

THE UNITED REPUBLIC OF TANZANIA

No. 1

30th June, 2026

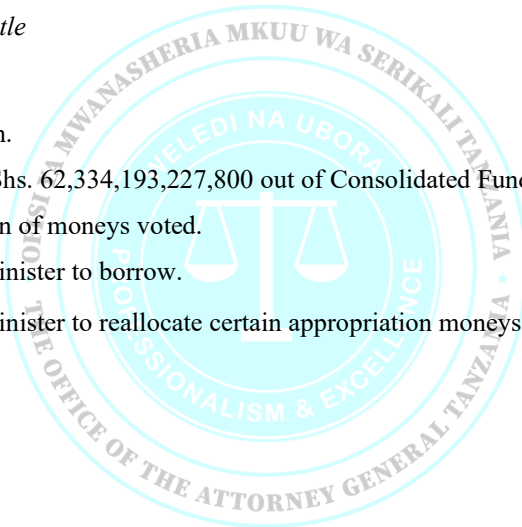
ACT SUPPLEMENT

To The Special Gazette of the United Republic of Tanzania No. 8 Vol. 107 Dated 30th June, 2026
Printed by The Government Printer, Dodoma by Order of Government

THE APPROPRIATION ACT, 2026

ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA



ACT NO. 1 OF 2026

I ASSENT

SAMIA SULUHU HASSAN,
President[30th June, 2026]

An Act to apply a sum of Sixty-Two Trillion, Three Hundred Thirty-Four Billion, One Hundred Ninety-Three Million, Two Hundred Twenty-Seven Thousand and Eight Hundred Shillings out of the Consolidated Fund to the Service of the year ending on the thirtieth day of June, 2027; to appropriate the supply granted.

ENACTED by Parliament of the United Republic of Tanzania.

Short title

1. This Act may be cited as the Appropriation Act, 2026.

Interpretation

2. The expressions used in this Act shall each have the meaning ascribed to them in the Public Finance Act and the Budget Act.

Cap. 348
Cap. 439Issuance of Shs.
62,334,193,227,800
out of Consolidated
Fund

3. The Treasury may issue out of the Consolidated Fund and apply towards the supply granted for the service of the year ending on the thirtieth day of June 2027, the sum of Sixty-Two Trillion, Three Hundred Thirty-Four Billion, One Hundred Ninety-Three Million, Two Hundred Twenty - Seven Thousand and Eight Hundred Shillings.

Appropriation of
moneys voted

4. The sum granted under section 3 shall be appropriated for the purposes and in the amounts specified in the third, fourth and fifth columns of the Schedule to this Act.

Powers of Minister
to borrow

5.-(1) The Minister may, at any time or times not later than the thirtieth day of June, 2027, borrow within or outside the United Republic or partly within and partly outside the United Republic, any sum or sums not exceeding in the whole sum of Sixty-Two Trillion, Three Hundred Thirty-Four Billion, One Hundred Ninety-Three Million, Two Hundred Twenty-Seven Thousand and Eight Hundred Shillings by way of loan, advance, the issue of bills or bank overdraft on such terms and conditions as the Minister may deem expedient, and may charge that loan or advance on any of the assets of the United Republic, including securities forming part of the Consolidated Fund.

(2) Any money borrowed under this section shall be placed to the credit of the exchequer account and shall form part of the Consolidated Fund, and be available in any manner in which that fund is available.

(3) Any money borrowed under this section shall be subject to repayment in accordance with the conditions prescribed in the loan agreements between the United Republic and the lenders, and any sum required for the repayment of any money so borrowed, and of any interest payable in respect of that money shall be charged on and paid out of the Consolidated Fund.

(4) The powers conferred upon the Minister by this section shall be in addition to the powers of the Minister under the Government Loans, Guarantees and Grants Act.

Cap. 134

Powers of Minister
to reallocate certain
appropriated
moneys

6.-(1) Where the Minister is satisfied that it is necessary in the public interest that provision be made for defraying the expenditure of any region, ministry or independent department of the government in excess of any sum voted for it or for any service for which no sum is voted, and that it would be detrimental to the public interest to postpone the expenditure until provision is made for it by the National Assembly, he may subject to the provisions of the Budget Act, authorise the application of any surplus

Cap. 439

arising out of savings in the Consolidated Fund or any vote in the Schedule to this Act other than votes for pensions, gratuities or other retirement benefits, or for widows' and orphans' pension for or towards the excess or service.

Cap. 2
Cap. 439

(2) Where the Minister authorises the application of any surplus under this section, he shall cause to be laid before the National Assembly, a supplementary estimates Bill or Statement of Reallocation, as the case may be, in accordance with the provisions of the Constitution of United Republic and the Budget Act.

Cap. 439

(3) Subject to the conditions specified in the Budget Act, the Minister may delegate all or any of the powers conferred upon him by this section to any public officer subject to such limitations as the Minister may specify.

Cap. 348

(4) The provisions of section 28 of the Public Finance Act, shall not apply to the powers conferred upon the Minister by this section.

Cap. 439

(5) Subject to the conditions specified in the Budget Act, the Minister may, by certificate under his hand, reallocate any sums arising from savings in the Consolidated Fund to any of the purposes specified in the second, third and fourth columns respectively of the Schedule to this Act, and where this occurs, the provisions of sections 3 and 4 shall take effect as if the total sum granted out of the Consolidated Fund and the amounts appropriated for the purpose specified in such certificate were raised by the amount or amounts specified in the certificate.

SCHEDULE

(Made under section 4)

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
001	The Salaries, expenses and Development Expenditure of the Public Debt	14,712,796,575,000	0	14,712,796,575,000
002	The Salaries, expenses and Development Expenditure of the Teachers' Service Commission	21,668,041,000	2,742,723,000	24,410,764,000
003	The Salaries, expenses and Development Expenditure of the National Land Use Planning Commission	9,710,260,000	38,400,000,000	48,110,260,000
004	The Salaries, expenses and Development Expenditure of the Archives Management Department	5,731,623,000	2,397,458,000	8,129,081,000
005	The Salaries, expenses and Development Expenditure of the National Irrigation Commission	75,568,800,000	308,721,961,000	384,290,761,000
006	The Salaries, expenses and Development Expenditure of the Internal Auditor General	13,991,762,000	1,141,967,000	15,133,729,000
007	The Salaries, expenses and Development Expenditure of The Treasury Registrar	60,451,752,000	370,691,000	60,822,443,000
010	The Salaries, expenses and Development Expenditure of the Joint Finance Commission	5,122,155,000	958,949,000	6,081,104,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
011	The Salaries, expenses and Development Expenditure of the President's Office - Planning and Investment	26,244,864,000	9,141,447,000	35,386,311,000
012	The Salaries, expenses and Development Expenditure of the Judicial Service Commission	8,147,544,000	0	8,147,544,000
013	The Salaries, expenses and Development Expenditure of the Financial Intelligence Unit	5,162,443,000	0	5,162,443,000
014	The Salaries, expenses and Development Expenditure of the Fire and Rescue Force	83,817,518,000	28,013,513,000	111,831,031,000
015	The Salaries, expenses and Development Expenditure of the Commission for Mediation and Arbitration	7,847,680,000	276,046,000	8,123,726,000
016	The Salaries, expenses and Development Expenditure of the Office of Attorney General	57,091,334,000	4,000,000,000	61,091,334,000
018	The Salaries, expenses and Development Expenditure of the UNESCO National Commission	3,866,993,000	0	3,866,993,000
019	The Salaries, expenses and Development Expenditure of the Office of the Solicitor General	41,313,776,000	0	41,313,776,000
020	The Salaries, expenses and Development Expenditure of the State House	39,416,152,000	0	39,416,152,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
021	The Salaries, expenses and Development Expenditure of the Treasury	1,321,045,808,000	1,699,483,142,000	3,020,528,950,000
022	The Salaries, expenses and Development Expenditure of the Consolidated Fund Services	3,148,637,985,000	0	3,148,637,985,000
023	The Salaries, expenses and Development Expenditure of the Accountant General Department	79,216,318,000	6,241,381,000	85,457,699,000
024	The Salaries, expenses and Development Expenditure of the Tanzania Cooperative Development Commission	21,976,594,000	697,176,000	22,673,770,000
025	The Salaries, expenses and Development Expenditure of the Prime Minister	31,850,441,000	0	31,850,441,000
026	The Salaries, expenses and Development Expenditure of the Vice President	23,297,959,000	0	23,297,959,000
027	The Salaries, expenses and Development Expenditure of the Office of Registrar of Political Parties	22,733,715,000	264,000,000	22,997,715,000
028	The Salaries, expenses and Development Expenditure of the Ministry of Home Affairs-Police Force	1,239,809,099,000	202,755,043,000	1,442,564,142,000
029	The Salaries, expenses and Development Expenditure of the Ministry of Home Affairs-Prisons Services	379,528,920,000	21,189,065,000	400,717,985,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
030	The Salaries, expenses and Development Expenditure of the President's Office and Cabinet Secretariat	1,256,299,943,000	126,638,005,000	1,382,937,948,000
031	The Salaries, expenses and Development Expenditure of the Vice President's Office	38,371,992,000	38,314,845,000	76,686,837,000
032	The Salaries, expenses and Development Expenditure of the President's Office-Public Service Management and Good Governance	55,832,858,000	29,055,541,000	84,888,399,000
033	The Salaries, expenses and Development Expenditure of the President's Office - Ethics Secretariat	15,074,774,000	3,000,000,000	18,074,774,000
034	The Salaries, expenses and Development Expenditure of the Ministry of Foreign Affairs and East Africa Cooperation	312,961,378,000	46,365,026,000	359,326,404,000
035	The Salaries, expenses and Development Expenditure of the National Prosecutions Services	146,657,212,000	15,866,110,000	162,523,322,000
036	The Salaries, expenses and Development Expenditure of the RAS Katavi	136,425,261,000	44,483,728,000	180,908,989,000
037	The Salaries, expenses and Development Expenditure of the Prime Minister's Office	49,246,819,000	5,038,992,000	54,285,811,000
038	The Salaries, expenses and Development Expenditure of the Defence	3,198,126,934,000	54,867,636,000	3,252,994,570,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
039	The Salaries, expenses and Development Expenditure of the National Service	626,273,760,000	19,929,926,000	646,203,686,000
040	The Salaries, expenses and Development Expenditure of the Judiciary Fund	264,941,744,000	22,691,200,000	287,632,944,000
041	The Salaries, expenses and Development Expenditure of the Ministry of Constitutional and Legal Affairs	65,459,975,000	94,862,320,000	160,322,295,000
042	The Salaries, expenses and Development Expenditure of the National Assembly Fund	207,992,798,000	17,028,982,000	225,021,780,000
043	The Salaries, expenses and Development Expenditure of the Ministry of Agriculture	131,639,854,000	567,345,730,000	698,985,584,000
044	The Salaries, expenses and Development Expenditure of the Ministry of Industry and Trade	104,122,530,000	33,690,103,000	137,812,633,000
045	The Salaries, expenses and Development Expenditure of the National Audit Office of Tanzania	120,396,661,000	11,828,000,000	132,224,661,000
046	The Salaries, expenses and Development Expenditure of the Ministry of Education, Science and Technology	697,841,881,000	1,696,581,948,000	2,394,423,829,000
047	The Salaries, expenses and Development Expenditure of the RAS Simiyu	230,142,581,000	56,296,471,000	286,439,052,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
048	The Salaries, expenses and Development Expenditure of the Ministry of Lands, Housing and Human Settlements Development	90,514,293,000	71,634,962,000	162,149,255,000
049	The Salaries, expenses and Development Expenditure of the Ministry of Water	80,652,044,000	1,039,542,570,000	1,120,194,614,000
	o/w Direct Transfer to National Water Investment Fund (70% of the source)		156,735,167,642	
050	The Salaries, expenses and Development Expenditure of the Ministry of Finance	170,249,506,000	181,271,712,000	351,521,218,000
051	The Salaries, expenses and Development Expenditure of the Ministry of Home Affairs	72,635,733,000	138,406,372,000	211,042,105,000
052	The Salaries, expenses and Development Expenditure of the Ministry of Health	652,236,871,000	1,148,025,187,000	1,800,262,058,000
053	The Salaries, expenses and Development Expenditure of the Ministry of Community Development, Gender, Women and Special Groups	50,137,801,000	57,886,442,000	108,024,243,000
054	The Salaries, expenses and Development Expenditure of the RAS Njombe	227,266,694,000	60,629,104,000	287,895,798,000
055	The Salaries, expenses and Development Expenditure of the Commission for Human Rights and Good Governance	17,406,757,000	0	17,406,757,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
056	The Salaries, expenses and Development Expenditure of the PMO - Regional Administration and Local Government Authorities	117,528,187,000	1,392,871,603,000	1,510,399,790,000
	o/w Direct Transfer to TARURA (70% of the source)		578,420,187,015	
057	The Salaries, expenses and Development Expenditure of the Ministry of Defence and National Service	35,554,768,000	351,736,091,000	387,290,859,000
058	The Salaries, expenses and Development Expenditure of the Ministry of Energy	63,036,293,000	2,462,364,836,000	2,525,401,129,000
	o/w Direct Transfer to Rural Energy Fund (70% of the source)		357,231,572,020	
059	The Salaries, expenses and Development Expenditure of the Law Reform Commission	12,111,659,000	0	12,111,659,000
061	The Salaries, expenses and Development Expenditure of the Independent National Electoral Commission	10,666,550,000	18,380,890,000	29,047,440,000
062	The Salaries, expenses and Development Expenditure of the Ministry of Transport	126,041,236,000	2,746,696,846,000	2,872,738,082,000
	o/w Direct Transfer to Railway Development Fund (70% of the source)		269,695,939,512	
063	The Salaries, expenses and Development Expenditure of the RAS Geita	319,474,111,000	80,699,711,000	400,173,822,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
065	The Salaries, expenses and Development Expenditure of the PMO-Labour, Employment and Relations	29,997,075,000	11,812,374,000	41,809,449,000
066	The Salaries, expenses and Development Expenditure of the Planning Commission	39,322,083,000	9,319,512,000	48,641,595,000
067	The Salaries, expenses and Development Expenditure of the Public Service Recruitment Secretariat	17,883,739,000	1,408,828,000	19,292,567,000
068	The Salaries, expenses and Development Expenditure of the Ministry of Communication and Information Technology	13,146,172,000	209,443,279,000	222,589,451,000
069	The Salaries, expenses and Development Expenditure of the Ministry of Natural Resources and Tourism	274,044,425,000	64,301,445,000	338,345,870,000
070	The Salaries, expenses and Development Expenditure of the RAS Arusha	376,734,321,000	135,493,934,000	512,228,255,000
071	The Salaries, expenses and Development Expenditure of the RAS Pwani	389,545,741,000	118,190,447,000	507,736,188,000
072	The Salaries, expenses and Development Expenditure of the RAS Dodoma	380,228,461,000	135,529,961,000	515,758,422,000
073	The Salaries, expenses and Development Expenditure of the RAS Iringa	257,955,620,000	56,977,573,500	314,933,193,500

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
074	The Salaries, expenses and Development Expenditure of the RAS Kigoma	267,908,036,000	73,360,378,500	341,268,414,500
075	The Salaries, expenses and Development Expenditure of the RAS Kilimanjaro	338,912,393,000	76,961,213,000	415,873,606,000
076	The Salaries, expenses and Development Expenditure of the RAS Lindi	201,322,045,000	57,484,939,000	258,806,984,000
077	The Salaries, expenses and Development Expenditure of the RAS Mara	347,446,106,000	81,924,623,000	429,370,729,000
078	The Salaries, expenses and Development Expenditure of the RAS Mbeya	403,542,212,000	90,762,166,500	494,304,378,500
079	The Salaries, expenses and Development Expenditure of the RAS Morogoro	455,237,795,000	102,704,818,500	557,942,613,500
080	The Salaries, expenses and Development Expenditure of the RAS Mtwara	266,632,408,000	68,769,318,500	335,401,726,500
081	The Salaries, expenses and Development Expenditure of the RAS Mwanza	515,989,837,000	125,423,386,000	641,413,223,000
082	The Salaries, expenses and Development Expenditure of the RAS Ruvuma	300,668,769,000	75,356,157,000	376,024,926,000
083	The Salaries, expenses and Development Expenditure of the RAS Shinyanga	259,375,881,000	70,454,185,000	329,830,066,000
084	The Salaries, expenses and Development Expenditure of the RAS Singida	238,601,425,000	65,023,569,500	303,624,994,500

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
085	The Salaries, expenses and Development Expenditure of the RAS Tabora	324,234,208,000	96,682,540,500	420,916,748,500
086	The Salaries, expenses and Development Expenditure of the RAS Tanga	423,721,932,000	101,117,740,000	524,839,672,000
087	The Salaries, expenses and Development Expenditure of the RAS Kagera	368,542,740,000	102,552,062,500	471,094,802,500
088	The Salaries, expenses and Development Expenditure of the RAS Dar es Salaam	719,826,326,000	290,702,421,000	1,010,528,747,000
089	The Salaries, expenses and Development Expenditure of the RAS Rukwa	167,991,515,000	35,599,839,000	203,591,354,000
090	The Salaries, expenses and Development Expenditure of the RAS Songwe	195,891,580,000	59,842,887,500	255,734,467,500
091	The Salaries, expenses and Development Expenditure of the Drug Control and Enforcement Authority	31,773,174,000	1,314,506,000	33,087,680,000
092	The Salaries, expenses and Development Expenditure of the Tanzania Commission for AIDS	7,772,971,000	4,908,284,000	12,681,255,000
093	The Salaries, expenses and Development Expenditure of the Immigration Services Department	177,575,216,000	119,485,448,000	297,060,664,000
094	The Salaries, expenses and Development Expenditure of the Public Service Commission	12,354,903,000	500,176,000	12,855,079,000

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
095	The Salaries, expenses and Development Expenditure of the RAS Manyara	292,440,438,000	70,288,363,500	362,728,801,500
096	The Salaries, expenses and Development Expenditure of the Ministry of Information, Culture, Arts and Sports	67,137,069,000	458,190,788,000	525,327,857,000
098	The Salaries, expenses and Development Expenditure of the Ministry of Works	97,104,935,000	2,467,336,479,000	2,564,441,414,000
	o/w Direct Transfer to TANROADS (70% of the source)		618,216,320,705	
099	The Salaries, expenses and Development Expenditure of the Ministry of Livestock Development and Fisheries	98,279,420,000	335,099,705,000	433,379,125,000
100	The Salaries, expenses and Development Expenditure of the Ministry of Minerals	108,434,819,000	78,774,558,000	187,209,377,000
101	The Salaries, expenses and Development Expenditure of the Office of Chief Parliamentary Draftsman	24,239,506,000	0	24,239,506,000
104	The Salaries, expenses and Development Expenditure of the President's Office - Youth Development	30,104,264,000	5,853,034,000	35,957,298,000
Sub Total Votes		39,671,287,129,000	20,819,776,391,000	60,491,063,520,000
092	Direct Transfer to AIDS Trust Fund			64,012,491,600

Vote No	Ambit	Recurrent Expenditure	Development Expenditure	Total
		Shs.	Shs.	Shs.
(1)	(2)	(3)	(4)	(5)
052	Direct Transfer to Universal Health Insurance Fund			193,519,348,100
043	Direct Transfer to Tanzania Cashewnut Board			284,502,389,400
069	Direct Transfer to Tanzania National Parks (TANAPA)			532,759,860,900
069	Direct Transfer to Ngorongoro Conservation Area Authority (NCAA)			249,652,549,600
021	Direct Transfer to Contingency Fund - PST			372,829,551,700
021	Direct Transfer to Tanzania Revenue Authority (TRA)			145,853,516,500
Sub Total Direct Transfers				1,843,129,707,800
Grand Total				62,334,193,227,800

Passed by the National Assembly on the 23rd June, 2026

BARAKA ILDEPHONCE LEONARD,
Clerk of the National Assembly