2024/25 Government Finance Statistics Report



45.6%

Expenditure as a percentage of GDP at Current Market Prices in 2024/25

32.2%

Revenue as a percentage of GDP at Current Market Prices in 2024/25

August 2026



OFFICE OF THE CHIEF GOVERNMENT STATISTICIAN
ZANZIBAR

2024/25 Government Finance Statistics Report

August 2026



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ABREVIATION

BCG	Budgetary Central Government
EAC	East African Community
EAMU	East African Monetary Union
EBUs	Extra-Budgetary Units
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GFSM	Government Finance Statistics Manual
GG	General Government
GOB	Gross Operating Balance
IFMIS	Integrated Financial Management Information System
LGAs	Local Government Authorities
NLB	Net Lending/Net Borrowing
OCGS	Office of the Chief Government Statistician
PSDS	Public Sector Debt Statistics
PSIT	Public Sector Institutional Table
R&D	Research and Development
SSFs	Social Security Funds
TWG	Technical Working Group
TZS	Tanzanian Shillings
URT	United Republic of Tanzania
VAT	Value Added Tax

ACKNOWLEDGEMENT

The 2024/25 Government Finance Statistics Report marks the second publication and an important milestone in strengthening fiscal reporting in Zanzibar. This report has utilized financial data covering 2020/21-2024/25 to analyze revenue, expenses, expenditure, assets, and liabilities of the Revolutionary Government of Zanzibar. Unlike previous publications that focused mainly on statistics for the Budgetary Central Government, Extra-Budgetary Units, and Local Government Authorities, this edition expands the scope of fiscal reporting to include Social Security Funds (SSFs). This broader coverage provides a more comprehensive picture of General Government finance for 2024/25.

The report provides a synopsis of financial statistics at different levels of government. It is important for policymakers, investors, researchers, development partners, and other stakeholders to identify challenges and opportunities regarding the provision of multiple sectors in Zanzibar. These data, if analyzed alongside the Gross Domestic Product (GDP) datasets as well as other socioeconomic datasets, provide useful policy lessons in terms of instituting measures towards attaining economic growth.

This report was made possible through the collaborative efforts of the GFS Technical Working Group, comprising members from the Ministry of Finance and Planning and the Office of the Chief Government Statistician. The Office also extends its sincere appreciation to the Office of the Accountant General for its continued cooperation and invaluable support in ensuring the timely provision of complete and reliable financial data.

In a special way, I wish to thank the Revolutionary Government of Zanzibar for its support in the production of this report. Therefore, the Office welcomes constructive comments and ideas from stakeholders that aim to enhance the quality of future publications.

It's our sincere hope that the statistical information presented in this publication will be utilized by stakeholders to support informed decision-making, strengthen fiscal transparency and accountability, and contribute to Zanzibar's sustainable economic and social development.



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EXECUTIVE SUMMARY

The 2024/25 Government Finance Statistics (GFS) Report presents a comprehensive assessment of the fiscal operations of the Revolutionary Government of Zanzibar in accordance with the Government Finance Statistics Manual 2014 (GFSM 2014). The report provides information on revenue, expenses, expenditure, assets, liabilities, and fiscal balances for the Budgetary Central Government (BCG), Extra Budgetary Units (EBUs), Local Government Authorities (LGAs), and Social Security Funds (SSFs). The statistics are intended to support evidence-based policymaking, fiscal transparency, accountability, and macroeconomic analysis.

During the 2024/25 financial year, the Government recorded continued growth in domestic revenue, reflecting improved tax administration, enhanced compliance, and sustained economic activity. Total Budgetary Central Government revenue increased to TZS 2,200.4 billion, compared with TZS 2,104.7 billion in 2023/24. Tax revenue remained the dominant source of government income, accounting for approximately 69 percent of total BCG revenue, while grants declined significantly, indicating increasing reliance on domestic resource mobilization. Other revenue also registered notable growth, mainly due to higher administrative fees, property income, and other current transfers.

Government expenses increased from TZS 1,232.1 billion in 2023/24 to TZS 1,668.5 billion in 2024/25. Compensation of employees remained the largest expenditure component, followed by the use of goods and services, grants to other government units, interest payments, and social benefits. The increase in expenditure reflects the Government's continued commitment to strengthening public service delivery, implementing strategic development programmes, and supporting social protection initiatives.

Investment in non-financial assets reached TZS 1,443.8 billion, representing a substantial increase compared with the previous financial year. Most capital investment was directed toward the construction and rehabilitation of transport infrastructure, public buildings, water supply systems, education facilities, and health infrastructure. These investments are expected to improve public service delivery, stimulate economic growth, and strengthen Zanzibar's productive capacity.

Functional classification of expenditure shows that the largest allocations were directed to Economic Affairs, General Public Services, Education, Health, and Social Protection. Significant increases in expenditure on education and health demonstrate the Government's commitment to improving human capital development, while higher investment in transport and other economic infrastructure supports the implementation of Zanzibar Development Vision 2050 and the National Development Plan.

The Statement of Government Operations indicates that the Government generated a Gross Operating Balance of TZS 531.9 billion. However, after accounting for substantial investment in non-financial assets, the Government recorded a Net Borrowing Position of TZS 911.9 billion, reflecting an expansionary fiscal policy aimed at financing strategic capital development projects.

At the General Government level, which consolidates the Budgetary Central Government, Extra Budgetary Units, Local Government Authorities, and Social Security Funds, total revenue amounted to TZS 2,663.7 billion, while total expenditure reached TZS 3,265.9 billion. These results demonstrate the significant contribution of all government institutions toward financing public services and implementing national development priorities.

DEFINITIONS OF KEY TERMS

General Government (GG) comprises entities whose primary function is to provide non-market goods and services and redistribute income and wealth. It comprises BCG, EBUs, LGAs, and SSFs. This institutional unit provides a comprehensive assessment of government fiscal operations by eliminating transactions that occur within government entities.

The Budgetary Central Government (BCG) comprises all entities that have a Government Budgetary Vote whose expenditures are usually covered through the main general budget, while their revenue and expenses are normally regulated and controlled by a Ministry of Finance and Planning.

The Extra Budgetary Units (EBUs) are the central government entities with individual budgets not fully covered by the main general budget. These entities operate under the authority or control of a BCG while having their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Such entities may be established to carry out specific government functions.

Local Government Authorities (LGAs) are government entities whose fiscal, legislative, and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes.

Social Security Funds (SSFs) are entities that operate social security schemes established to provide social protection and financial support to individuals and households in the event of specific social risks or needs.

Net worth is the difference between total assets and total liabilities.

Revenue is an increase in net worth resulting from a transaction.

Expense is a decrease in net worth resulting from a transaction.

Expenditure refers to the sum of expenses and the net acquisition of non-financial assets by a government unit during a specific accounting period.

Net Operating Balance is the difference between revenue and expenses. It shows changes in the net worth of a government through transactions.

Non-financial assets are economic assets other than financial assets.

A financial asset (claim) is an asset that typically entitles the owner of the asset (the creditor) to receive funds or other resources from another unit, under the terms of a liability.

Net Lending/Net Borrowing is the difference between government revenue and expenditure, showing the financial resources available to the government for lending or the amount it needs to borrow to finance its activities.

Classification of Function of Government (COFOG) is a detailed classification of the functions of socioeconomic objectives that general government units aim to achieve through various types of expenditure. In GFS, COFOG is applied only to expenditure, comprising expense and the net investment in non-financial assets.

PART ONE
INTRODUCTION

1.1 Overview of Government Finance Statistics

Government Finance Statistics (GFS) are financial statistics that provide information about the financial activities and performance of government institutions. They are compiled using an internationally recognized statistical framework that complies with the Government Finance Statistics Manual 2014 (GFSM 2014) issued by the International Monetary Fund (IMF) and the EAC Guideline on Compilation of GFS and PSDS 2020. The Government Finance Statistics provide comprehensive information on government revenue, expenses, expenditure, transactions in assets and liabilities, and financing activities.

The Office of Chief Government Statistician Act No. 9 of 2007, section 4(1)(a), gives the mandate to the Office of the Chief Government Statistician (OCGS) for collecting, processing, and disseminating the Official Statistics in Zanzibar; therefore, the office plays its role and collaborates with the Ministry of Finance and Planning in reviewing and reconciling the fiscal data and its sources to ensure consistency with the GFSM 2014 framework.

1.2 Rationale

Government Finance Statistics play a critical role in strengthening fiscal management and promoting transparency in public finance. As Zanzibar continues implementing public financial management reforms and aligning its statistical systems with international best practices, there is an increasing demand for comprehensive, reliable, and internationally comparable fiscal statistics.

They provide comprehensive financial data for General Government that integrates all levels of Government; therefore, they enhance monitoring of fiscal performance, assessment of fiscal risks, preparation of national accounts, compilation of public sector statistics, and evaluation of progress towards national development objectives. It also provides a road map toward achieving a single currency in 2031 for East African Community (EAC) member states, as agreed in the East African Monetary Union (EAMU).

1.3 Purpose of GFS

The main purpose of GFS is to:

- **Support realistic budgeting and resource allocation:** provide reliable and comprehensive government financial data to inform budget preparation, fiscal planning, and the effective allocation of public resources in line with government priorities;
- **Strengthen public financial management:** provide detailed financial information to support effective management of public finances, including monitoring government revenue and expenditure, preventing the misuse of public funds, and managing and controlling public debt;
- **Support fiscal policy analysis and decision-making:** provide comprehensive financial data that enable policymakers, researchers, and analysts to examine fiscal developments and assess the financial position, performance, and operations of different levels of government;
- **Contribute to macroeconomic analysis:** provide financial information that can be integrated with other macroeconomic statistics to assess the performance of different sectors of the economy. For example, GFS data contribute to the calculation of Gross Domestic Product (GDP) using the expenditure approach;
- **Promote transparency and accountability:** enhance transparency and accountability to citizens, Parliament, and other stakeholders by providing accessible information on how public resources are raised, allocated, and utilized; and
- **Facilitate international and inter-temporal comparisons:** enable comparisons of government fiscal performance across different years, levels of government, and countries through compliance with internationally accepted statistical standards and methodologies.

PART TWO

METHODOLOGY

2.1 Scope of Coverage

This report covers all data for Budgetary Central Government (BCG) from 2020/21 to 2024/25, 71 percent of Extra Budgetary Units (EBUs), and all Local Government Authorities statistics (LGAs) from 2022/23 to 2024/25, while only 2024/25 data for Social Security Funds (SSFs).

The Public Sector Institutional Table (PSIT) for the period 2024/25, which covers all public sector institutions as of June 2025, is hereto attached as Appendix 1.

2.2 Data Sources

Data for this report were collected on an annual basis from all levels of the Government, as per the Zanzibar Business process for Government Finance and Public Debt Statistics. The detailed data sources used for the compilation of GFS are as shown in Table 2.1.

Table 2.1: GFS Data Sources

Description	Data Source		
	BCG & LGAs	EBUs	SSFs
Revenue Expenses Transactions in Financial and Non- Financial Assets	IFMIS	Trial Balances and Financial Statements	Financial Statements
	IFMIS and Financial Statements		

During the reference periods, data for BCG and LGAs were collected in Excel format, and for EBUs were collected in Excel and PDF formats from the Accountant General Office, whereas all SSFs data were collected in a hard copy format.

2.3 GFS Compilation Process

The Technical Working Group (TWG) reviewed the collected data to ensure that all data from entities in the PSIT were complete. The data is then mapped in Excel to GFS bridge tables, which are aligned with GFSM 2014. Data generated from the GFS system, verified by the TWG to ensure that the data is accurate, complete, and aligned with GFSM 2014. The consolidation process was done for central government and general government, where all grants between General Government levels were eliminated to avoid double counting.

2.4 Treatment of Borderline Case

According to the Constitution of the United Republic of Tanzania (URT), all external loans to Zanzibar are the responsibility of the URT. For this reason, all external debts are treated as a grant from the URT to Zanzibar, which is consolidated at the level of the URT.

PART THREE
GENERAL GOVERNMENT

3.1 Revenue Collections

Total General Government revenue amounted to TZS 2,663.7 billion during the 2024/25 fiscal year. The Budgetary Central Government is the dominant contributor, indicating that government financing relies primarily on BCG revenue collections. Figure 3.1 and Table 3.1 reveal that:

Total tax revenue amounted to TZS 1,527.0 billion, representing 57.3 percent of total General Government revenue. Almost all tax revenue was collected by the BCG (TZS 1,522.1 billion), while EBUs and LGAs contributed relatively small amounts. This reflects the centralized structure of tax administration, where the majority of taxes are collected by the BCG.

Social contributions totaled TZS 224.2 billion, accounting for 8.4 percent of total General Government revenue. These contributions were generated entirely by Social Security Funds through mandatory pension and social insurance schemes.

Total grants received by the General Government amounted to TZS 191.7 billion, representing 7.2 percent of total revenue. Most grants were received by the BCG and EBUs to finance development programmes and institutional operations.

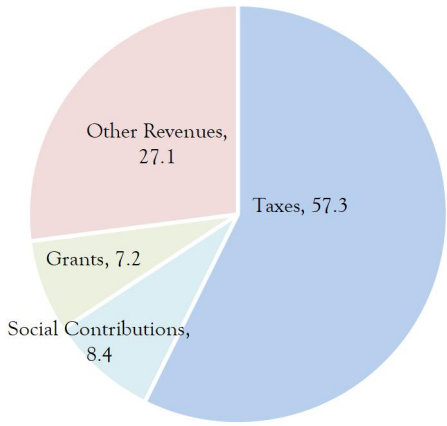
Other revenue reached TZS 720.6 billion, contributing 27.1 percent of total General Government revenue. This category includes administrative fees, property income, sales of goods and services, dividends, rent, and other non-tax revenues. The relatively large share of other revenue demonstrates the Government's continued efforts to diversify revenue sources and reduce reliance on taxation alone.

Table 3.1: Revenue Collections by Level of Government, 2024/25

Billion TZS

DESCRIPTIONS	BCG	EBUs	SSFs	LGAs	GG
Total Revenue	2,200.4	327.8	328.1	32.9	2,663.7
Taxes	1,522.1	1.3	-	3.6	1,527.0
Social Contributions	-	-	224.2	-	224.4
Grants	191.5	203.6	0.2	17.4	191.7
Other Revenue	486.8	123.0	103.7	11.8	720.6

Figure 3.1: Percentage Distribution of General Government Revenue Collections, 2024/25



3.2 Expenses

Total General Government expenses amounted to TZS 1,758.7 billion during 2024/25. The Budgetary Central Government accounted for the largest share of total expenses, followed by EBUs, SSF, and LGA. The increase in expenses reflects the Government's continued investment in human capital development, operational efficiency, public administration, and social protection programs.

Figure 3.2 and Table 3.2 demonstrate that the compensation of employees totaled TZS 766.2 billion, representing approximately 43.6 percent of total General Government expenses. This category remained the largest expenditure component and reflects the Government's commitment to maintaining adequate staffing levels in education, health, security, and public administration.

Expenses on use of goods and services reached TZS 382.5 billion, accounting for 21.7 percent of total expenses. The increase reflects higher operational requirements associated with the implementation of development programmes and improved public service delivery.

Interest payments amounted to TZS 190.1 billion, representing 10.8 percent of total expenses. The relatively high level of interest expenditure reflects increased debt servicing obligations associated with financing major infrastructure investments.

Social benefit payments totaled TZS 236.0 billion, accounting for 13.4 percent of total expenses. Most of these payments were made through BCG and SSF programmes supporting pensions, employment-related benefits, and social assistance.

Other expenses amounted to TZS 182.7 billion, representing 10.4 percent of total expenses. These mainly comprise administrative transfers, miscellaneous operational expenditures, and other current expenses, etc.

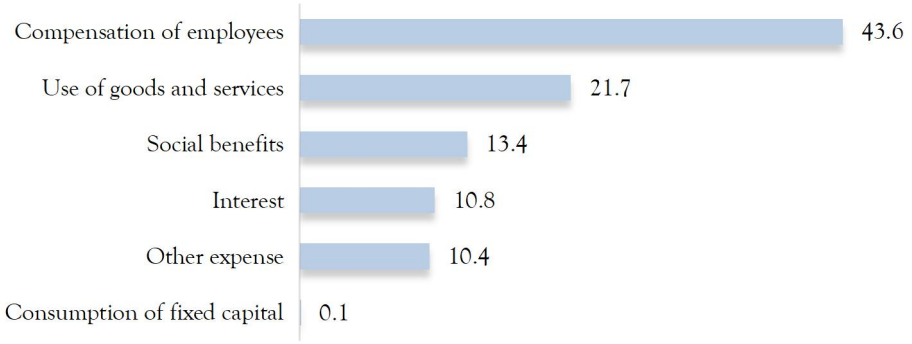
Generally, the expense composition demonstrates the Government's continued commitment to financing public service delivery while expanding investment in social protection and maintaining operational efficiency. Human resource costs remain the largest recurrent expense category, highlighting the labor-intensive nature of government service provision.

Table 3.2: Summary of Expenses by Level of Government, 2024/25

Billion TZS

DESCRIPTION	BCG	EBUs	SSFs	LGAs	GG
Total Expense	1,668.5	171.1	116.8	28.0	1,758.7
Compensation of employees	662.6	74.2	8.4	20.9	766.2
Use of goods and services	305.3	64.5	6.8	5.9	382.5
Consumption of fixed capital	-	0.0	1.2	-	1.2
Interest	194.6	0.0	0.3	-	190.1
Grants	221.0	-	-	-	-
Social benefits	135.8	1.3	98.0	0.9	236.0
Other expense	149.2	31.1	2.1	0.3	182.7

Figure 3.2: Percentage Distribution of General Government Expenses by Economic Classification, 2024/25



3.3 Transactions in Assets and Liabilities

Total transactions in assets and liabilities reached TZS 1,486.8 billion, reflecting substantial Government investment during the fiscal year.
Investment in non-financial assets amounted to TZS 1,507.2 billion, with buildings and structures accounting for TZS 1,427.6 billion, equivalent to more than 96 percent of total fixed investment. This demonstrates the Government's continued prioritization of infrastructure development.

Net acquisition of financial assets reached TZS 1,090.1 billion, largely comprising currency and deposits (TZS 761.2 billion), equity and investment fund shares (TZS 225.4 billion), debt securities (TZS 96.2 billion), loans (TZS 41.7 billion) and other accounts receivable (TZS 8.9 billion).

Net incurrence of liabilities amounted to TZS 1,110.5 billion, mainly consisting of loans (TZS 760.8 billion), Equity and Investment Fund Shares (TZS 201.1 billion) and debt securities (TZS 141.4 billion). The borrowing was primarily directed toward financing strategic development projects expected to generate long-term economic benefits (Table 3.3).
Overall, the transactions in assets and liabilities indicate an expansionary fiscal policy focused on infrastructure investment while maintaining manageable financing arrangements.

Table 3.3: Transactions in Assets and Liabilities by Level of Government, 2024/25

Billion TZS

Description	BCG	EBUs	SSFs	LGAs	GG
Net Transactions in Assets and Liabilities	1,218.3	53.7	211.3	3.5	1,486.8
Investment in Non financial Assets	1,443.8	46.8	13.2	3.5	1,507.2
Fixed Assets	1,441.1	46.7	-5.5	3.4	1,485.6
Buildings and Structures	1,407.3	29.6	-12.3	3.0	1,427.6
Machinery and Equipment	33.6	17.0	0.6	0.5	57.8
Other fixed assets	0.2	0.0	0.0	0.0	0.2
Inventories	0.0	0.0	4.7	0.0	4.8
Non-produced Assets	2.7	0.1	14.0	0.0	16.8
Land	2.7	0.0	14.2	0.0	16.9
Intangible non-produced assets	0.0	0.1	-0.2	0.0	-0.1
Net acquisition of financial assets	677.0	6.9	406.1	0.1	1,090.1
Currency and deposits	670.3	4.6	86.1	0.1	761.2
Debt Securities	0.0	0.0	96.2	0.0	96.2
Loans	0.0	0.2	-1.7	0.0	-1.5
Equity and Investment Fund Shares	0.0	2.0	223.3	0.0	225.4
Other accounts receivable	6.7	0.0	2.2	0.0	8.9
Net Incurrence of Liabilities	902.5	-0.1	208.1	0.0	1,110.5
Debt Securities	141.4	0.0	0.0	0.0	141.4
Loans	760.8	0.0	0.0	0.0	760.8
Equity and Investment Fund Shares	-	-	201.1	-	201.1
Other Accounts Payable	0.3	-0.1	7.0	0.0	7.2

3.4 Statement of Government Operations

The Statement of Government Operations indicates that the General Government generated total revenue of TZS 2,663.7 billion against total expenses of TZS 1,758.7 billion, resulting in a Gross Operating Balance of TZS 913.8 billion and a Net Operating Balance of TZS 905.9 billion, which is sufficient to finance government operations.

During the reference period, Government investments in non-financial assets reached TZS 1,507.2 billion, while net borrowing accounted for TZS 602.5 billion. This reflects the Government's deliberate policy of financing large-scale capital investment to accelerate economic development.

Total expenditure amounted to TZS 3,265.9 billion, while net acquisition of financial assets reached TZS 1,090.1 billion compared with net incurrence of liabilities of TZS 1,110.5 billion (Table 3.4).

Table 3.4: Statement of Government Operations by Level of Government, 2024/25

Billion TZS

Description	BCG	EBUs	SSFs	LGAs	GG
Revenue	2,200.4	327.8	328.1	32.9	2,663.7
Taxes	1,522.1	1.3	0.0	3.6	1,527.0
Social contributions	0.0	0.0	224.2	0.0	224.2
Grants	191.5	203.6	0.2	17.4	191.7
Other Revenue	486.8	123.0	103.7	11.8	720.6
Expense	1,668.5	171.1	116.8	28.0	1,758.7
Compensation of employees	662.6	74.2	8.4	20.9	766.2
Use of goods and services	305.3	64.5	6.8	5.9	382.5
Consumption of fixed capital	0.0	0.0	1.2	0.0	1.2
Interest	194.6	0.0	0.3	0.0	190.1
Grants	221.0	0.0	0.0	0.0	0.0
Social Benefits	135.8	1.3	98.0	0.9	236.0
Other expenses	149.2	31.1	2.1	0.3	182.7
Gross operating balance	531.9	156.7	212.5	4.9	905.9
Net operating balance	531.9	156.7	211.3	4.9	904.7
Net/gross investment in non financial assets	1,443.8	46.8	13.2	3.5	1,507.2
Fixed Assets	1,441.0	46.7	-5.5	3.4	1,485.6
Inventories	0.0	0.0	4.7	0.0	4.8
Non produced assets	2.7	0.1	14.0	0.0	16.8
Expenditure	3,112.2	217.9	130.0	31.5	3,265.9
Net lending / Net borrowing	-911.9	109.9	198.1	1.4	-602.5
Net acquisition of financial assets	677.0	6.9	406.1	0.1	1,090.1
Net incurrence of liabilities	902.5	-0.1	208.1	0.0	1,110.5

PART FOUR
BUDGETARY CENTRAL GOVERNMENT

4.1 Revenue Collections

Budgetary Central Government revenue increased from TZS 2,104.7 billion in 2023/24 to TZS 2,200.4 billion in 2024/25, representing an increase of 4.5 percent. This growth reflects continued improvements in domestic revenue mobilization.

Domestic revenue remained the principal source of government financing throughout the fiscal year, demonstrating increasing fiscal independence and strengthening the Government's capacity to finance recurrent and development expenditure from domestically generated resources.

Tax revenue accounted for approximately 69 percent of total Budgetary Central Government revenue during 2024/25. It increased from TZS 1,201.9 billion in 2023/24 to TZS 1,522.1 billion in 2024/25, equivalent to an increase of approximately 26.6 percent.

Grant revenue declined substantially from TZS 708.1 billion in 2023/24 to TZS 191.5 billion in 2024/25. The reduction was primarily associated with lower capital grants received from development partners.

Other revenue increased significantly from TZS 194.9 billion in 2023/24 to TZS 486.8 billion in 2024/25. This performance was mainly attributed to increases in administrative fees, property income, dividends from public investments, sales of goods and services, rent collections, and other current transfers. Strengthening non-tax revenue contributes to enhanced fiscal resilience by reducing dependence on a single source of financing while supporting sustainable financing of public expenditure (Table 4.1).

Table 4.1: Budgetary Central Government Revenue Collections, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Revenue	2,200.4	2,104.7	1,407.8	1,322.1	856.9
Taxes	1,522.1	1,201.9	1,005.7	729.5	608.6
Taxes on income, profits, and capital gains	367.0	291.2	256.1	188.6	160.2
Payable by individuals	245.6	204.1	180.7	133.8	114.9
Payable by corporations and other enterprises	121.5	87.1	75.4	54.8	45.3
Taxes on goods and services	852.2	695.1	543.8	364.4	314.6
General taxes on goods and services	679.7	541.7	421.7	272.7	237.7
Value-Added Taxes	495.0	373.0	319.7	184.2	118.1
Turnover & other general taxes on G&S	184.7	168.7	101.9	88.5	119.7
Excises	59.5	61.9	47.9	43.6	39.5
Taxes on specific services	88.6	77.1	64.0	38.2	26.9
Taxes on the use of goods and on permissions to use goods or perform activities	24.4	14.4	10.2	9.9	10.4
Motor vehicle taxes	15.2	12.2	7.9	8.6	9.5
Other	9.2	2.3	2.3	1.3	0.9
Taxes on international trade and transactions (Customs and other import duties)	310.4	223.9	211.3	180.0	135.1
Other taxes	-7.6	-8.3	-5.5	-3.5	-1.3
Grants	191.5	708.1	239.9	442.2	156.8
Current grants from development partners	70.3	137.3	59.3	46.6	21.0
Capital grants from other general government units	121.2	570.6	180.6	395.6	135.8
Other revenue	486.8	194.7	162.2	150.5	91.5
Property income	47.1	32.8	32.6	31.0	25.1
Dividends	22.0	5.1	17.7	15.1	15.4
Rent	25.1	27.7	14.9	15.9	9.7
Sales of goods and services	158.0	139.3	118.7	107.1	55.5
Administrative fees	146.2	38.6	117.9	106.5	54.5
Incidental sales by nonmarket establishments	11.9	0.7	0.8	0.6	1.1
Fines, penalties, and forfeits	3.1	1.7	1.6	1.0	0.9
Other current transfers not elsewhere classified	278.6	21.0	9.2	11.4	10.0

4.2 Expenses

During the fiscal year 2024/25, total BCG expenses increased from TZS 1,232.1 billion in 2023/24 to TZS 1,668.5 billion, representing an increase of 35.4 percent.

The increase reflects the Government's continued implementation of development programmes, expansion of public service delivery, increased debt servicing obligations, and higher transfers to government institutions. It also demonstrates continued investment in human capital and operational activities required to support socio-economic development.

Compensation of employees remained the largest component of expenses, increasing slightly from TZS 653.8 billion in 2023/24 to TZS 662.6 billion in 2024/25.

Expenses on the use of goods and services increased from TZS 205.3 billion in 2023/24 to TZS 305.3 billion in 2024/25.

Interest payments increased sharply from TZS 28.8 billion in 2023/24 to TZS 194.6 billion in 2024/25. This significant increase reflects higher debt servicing obligations arising from domestic borrowing used to finance strategic development projects.

Grants transferred to other government institutions increased from TZS 199.8 billion to TZS 221.0 billion during the reporting period. These transfers support programmes implemented by LGAs and EBUs. The increase demonstrates the Government's continued commitment to decentralized service delivery and institutional capacity strengthening.

Social benefit payments almost doubled during the reporting period, increasing from TZS 70.9 billion to TZS 135.8 billion. The increase reflects expanded Government support for targeted programs.

Other expenses increased from TZS 73.5 billion in 2023/24 to TZS 149.2 billion in 2024/25. The increase reflects higher current transfers not elsewhere classified and other administrative expenses (Table 4.2).

Table 4.2: Budgetary Central Government Expenses by Economic Classification, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Total Expenses	1,668.5	1,232.1	1,021.1	765.8	749.3
Compensation of employees	663.3	653.8	583.7	408.3	320.1
Wages and salaries	*593.7*	*587.1*	*541.5*	*381.6*	*302.2*
Actual employers' social contributions	*69.6*	*66.8*	*42.2*	*26.7*	*17.9*
Use of goods and services	305.3	205.3	133.3	110.8	109.0
Interest	194.6	28.8	23.3	19.4	12.9
Interest to other than general government units	*189.8*	*28.8*	*23.3*	*16.1*	*12.9*
Interest to other general government units	*4.7*	-	-	*3.3*	-
Grants to other general government units	221.0	199.8	157.4	116.1	174.3
Social benefits	135.8	70.9	44.8	43.7	39.9
Social security benefits	*51.0*	*4.8*	*4.2*	*4.3*	*4.2*
Social assistance benefits	*29.5*	*19.0*	*7.3*	*0.5*	-
Employment-related social benefits	*55.3*	*47.1*	*33.4*	*39.0*	*35.8*
Current transfers not elsewhere classified	149.2	73.5	78.6	67.5	93.1

4.3 Transactions in Assets and Liabilities

Net transactions in assets and liabilities increased substantially from TZS 241.7 billion in 2023/24 to TZS 1,218.3 billion in 2024/25, reflecting accelerated implementation of capital development projects.

Government investment in non-financial assets increased from TZS 871.8 billion in 2023/24 to TZS 1,443.8 billion in 2024/25, representing one of the largest increases recorded during the five-year period. The increase demonstrates the Government's commitment to expanding productive infrastructure and improving public service delivery. Investment was concentrated in the construction of roads and transport infrastructure, public buildings, education facilities, water supply projects, health, sports, and administrative infrastructure.

Net acquisition of financial assets increased from TZS 3.2 billion in 2023/24 to TZS 677.0 billion in 2024/25. The increase was primarily attributed to the

extensive growth in currency and deposits as of June 2025. Net incurrence of liabilities increased from TZS 633.3 billion to TZS 902.5 billion.

The increase was mainly associated with domestic borrowing, including the issuance of debt securities and loan financing for development projects (Table 4.3).

Table 4.3: Transactions in Assets and Liabilities for the Budgetary Central Government, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Net Transactions in Assets and Liabilities	1,218.3	241.7	490.7	226.3	28.7
Investment in Non-financial Assets	1,443.8	871.8	371.9	295.8	63.4
Fixed Assets	1,441.1	871.5	371.2	295.8	63.4
Buildings and Structures	1,407.3	801.4	348.0	213.5	53.9
Machinery and Equipment	33.6	70.1	23.2	82.3	9.5
Other fixed assets	0.2	0.0	0.0	0.0	0.0
Non-produced Assets	0.0	0.3	0.7	0.0	0.0
Intangible non-produced assets	0.0	0.3	0.7	0.0	0.0
Net acquisition of financial assets	677.0	3.2	133.2	49	0.1
Currency and deposits	670.3	1.2	131.7	17.8	0.1
Equity and Investment Fund Shares	-	2.1	1.6	31.2	0.0
Net Incurrence of Liabilities	902.5	633.3	14.4	118.6	34.9
Debt Securities	141.4	130.0	0.0	140	40.8
Loans	760.8	504.1	15	-13.6	-5.9
Financial Derivatives and Employee Stock Options	-	0.0	-0.5	-1.5	0.0
Other Accounts Payable	0.3	-0.8	-0.1	-6.3	0.0

4.4 Statement of Government Operations

The Budgetary Central Government recorded a Gross Operating Balance of TZS 531.9 billion during the 2024/25 fiscal year. A positive operating balance indicates that the Government generated sufficient revenue to finance its day-to-day operating expenses. This represents an important indicator of fiscal sustainability and demonstrates the continued improvement in domestic revenue mobilization.

After accounting for capital investment, the Government recorded Net Borrowing of TZS 911.9 billion during 2024/25 (Table 4.4).

Table 4.4: Statement of Government Operations for the Budgetary Central Government, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Revenue	2,200.4	2,104.7	1,407.8	1,322.1	856.9
Taxes	1,522.1	1,201.9	1,005.7	729.5	608.6
Grants	191.5	708.1	239.9	442.2	156.8
Other Revenue	486.8	194.9	162.2	150.5	91.5
Expense	1,668.5	1,232.1	1,021.1	765.8	749.3
Compensation of employees	662.6	653.8	583.7	408.3	320.1
Use of goods and services	305.3	205.3	133.3	110.8	109.0
Interest	194.6	28.8	23.3	19.4	12.9
Grants	221.0	199.8	157.4	116.1	174.3
Social Benefits	135.8	70.9	44.8	43.7	39.9
Other expenses	149.2	73.5	78.6	67.5	93.1
Gross Operating Balance	*531.9*	*872.6*	*386.7*	*556.3*	*107.6*
Net operating balance	*531.9*	*872.6*	*386.7*	*556.3*	*107.6*
Transactions in Non-Financial Assets					
Net/gross investment in non-financial assets	1,443.8	871.8	371.9	295.8	63.4
Fixed Assets	1,441.0	871.5	371.2	295.8	63.4
Expenditure	*3,112.2*	*2,103.9*	*1,393.0*	*1,061.6*	*812.7*
Net Lending / Net Borrowing	*(911.9)*	0.8	*14.8*	*260.5*	*44.2*
Transactions in Financial Assets and Liabilities					
Net acquisition of financial assets	677.0	3.2	133.2	49.0	0.1
Net incurrence of liabilities	902.5	633.3	14.4	118.6	34.9

4.5 The Classification of the Functions of Government

The Classification of the Functions of Government (COFOG) provides an internationally recognized framework for analyzing how Government expenditure is allocated across different sectors of the economy.

Analysis of COFOG for 2024/25 indicates that Government resources continued to be concentrated in sectors that directly support economic growth,

human capital development, public administration, and social welfare. Table 4.5 reveals the government expenditure allocation across different sectors of the economy for a period of five years.

Table 4.5: Expenditure by Functional Classification for the Budgetary Central Government, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Expenditure	3,112.2	2,103.9	1,393.0	1,061.6	812.7
General public services	760.6	451.7	293.9	289.7	374.3
Executive and legislative organs, financial and fiscal affairs, external affairs	67.6	9.6	7.0	6.5	8.2
Foreign economic aid	0.0	0.6	0.1	0.2	0.5
General services	495.4	345.9	217.3	228.4	269.6
R & D General public services	0.2	6.6	0.5	2.1	0.7
General public services not elsewhere classified	2.8	0.0	1.3	0.2	0.1
Public debt transactions	194.6	28.8	23.3	19.4	12.9
Transfers of general character between levels of government	0.0	60.1	44.4	32.9	82.3
Public order and safety	175.5	31.8	53.8	18.2	11.4
Police services	100.6	19.2	39.0	6.7	5.6
Fire protection services	7.1	4.0	5.0	4.5	2.0
Law courts	46.7	8.5	7.9	5.7	3.8
Prisons	14.0	0.0	1.6	1.0	0.0
R & D Public order and safety	0.0	0.0	0.0	0.0	0.0
Public order and safety not elsewhere classified	7.2	0.1	0.3	0.3	0.0
Economic affairs	1,086.5	1,118.7	697.9	514.4	270.8
General economic, commercial, and labor affairs	17.2	667.5	578.8	382.5	253.1
Agriculture, forestry, fishing, and hunting	85.6	3.4	20.3	64.2	2.2
Fuel and energy	156.2	16.3	0.2	9.0	0.6
Mining, manufacturing, and construction	226.7	20.2	1.3	31.0	0.9
Transport	588.2	397.4	81.1	19.9	6.2
Communication	6.7	5.7	9.0	2.4	5.5
Other industries	3.9	0.1	0.8	1.1	2.2
R & D Economic affairs	0.5	8.0	6.5	4.5	0.1
Economic affairs not elsewhere classified	1.5	0.0	0.0	0.0	0.0

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Environmental protection	6.2	0.4	4.4	0.7	3.0
Waste water management	0.0	0.0	4.2	0.0	0.0
Protection of biodiversity and landscape	1.0	0.0	0.0	0.0	0.1
R&D Environmental protection	0.0	0.0	0.0	0.0	0.0
Environmental protection not elsewhere classified	5.2	0.4	0.2	0.7	3.0
Housing and community amenities	102.0	71.9	99.5	9.1	20.6
Housing development	0.2	0.0	0.5	0.8	1.3
Community development	43.0	51.4	17.1	3.5	1.3
Water supply	57.3	20.3	81.5	4.1	16.4
Street lighting	0.1	0.0	0.0	0.0	0.0
Housing and community amenities not elsewhere classified	1.4	0.2	0.4	0.7	1.5
Health	225.6	89.1	90.0	74.8	38.5
Medical products, appliances, and equipment	27.4	35.4	17.6	0.1	8.8
Outpatient services	17.7	0.0	0.0	0.0	0.0
Hospital services	1.7	3.5	10.2	10.5	0.3
Public health services	6.1	2.1	8.7	0.7	5.0
R & D Health	1.4	0.0	0.7	0.4	2.0
Health not elsewhere classified	171.2	48.0	52.8	63.0	22.4
Recreation, culture and religion	58.9	55.8	27.0	10.3	10.9
Recreational and sporting services	51.1	42.3	17.2	0.8	3.3
Cultural services	0.1	2.9	1.2	2.4	1.0
Broadcasting and publishing services	3.4	7.6	6.0	5.3	0.9
Religious and other community services	4.2	3.0	2.6	1.8	5.7
R & D Recreation, culture, and religion	0.0	0.0	0.1	0.0	0.0
Education	511.3	185.0	62.8	78.6	24.4
Pre-primary and primary education	122.5	7.3	39.3	10.5	1.1
Secondary education	124.4	2.1	0.5	1.0	4.9
Post-secondary, non-tertiary education	8.2	0.0	0.5	0.0	0.0
Tertiary education	36.8	0.0	0.0	0.0	0.0
Education not definable by level	21.5	7.5	6.1	4.4	8.9
Subsidiary services to education	7.9	3.8	1.3	1.9	1.1
R & D Education	0.1	0.1	0.0	0.0	0.0
Education not elsewhere classified	189.9	164.3	15.2	60.7	8.4

Description	2024/25	2023/24	2022/23	2021/22	2020/21
Social protection	185.7	99.4	63.6	65.8	58.9
Sickness and disability	49.8	0.2	0.0	0.1	0.3
Old age	122.1	0.5	0.4	0.1	3.3
Survivors	0.2	95.3	52.9	63.8	55.1
Family and children	2.0	0.3	0.6	0.0	0.0
Social exclusion not elsewhere classified	2.2	2.6	2.3	1.7	0.2
R & D Social protection	0.0	0.0	0.0	0.0	0.0
Social protection not elsewhere classified	9.4	0.5	7.5	0.1	0.1

Table 4.6: Summary of the Percentage Share of Government Expenditure by Function for the Budgetary Central Government, 2020/21–2024/25

Billion TZS

Description	2024/25	2023/24	2022/23	2021/22	2020/21
General public services	24.4	21.5	21.1	27.3	46.1
Public order and safety	5.6	1.5	3.9	1.7	1.4
Economic affairs	34.9	53.2	50.1	48.4	33.3
Environmental protection	0.2	0.0	0.3	0.1	0.4
Housing and community amenities	3.3	3.4	7.1	0.9	2.5
Health	7.2	4.2	6.5	7.0	4.7
Recreation, culture, and religion	1.9	2.7	1.9	1.0	1.3
Education	16.4	8.8	4.5	7.4	3.0
Social protection	6.0	4.7	4.6	6.2	7.3

In the 2024/25 financial year, the Government invested more than 50 percent (TZS 1,804.3 billion) of all expenditure in implementing its functions related to development compared to past years (Figure 4.1). Table 4.5 also shows that more than 50 percent of the development expenditure in 2024/25 was invested in economic affairs, followed by 15.1 percent on education. In terms of recurrent expenditure, the situation has changed compared with previous years. The Government spent about 47.9 percent of these funds during the 2024/25 financial year on implementing activities related to General Public Services, whereas in previous years, more funds were allocated to implement activities related to Economic Affairs.

Furthermore, Table 4.6 demonstrates that the acquisition of new non-financial assets constituted a substantial portion of government spending, accounting for about 46.4 percent of total expenditure.

Figure 4.1: Budgetary Central Government Expenditures by Type, 2020/21–2024/25

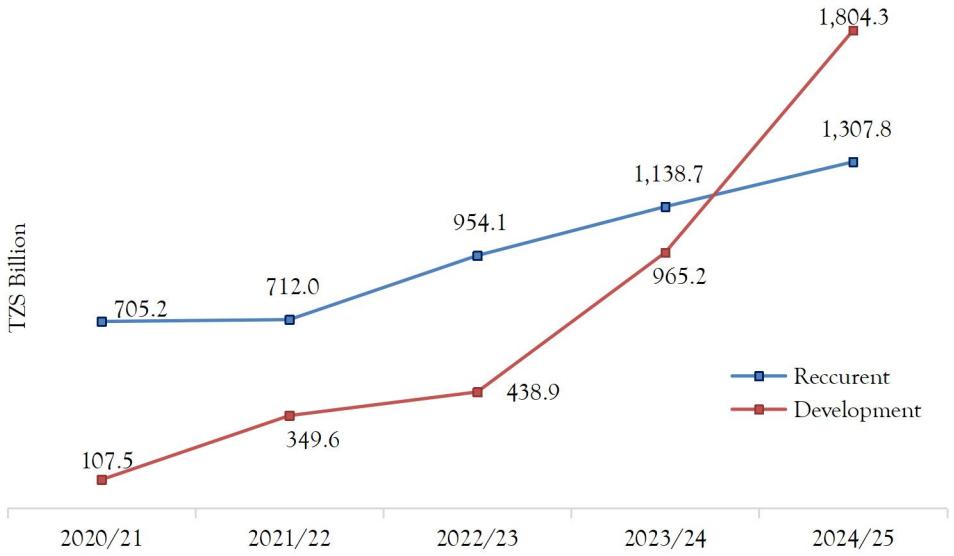


Table 4.7: Summary of Budgetary Central Government Expenditures by Type, 2020/21–2024/25

TZS Billion

Type of Expenditures		2024/25	2023/24	2022/23	2021/22	2020/21
Recurrent Expenditures	General public services	627.1	289.0	294.9	289.7	315.2
	Public order and safety	75.6	30.2	54.8	18.2	10.7
	Economic affairs	43.0	622.6	698.9	514.4	260.4
	Environmental protection	2.0	0.1	5.4	0.7	2.8
	Housing and community amenities	5.4	1.1	100.5	9.1	7.4
	Health	137.0	53.2	91.0	74.8	30.7
	Recreation, culture and religion	7.0	12.1	28.0	10.3	8.5
	Education	238.2	33.3	63.8	78.6	10.7
	Social protection	172.4	97.0	64.6	65.8	58.8
Development Expenditures	General public services	133.5	162.8	295.9	94.8	59.0
	Public order and safety	99.9	1.6	55.8	3.8	0.7
	Economic affairs	1043.5	496.1	699.9	121.7	10.4
	Environmental protection	4.2	0.3	6.4	0.6	0.3
	Housing and community amenities	96.6	70.7	101.5	7.7	13.2
	Health	88.6	35.9	92.0	53.2	7.8
	Recreation, culture and religion	51.8	43.7	29.0	2.9	2.4
	Education	273.1	151.7	64.8	63.5	13.7
	Social protection	13.2	2.4	65.6	1.5	0.1

Table 4.8: Cross-Classification of Expenditure by Functional and Economic Classifications, 2024/25

TZS Billion

Description	Compensation of employees	Use of goods and services	Interest	Grants	Social Benefits	Other expenses	Net investment in non-financial assets
General public services	663.3	304.6	194.6	277.6	135.8	92.6	1,443.8
Public order and safety	291.2	92.4	194.6	25.3	4.1	35.9	117.6
Economic affairs	77.8	19.1	-	-	0.1	1.0	77.6
Environmental protection	25.5	32.8	-	205.2	2.6	11.6	809.0
Housing and community amenities	1.4	3.5	-	-	0.2	0.4	0.8
Health	3.0	26.7	-	-	-	3.6	68.8
Recreation, culture and religion	64.0	65.3	-	-	9.3	2.2	85.3
Education	6.8	2.7	-	-	0.0	17.0	32.4
Social protection	191.6	52.5	-	0.0	0.9	19.7	246.9
Percentage Share	***21.3***	***9.8***	***6.3***	***8.9***	***4.4***	***3.0***	***46.4***

4.6 Fiscal Indicators

The summary of key fiscal indicators for the Budgetary Central Government related to GFS is presented in Table 4.9.

Table 4.9: Fiscal Indicators for the Budgetary Central Government , 2020/21–2024/25

Indicator	2024/25	2023/24	2022/23	2021/22	2020/21
Gross operating balance (GOB) (TZS billion)	531.9	872.6	386.7	556.3	107.6
Gross operating balance as a % of Revenue	24.2	41.5	27.5	42.1	12.6
Budget deficit (including grants) as % of GDP	13.4	0.0	0.0	0.0	0.0
Budget deficit (excluding grants) as % of GDP	16.2	-0.1	0.0	-0.1	0.0
Net lending/net borrowing (NLB)	-911.9	0.8	14.8	260.5	44.2
Net lending/borrowing as % of Revenue	-41.4	0.0	0.0	0.0	0.0
Net lending/borrowing as % of Total Expenditure	-29.3	0.0	0.0	0.0	0.0

Indicator	2024/25	2023/24	2022/23	2021/22	2020/21
Primary cash balance (TZS Billion)	-717.3	29.6	38.1	279.9	57.1
Ratio of assets to liabilities	2.4	1.4	35.1	2.9	1.8
Tax burden (TZS Billion)	1,522.1	1,201.9	1,005.7	729.5	608.6
Direct taxes (TZS Billion)	367.0	291.2	256.1	188.6	160.2
Indirect taxes (TZS Billion)	1,155.1	910.7	749.7	540.9	448.4
Government final consumption expenditure (TZS Billion)	959.05	793.3	676.8	479.5	466.6
Gross fixed capital formation (TZS Billion)	1,373.6	871,.5	371.2	295.8	63.4
Social spending (TZS Billion)	1,024.5	445.4	184.7	260.7	315.9
Total expenditure (TZS Billion)	3,112.2	2,103.9	1,393.0	1,061.6	812.7
Transfer payments excluding grants (TZS Billion)	284.9	144.4	123.4	111.3	133.01
Domestic financing (TZS Billion)	-225.5	-630.1	118.8	-69.5	-34.7
External Grants and Loans as % of Acquisition of Non-financial Assets (net)	4.9	15.8	15.9	15.7	33.1
Revenue as % of GDP at Current Market Prices	32.2	35	25.6	27.4	19.7
Revenue, excluding grants to GDP	29.4	23.2	21.2	18.2	16.1
Tax Revenue as % of GDP	22.3	20	18.3	15.1	14
Grants to GDP Total Government	2.8	11.8	4.4	9.2	3.6
Expenditure as % of GDP at Current Market Prices	45.6	34.9	25.3	22	18.7
Development Expenditure* as % of Government Expenditure	58	74.3	63.4	73	72.2
Capital Expenditure as % of Government Expenditure	46.4	41.4	26.7	27.9	7.8
Per Capita Social Services Expenditure** (TZS)	495.5	218.7	97.7	137.9	183.9
Per Capita Economic Services Expenditure** (TZS Thousand)	525.5	549.3	369.3	63.1	157.6
GDP at Current Price (TZS Billion)	6,828.2	6,020.4	5,509.4	4,827.1	4,355.3

*Note: * Development expenditure is total expenditure (excluding loans and advances) on social and economic services.*
***Population projection data used*

PART FIVE
EXTRA-BUDGETARY UNITS AND LOCAL GOVERNMENT AUTHORITIES

5.1 Revenue Collections

Extra-Budgetary Units collected a total revenue of TZS 327,830.1 million in 2024/25 compared with TZS 343,475.3 million in the previous fiscal year, representing a decrease of 4.6 percent. Despite this decline, revenue remained significantly higher than the TZS 185,973.5 million recorded in 2022/23, indicating sustained growth in the financial capacity of EBUs over the medium term. The decline in revenue was mainly driven by the reduction in the number of institutions responsible for carrying out specific government functions (Table 5.1.a).

Table 5.1.a: Revenue Collections for Extra-Budgetary Units, 2022/23–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Revenue	327,830.1	343,475.3	185,973.5
Taxes	1,259.2	1,580.1	966.6
Taxes on goods and services	1,259.2	1,580.1	966.6
Taxes on financial and capital transactions	1,129.3	1,562.8	956.2
Other taxes on use of goods and on permission to use goods or perform activities	129.9	17.3	10.4
Grants	72,349.9	150,390.7	123,247.5
Current grants from international organizations	-	12.4	22.0
Grants from Other General Government Units	203,579.6	150,378.2	123,225.5
Current	203,579.6	150,311.0	123,218.0
Capital	-	67.2	7.5
Other revenue	122,991.3	191,504.5	61,759.4
Property income	1,121.3	3,227.6	60.6
Interest	-	3,143.9	56.9
Dividends	850.5	-	-
Rent	270.8	83.7	3.7
Sales of goods and services	38,885.7	144,661.0	47,621.3
Administrative fees	28,354.6	93,279.9	38,282.7
Incidental sales by nonmarket establishments	10,531.1	51,381.2	9,338.6
Fines, penalties, and forfeits	3,439.6	1,828.3	506.3
Other current transfers not elsewhere classified	79,544.7	41,787.6	13,571.2

Local Government Authorities collected total revenue of TZS 32,868.6 million during the 2024/25 fiscal year, compared with TZS 32,656.3 million in 2023/24, representing a moderate increase of 0.7 percent. Revenue has remained relatively stable over the past three financial years, demonstrating consistent local revenue mobilization (Table 5.1.b).

Table 5.1.b: Revenue Collections for Local Government Authorities, 2022/23–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Revenue	32,868.6	32,656.3	32,378.9
Taxes	3,633.9	561.1	110.6
Taxes on goods and services	3,633.9	561.1	110.6
Other taxes on use of goods and on permission to use goods or perform activities	3,633.9	561.1	110.6
Grants	17,435.5	18,074.5	16,930.5
Current grants from international organizations	17,435.5	18,074.5	16,930.5
Grants from Other General Government Units	17,435.5	18,074.5	16,927.9
Current	-	-	2.6
Capital	11,799.2	14,020.7	15,337.8
Other revenue	240.4	1,368.9	1,216.8
Property income	32,868.6	32,656.3	32,378.9
Interest	3,633.9	561.1	110.6
Rent	240.4	1,368.9	1,216.8
Sales of goods and services	10,337.3	12,237.8	13,594.5
Administrative fees	9,771.3	9,606.8	11,343.7
Incidental sales by nonmarket establishments	566.0	2,630.9	2,250.8
Fines, penalties, and forfeits	254.4	407.3	238.9
Other current transfers not elsewhere classified	967.1	6.7	287.6

5.2 Expenses

For 2024/25, total expenses by EBUs amounted to TZS 171,132.7 million, compared with TZS 255,192.5 million in 2023/24, representing a decrease of 32.9 percent. Despite the decline from the previous fiscal year, expenses remained above the TZS 163,370.3 million recorded in 2022/23, indicating that EBUs continued to expand their service delivery and operational activities over the medium term (Table 5.2.a).

Table 5.2.a: Extra-Budgetary Units Expenses, 2022/23–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Expenses	171,132.7	255,192.5	163,370.3
Compensation of employees	74,205.5	124,295.0	57,818.3
Wages and salaries	67,311.6	112,066.7	53,069.9
Employers' social contributions	6,893.8	12,228.3	4,748.4
Use of goods and services	64,518.2	86,036.7	47,127.7
Consumption of fixed capital	0.0	3,386.9	37.8
Interest	0.0	53.2	401.2
To residents other than general government	0.0	53.2	126.2
To other general government units	0.0	0.0	275.0
Current grants to other general government units	0.0	16,615.6	12,137.2
Social benefits	1,269.4	3,133.1	1,440.2
Social security benefits	0.0	626.3	410.0
Social assistance benefits	1,085.4	2,345.5	936.7
Employment-related social benefits	184.0	161.3	93.5
Other expense (Current transfers not elsewhere classified)	31,139.6	21,671.9	44,407.9

Total expenses by LGAs amounted to TZS 28,014.3 million in 2024/25, compared with TZS 27,669.6 million in 2023/24. Although expenses increased slightly (1.2 percent) during the fiscal year, they remained below the TZS 29,054.1 million recorded in 2022/23 (Table 5.2.b).

Table 5.2.b: Local Government Authorities Expenses, 2023/24–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Expenses	28,014.3	27,669.6	29,054.1
Compensation of employees	20,885.2	20,053.6	20,155.5
Wages and salaries	18,609.9	17,879.2	18,559.0
Employers' social contributions	2,275.3	2,174.5	1,596.6
Use of goods and services	5,872.2	6,133.5	6,977.1
Social benefits	934.2	1,477.3	1,911.2
Social security benefits	106.5	-	-
Social assistance benefits	762.2	1,414.4	1,828.2
Employment-related social benefits	65.5	62.9	83.0
Other expense (Current transfers not elsewhere classified)	322.8	5.2	10.3

5.3 Transactions in Assets and Liabilities

Table 5.3.a shows that the net transactions in assets and liabilities of EBUs amounted to TZS 53,714.3 million in 2024/25 compared with TZS 76,125.2 million in 2023/24, representing a decline of 29.4 percent. Despite the decrease, the value remained significantly higher than the TZS 36,643.5 million recorded in 2022/23, indicating continued investment in public assets.

In 2024/25, EBUs recorded TZS 2,037.6 million under Equity and Investment Fund Shares, reflecting investments in the newly established government financial instrument, the SUKUK bond.

Table 5.3.a: Transactions of Assets and Liabilities for Extra-Budgetary Units, 2022/23–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Net Transactions in Assets and Liabilities	53,714.3	76,125.2	36,643.5
Investment in Non-financial Assets	46,771.5	55,385.5	28,059.1
Fixed assets	46,680.8	54,034.5	26,107.7
Buildings and structures	29,638.0	25,945.2	21,798.1
Machinery and equipment	17,041.8	28,089.3	4,301.4
Other fixed assets	1.0	0.0	8.2
Inventories	0.0	1,260.5	1,639.6
Non-produced assets	90.7	90.4	311.7
Mineral and energy resources	-	46.7	0.0
Intangible non-produced assets	90.7	43.8	311.7
Net acquisition of financial assets	6,863.9	24,278.8	9,502.8
Currency and deposits	4,622.6	17,692.8	7,011.7
Loans	203.8	1,247.7	10.6
Equity and investment fund shares	2,037.6	-	-
Other accounts receivable	0.0	5,338.3	2,480.5
Net incurrence of liabilities	-78.8	3,539.1	918.4
Loans	0.0	4,000.0	688.1
Other accounts payable	-78.8	-460.9	230.4

Net transactions in assets and liabilities of LGAs amounted to TZS 3,509.4 million during 2024/25, compared with TZS 3,233.2 million recorded in 2023/24, representing an increase of 8.5 percent. The increase demonstrates continued investment by local authorities despite limited financial resources (Table 5.3.b).

Table 5.3.b: Transactions of Assets and Liabilities for Local Government Authorities, 2023/24–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Net Transactions in Assets and Liabilities	3,509.4	3,233.2	4,204.4
Investment in Non-financial Assets	3,453.8	3,233.2	4,379.0
Fixed assets	3,449.6	2,706.6	3,914.0
Buildings and structures	2,990.4	2,472.4	3,321.3
Machinery and equipment	459.2	234.2	592.7
Non-produced assets	4.3	526.6	464.9
Land	4.3	526.6	464.9
Net acquisition of financial assets	99.7	-	-
Currency and deposits	99.7	-	-
Net incurrence of liabilities	44.1	-	-174.6
Other accounts payable	44.1	-	-174.6

5.4 Statement of Government Operations

Table 5.4.a shows that the net lending position for EBUs improved significantly, increasing from TZS 32,897.3 million in 2023/24 to TZS 109,925.9 million in 2024/25, compared with a net borrowing position of TZS 5,455.8 million in 2022/23. This improvement indicates that the entity generated sufficient resources to cover its expenditures.

Table 5.4.a: Statement of Government Operations for Extra-Budgetary Units, 2023/24–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Revenue	327,830.1	343,475.3	185,973.5
Taxes	1,259.2	1,580.1	966.6
Grants	203,579.6	150,390.7	123,247.5
Other revenue	122,991.3	191,504.5	61,759.4
Expense	171,132.7	255,192.5	163,370.3
Compensation of employees	74,205.5	124,295.0	57,818.3
Use of goods and services	64,518.2	86,036.7	47,127.7
Consumption of fixed capital	0.0	3,386.9	37.8
Interest	0.0	53.2	401.2
Grants	0.0	16,615.6	12,137.2
Social benefits	1,269.4	3,133.1	1,440.2
Other expense	31,139.6	21,671.9	44,407.9
Gross Operating Balance	*156,697.4*	*91,669.6*	*22,641.0*
Net Operating Balance	*156,697.4*	*88,282.8*	*22,603.2*
Transactions in Nonfinancial Assets			
Net/gross investment in non-financial assets	46,771.5	55,385.5	28,059.1
Fixed assets	46,680.8	54,034.5	26,107.8
Inventories	0.0	1,260.5	1,639.6
Non-produced assets	90.7	90.4	311.7
Expenditure	*217,904.2*	*310,578.0*	*191,429.4*
Net Lending (+) / Net Borrowing (-)	*109,925.9*	*32,897.3*	*-5,455.8*
Net acquisition of financial assets	6,863.9	24,278.8	9,502.8
Net incurrence of liabilities	-78.8	3,539.1	918.4

The Local Government Authorities maintained a net lending position of TZS 1,400.5 million in 2024/25, compared with TZS 1,753.5 million in 2023/24, representing a decline of 20.1 percent. However, the position improved from net borrowing of TZS 1,054.1 million recorded in 2022/23, indicating a shift from a fiscal deficit to a positive net lending position (Table 5.4.b).

Table 5.4.b: Statement of Government Operations for Local Government Authorities, 2023/24–2024/25

TZS Million

Description	2024/25	2023/24	2022/23
Revenue	32,868.6	32,656.3	32,378.9
Taxes	3,633.9	561.1	110.6
Grants	17,435.5	18,074.5	16,930.5
Other revenue	11,799.2	14,020.7	15,337.8
Expense	28,014.3	27,669.6	29,054.1
Compensation of employees	20,885.2	20,053.6	20,155.5
Use of goods and services	5,872.2	6,133.5	6,977.1
Social benefits	934.2	1,477.3	1,911.2
Other expense	322.8	5.2	10.3
Gross Operating Balance	*4,854.3*	*4,986.7*	*3,324.9*
Net Operating Balance	*4,854.3*	*4,986.7*	*3,324.9*
Transactions in Nonfinancial Assets			
Net/gross investment in non-financial assets	3,453.8	3,233.2	4,379.0
Fixed assets	3,449.6	2,706.6	3,914.0
Non-produced assets	4.3	526.6	465.0
Expenditure	*31,468.1*	*30,902.8*	*33,433.1*
Net Lending (+) / Net Borrowing (-)	*1,400.5*	*1,753.5*	*-1,054.1*
Net acquisition of financial assets	99.7	-	-
Net incurrence of liabilities	44.1	-	-174.6

PART SIX
SOCIAL SECURITY FUNDS

6.1 Revenue Collections

Social Security Funds recorded total revenue of TZS 328,058.9 million in 2024/25, which is an increase of 14.3 percent compared with 2023/24. The revenue structure was dominated by social contributions, which amounted to TZS 224,163.0 million, equivalent to 68.3 percent of total SSFs revenue. Other revenue amounted to TZS 103,695.9 million, accounting for 31.6 percent of total revenue.

Social Security Funds received only TZS 200.0 million (0.1 percent) as current grants from international organizations during the reporting period, indicating that SSFs were largely self-financed through social contributions and investment-related income rather than relying on external grants (Table 6.1).

Table 6.1: Social Security Funds Revenue Collections, 2023/24–2024/25

Million TZS

Description	2024/25	2023/24
Revenue	328,058.9	287,025.6
Social contributions	224,163.0	199,687.7
Social security contributions	216,153.3	192,749.1
Employee contributions	83,010.0	73,458.7
Employer contributions	132,783.6	119,129.5
Self-employed or non employed contributions	359.7	160.9
Other social contributions	8,369.4	7,099.4
Employer contributions	8,369.4	7,099.4
Grants	200.0	2,355.2
Current grant from other general government units	200.0	2,355.2
Other revenue	103,695.9	84,982.7
Property income	93,688.7	73,576.2
Interest	93,688.7	73,576.2
Sales of goods and services	5,567.2	8,041.9
Administrative fees	267.9	69.0
Incidental sales by nonmarket establishments	5,299.3	7,973.0
Fines, penalties, and forfeits	57.7	45.1
Transfers not elsewhere classified	4,382.3	3,319.5

6.2 Expenses

Social Security Funds recorded total expenses of TZS 116,778.0 million in 2024/25, equivalent to a 21.6 percent increase compared to the previous year. Social benefits dominated total expenses, accounting for approximately 83.9 percent of total expenses. In general, the high share of expenses allocated to social benefits demonstrates the central role of SSFs in providing financial protection and income security to members and eligible beneficiaries (Table 6.2).

Compensation of employees amounted to TZS 8,433.8 million (7.2 percent), while expenses on the use of goods and services amounted to TZS 6,801.6 million (5.8 percent). Consumption of fixed capital amounted to TZS 1,174.0 million (1.0 percent), while current transfers not elsewhere classified amounted to TZS 2,062.6 million (1.8 percent) of total expenses.

Table 6.2: Social Security Funds Expenses, 2023/24–2024/25

Million TZS

Description	2024/25	2023/24
Total Expenses	116,778.0	96,051.3
Compensation of employees	8,433.8	5,990.8
Wages and salaries	7,421.4	5,103.8
Employers' social contributions	1,012.4	887.0
Actual employers' social contributions	811.4	879.2
Imputed employers' social contributions	201.1	7.8
Use of goods and services	6,801.6	5,311.0
Consumption of fixed capital	1,174.0	866.9
Interest	282.9	236.9
Social benefits	98,023.1	82,533.7
Social security benefits	97,454.4	82,533.1
Social assistance benefits	567.5	0.0
Employment-related social benefits	1.2	0.6
Current transfers not elsewhere classified	2,062.6	1,112.0

6.3 Transactions in Assets and Liabilities

Social Security Funds recorded net transactions in assets and liabilities amounting to TZS 211,280.9 million in 2024/25, compared with TZS 191,031.5 million in 2023/24, reflecting an increase of 10.6 percent.

Investment in non-financial assets declined from TZS 20,812.9 million in 2023/24 to TZS 13,225.7 million in 2024/25, representing a decrease of 36.4 percent. This decline was mainly driven by a reduction in the acquisition of non-produced assets, particularly land, which decreased from TZS 30,128.3 million to TZS 14,222.5 million.

Acquisition of financial assets increased substantially from TZS 180,852.4 million in 2023/24 to TZS 406,135.0 million in 2024/25.

Net incurrence of liabilities increased from TZS 10,633.8 million in 2023/24 to TZS 208,079.8 million in 2024/25. (Table 6.3)

Table 6.3: Transactions of Assets and Liabilities for Social Security Funds, 2023/24–2024/25

Million TZS

Description	2024/25	2023/24
Net Transactions in Assets and Liabilities	211,280.9	191,031.5
Investment in non-financial assets	13,225.7	20,812.9
Fixed assets	(5,511.1)	(36,211.2)
Buildings and structures	(12,268.2)	(27,930.1)
Machinery and equipment	6,756.6	(8,281.1)
Inventories	4,725.5	26,828.0
Valuables	(2.8)	(105.9)
Non-produced assets	14,014.6	30,302.1
Land	14,222.5	30,128.3
Intangible non-produced assets	(208.0)	173.7
Net acquisition of financial assets	406,135.0	180,852.4
Domestic debtors	406,135.0	180,852.4
Currency and deposits	86,122.7	53,964.6
Debt securities	96,234.4	108,070.0
Loans	(1,747.6)	7,610.4
Equity and investment fund shares	223,323.2	10,173.6
Other accounts receivable	2,202.3	1,033.8
Net incurrence of liabilities	208,079.8	10,633.8
Domestic creditors	208,079.8	10,633.8
Equity and investment fund shares	201,084.1	-
Other accounts payable	6,995.7	10,633.8

6.4 Statement of Government Operations

Total expenditure increased by 11.2 percent to TZS 130,003.7 million, from TZS 116,864.3 million in the previous year. The net operating balance for the year 2024/25 reached TZS 211,280.9 million, while net lending rose by 16.4 percent to TZS 198,055.2 million, thus indicating stronger capacity of SSF to acquire financial assets. (Table 6.4)

Table 6.4: Statement of Government Operations for Social Security Funds, 2023/24–2024/25

Million TZS

Description	2024/25	2023/24
Revenue	328,058.9	287,025.6
Social contributions	224,163.0	199,687.7
Grants	200.0	2,355.2
Other revenue	103,695.9	84,982.7
Expense	116,778.0	96,051.3
Compensation of employees	8,433.8	5,990.8
Use of goods and services	6,801.6	5,311.0
Consumption of fixed capital	1,174.0	866.9
Interest	282.9	236.9
Social benefits	98,023.1	82,533.7
Other expense	2,062.6	1,112.0
Gross Operating Balance	*212,454.9*	*191,841.2*
Net Operating Balance	*211,280.9*	*190,974.2*
Transactions in Nonfinancial Assets		
Net/gross investment in non-financial assets	13,225.7	20,812.9
Fixed assets	(5,511.1)	(36,211.2)
Inventories	4,725.5	26,828.0
Valuables	(2.8)	(105.9)
Non-produced assets	14,014.1	30,302.1
Expenditure	*130,003.7*	*116,864.3*
Net Lending (+) / Net Borrowing (-)	*198,055.2*	*170,161.3*
Transactions in financial assets and liabilities (Financing):		
Net acquisition of financial assets	406,135.0	180,852.4
Net incurrence of liabilities	208,079.8	10,633.8

ANNEX I: Public Sector Institutional Table as of June, 2025

1. Budgetary Central Government (BCG)

1	President's Office & Chairman of Revolutionary Council
2	President's Office, Revolutionary Council
3	The Second Vice President's Office
4	The First Vice President's Office
5	House of Representatives
6	President's Office, Regional Administration, Local Government and Special Department
7	President Office– Constitution, Law, Public Service, and Good Governance
8	President Office Finance and Planning
9	President Office, Economic and Investment (Labour)
10	President Office, Economic and Investment (Investment)
11	Ministry of Agriculture, Irrigation, Natural Resources & Livestock
12	Ministry of Land and Housing Development
13	Ministry of Health
14	Ministry of Construction, Communication & Transport
15	Ministry of Community Development, Gender, Elders & Children
16	Ministry of Trade and Industrial Development.
17	Ministry of Youth, Culture, Arts and Sports
18	Ministry of Blue Economy and Fisheries
19	Ministry of Tourism and Antiquities
20	Ministry of Water, Energy and Minerals
21	Ministry of Information, Tourism and Heritage
22	Ministry of Education and Vocational Training
23	Zanzibar Electoral Commission
24	Commission for National Coordination and Drugs Control
25	Zanzibar AIDS Commission
26	Economic Brigade
27	Office of the Director of Public Prosecution
28	Zanzibar Training Center for Offenders
29	Anti-Smuggling Unit
30	Fire and Rescue Force
31	People's Voluntia Unit
32	Urban West Region
33	South Region, Unguja
34	North Region, Unguja
35	South Region, Pemba
36	North Region, Pemba
37	Zanzibar Civil Status Registration Agency (ZCSRA)
38	Consolidated Fund Services

39 Zanzibar Planning Commission
40 High Court Zanzibar
41 Attorney General's Chamber
42 Law Review Commission
43 Office of the Controller and Auditor General
44 Zanzibar Anti-Corruption & Economic Crimes Authority
45 Public Service Commission
46 Civil Service Commission
47 Mnazi Mmoja Hospital
48 Commission for Tourism
49 Presidential Delivery Bureau (PDB)
50 Zanzibar Institute of Archives and Records
51 Office of the Chief Accountant General
53 Office of the Chief Government Statistician
54 Internal Auditor General
55 The Waqf and Trust Commission Zanzibar
56 E-Government Zanzibar
57 Land Commission Zanzibar
58 Zanzibar Economic Empowerment Agency (ZEEA)

2. Extra Budgetary Units (EBUs) - Subvention Institutions

1 Zanzibar Government Printing Press Agency (ZAGPA)
2 Zanzibar Revenue Authority (ZRA)
3 Zanzibar Investment Promotion Authority [ZIPA]
4 Zanzibar Institute of Accountants, Auditors and Tax Consultants (ZIAAT)
5 Institute of Public Administration (IPA)
6 Zanzibar Food and Drugs Agency (ZFDA)
7 Government Agency for Automobile Workshop Service in Zanzibar (GAAWS)
8 Zanzibar Journalism and Mass Media College (ZJMMC)
9 Zanzibar Examination Council
10 Zanzibar Higher Education Loan Board (ZHELB)
11 State University of Zanzibar (Benjamin, Health, ZIToD and ZIFA) (SUZA)
12 Karume Institute of Science and Technology (KIST)
13 Government Agency for Tractors and Farm Machineries Services
14 Kizimbani Institute of Agriculture (KIA)
15 Zanzibar Agriculture Research Institute (ZARI)
16 Zanzibar Water Authority (ZAWA)
17 Zanzibar Petroleum Regulatory Authority (ZPRA)
18 Zanzibar Utility Regulatory Authority (ZURA)
19 Zanzibar Maritime Authority (ZMA)
20 Stone Town Conservation and Development Authority
21 Zanzibar Bureau of Standards (ZBS)

22 Zanzibar Property and Business Registration Agency (ZPBRA)
23 Zanzibar Micro, Small and Medium Industrial Development Authority (SMIDA)
24 Zanzibar Public Procurement and Disposal Authority (ZPPDA)
25 Corporation of Government Newspaper (CGN)
26 Zanzibar Contractors Registration Board
27 Zanzibar Library Services Board
28 Chief Government Chemist Laboratory Agency
29 Zanzibar Broadcasting Commission (ZBC)
30 Law School of Zanzibar
31 Zanzibar Arts and Censorship Council
32 Office of the Chief Inspector of Education
33 Zanzibar Multiplex Company
34 Zanzibar Muslim College
35 Zanzibar Housing Corporation (ZHC)
36 Business Property and Registration Agent
37 JKU Security Guard
38 Zanzibar Institute of Education
39 Condominium Board of Zanzibar
40 Zanzibar Work Commission
41 Zanzibar National Council for Persons with Disabilities
42 Zanzibar Disaster Management Commission
43 Zanzibar Immigration Department
44 Service Commission for Special Departments
45 Zanzibar Kadhi's Courts
46 Zanzibar Law Resource Centre
47 Zanzibar Health Research Institute (ZAHRI)
48 Department of Sport Zanzibar
49 Zanzibar Broadcasting Corporation
50 Zanzibar Arts and Music Council
51 Zanzibar Youth Council
52 Zanzibar Education Registry Office
53 Zanzibar Training Authority
54 Zanzibar Fisheries and Marine Resources Research Institute (ZAFIRI)
55 Zanzibar Fishing Company
56 Zanzibar Land Commission
57 Office of the Chief Government Valuer in Zanzibar (OCGV)
58 Zanzibar Buildings Agency (ZBA)
59 Zanzibar Central Car Garage Agency
60 Construction and Maintenance Agency in Zanzibar
61 Zanzibar Fair Competition Commission
62 Zanzibar National Business Council (ZanBC)

63	Zanzibar Fair Competition Tribunal (ZFCT)
64	The Office of the Copyright Society of Zanzibar (COSOZA)
65	Zanzibar Information and Communication Technology Infrastructure Agency (ZICTIA)
66	Zanzibar Livestock Research Institute (ZALIRI)
67	Registrar of Education
68	Zanzibar Seaweed Company
3. Local Government Authorities (LGAs)	
1	Zanzibar City Council
2	West A Municipal Council
3	West B Municipal Council
4	Central District Council
5	South District Council
6	North A District Council
7	North B District Council
8	Mkoani Town Council
9	Chake Chake Town Council
10	Wete Town Council
11	Micheweni District Council
12	Urban Municipal Council
4. Social Security Funds (SSFs)	
1	Zanzibar Social Security Fund (ZSSF)
2	Zanzibar Health Services Fund (ZHSF)
5. Public Corporations (PCs)	
	5.1 Public Financial Corporations
1	People's Bank of Zanzibar
2	Zanzibar Insurance Corporation
	5.2 Public Non-Financial Corporations
1	Zanzibar Shipping Corporation
2	Zanzibar State Trading Corporation
3	Zanzibar Electricity Corporation
4	Zanzibar Port Corporation
5	Zanzibar Airports Authority
6	Zanzibar Construction Company Ltd

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