred to PMG	38,012,147.01	0	38,012,147.01

NB Development Fund

The Office of Attorney General had received Foreign Fund via Deposit Account amounting TZS 300,000,000.00 to facilitate the activities of BSAAT project.

Accounting Officer

5th March, 2025
Date

STATEMENT OF APPROPRIATION

SUMMARY OF APPROPRIATION ACCOUNT RECCURRENT EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2025

2024/2025	SUB VOTE	DESCRIPTION	BUDGET	ACTUAL EXPENDITURE	VARIANCE	EXPENDITURE ACTUAL % OF BUDGET
5,432,667,730.00	1001	Administration and Human Resources Management	5,954,410,203.30	5,553,181,044.77	401,229,158.53	93
2,237,000,240.00	1001	Administration General	1,344,506,000.00	1,335,995,984.30	8,510,015.70	99
639,470,000.00	1002	Finance and Accounts Unit	927,184,000.00	811,604,581.09	115,597,418.90	87
1,400,135,000.00	1003	Planning Division	1,716,975,660.00	1,256,817,937.89	460,157,722.11	73
408,860,000.00	1004	Internal Audit Unit	557,548,935.00	465,895,725.78	91,653,209.22	83
172,660,000.00	1005	Government Communication Unit	305,592,431.70	261,230,916.22	44,361,515.48	85
1,089,605,968.00	1007	Procurement Management Unit	543,670,571.00	463,531,322.54	80,139,248.46	85
104,905,000.00	1008	Research and Library Service Unit	253,458,600.00	173,077,330.15	80,381,269.85	68
457,320,000.00	1009	Information and Communication Technology Unit	872,752,000.00	677,190,899.93	195,561,100.07	77
3,041,475,800.00	2001	Coordination and Advisory Services	5,289,926,310.00	4,873,999,286.18	415,927,023.82	92
2,693,942,000.00	2003	Legislative Drafting	10,142,502,000.00	8,529,900,653.09	1,612,601,346.91	85
1,960,424,500.00	3002	Treaties and Contracts Division	3,360,083,210.00	2,961,470,547.03	398,612,662.97	88
203,680,000.00	5001	Regional Attorney General's Office-Dar es Salaam	234,423,669.00	171,301,692.73	63,121,976.27	73

2024/2025	SUB VOTE	DESCRIPTION	BUDGET	ACTUAL EXPENDITURE	VARIANCE	EXPENDITURE ACTUAL % OF BUDGET
103,700,000.00	5002	Regional Attorney General's Office-Arusha	178,946,000.00	146,389,961.33	32,556,038.67	82
93,580,000.00	5003	Regional Attorney General's Office-Mbeya	152,774,000.00	138,093,232.81	14,680,767.19	90
89,084,000.00	5004	Regional Attorney General's Office-Kilimanjaro	182,337,000.00	139,258,673.56	43,078,326.44	76
97,180,000.00	5005	Regional Attorney General's Office-Mtwara	165,792,000.00	143,358,527.53	22,433,472.47	86
87,934,000.00	5006	Regional Attorney General's Office-Mwanza	168,738,500.00	126,778,661.67	41,959,838.33	75
83,500,000.00	5007	Regional Attorney General's Office-Kagera	160,832,000.00	106,126,565.36	54,705,434.64	66
93,780,000.00	5008	Regional Attorney General's Office-Tabora	166,898,000.00	130,267,016.00	36,630,984.00	78
98,780,000.00	5009	Regional Attorney General Office-Tanga	171,555,000.00	131,314,000.00	40,241,000.00	76
20,589,684,238.00			32,850,906,090.00	28,596,784,559.96	4,216,109,383.04	

Accounting Officer

5th March, 2026

Date

LIST OF GOVERNMENT ENTINTY TRANSACTION

S/N	Public Entity	Transaction Amount
1	Tanzania Commercial Bank	150,000.00
2	National Social Security Fund	19,958,000.00
3	NBAA Collection	350,000.00
4	The Institute of Internal Auditors Tanzania	6,700,000.00
5	University of Dar es Salaam	3,325,000.00
6	Tanzania Forest Services Agency	1,950,000.00
7	Suma JKT Guard	106,691,754.21
8	GPSA (Fuel/ Diesel)	305,000,000.00
9	GPSA (Motor Vehicle)	1,821,969,783.10
10	Suma JKT Construction Company Limited	7,808,796,005.74
11	Government Printer	1,825,000.00
12	Dodoma Urban Water Supply	6,318,236.36
13	Baraza la Kiswahili	600,000.00
14	Tanzania Ports Corporation	9,071,400.00
15	The University of Dodoma	6,290,000.00
16	Institution of Accountancy Arusha	5,960,000.00
17	Tanzania Personal Secretaries' Assosiation	2,000,000.00
18	TBA	20,449,784.00
19	PSPTB	2,390,000.00
20	Chama cha madereva wa seriakali	1,600,000.00
21	Tanzania records and archives management	3,150,000.00

S/N	Public Entity	Transaction Amount
22	Tanzania Trade Development Authority	4,428,242.64
23	Government Obligation Settlement	121,550,000.00
24	Tanzania Telecommunication Corporation	8,053,909.00
25	Tanzania Broadcasting Corporation	24,240,000.00
26	e Government Authority	27,460,226.44
27	Suma JKT Cleaning and Fumigation Company	17,582,033.91
28	Tanzania Electric Supply Company Ltd	36,601,008.84
29	Gepg Temesa Revenue Account	94,676,901.80
30	GPSA (Consumable)	692,200.00
31	TBA (Ujenzi Arusha)	7,849,784.00
32	TBA (Kodi ya pango)	12,600,000.00
	TOTAL	10,490,279,270.04

Accounting Officer

5th March, 2026

Date