

ANNEX A

ANNEXES TO THE GUIDELINES FOR THE PREPARATION OF ANNUAL PLAN AND BUDGET FOR 2014/15 IN THE IMPLEMENTATION OF THE FIVE YEAR DEVELOPMENT PLAN 2011/12-2015/16 AND BIG RESULT NOW

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CHAPTER I

1.0 RECENT ECONOMIC DEVELOPMENT

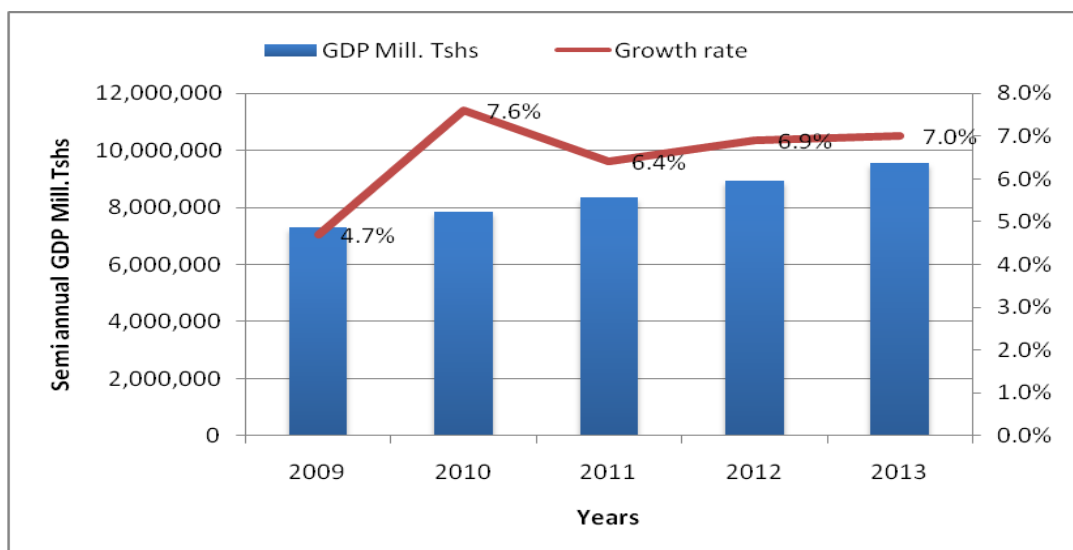
1. This section presents performance of key macroeconomic indicators in the most recent available data. Most indicators have shown positive progress but others are lagging behind.

1.1 GDP growth

2. The trend of growth indicates that for the past 10 years, (2003 – 2012) there has been mixed growth in real GDP with an average 7.0 percent. The outturn of GDP growth for 2012 was 6.9 percent compared to 6.4 percent in 2011. The strong performance was reflected in communication (20.6 percent), financial intermediation (13.2 percent), manufacturing (8.2 percent), and construction (7.8 percent). The strong performance was attributed to: improved transport and communication infrastructures, industrial production and agricultural sectors.

3. In addition, for the past five years, the first semiannual GDP grew at an average rate of 6.5 percent. For the period of January –June 2013, real GDP grew by 7.0 percent compared to 6.9 Percent in the corresponding period in 2012. The fastest growing activities include transport and communication, financial intermediation services and construction activities which grew at 18.4, 14.6 and 8.7 percent respectively. The growth is attributed to the increase in the volume of cargo handled, expansion of communication services and increased levels of deposits in the commercial banks.

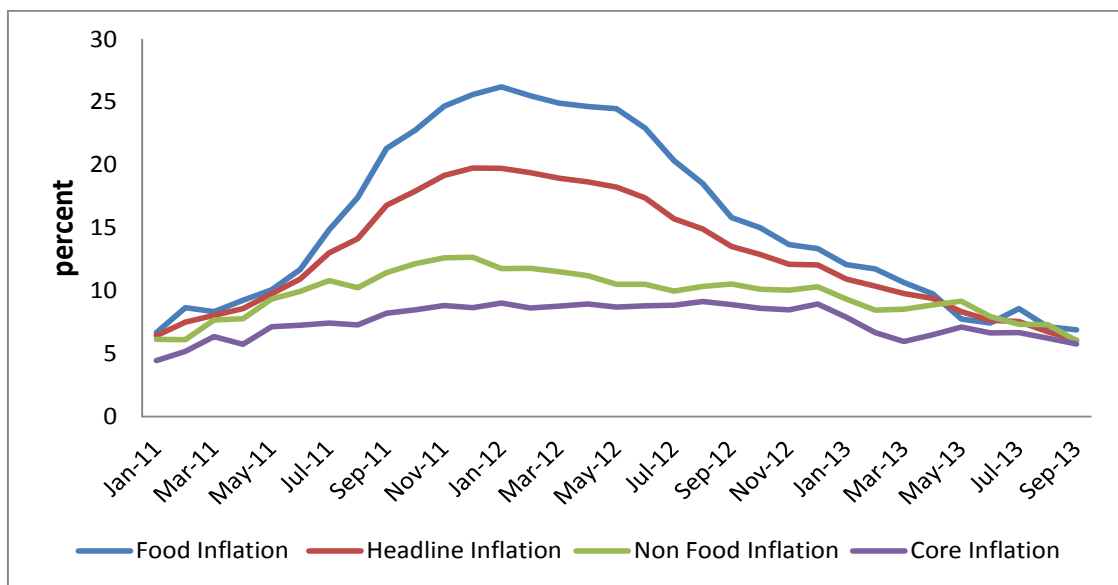
Chart 1.1: Semi Annual GDP Trend



1.2 Inflation Developments

4. Annual headline inflation was at a double digits rate throughout the year 2012, before gradually easing to 10.9 percent in January 2013 and reaching a single digit of 9.8 percent in March 2013 and 6.1 percent in September 2013. The gradual decline was largely on account of improved food supply in the Eastern Africa region, prudent monetary policy stance, fiscal consolidation coupled with stability in nominal exchange rate. Food inflation was at a peak of 26.2 percent in January 2012 before easing to 16.8 percent in September 2012 and 6.5 in September 2013. Meanwhile, non food inflation was at 11.8 percent in January 2012, and continued to decrease steadily to 10.5 percent in September 2012 and 6.0 percent in September 2013 due to steady power supply.

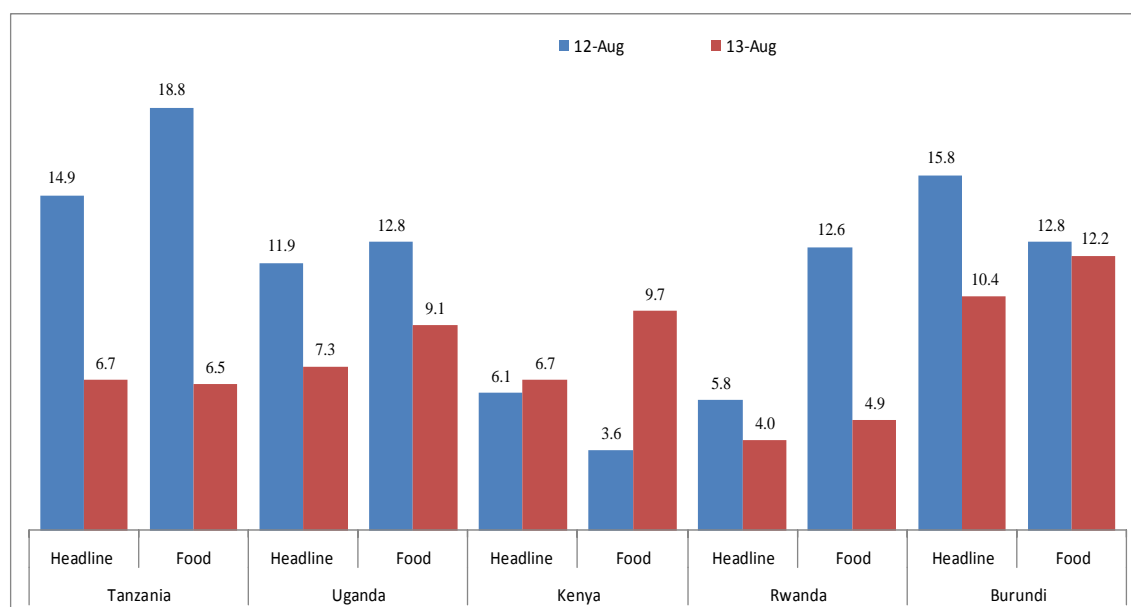
Chart 1.2: Headline, Food and Non-food Inflation



1.3 Inflation in EAC

5. During August 2013, inflation in the EAC region accelerated to an average of 7.0 percent from 6.6 per cent from recorded in the previous month. With the exception of Tanzania, inflation in other EAC Partner States accelerated. In Rwanda, the rate of inflation slightly increased. This was due to the increase in food and non-alcoholic beverages, housing, water, electricity, gas and transport. Likewise, inflation rate in Burundi increased to 10.4 per cent in August 2013 from 10.1 per cent recorded in the previous month as food prices rose at a slower pace. On the other hand, the inflation in Uganda accelerated to 7.3 percent in August 2013 from 5.1 per cent recorded in July 2013 mainly due to increase in prices of food items in most markets. This was mainly attributed to decreased food supplies as a result of the long dry weather in most parts of the country. In Kenya, the increase in inflation rate was mainly due to a rise in the prices of food, housing, water, electricity, gas and transport.

Table 1.3: East African Countries' Inflation Rates



1.4 Government Finance

6. The budget for 2012/13 was formulated with a view of strengthening revenue collection and improving public expenditure management, in line with the 5 year Development Plan. The Government had estimated to collect Tshs 9,149 billion (including LGAs own sources) during the financial year 2012/13, out of which TSh. 293 billion was expected be generated from adopted new tax measures/reforms. By end June 2013, the total domestic revenue collections, was Tshs 8,585 billion, equivalent to 94 percent of estimates and 20 percent growth from previous financial year.

7. Non-tax revenue (excluding LGAs own sources) was Tshs 470 billion out of Tshs 659 billion, equivalent to 71 percent of the estimate. The underperformance of non-tax was largely attributed to delays in application of the new rates of land rents as passed by the parliament. In addition, delays in payment of dividends by some parastatals and failure by regulatory authorities to remit 10 percent of their gross incomes to the consolidated fund as required by the law, and non-payments of proceeds from sale of gas due to outstanding claims to TANESCO by Pan Africa Energy contributed to underperformance. LGA collection was Tsh. 221 billion, equivalent to 61 percent of the estimate. The underperformance is explained partly by ambitious revenue targets by some local governments and poor system in management and monitoring of collections.

8. In 2012/13 total expenditure amounted to Tsh 12,816.6 equivalent to 93 percent of budget estimate, with recurrent expenditure being 97 percent of the budget estimate, while development expenditure was 85 percent. Recurrent expenditure was below the budget due to under-spending in goods, services and transfers due to re-allocation to development expenditure. However, there was overspending in wages and salaries and domestic interest payments under this expenditure category. Total development

expenditure was below estimate despite re-allocation from recurrent expenditure due to lower than projected realisation of external non concessional borrowing and shortfall in disbursement foreign project funds and delays in reporting of direct to project expenditure. Locally financed development expenditure was 3 percent higher than the estimate, mainly financed through domestic over-borrowing and savings from recurrent spending.

9. Total grants were Tshs 1,521 billion equivalent to 76 percent of the budget estimate mainly attributed by lower disbursement of program and project grants. The major shortfall was recorded in project grants, 62 percent of the budget estimate due to shortfall in disbursements and partly due to delays in reporting of direct to project funds. Basket support funds amounted to TSh 276 billion being 8 percent higher than the estimates as some donors made commitments during budget implementation.

10. Total financing during the period was 19 percent higher than budget despite significant shortfalls in disbursements of projects and non-concessional loans. Disbursements were TSh. 357 billion and TSh. 211 billion for programme loans and basket support, all being above their respective budget estimates.

11. On the other hand, during the first quarter of 2013/14, total domestic revenue collections were Tshs 3,083.2 billion equivalent to 92 percent of estimated Tshs 3,598.5 billion. Under-performance was due to delay in implementation of proposed new levies and fees passed by the Parliament. Total expenditure for the first quarter of the year 2013/14 amounted to Tshs 3,806.5 billion being 98.8 percent of the estimate. Out of this amount, Tshs 3,058.6 billion was recurrent expenditure and Tshs 747.9 billion was for development expenditure, of which Tshs 94.0 billion was foreign financed development expenditure.

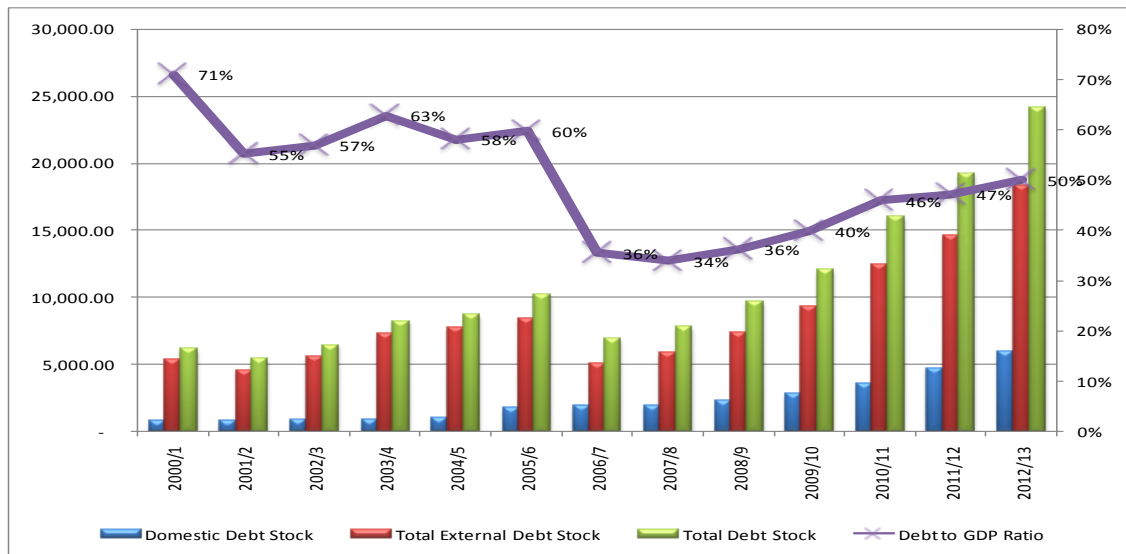
1.5 National Debt Development

1.5.1 Overview of National Debt

12. Tanzanian National debt at the end June 2013 amounted to Tsh 24,197.541 showing an increase of 25.93 percent from the amount recorded at the end June 2012, the increase was mainly on account of new disbursement of both concessional and non concessional external loan and domestic borrowing to finance infrastructure projects and to develop domestic financial market in line with the Policy Support Instrument arrangement of annual ceiling of up to 1percent of GDP.

¹ This debt includes Reported Domestic Debt Treasury bills at face value, Public external debt and private debt

Chart 1.5: Debt Stock Trend (2000/01- 2012/13 in Tsh Billions)



1.5.2 Government Debt Service Overview

13. Total debt service for the financial year ended June 2013, was Tsh 1,943.74 billion. Out of the total debt service, external debt service was Tsh 268.79 billion and domestic debt service was Tsh 1,674.95 billion. Out of external debt service, principal amortization was Tsh 89.47 billion and Tsh 179.33 was interest payments. Out of domestic debt service, principal roll over Tshs 1,125.18 billion and Tshs 549.81 billion was interest payments.

1.6 Credit to Private Sector

14. Most private sector credit extended to major economic activities showed positive annual growth in the year ending June 2013, with the exception of hotels and restaurants. The highest growth was registered in building and construction activity, this appears to be in line with the ongoing expansion of construction activities in the country. In terms of share in total outstanding private sector credit, the composition has remained almost the same, with trade and personal activities absorbing the largest share. Overall, the annual increase of credit extended to the private sector amounted to TZS 1,389.6 billion, equivalent to 9.1 percent higher than the amount provided in the preceding year.

Chart 1.5: Annual Growth of Private Sector Credit by Selected Economic Activities (percent)

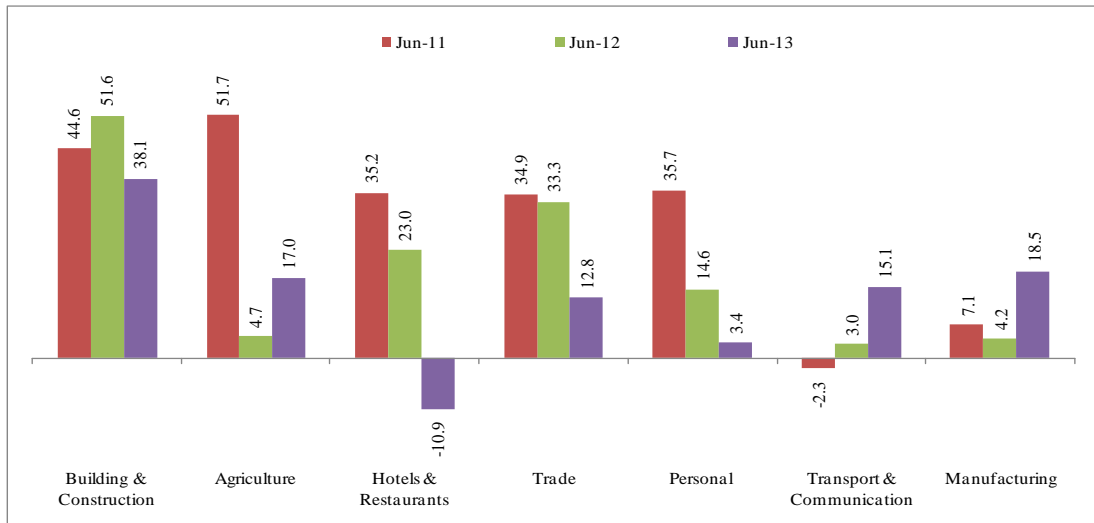
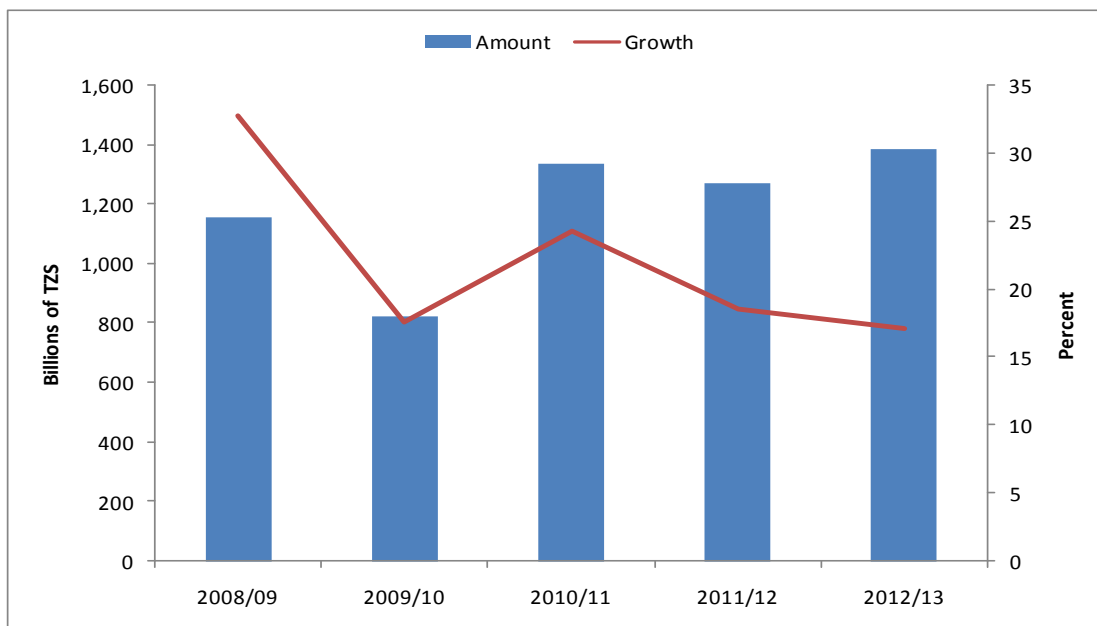


Chart 1.6: Annual Change and Growth of Private Sector Credit



1.7 External Sector Development

15. The current account deficit narrowed to USD 4,118.0 million in 2012/13 compared with a deficit of USD 4,267.2 million in the preceding year, explained by a decline in imports that offset the impact of the fall in exports. Likewise, the overall balance of payments recorded a surplus of USD 455.1 million compared to USD 209.1 million during 2011/12, partly attributed to performance in the capital and financial account. As a result, gross official reserves increased to USD 4,359.9 million from USD 3,797.1 million in June 2012. The reserves at the end of June 2012 were sufficient to cover 4.1 months of total actual imports of goods and services. Adjusting the imports by the amount financed by foreign direct investment, the import cover increases to 4.6 months.

16. Export of goods and services increased by 3.1 percent to USD 8,307.9 million, compared to the amount recorded in 2011/12. Increases were recorded in traditional exports and service receipts. The value of traditional exports increased by 4.5 percent to USD 819.9 million in the year ending June 2013, compared with USD 784.8 million recorded in the preceding. This increase was largely driven by export volumes of coffee and cotton as unit export prices recorded a decline for most of the crops. The value of non-traditional export declined by 4.9 percent to USD 3,855.4 million, mainly driven by fall in both volume and price of gold. Manufactured goods export increased by 8.0 percent to USD 996.0 million in 2012/13 compared to the level recorded in the preceding year partly due improvement of power supply and growth of the manufacturing activity during 2012/13.

17. Service receipts increased by 17.6 percent to USD 2,931.2 million compared with the amount recorded in the preceding year. The increase was mainly driven by travel and transportation that accounted for over 80 percent of total service receipts. Travel receipts increased by 16.9 percent to USD 1,751.5 million, owing to an increase in tourist arrivals by 26 percent to 1,148,370 from 909,258 tourists recorded in the preceding year. Improved performance in transportation services was largely driven by an increase in transit goods to and from the neighbouring countries.

18. Import of goods and services amounted to USD 12,871.7 million, being about one percent lower compared with the value recorded in the preceding year. This was mainly caused by the decrease in imports of machinery, fertilizers and industrial raw materials. Oil imports amounted to USD 3,922.8 million compared to USD 3,586.1 million in the preceding year, on account of increase in volume, as oil prices in the world market declined. Oil remained dominant as it accounting for over 35 percent of goods imports. Service payments amounted to USD 2,389.8 million, a marginal increase of about 2 percent compared with USD 2,337.2 million in the year ending June 2012, mainly driven by lower payments for transportation services following a slowdown in growth of goods import.

Table 1.1: Tanzania: Current Account (Million of USD)

Account/Year	2011/12	2012/13	% Change
Goods Account (net)	-5,052.6	-5,105.3	1.0
Exports*	5,562.5	5,376.7	-3.3
Imports	10,615.1	10,482.0	-1.3
Services Account (net)	155.4	541.5	248.5
Receipts	2,492.6	2,931.2	17.6
Payments	2,337.2	2,389.8	2.2
Goods and Services (net)	-4,897.2	-4,563.8	-6.8
Exports of goods and services	8,055.1	8,307.9	3.1
Imports of goods and services	12,952.3	12,871.7	-0.6
Income Account (net)	-296.0	-340.6	15.1
Receipts	152.5	122.6	-19.6
Payments	448.6	463.2	3.3
Current Transfers (net)	926.0	786.4	-15.1
Inflows	1,037.3	862.7	-16.8
o/w General Government	625.1	523.0	-16.3
Outflows	111.3	76.2	-31.5
Current Account Balance	-4,267.2	-4,118.0	-3.5

Source:

Bank of Tanzania

Note: * Figure includes adjustment for unrecorded cross border export

CHAPTER II

2.0 MACROECONOMIC OUTLOOK AND MEDIUM TERM FOCUS

2.1 Global Economic Growth and Outlook

19. According to IMF's World Economic Outlook (WEO) of October 2013, global growth is still low and the drivers of growth are shifting. The IMF forecasts global growth to average 2.9 percent in 2013 down from 3.2 percent recorded in 2012 and to rise to 3.6 percent in 2014. Much of the pickup in growth is expected to be driven by advanced economies. Growth in major emerging markets, although still strong, is expected to slow down to 4.5 percent in 2013 compared to 4.9 percent recorded in 2012. This is partly due to a natural cooling in growth following the stimulus-driven surge in activity after the Great Recession. Structural bottlenecks in infrastructure, labor markets, and investment have also contributed to slowdown in many emerging markets.

20. In Advanced Economies, growth is projected to decelerate to 1.2 percent in 2013 from 1.5 percent in 2012, but pick up in 2014 to 2.0 percent. In the United States, growth is expected to rise from 1.6 percent in 2013 to 2.6 percent in 2014 driven by continued strength in private demand, which is supported by a recovering housing market and rising household wealth. The projections are based on the key assumption that the ongoing shutdown in the federal government will be short-lived and the debt ceiling will be raised on time. In the euro area, the region is expected to gradually pull out of recession, with growth reaching 1 percent in 2014. Policy actions have reduced major risks and stabilized financial conditions, although growth in the periphery is still constrained by credit bottlenecks. In Japan, fiscal stimulus and monetary easing has enabled an impressive rebound in activity. But the expected unwinding of fiscal stimulus and reconstruction spending together with consumption tax hikes will lower growth from 2 percent this year to 1.2 percent in 2014.

21. Growth in Developing Asia is expected to be stronger though growth at a slower pace. In China, growth is projected to decelerate slightly from 7.6 percent in 2013 to 7.3 percent in 2014. Policymakers have refrained from stimulating activity amid concerns for financial stability and the need to support a more balanced and sustainable growth path. Overall growth in emerging market and developing economies is expected to remain strong at 4.5–5 percent in 2013–14, supported by solid domestic demand, recovering exports, and supportive fiscal, monetary and financial conditions. Commodity prices will continue to boost growth in many low-income countries, including those in sub-Saharan Africa. But economies in the Middle East and North Africa, Afghanistan, and Pakistan region will continue to struggle with difficult economic and political transitions.

22. In sum, the WEO emphasizes that the overall changing global growth have exacerbated risks in emerging market economies. Less U.S. monetary policy accommodation combined with domestic vulnerabilities in emerging market economies may lead to further market adjustment globally, with risks of asset price overshooting or even balance of payments disruptions. Old risks including unfinished financial sector reforms in the euro area, impaired monetary policy transmission and corporate debt overhang in some euro area economies, and high government debt and related fiscal and financial risks in many other advanced economies, including Japan and the United States remains. Geopolitical risks have also resurfaced in recent months. If some of these risks materialized, they would affect all economies through cross-border trade and financial spillovers. Therefore, there is risk of the global economy remaining stuck in low gear for a prolonged period.

Table 2.1: Overview of the World Economic Outlook Projections

	Actual							Projection	
	2006	2007	2008	2009	2010	2011	2012	2013	2014
World Output	5.3	5.4	2.8	-0.7	5.1	3.9	3.2	2.9	3.6
Advanced Economies	3.1	2.8	0.1	-3.7	3	1.7	1.5	1.2	2.0
Emerging Market and Developing Economies	8.2	8.9	6	2.8	7.4	6.2	4.9	4.5	5.1
Developing Asia	10.3	11.5	7.7	7.2	9.5	7.8	6.4	6.3	6.5
Middle East and North Africa	6.3	5.7	4.5	2.6	5	3.9	4.6	2.1	3.8
Sub-Saharan Africa	6.4	7.1	5.6	2.8	5.3	5.5	4.9	5.0	6.0
Burundi	5.4	4.8	5	3.5	3.8	4.2	4.0	4.5	4.7
Kenya	6.3	7	1.5	2.7	5.8	4.4	4.6	5.9	6.2
Rwanda	9.2	5.5	11.2	4.1	7.2	8.2	8.0	7.50	7.5
Uganda	7.0	8.1	10.4	4.1	6.2	6.2	2.8	5.6	6.5
Tanzania	6.7	7.1	7.4	6	7	6.4	6.9	7	7.2

Source: IMF October, 2013

2.2 Macroeconomic Assumptions for Tanzania

23. The key assumptions underlying macroeconomic projections and policy targets in the medium term (2014/15-2016/17) are as follows:

- (i) Peace, unity, stability and tranquility across the region will be maintained;
- (ii) Macroeconomic stability and social economic gains will continue to be sustained and improved;
- (iii) Domestic revenue collection will be enhanced to enable implementation of priority programmes;
- (iv) Priority projects will be funded and implemented effectively;
- (v) Power supply will substantially be improved and sustained;
- (vi) Good Governance and rule of law will be improved and maintained at all levels;
- (vii) M&E system for the implementation of priority projects will be improved to ensure effective management of public fund;
- (viii) National debt will continue to be sustainable;
- (ix) Supportive monetary and fiscal policies will be pursued;

- (x) Increased employment opportunities especially for youths;
- (xi) Investment and business environment will be improved to ensure effective private sector participation in economic and social activities;
- (xii) Recovery in the Global economy;
- (xiii) Favourable weather conditions in the region; and
- (xiv) Stability in the world oil market prices.

2.3 Detailed Macroeconomic Assumptions Justifications and Outlook

2.3.1 GDP Growth

24. Economic activities are expected to continue growing in the medium-term, with real GDP growth projected at 7.0 percent in 2013. The growth is projected to increase at an annual average of 7.6 percent up to 2017. This performance is under the assumption of successful implementation of economic policies; favorable weather condition; continued efforts by the Government to improve and stabilize power supply including the ongoing construction of the gas pipeline from Mtwara to Dar es Salaam; and recovery of the world economy. The projected growth is also supported by historical trend of GDP which has been growing at an annual average of above 7.0 percent in the last decade. In addition, GDP growth for the first half of 2013 was 7.0 percent which is not far from the annual projected GDP for 2013.

25. Implementation measures to support growth in the medium term among others include Agricultural Sector Development Programme (ASDP); Southern Agricultural Growth Corridor of Tanzania (SAGCOT); Special Economic Zones; infrastructure development and BRN initiatives in line with FYDP and MKUKUTA II. In addition to the satisfactory macroeconomic performance, particularly on the GDP growth dimension, the prospects for the future are looking bright on account of the discoveries made in natural resources such as natural gas, uranium and other minerals.

Figure 2.1: Actual and Projected GDP (2004-2017)

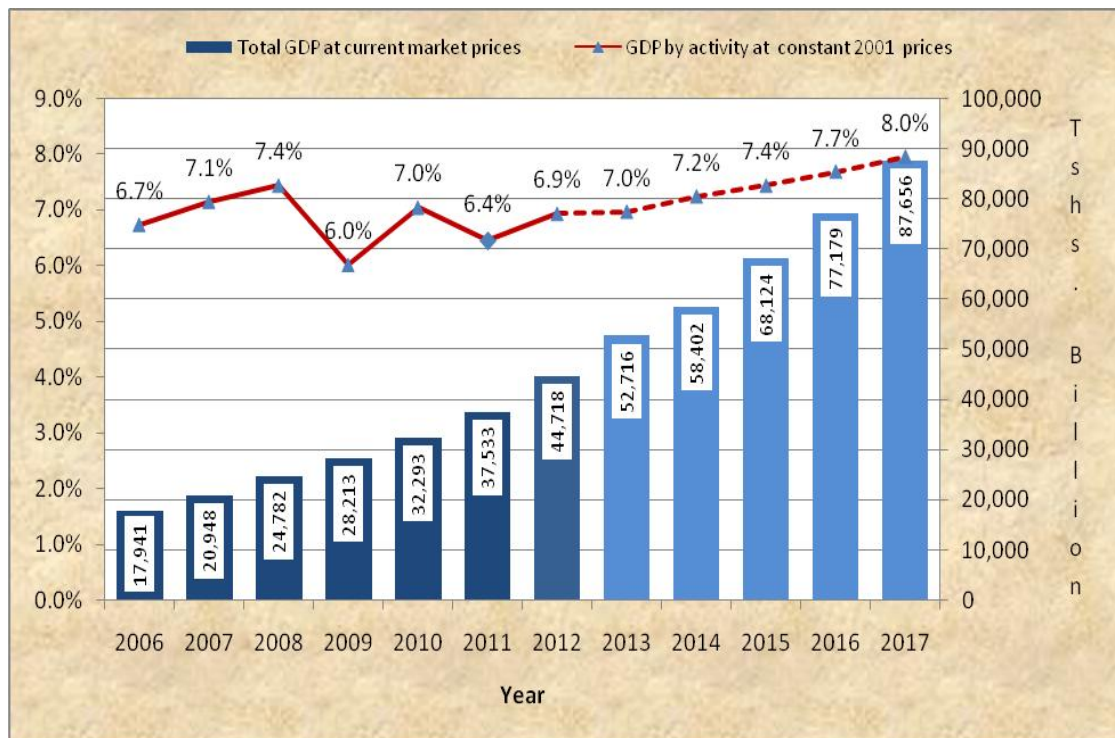


Table 2.2: Nominal and Real GDP (Actual and Projection)

NORMINAL GDP BIL. TSH								
2009	2010	2011	2012	2013	2014	2015	2016	2017
28,213	32,293	37,533	44,718	52,716	58,402	68,124	77,179	87,656
2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
26,474	30,321	35,027	41,125	48,717	55,559	63,263	72,651	82,417
REAL GDP BIL.TSH								
2009	2010	2011	2012	2013	2014	2015	2016	2017
15,721	16,829	17,914	19,156	20,491	21,976	23,609	25,424	27,445
2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
15,275	16,275	17,371	18,535	19,824	21,234	22,973	24,517	26,435

Source: Ministry of Finance

2.3.2 Inflation

26. Several factors point in the direction of containing inflation into single digit:
- (i) Reduction in the production costs due to stability in power supply;
 - (ii) Improved food supply/production in the region;
 - (iii) Prudent fiscal and monetary policies;
 - (iv) Continued stability of the Shilling against US Dollar;
 - (v) Global consumer price inflation is projected to decline according to IMF World Economic Outlook Report of October 2013; and
 - (vi) Continued stability in the world market oil prices; (WEO October 2013)
27. Based on these factors, the headline inflation is projected to converge to medium-term goal of 5.0 percent by June 2014.

2.3.3 Fiscal Policy

28. Domestic revenue is projected to register an upward trend due to expected recovery in domestic and global economy and continued efforts to improve tax policy and administration. Implementation of recommendations of the Resource Mobilization Lab under BRN and the medium-term pay policy were considered in projecting expenditures. Net Domestic Financing (NDF) will be maintained at one percent of GDP in the medium term. Expenditure in the short run will increase consistently with the availability of resources including proceeds from gas, but is projected to remain constant in the medium term. This is consistent with the policy of reducing external dependence and containing the growth of recurrent expenditure while promoting public private partnership. This will therefore reduce fiscal deficit (after grant) to an average of 4.5 percent of GDP in the medium term.

2.3.4 Monetary Policy

29. In supporting the broader macroeconomic policy objectives of the Government, monetary policy will focus on setting monetary targets which are consistent with the objective of maintaining low and stable inflation, while continuing to enhance access to banking services for the unbanked and the under banked. In view of that, extended broad money supply (M3) is projected to grow by 15.0 percent in the year ending June 2014 up from 14.4 percent in June 2013. The projected growth of money supply is expected to provide room for private sector credit to grow by 19.6 percent in the year ending June 2014 from 17.1 percent in June 2013. Gross official reserves are projected to be adequate to cover at least 4.0 months of imports of goods and services, excluding FDIs related imports during the same period. In the medium term monetary policy will implement measures that will support broader macroeconomic objectives while maintaining price stability.

2.3.5 External Trade

30. In 2014/15, the current account balance (including official transfers) is projected to record a deficit of 13.1 percent of GDP compared to 13.5 percent of GDP recorded in 2013/14. This development is largely due to slowdown in growth of goods import particularly oil (following increased use of natural gas for power generation) as well as increase in export of goods and services. The ratio of current account deficit to GDP is projected to continue declining to 11.7 percent in 2015/16. This is largely driven by anticipated higher growth of exports relative to imports. Exports of goods and services are projected to increase throughout at an average of around 24.1 percent of GDP for the period of 2013/14 to 2016/17. Imports of goods and services are projected at an average of around 38.3 percent of GDP for the period of 2013/14 to 2016/17. While exports will increase in tandem with improvements in manufacturing sector on account of stability in power supply, the ratio of imports as percentage of GDP is expected to slow down in line with the discovery of natural gas and slowdown projection in the world commodity prices (WEO, October, 2013).

2.4 Macroeconomic Projections and Policy Targets

31. Based on the assumptions above, macroeconomic projections and policy targets for the Plan period 2014/15 – 2016/17 are as follows:

- (i) Attain a real GDP growth rate of 7.0 percent in 2013, 7.2 percent in 2014, 7.4 percent in 2015, 7.7 percent by 2016 and 8.0 in 2017;
- (ii) Reduce inflation to 5.0 percent by June 2014 and maintain it at single digit in the medium term;
- (iii) Increase total revenue to GDP ratio (including LGAs own sources) to 19.1 percent in 2014/15 to 19.3 percent in 2015/16 and 19.6 percent in 2016/17;
- (iv) Increase tax revenue as percent of GDP to 17.4 percent in 2014/15, 17.6 percent in 2015/16 and 17.7 percent in 2016/17;;
- (v) Total expenditure is projected to increase gradually to an annual average of 26.4 percent in the medium term;
- (vi) Maintain fiscal deficit after grants below 5.0 percent of GDP over the medium term;
- (vii) Extended broad money supply (M3) is projected to grow at 15.0 percent in the year ending June 2014 and increase to 15.5 percent by June 2015 and maintain a constant growth of 14.9 percent through to June 2017 consistent with medium term inflation target;
- (viii) Credit to private sector is projected to grow by 19.6 percent in the year ending June 2014, with a slight increase to 19.9 percent by June 2015 and maintain a constant growth of 19.5 percent through to June 2017;
- (ix) Maintain a market determined exchange rate;

- (x) Narrow the current account balance (including transfers) to a deficit of 13.5 percent of GDP in 2013/14, 12.7 percent in 2014/15, 11.7 percent in 2015/16 and 11.1 percent in 2016/17, largely driven by anticipated higher growth of exports relative to imports;
- (xi) Maintain official foreign reserves sufficient to cover a minimum of 4.0 months of imports of goods and non-factor services; and
- (xii) Decrease the rate of unemployment from 11.7 percent to a single digit.

2.5 Priority Areas for the Medium Term

32. In the medium term, the Government will focus on allocating resources into strategic areas and projects to ensure public resources are invested in a manner that will leverage private sector investment in the economy. These priorities focus on projects and programs with large multiplier effects as articulated in FYDP. In fast tracking the implementation of the FYDP, first priority will be given to the projects identified under the Big Results Now (BRN) initiative which involve six National Key Results Areas, namely, energy, water, agriculture, transport, education and resources mobilization. In order to ensure consistency in the implementation of FYDP, other priority areas for 2014/15 will continue to be the same to those implemented in 2013/14. Consequently, during the preparation of Plan and Budget for 2014/15, Ministries, Independent Departments and Agencies (MDAs); Regional Secretariats (RSs); and Local Government Authorities (LGAs) priorities should focus on the following areas:

Resource Mobilization

- (i) Implement measures to broaden tax base including strengthening of customs duties collection and undertaking a study on the introduction of withholding income tax on commercial imports ascertained for customs duties;
- (ii) Implement measures to enhance compliance and strengthen collection of non tax revenues and local government taxes;
- (iii) Scale-up implementation of PPP projects including setting up PPP Facilitation Fund;
- (iv) Promote and enforce the use of electronic payment system; and
- (v) Reduce tax exemptions.

Infrastructure Development

Railways

- (i) Continue with improvement of the Central Railway Line **(BRN initiatives)**;
- (ii) Rehabilitation and maintenance of the existing railway lines including the rolling stock **(BRN initiatives)**;
- (iii) Procurement of new locomotives, wagons, plants and other equipment **(BRN initiatives)**;
- (iv) Rehabilitation and maintenance of telecommunications and cargo tracking system **(BRN initiatives)**; and
- (v) Continue with implementation of new railway projects to strategic economic areas.

Roads, Bridges and Ferries

- (i) Construction and rehabilitation of roads which open up economic opportunities; those linking Tanzania with neighbouring countries; and those which reduce traffic congestion in urban areas (BRN);
- (ii) Construction and enhancement of weighbridges (BRN);
- (iii) Implementing other 23 identified road projects under BRN initiative;
- (iv) Developing and improving roads linking regions, districts and rural roads;
- (v) Construction of bridges; and
- (vi) Construction of ferry ramps, procurement and rehabilitation of ferries.

Ports and Marine Transport

- (i) Development of new ports at strategic areas and improvement of existing sea and inland ports (BRN);
- (ii) Increasing cargo handling capacities of sea, lake and dry ports (BRN);
- (iii) Increasing ports' operational efficiencies and space utilization (BRN);
- (iv) Creating a conducive environment for private sector investment in ports management and marine transport(BRN); and
- (v) Promoting ports intermodal operational efficiencies (BRN).

Air Transport

- (i) Improving air transport infrastructure and services to enhance air freight and passenger handling capacities;
- (ii) Development of airports in strategic areas and rehabilitating existing ones; and
- (iii) Creating conducive environment for private sector investment in air transport.

Meteorology

- (i) Improvement of meteorological infrastructure; and
- (ii) Enhance capacity building of staff and meteorological institution.

Energy

- (i) Continue with construction of natural gas pipeline from Mtwara and Lindi to Dar es Salaam, gas processing plants at Mnazi Bay and Songo Songo and distribution infrastructure as indicated under BRN;
- (ii) Continue with implementation of other 28 priority electricity projects under Big Results Now (BRN) initiative;
- (iii) Strengthening existing power generation plants, transmission lines, distribution networks and promoting rural electrification;
- (iv) Improving legal and regulatory framework for natural gas utilization; and
- (v) Promoting investments in Renewable Energy Sources and developing coal resources.

Minerals

- (i) Increasing Government revenue collection from mineral sector by enhancing capacity at Zonal Mining Offices;
- (ii) Promotion of mineral value addition activities to enhance revenue collection;
- (iii) Upgrading of geo-scientific, mineral occurrence information and monitoring of Geo-hazards;
- (iv) Strengthening infrastructure development for Geological Survey of Tanzania (GST), Mineral Resources Institute (MRI), Tanzania Mineral Audit Agency (TMAA) and Tanzania Diamond Sorting (TANSORT);
- (v) Implementation of the Sustainable Management of the Mineral Resources Project (SMMRP);
- (vi) Improving availability of mining tools and equipment for small scale miners; and
- (vii) Improving legal and regulatory framework pertaining to research, prospecting, exploration, and mineral management capacities.

Water and Sanitation

- (i) Enhance sustainability of existing Rural water supply and sanitation projects by improving community participation in management (BRN initiative);
- (ii) Setting up District Warehouses (Centers of Excellence) with inventories of Spare Parts and deployment of technicians (BRN initiative) ;
- (iii) Increasing water points in rural areas through extension, rehabilitation and construction of new Projects (BRN initiative);
- (iv) Strengthen the implementing agencies by employing water sector professionals (BRN initiative);
- (v) Continue with the implementation of strategic water supply projects including Kimbiji and Mpera boreholes and construction of Kidunda dam;
- (vi) Improving water supply and sanitation infrastructure in urban areas; and
- (vii) Strengthening water resource management.

Agriculture and Livestock

- (i) Promoting commercial farms for paddy and sugarcane production in Wami, Ruvu, Kagera, Kilombero and Malagarasi basins (BRN);
- (ii) Enhancing smallholder rice irrigation and marketing schemes through professional management (BRN);
- (iii) Developing collective warehouse based marketing schemes (COWABAMA) targeted at linking maize farmers to the market (BRN);
- (iv) Developing, construction and rehabilitation of irrigation infrastructures;
- (v) Increasing availability and utilization of agricultural and livestock inputs and implements as well as extension services;
- (vi) Strengthening research and training activities in agriculture and livestock sectors;
- (vii) Developing and improving livestock infrastructure, pasture and range management;
- (viii) Promoting fish farming and aquaculture production and services;
- (ix) Promotion of value addition activities and improvement of market access;
- (x) Development of commodity exchange market; and
- (xi) Promoting development of cooperatives and other farmers' based organizations.

Industry

- (i) Developing existing Export Processing Zones/Special Economic Zones (EPZ/SEZ) sites;
- (ii) Continue with the implementation of the Kurasini Trade and Logistics Centre;
- (iii) Continue with improvement of infrastructure and other government commitments in the implementation of Mchuchuma coal and Liganga iron ore projects;
- (iv) Finalisation of studies and implementation of soda ash projects in lake Natron and Engaruka Basin;
- (v) Promoting and developing industrial research, innovation and development of institutional framework;
- (vi) Enhance productivity and promoting SMEs development through establishment of incubator sites and industrial parks;
- (vii) Continue to improve business environment and investment climate; and
- (viii) Promotion of employment generation projects through strengthening small scale industries.

Forestry and Wildlife

- (i) Promotion of value addition activities in forestry, wildlife and bee keeping;
- (ii) Strengthen institutional capacity for carbon credit access and management;
- (iii) Increasing availability, access and utilization of modern inputs and implements for beekeeping; and
- (iv) Enhancing community and private sector participation in development and management of forestry, beekeeping and wildlife.

Human Capital Development Education

I. improving quality of education and build relevant skills at all levels:

- a) In primary and secondary education by:
 - (i) Implementing the agreed Big Results Now (BRN) initiatives
 - (ii) Strengthening the system and institutional arrangement for School accreditation, curricula, quality assurance (inspection) and examination;
 - (iii) Strengthening the institutional arrangement for educational books and materials development and approval.

- b) In technical and vocational education and training by:
 - (i) Strengthening teacher education as well as putting in place a proper framework for teacher competency and development at all levels;
 - (ii) Strengthening the curricula and delivery framework so as to make TVET delivery “need based” and relevant for national development;

- c) In higher education by:
 - (i) Streamlining and harmonizing higher education programmes and make their delivery “need based” and relevant for national development;
 - (ii) Strengthening institutional capacity to deliver quality higher education;
 - (iii) Developing a digital learning platform to enable more students access quality learning contents and materials that are relevant to their studies and the development of the country;
 - (iv) Commencing transformation of higher education and aligning it towards the 3rd generation attributes in higher education for the attainment of the vision 2025 targets;

- d) Strengthening the quality assurance institutions so as to be able to deliver and ensure quality education at all levels;

- e) Strengthening monitoring and evaluation of education delivery at all levels of education including development of proper tools for this activity; and

- f) Strengthening Education Sector Management Information System (ESMIS) for easy data retrieval, planning and decision making.

II. Increase access, and improve equity in enrolment across all the education levels by:

- a) Following up closely the expansion and modernization of secondary schools by local government and other providers of secondary education so as to ensure proper and coordinated growth of secondary education at all levels;

- b) Putting in place a proper system for students progression to secondary education and ensure at least 250,000 advanced secondary education quality graduates by 2016;

- c) Continuing the rehabilitation and expansion of secondary schools, colleges (including teachers training colleges) and universities;
- d) Strengthening and extending provision of loans to Higher Learning Institutions students and start gradually providing loans to teachers trainees at diploma level so as to attract more quality candidates for the teaching of primary and secondary school education;
- e) Construction of Muhimbili University at Mloganzila Campus and Butiama University of Agricultural Science as well as carrying out preparatory activities for the establishment of the mining university in Shinyanga;
- f) Provide training in specialized fields (uranium, gas and oil); and
- g) Facilitating implementation of Tanzania Beyond Tomorrow (TBT).

Health and Social Welfare

- (i) Continuing with implementation of health sector programmes including the health sector management plan, and facilitation of reduction of maternal mortality;
- (ii) Strengthening treatment, care and control of communicable, non communicable and neglected tropical diseases;
- (iii) Construction and rehabilitation of infrastructure and improved referral systems; and
- (iv) Strengthening training institutions in the health sector.

Lands, Housing and Settlements

- (i) Strengthening land planning (land use planning, village planning and urban planning, land surveying including strengthening international boundaries) and titling;
- (ii) Developing an Integrated Land Management Information System;
- (iii) Improving the quality of land sector service delivery;
- (iv) Conducting Research on Construction of better houses using simple and affordable technology and convey the research findings to the public;
- (v) Implementing the Kigamboni New City Plan and strategic satellite cities in Dar Es Salaam;
- (vi) Increasing land related revenue collections;
- (vii) implementing Post Code and Physical Addressing system; and
- (viii) Establishment of the land bank for investments.

Tourism

- (i) Increasing and diversifying tourist attractions and products;
- (ii) Facilitate accessibility to tourist attractions through construction of infrastructure such as roads and air strips; and
- (iii) Enhancing community participation in wildlife management and cultural heritage resources.

Communication, Science, Technology and Innovation

- (i) Continue with the implementation of National Post Code and Addressing System;
- (ii) Establishment of ICT Park;
- (iii) Continue with construction of last mile connectivity of the National ICT backbone;
- (iv) Strengthening infrastructure in science, technology and innovation institutions;
- (v) Transformation of rural livelihood through promotion of Global System Mobile Communication (GSM);and
- (vi) Promoting Research and Development (R&D).

Financial Services

- (i) Capitalization of Tanzania Investment Bank, Agriculture Development Bank and Tanzania Women Bank;
- (ii) Increasing access to banking and financial services; and
- (iii) Promoting mortgage and lease financing.

Good Governance and Rule of Law

- (i) Implementation of the constitution review;
- (ii) Improvement of judicial infrastructure;
- (iii) Improving legal and regulatory framework;
- (iv) Strengthening institutional capacity in specialized skills;
- (v) Implementation of strategic public sector reforms;
- (vi) Implementation of Anti-Corruption strategies; and
- (vii) Implementation of Open Government Partnership (OGP) and African Peer Review Mechanism (APRM) initiatives.

Labour and Employment

- (i) Promoting employment generating projects and initiatives;
- (ii) Implement social security reform programme; and
- (iii) Strengthen collection of employment and earnings socio economic statistics.

Other areas

- (i) Facilitating implementation of national identification project;
- (ii) Continue with implementation of anti corruption measures and OGP initiatives;
- (iii) Enhancement of the coordination and negotiation capacities in international and regional matters as well as implementation of EAC Regional Programs and projects including the National Strategy on EAC Common Market Protocol;
- (iv) Facilitate finalization of the commodity exchange market; and
- (v) Developing institutional capacity for climate change adaptation and mitigation.

CHAPTER III

3.0 RESOURCE ENVELOPE AND EXPENDITURE FRAMEWORK FOR THE PERIOD 2014/15 - 2016/17

3.1 Introduction

33. The Government has continued with its efforts to mobilize financial resources for implementation of the priority areas as highlighted in the FYDP, MKUKUTA II and BRN. The overarching objective of the Government is to mobilize sufficient and sustainable domestic revenue to finance its expenditure and to reduce reliance on external financing.

3.2 Resource Envelope

34. Total resource envelope for 2014/15 is expected to be shs, 19,909.8 billion, out of which domestic revenue is projected at shs. 11,713.6 billion, equivalent to 19.1 percent of GDP. External resources in form of loans and grants are projected to be shs. 3,772.0 billion; non-concessional borrowing is expected to be shs. 1,148.0 billion, shs. 2,265.7 billion is for rollover and domestic bank borrowing is projected at shs. 632.6, equivalent to one percent of GDP. Total expenditure is projected to be shs.19,909.7 million out of which shs. 5,267.3 billion is for development expenditure and shs. 14,642.4 billion is for recurrent expenditure.

3.2.1 Tax Revenue

35. Tax policy and administrative interventions will focus on reforming tax systems and legislations in order to increase tax revenue to GDP from 17.4 percent in 2014/15 to 17.6 percent and 17.7 percent in 2015/16 and 2016/17 respectively. Specific interventions will include reduction of tax exemptions from 3.1 percent to one percent of GDP, finalize the review of the VAT Act, CAP 148 and implement the reforms measures under the 2nd Medium and Long-term Revenue Mobilization Strategy 2013/14 – 2017/18 and the resource mobilization measures from BRN initiative. The estimations for 2014/15 are lower than estimates for 2013/14 due to the current revenue trend which indicates underperformance of the 87 percent for the months of July and September 2013/14.

36. To increase revenue, the government will continue to implement tax administration interventions which are contained in the TRA's fourth five-year Corporate Plan (2013/14 to 2017/18). These interventions include simplifying registration; assessment and payment of taxes; promoting prompt clearance to improve trade facilitation; derive effectiveness in collection and accounting especially utilization of Revenue Gateway; audit, investigation and objections; and promoting segment focused education and service to drive voluntary compliance.

37. In addition, administrative interventions will continue to be taken to improve strategic human resource capacity in administering revenue collection from specialized sectors of oil and gas, coal, mining, telecommunications, multinationals and financial services. ICT outreach to taxpayer community will be increased. For expansion of the tax base capacity building aimed at formalizing the informal sector businesses will be implemented. Other interventions will address structural reforms within the tax administration, including implementation of Taxpayer Segmentation and the Customs Administration System.

3.2.2 Non Tax Revenue

38. Non tax revenue has a potential of generating additional government revenue if will be fully exploited. As efforts to increase the same, the government will undertake policy reform measures by introducing auctioning of hunting blocs, harvesting of forests lots licenses, and strengthening collection of local government taxes by adopting mass valuation of property tax and land rents. In addition, the Government will review the administration of royalties from fishing activities, specifically in the deep sea, by strengthening capacity in Deep Sea Fishing Authority and undertaking a study on royalty administration systems drawing experience from neighboring countries. Moreover, the Government is currently reviewing Treasury Registrar Powers and Function Act, 2010 which will be followed by signing of performance contract with government institutions so as to improve accountability and transparency which will also increase contribution to the Government budget. In the medium term the revenue collections from non-tax revenue is expected to be 1.7 percent of GDP in 2014/15 and 1.8 percent in 2015/16.

3.2.3 External Resources

39. During the medium term, external resources will be provided in the form of grants and loans, remitted through General Budget Support (GBS), Basket Funds and Project Funds. These resources are expected to be aligned with national priorities, strategies and programmes and rely on government structures for implementation. It is emphasized that MDAs, RSs and LGAs should fully mainstream donor funded projects and programmes into the Government budget and exchequer system.

3.2.4 Domestic and External Non Concessional Borrowing

40. The Government will continue to use local and external resources to finance MKUKUTA II, FYDP and BRN initiatives. The overall deficit after grants is projected to be 4.6 percent in the medium term. This is in line with the objective of maintaining macroeconomic stability with the creation of fiscal buffers in the medium term. The projected deficit will be financed using concessional and non-concessional loans. The Government aims at maintaining debt sustainability by strengthening domestic revenue collection and enhancing debt management.

41. Concessional and semi-concessional financing are inadequate and are subject to unpredictability of disbursements, financial conditionality, and tied to specific projects and supplies. Given such situation, the Government will consider non-concessional financing including tapping the syndicated loan market. In addition, in 2014/15 the Government plans to issue an international sovereign bond to finance infrastructure projects. External non-concessional borrowing is projected at 1.8 percent of GDP. The proceeds from non-concessional borrowing are intended to be used solely to support infrastructure development projects.

42. Government policy on domestic debt management is to borrow at the lowest possible cost and to a prudent degree of risk from domestic financial markets without causing undue effects on monetary policy and financial sector development. According to the National Debt Strategy (NDS), the implementation of the domestic debt management policies includes among other things; to roll over maturing principal while paying interest through Government revenue, domestic financing of the budget is done through issuance of Treasury bonds. To minimize crowding out private sector, in 2014/15 Net Domestic Financing is fixed at 1 percent of GDP consistent with PSI benchmark.

3.2.5 Public-Private Partnership (PPP)

43. In order to effectively implement development projects under the FYDP (2011/12-2015/16), the Government encourages partnership with the private sector in construction, operation and maintenance of infrastructure. The legal, regulatory and institutional frameworks have been developed to spearhead identification and implementation of projects under PPP arrangement. Therefore, the PPP framework provides important instruments for mobilizing investment resources.

44. To ensure that PPP projects are well coordinated and implemented, the Government will set up PPP facilitation fund which will be used for undertaking pre-feasibility and feasibility studies and to market PPP projects. The MDAs, RSs, LGAs, Public and statutory Corporations (or Parastatals) will be required to identify appropriate PPP projects and submit to MoF. In the same vein, the Government will enhance capacity of institutions so as to effectively manage implementation of PPP project contracts.

45. The Government encourages private sector participation in establishing PPP projects in all sectors in line with the existing legal and regulatory frameworks. Indeed, the PPP financing mechanism may include among others, service contracts, management contracts, leasing contracts, joint venture contracts, and concession contracts.

3.3 Expenditure Framework for 2014/15- 2016/17

46. During the medium term, government expenditure policy will be determined by macroeconomic targets in line with resources availability. Total expenditure is estimated to be 31.5 percent of GDP in 2014/15. The total recurrent expenditure is expected to increase from 22.7 percent of GDP in 2013/14 to 23.1 percent of GDP in 2014/15 and decrease to 22.9 percent in 2016/17 in order to sustain development projects. Wages and salary bill (excluding parastatals) will continue to be 7.6 percent of GDP in 2014/15 to 2016/17. Development expenditure will focus on implementation of MKUKUTA II, FYDP and BRN projects as well as ongoing government commitments. Expenditure on development projects is forecasted to be 8.3 percent of GDP in 2014/15 and 7.6 percent of GDP in 2015/16.

3.3.1 Expenditure Management

47. The Government will maintain control on spending in order to improve efficiency in utilization of public resources and attain value for money in implementation of development projects particularly BRN initiatives. Measures will be taken by the government to reduce expenditures in an attempt to sustain core Government activities. Such measures include restrict procurement of vehicles; procuring quality and durable furniture which are locally manufactured; reduction of seminars and workshops and using public facilities where possible and reducing the number and the size of delegations in foreign trips.

48. In an endeavor to enhance expenditure control, the Government will continue to undertake Public Expenditure Reviews which aims at enhancing fiscal policy formulation and management. Under this framework, studies will continue to be undertaken jointly with stakeholders. The output of the studies which are at different levels of execution will help the government to reveal policy issues to inform budget process and future policy choices.

Table 3.1: BUDGET FRAME FOR 2011/12 - 2017/18 (ACCOUNTING)							
In million shillings							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
	ACTUAL	ACTUAL	FINAL BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
I. TOTAL RESOURCES	12,171,877	14,361,451	18,248,983	19,909,770	22,219,818	24,737,573	27,244,293
Domestic revenue	7,025,884	8,364,576	11,154,071	11,713,551	13,599,040	15,640,300	17,870,261
o/w TRA collection incl measure	6,499,744	7,821,735	9,898,283	10,990,803	12,756,961	14,604,481	16,691,915
o/w Measures from PC	0		414,060	0	0	0	0
o/w Measures from BRN			100,594				
o/w Non Tax Revenue	526,140	542,842	741,134	722,747	842,079	1,035,819	1,178,346
LGAs Own Sources	195,525	220,835	383,452	377,897	430,161	490,590	558,094
Programme loan and grants	967,163	898,612	1,163,131	1,148,007	1,167,005	1,187,290	1,207,928
Project loans and grants	1,207,445	859,741	1,796,874	1,804,011	1,833,864	1,865,741	1,898,173
Basket Support Loans	172,212	210,967	234,352	229,601	233,401	237,458	241,586
Basket Support Grants	301,152	276,039	266,070	262,402	266,744	271,381	276,098
MDRI (IMF)	0		0	0	0	0	0
MCC (MCA-T)	221,601	219,991	394,773	328,002	333,430	339,226	345,122
Domestic Borrowing (Rollover)	1,326,852	1,125,137	1,147,576	2,265,665	2,462,656	2,694,126	2,753,963
Bank Borrowing	334,864	1,250,630	552,284	632,626	726,512	824,172	885,140
Adjustment to cash	-160,500	-128,083		0	0	0	0
Non-Concessional borrowing	801,282	1,063,006	1,156,400	1,148,007	1,167,005	1,187,290	1,207,928
Financing Gap	0		0	0	0	0	0
II. TOTAL EXPENDITURE	12,171,877	14,361,451	18,248,983	19,909,770	22,219,818	24,737,573	27,244,293
RECURRENT EXPENDITURE	8,397,155	10,520,737	12,603,994	14,642,428	16,663,426	18,869,992	21,091,011
CFS	2,518,207	2,698,916	3,319,156	4,511,653	5,163,321	5,781,863	6,040,509
Recurrent Exp (excl. CFS)	5,878,949	7,821,822	9,284,837	10,130,775	11,500,105	13,088,129	15,050,502
o/w Salaries & wages	3,177,091	3,868,714	4,763,196	5,440,582	6,248,004	7,087,878	7,777,361
Designated Items				0	0	0	0
LGAs Own Sources	195,525	220,835	383,452	377,897	430,161	490,590	558,094
Other Charges	2,506,333	3,732,273	3,495,718	5,092,576	5,602,219	6,293,117	7,498,503
DEVELOPMENT EXPENDITURE	3,774,722	3,840,714	5,644,989	5,267,341	5,556,391	5,867,580	6,153,282
Local	1,872,312	2,273,976	2,952,920	2,643,325	2,888,952	3,153,774	3,392,303
o/w Counterpart fund for MCA-T			0				
o/w Borrowing for Gas pipeline			0				
o/w Projects under BRN			700,000				
o/w Road & Railways			670,855				
o/w Power Plant (Kinyezezi I & II)			317,918				
o/w Ruwu Chini Water Pipeline			0				
Other			1,267,453				
Foreign	1,902,410	1,566,738	2,692,069	2,624,017	2,667,439	2,713,806	2,760,979
o/w MCC (MCA-T)	221,601		394,773	328,002	333,430	339,226	345,122

Source: Ministry of Finance

Table 3.2: BUDGET FRAME FOR 2011/12 - 2017/18(ACCOUNTING) AS % OF GDP							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
	ACTUAL	ACTUAL	FINAL BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
I. TOTAL RESOURCES	29.6%	29.5%	33.0%	31.5%	30.6%	30.0%	30.8%
Domestic revenue	17.1%	17.2%	20.2%	18.5%	18.7%	19.0%	20.2%
o/w TRA collection incl measure	15.8%	16.1%	17.9%	17.4%	17.6%	17.7%	18.9%
o/w Measures from PC	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%
o/w Measures from BRN	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%
o/w Non Tax Revenue	1.3%	1.1%	1.3%	1.1%	1.2%	1.3%	1.3%
LGAs Own Sources	0.5%	0.5%	0.7%	0.6%	0.6%	0.6%	0.6%
Programme loan and grants	2.4%	1.8%	2.1%	1.8%	1.6%	1.4%	1.4%
Project loans and grants	2.9%	1.8%	3.3%	2.9%	2.5%	2.3%	2.1%
Basket Support Loans	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%
Basket Support Grants	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%
MDRI (IMF)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MCC (MCA-T)	0.5%	0.5%	0.7%	0.5%	0.5%	0.4%	0.4%
Domestic Borrowing (Rollover)	3.2%	2.3%	2.1%	3.6%	3.4%	3.3%	3.1%
Bank Borrowing	0.8%	2.6%	1.0%	1.0%	1.0%	1.0%	1.0%
Adjustment to cash	-0.4%	-0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Concessional borrowing	1.9%	2.2%	2.1%	1.8%	1.6%	1.4%	1.4%
Financing Gap	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
II. TOTAL EXPENDITURE	29.6%	29.5%	33.0%	31.5%	30.6%	30.0%	30.8%
RECURRENT EXPENDITURE	20.4%	21.6%	22.8%	23.1%	22.9%	22.9%	23.8%
Others	6.1%	5.5%	6.0%	7.1%	7.1%	7.0%	6.8%
Recurrent Exp (excl. CFS)	14.3%	16.1%	16.8%	16.0%	15.8%	15.9%	17.0%
o/w Salaries & wages	7.7%	7.9%	8.6%	8.6%	8.6%	8.6%	8.8%
Designated Items	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parastatal PE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LGAs Own Sources	0.5%	0.5%	0.7%	0.6%	0.6%	0.6%	0.6%
Other Charges	6.1%	7.7%	6.3%	8.0%	7.7%	7.6%	8.5%
DEVELOPMENT EXPENDITURE	9.2%	7.9%	10.2%	8.3%	7.6%	7.1%	7.0%
Local	4.6%	5.5%	5.3%	4.2%	4.0%	3.8%	3.8%
o/w Counterpart fund for MCA-T	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
o/w Borrowing for Gas pipeline	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
o/w Projects under BRN	0.0%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%
o/w Road & Railways	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%
o/w Power Plant (Kinyerezi I)	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
o/w Ruvu Chini Water Pipeline	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%
Foreign	4.6%	3.2%	4.9%	4.1%	3.7%	3.3%	3.1%
o/w MCC (MCA-T)	0.5%	0.0%	0.7%	0.5%	0.5%	0.4%	0.4%

Source: Ministry of Finance

CHAPTER IV

4.0 PLAN AND BUDGET SUBMISSION, IMPLEMENTATION AND REPORTING FORMAT

4.1 Introduction

49. This chapter stipulates guidance on information and standard formats to MDAs, RSs, LGAs and PIs regarding the preparation, submission, implementation, monitoring and evaluation as well as performance reporting of their plans and budgets for 2014/15 – 2016/17 as per the Public Finance Regulations, 2001 No. 37 - 45. Reporting format provide the basis for communicating Government budget issues to a wide range of stakeholders, which include General public of a country and development partners. Details are found in the Medium Term Strategic Planning and Budgeting Manual (MTSPBM), MoF website (www.mof.go.tz), PMO-RALG website (www.pmoralg.go.tz), as well as SBAS and PLANREP operational manuals.

4.2 Plan and Budget Preparation

Strategic Plan

50. At the time of planning MDAs, RSs, LGAs and PIs should adhere to their strategic plans (SPs), which encompass institution's focus and priorities to be addressed annually. Further, implementing institutions should ensure their strategic plans (SPs) are reviewed.

Medium Term Expenditure Framework

51. MDAs, RSs, LGAs and PIs budgets for 2014/15 – 2016/17 should be prepared on the manner that they address respective strategic plans and aligned to core functions, national priorities, institutional strategies and resources set. More over they should also prepare Medium Term Expenditure Framework (MTEF) documents which indicate revenue and expenditure budgets for 2014/15 and intended projections for 2015/16 and 2016/17. Furthermore, MTEF budgets should use the right coding of input and respective descriptions registered by the Government.

Revenue

52. Revenue estimates preparation should take into consideration all sources that fall under institutions mandate. Form No.4 shown in this annex should be completed by respective MDA, RSs, LGAs and PIs which collects revenue. In this case, institutions should review their performance for the preceding fiscal year and the first half of the current year while conducting SWOC analysis for effective revenue management and institute appropriate measures by 1st July, 2014.

Expenditure

53. Expenditure estimates should be prepared in two categories of recurrent and development. Recurrent expenditure consists of Personnel Emoluments (PE) and Other Charges (OC) while development covers both local and foreign funds.

Personnel Emoluments

54. MDAs, RSs, LGAs, and PIs are urged to prepare their PE estimates in conformity with relevant Acts, Regulations, and Circulars provided by Permanent Secretary Establishments and the Treasury Registrar. The PE estimates should be prepared electronically through the Human Capital Management Information System (HCMIS) and submitted to PO-PSM and Treasury Registrar not later than November 2013.

55. PE estimates should accommodate all aspects of employees' remuneration as well as statutory contributions such as PSPF, PPF, NSSF, GEPF, LAPF and NHIF. In addition, employers' contributions to social security schemes should be included separately as shown in Form No. 8. Meanwhile, preparation of PE estimates should be guided by approved establishment and presented in Form No. 9 shown in this Annex. Estimates for PE should be prepared based on the following:

- a) Accurate human resource information as of October 2013 status on approved structure and establishment;
- b) Ministries and Regional Secretariats should coordinate PE estimates and provide technical advice to PIs and LGAs, respectively; and
- c) The Budget information on PE should be submitted to the Treasury using Form No. 8A – 8F as shown in this Annex.

Other Charges

56. In preparing OC estimates, MDAs, RSs, LGAs and PIs should align objectives, targets, and ceiling provided by using Form No. 3B and 3C as appropriate.

Development

57. MDAs, RSs, LGAs and PIs which implement strategic projects of the FYDP including BRN should fill Form No. 10B (FYDP's project information and performance assessment) as shown in this Annex. For all development projects, the following forms should be used as shown in this Annex:-

- a) Form No. 6 (development expenditure details of annual and forward budget);
- b) Form No. 10A (project profile data form); and
- c) Form No. 10C (summary of project forward budget estimates at vote level).

4.3 Submission of MTEF

58. MDAs, RSs LGAs and PIs should submit MTEF documents using standard format (MTEF Presentation Format). MTEF should be submitted to MoF and PO-PC in five and two copies respectively. In addition, RSs and LGAs should submit two copies of MTEF document to PMO-RALG, while Public Institutions should submit three copies to the Treasury Registrar. Further, forms No. 1-10C should be properly completed. The MTEF presentation format is shown as follows:

MTEF PRESENTATION FORMAT FOR 2014/15 – 2016/17	
Overview and Policy Statements	
(i) Policy Statement of the Minister/RCS/Council or Board Chairperson	
(ii) Executive Statement of the Accounting Officer	
Chapter 1: Environmental Scan	
1.1	Stakeholders' analysis
1.2	SWOC analysis
1.3	Key issues
Chapter 2: Budget Performance Review	
2.1	Performance – 2012/13
2.1.1	Annual Approved Revenue Vs Actual
2.1.2	Annual Approved Expenditure Vs Actual
2.1.3	Summary of Planned Targets Vs Main Achievements
2.2	Mid Year Review – 2013/14
2.2.1	Annual Approved Revenue Vs Actual
2.2.2	Annual Expenditure Vs Actual
2.2.3	Summary of MTEF targets Vs Main Achievements
2.3	Challenges Experienced and Future Strategies (2013/14)
Chapter 3: Estimates for MTEF (2014/15 – 2016/17)	
3.1	Summary of Annual and Forward Budget Estimate (Form 1)
3.2	MTEF Sheet for Objectives, Targets and Activities – Segment 2 (Form 3A)
3.3	Activity Costing Sheet (Form 3B)
3.4	Recurrent Expenditure Summary of Draft Estimates (Form 3C)
3.5	Revenue Estimates and Projections (Form 4)
3.6	Development Expenditure Detail of Annual and Forward Budget (Form 6)
3.7	Results Framework (Form 7)
3.8	Summary of Personal Emoluments Estimates per Vote (Form 8A)
3.9	Summary of Personal Emoluments Estimates per Sub Vote (Form 8B)
3.10	Item I – Summary of Existing Employees on Payroll (Form 8C)
3.11	Item II – Summary of Existing Employees Not on Payroll (Form 8D)
3.12	Item III – Summary of New Employees to be Recruited (Form 8E)
3.13	Employees to be retired (Form Na. 8F)
3.14	Schedule of Personal Emoluments Establishment and Strength (Form 9)
3.15	Project Profile Data Form (Form 10A)
3.16	FYDP's Project Information and Performance Assessment (Form 10B)
3.17	Summary of Project Forward Budget Estimates All Sources (Form 10C)

4.4 Operational Planning Forms

59. During the period of Plan and Budget execution MDAs, RSs LGAs and PIs are obliged to provide accurate and reliable information to the public regarding resources and activities to be financed in the financial year. In this connection, they should fill Operational Planning Forms which include Form No. 11A (current year's MTEF target value), Form No. 11B (annual cash flow plan) – This should be filled in details and in summary format which reflects the vote fund requirement by source; Form No. 14B (annual action plan); and Form No. 15A – (Framework for Mainstreaming Employment creation in Sector Development Plans – Planning Level). Dully filled forms should be submitted to the President's Office, Planning Commission and the Ministry of Finance before 1st July in order to be used during the allocation and release of resources.

4.5 Performance Reporting Forms

60. During budget implementation, Institutions should prepare quarterly reports, which provides, among others the introduction, progress of milestone/priority interventions, emerging issues and constraints, remedial actions and duly filled forms No. 12 and 13; also all LGAs should fill form No. 13C1 – C5 (Council Development Reports and Financial Reporting Forms). Furthermore, in ensuring that newly created employment emanating from the development projects are captured accurately MDAs, RSs, LGAs and PIs should fill Form No. 15B – (Framework for Mainstreaming Employment creation In Sector Development Plans – Execution Level). In this context, MDAs, RSs, LGAs and PIs are required to submit their Quarterly and Annual Performance Reports in conformity with the format provided. The structure of quarterly progress report is shown as follows. Insert table to reflect tables

STRUCTURE OF THE QUARTERLY REPORT

- I. Title/cover page
- II. Table of contents
- III. Main body
 - *Introduction*
 - *Overview of Implementation of Milestones/Priority Interventions:*
 - This Section of the quarterly report describes progress in implementing milestones, which are developed during the planning process. To collect information on the implementation of milestones the officer responsible for preparing the report should informally interview implementers (verbally), rather than distribute a form or sheet for them to fill out.

 - *Issues and Constraints:*
 - During the process of monitoring milestones and targets, issues and constraints should typically be identified. Issues arising may concern, delays in implementation, reduced scope or quality of outputs, constraints in terms of resource availability, etc. The identification of issues to be reported is, however, a subjective matter and there will be a need to prioritize which issues affected the achievement of the set milestones and targets within the specified period.

 - *Remedial Actions*
- IV. ** Summary of budget variations and their justification (for Quarter II only)
- V. Annex and Tables
 - Annex 1: Form 12A: Cumulative Quarterly MTEF Target Monitoring Form
 - Annex 2: Form 12B: Quarterly Cumulative Milestone (Priority) Form
 - Annex 3: Form 13A: Quarterly Cumulative Financial Overview Form
 - Annex 4: Form 13B: Quarterly Cumulative Financial Detailed Form

Key: ** included during the mid-year progress report only

4.6 The Annual Performance Report

61. Accounting officers are obliged to prepare and inform the public, through published Annual Performance Reports which consist of major achievements in terms of the targets reached and the progress realized during the period. In addition the report should address the revenue and expenditure performance as well as establishment status. Also, the report should be submitted to PO-PC, PO-PSM, PMO, PMO-RALG (for LGAs and RSs) MOF and TR by 30 September of each financial year. The structure of the Annual Performance Report should be prepared in the format shown as follows:

Structure of an Annual Performance Report

TITLE/COVER PAGE

TABLE OF CONTENTS

PREFACE

1. Statement by the Minister/RC/Council Chairperson
2. Statement by the Accounting Officer.

Structure of an Annual Performance Report

3. Executive Summary

MAIN BODY

1. **Part 1: Introduction.** This should include the following:
 - Section 1.1 (Introduction): a short description of the purpose of the report, the approach adopted, and the methods used.
 - Section 1.2 (structure) Describe the layout and structure of the remainder of the document.
2. **Part II: Overall Performance**
 - Section 2.1 (Progress towards reaching outcomes): Provides highlights of performance, in words and in a summary indicator table format. Makes reference to a more detailed annex. This should explicitly make reference to progress in meeting MDG, MKUKUTA II goals and targets, or ruling party commitments.
 - Section 2.2 Progress in improving service delivery (quality, efficiency, timeliness, or satisfaction): discuss what changes have occurred within the organization to improve the services it provides to its clients. For example, if passports are delivered more quickly, if cost savings have been generated for the taxpayer, etc.
 - Section 2.3 (Evaluation and Reviews): Summarizes (very briefly) the results of studies that will be used to prepare the 3-Year Outcome report, and the general progress in terms of evaluation results.
 - Section 2.4 Milestones or Priority Interventions: a discussion of interventions that were considered to be critical to achieve overall objectives or ensure effective implementation of the plan.
 - Section 2.5 (Issues): Highlight problems or issues, carefully identifying targets at risk or targets which were not met. This may be brief with more details explained in Part III. Describe the actions taken by management to address these problems.
3. **Part III: Achievement of Annual Targets.** This chapter should be presented on a sub-vote by sub-vote basis. It should provide the written details about each target and what happened during implementation. MKUKUTA II, the Performance Assessment Framework (PAF), and Ruling Party targets should be clearly identified. The chapter may also document details about key activities (especially those not implemented) and overview expenditure data on a particular target.
4. **Part IV: Financial Performance.** This chapter should provide overall aggregate expenditure data compared to budgets as well as revenue collection trends (where applicable). Expenditure information should be derived from the Integrated Financial Management Systems (IFMS) for those who are already using the system.
5. **Part V: HR Review.** Summarizes staffing levels, vacancies, and other key issues including the balance between PE and OC.

ANNEX and TABLES

- Annex 1: Form 12A: Cumulative Quarterly MTEF Target Monitoring Form
- Annex 2: Form 12B: Quarterly Cumulative Milestone (Priority) Monitoring Form
- Annex 3: Form 12C: Outcome Indicator Monitoring Form
- Annex 4: Form 13A: Quarterly Cumulative Financial Overview Form
- Annex 5: Form 13B: Quarterly Cumulative Financial Detailed Form

BUDGET SUBMISSION FORMS

FORM 1: SUMMARY OF ANNUAL AND FORWARD BUDGET ESTIMATES REVENUE, RECURRENT AND DEVELOPMENT EXPENDITURE ('000 TSHS)

VOTE:

VOTE NAME

Description		Actual 2012/13	Approved Budget Estimates 2013/14	Annual Budget Estimates 2014/15	Forward Budget Estimates 2015/16	Forward Budget Estimates 2016/17
1		2	3	4	5	6
1. Revenue Estimates	Government grant					
	Own Source					
	Other Sources					
TOTAL REVENUE						
2. Recurrent Expenditure	PE	PE for Vote proper				
		PE Subvention				
	Total PE					
	OC	OC for Vote Proper				
		OC Subvention				
Total OC						
Total Recurrent Expenditure						
3. Development Expenditure	Govt. Funds					
	Foreign Funds					
	Other Funds					
Total Development Expenditure						
TOTAL EXPENDITURE						

Note: Total Revenue = Total Expenditure

Total Expenditure = Total Recurrent Expenditure + Total Development Expenditure

Total recurrent expenditure = Total PE + Total OC

Total PE = PE for vote proper + PE subvention

Total OC = OC for vote proper + OC subvention

Total Dev = Govt. Funds + Foreign Funds + Other Funds

Other funds = Community contribution, PPP funds from private sector, etc.

FORM 3A: MTEF SHEET FOR OBJECTIVES, TARGETS AND ACTIVITIES

VOTE:

VOTE NAME

SUB-VOTE CODE:

SUB-VOTE NAME

OBJECTIVE	TARGET	TARGET TYPE	ACTIVITY	DESCRIPTIONS FOR ACTIVITY	SEGMENT 2
A					
	01				
		S			
			01		A01S01

FORM 3B: ACTIVITY COSTING SHEET

VOTE:
 SUB-VOTE CODE:
 OBJECTIVE NO:
 TARGET CODE:

VOTE NAME
 SUB-VOTE NAME
 OBJECTIVE DESCRIPTION:.....
 TARGET DESCRIPTION:.....

FYDP 1
 NSGRP II
 }

Other Tick (√)

Segment 2 Code and Description	Segment 4 (GFS Code)	Required Inputs			Annual Budget Estimates		Forward Budget Estimates		Forward Budget Estimates	
		Segment 4 Description (GFS Code Description)	Unit of Measur e	Unit cost of Inputs	Y ₀		Y ₀₊₁		Y ₀₊₂	
1	2	3	4	5	No of Unit s	Estimat es	No of Unit s	Estimat es	No of Unit s	Estimat es
Total TShs.....										

Notes

- Column 1:** Segment 2 includes objective, target, target type and activity;
- Column 7** equals column 5 x column 6
- Column 9** equals column 5 x column 8
- Column 11** equals column 5 x column 10

FORM 3C: RECURRENT EXPENDITURE SUMMARY OF DRAFT ESTIMATES

VOTE:

VOTE NAME

SUB-VOTE CODE:

SUB-VOTE NAME

Segment 4 (GFS Code)	Segment 4 Description (GFS Code Description)	Actual Budget <small>Y₀₋₂</small>	Approved Budget Estimates <small>Y₀₋₁</small>	Annual Budget Estimates <small>Y₀</small>	Forward Budget Estimates <small>Y₀₊₁</small>	Forward Budget Estimates <small>Y₀₊₂</small>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Notes

Columns 5, 6 and 7 is a Summary of Form No. 3(b) Activity Costing Sheet

FORM 4: REVENUE ESTIMATES AND PROJECTION

VOTE:

VOTE NAME

SUB-VOTE CODE:

SUB-VOTE NAME

Segment 4 (GFS Code)	Description	Actual Collection <small>Y₀₋₂</small>	Approved Estimates <small>Y₀₋₁</small>	Draft Estimates <small>Y₀</small>	Forward Budget <small>Y₀₊₁</small>	Forward Budget <small>Y₀₊₂</small>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total of Sub- Vote					
	TOTAL OF VOTE					

Notes:

Y₀ = Current Financial Year

Y₀₋₁ = Previous financial year (last Financial Year)

Y₀₋₂ = 2 Previous years (2 years back)

Y₀₊₁ = Forward Budget (Next year)

Y₀₊₂ = Forward Budget (next 2 years)

FORM 6: DEVELOPMENT EXPENDITURE DETAILS OF ANNUAL AND FORWARD BUDGET

VOTE:
 SUB-VOTE CODE:
 PROJECT CODE:
 OBJECTIVE NO:
 TARGET CODE:

VOTE NAME
 SUB-VOTE NAME
 PROJECT NAME :
 OBJECTIVE DESCRIPTION:.....
 TARGET DESCRIPTION:.....

Other Tick (✓)

FYDP I
 NSGRP II }

(Seg. 2) Perform ance Budget Codes	Activitie s Descript ion	Segm ent 4 (GFS Code)	Segment 4 (GFS Code Description)	Annual Budget Estimates Y ₀						Forward Budget Estimates Y ₀₊₁			Forward Budget Estimates Y ₀₊₂		
				Government Funds						Government Funds			Government Funds		
				Local	Forei gn	L/G	C/ D	Dono r	Tot al	Local	Forei gn	Total	Loca l	Forei gn	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total of Target															
Total of Project															
TOTAL OF SUB- VOTE															

Notes

Total Target is Sum of all activities under a Target
Total Project is Sum of all targets under a Project
Total Sub-Vote is Sum of all Projects under the Sub-Vote
Total = Local fund + Foreign fund
L/G = Loan/Grant
C/D = Cash/Direct to project

FORM 7: INSTITUTIONAL RESULTS FRAMEWORK

VOTE:

VOTE NAME

PERIOD: PROJECTED RESULTS COVERING THE PERIOD FROM FINANCIAL YEAR TO FINANCIAL YEAR

Objective Code and Description	Indicator Name and description	BASELINE		INDICATOR TARGET VALUES (AS PER SP)			CLASSIFICATIONS					Source of Data / Means of verification
		Baseline Date	Baseline Indicator Value	Y ₀	Y ₊₁	Y ₊₂	FYP	MDG	M	P	R	
1	2	3	4	5	6	7	8	9	10	11	12	13

Notes

Each row on this form describes a single performance indicator. Indicators are used to measure progress towards meeting objectives; they are performance measures. Descriptions of each column are as follows:

Column 1. Objective Code and Description: the objective (in words) and its code, being measured by the indicator, for example: "B. Increase Access to Education"

Column 2. Indicator Name and Description: this is in two parts. The indicators name should be in italics while its description (how the indicator is calculated) should be listed below it in a bullet or in parenthesis, for example: *Annual Salary Arrears as a percentage of total annual salaries*

This indicator takes the sum of the arrears paid from January to December and divides it by the total salaries paid over the same period. The indicator is an inexact measure of the quality of salary administration since arrears arise due to delays in entering changes due to recruitment, promotion or transfer; the more time efficient these processes, the less arrears will arise. However, arrears payment tends to be "lumpy" with payments being made according to the availability of funds. This reduces the validity of the indicator as an efficiency measure. The derivation of targets assumed arrear rates for 2009/10 would be cut in half.

Column 3. Baseline date: describes the most recent date, prior to the current planning phase that the indicator was collected.

Column 4. Baseline indicator value is the value of the indicator, on the most recent date prior to the current planning phase. If indicator values (and their date) is not known place a dash.

Columns 5 to 7: Indicator targets: the expected or projected annual future value of the indicator at the end of the first, second, and third year of implementation, as found in the Strategic Plan. (Y₀ = the end of the current financial year being planned, (Y₊₁) = the next financial year, and Y₊₂ is the next two years and Y₊₃ is the next three years

Column 8 to 12: FYP, M, P, R" Place a check mark (tick or X) in the columns FYP, M, P, R as follows: FYP= Five Year Plan, M = MKUKUTA II (if the indicator is an MKUKUTA II indicator), P = PAF Matrix; R = Ruling Party Manifesto. This will help link the indicator to other coordinating plans

Column 13. The source is where the indicator is collected (its data source) while means of verification is the supporting evidence that the indicator may have

FORM 8A: SUMMARY OF PERSONAL EMOLUMENTS ESTIMATES AT VOTE LEVEL
(MINISTRY/REGION/DISTRICT/URBAN COUNCILS)

VOTE:

VOTE NAME

Item	Number of Employees	Basic Salary	Annual Increment	Promotion	Total Salary	NSSF 10%	LAPF 15%	PSPF 15%	PPF 15%	GEPF 10%	Health Insurance 3%	Total Deductions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
I												
II												
III												
Grand Total												

Notes

(Summary Items I, II, and III)

Item I = Existing Employees on Payroll

Item II = Existing Employees Not On Payroll

Item III = New Employees to Be Recruited Y₀

Column 6 Gives Total Sum of Columns 3 to 5

Column 13 Gives Total Sum of Columns 7 to 12

FORM 8B: SUMMARY OF PERSONAL EMOLUMENTS ESTIMATES AT SUBVOTE LEVEL
(MINISTRY/REGION/DISTRICT/URBAN COUNCILS)

VOTE:

VOTE NAME

Sub Vote	Item	Number of Employees	Basic Salary	Annual Increment	Promotion	Total P.E	NSSF 10%	LAPF (15%)	PSPF 15%	PPF 15%	GEPF 10%	Health Insurance 3%	Total Deductions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	ITEM I												
	ITEM II												
	ITEM III												
	Sub Total												
	ITEM I												
	ITEM II												
	ITEM III												
	Sub Total												
Grand Total													

Notes

(Summary Items I, II, and III)

For each sub-vote, sum the employees and Personal emoluments for item I, item II, and item III

Item I = Existing Employees on Payroll

Item II = Existing Employees Not On Payroll

Item III = New Employees to Be Recruited Y₀

Column 7 Gives the total sum of Columns 4 to 6; **Column 14 Gives** the total sum of Columns 8 to 13

FORM 8C: ITEM I - SUMMARY OF EXISTING EMPLOYEES ON PAYROLL

VOTE:

VOTE NAME

Sub-vote	Number of Employees	Basic Salary	Annual Increment	Promotion	Total P.E	NSSF 10%	LAPF 15%	PSPF 15%	PPF 15%	GEPF 10%	Health Insurance 3%	Total Deductions
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL												

Notes

Column 7 – Gives the Total Sum of Columns 3 to 6

Column 14– Gives the Total Sum of Columns 8 to 13

FORM 8D: ITEM II - SUMMARY OF EXISTING EMPLOYEES NOT ON PAYROLL

VOTE:

VOTE NAME

Sub-vote	Number of Employees	Basic Salary	Annual Increment	Promotion	Total P.E	NSSF 10%	LAPF 15%	PSPF 15%	PPF 15%	GEPF 10%	Health Insurance 3%	Total Deductions
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL												

Notes

Column 7 – Gives the Total Sum of Columns 3 to 6

Column 14 – Gives the Total Sum of Columns 8 to 13

FORM 8E: ITEM III - SUMMARY OF NEW EMPLOYEES TO BE RECRUITED

VOTE:

VOTE NAME

Sub-vote	Number of Employees	Basic Salary	Total P.E	NSSF 10%	LAPF 15%	PSPF 15%	PPF 15%	GEPF 10%	Health Insurance 3%	Total Deductions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL										

Notes

Column 4 – Gives the Total Sum equals to Column 3

Column 11 – Gives the Total Sum of Columns 5 to 10

FORM. 8F: LIST OF EMPLOYEES TO BE RETIRED

VOTE:..... **VOTE DESCRIPTION (MDA/RS/LGA).....**

S/No	NAME OF EMPLOYEES	CHECK NUMBER	DESIGNATION	SALARY SCALE	BASIC SALARY	DATE TO BE RETIRED
1						
2						
3						
.						
.						
.						
.						

FORM 9: SCHEDULE OF PERSONAL EMOLUMENTS (ESTABLISHMENT AND STRENGTH)

VOTE:

VOTE NAME

SUB VOTE:

SUB VOTE NAME

Employee Code	Description	Salary Scale Tshs.	ESTABLISHMENT					Actual Strength at Present	Variation (+ Over) or (- Under)	Remarks
			Y ₀₋₂	Y ₀₋₁	Y ₀	Y ₀₊₁	Y ₀₊₂			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Y₀₋₂ = 2 Preceding years (2 years back)
 Y₀₋₁ = Previous year (last Financial Year)
 Y₀ = Current Financial Year

Y₀₊₁ = Forward Budget (Next year)
 Y₀₊₂ = Forward Budget (next 2 years)

(c) District Name -----

(d) LGA-----

A15. Type of Implementing (Executing) Agency:

Ministry1 Parastatal5

Region2 LGA6

Donor3 Agency4

A16. Principal Implementing Agency Name _____ Code /_/_/_/

A17. Other Agencies /Collaborators providing critical inputs to project implementation:,.....,....., (Specify)

A18. Planned Starting date (Month & Year) /_/_/_/

A19. Actual Starting Date (Month & Year) /_/_/_/

A20. Planned Completion Date (Month & year) /_/_/_/

A21. Latest revised completion Date (Month & Year) /_/_/_/

A22. Status of project funding in Development budget

a) Adequate Funds included to cover remaining costs

b) Inadequate Funds to cover remaining costs

c) Adequate Funds outside Government budget exist to cover remaining cost

A23. PPP Projects:

Total cost of project,

of which Tshs..... Government Tshs Private

Project name

Project status

Feasibility study

Design

Fund mobilization

Contract document

SECTION B: PROJECT FINANCE (EXTERNAL ONLY)

(Please complete this section if project is financed (or to be financed) from external financial sources?)

B1 Total Number of Donors for this Project /__/

B2 The Project Funded through Basket funding? Yes No

(ONE FORM SHOULD BE COMPLETED FOR EACH DONOR PROJECT, IF A PROJECT RECEIVES FUNDS FROM MORE THAN ONE DONOR AGENCY)

B3. Donor 1 Name _____

B4. Donor 1 Code /__/_/___/

B5. Total Donor Commitments (Tshs.) _____

B6. Type of Currency in Agreement _____

B7. Total Donor Commitment in currency of agreement _____

B8. Date of Agreement (Month/Year) /__/_/___/

B9 Funding Terms

Grant ...1

Loan2

B10 Amount of Grant (Tshs.): _____

B11 Amount of Loan (Tshs.): _____

B12. Type of Disbursement:

Direct1

Cash2

FORM 10B FYDP I PROJECT IMPLEMENTATION - QUARTERLY PERFORMANCE ASSESSMENT FORM FOR FISCAL YEAR

(THIS FORM SHOULD BE FILLED ONLY FOR PROJECTS UNDER STRATEGIC INVESTMENT INCLUDING BRN PROJECTS WHILE PROJECT FORM NO. 10A WILL CONTINUE TO BE USED FOR OTHER PROJECTS)

**1. EXPLANATIONS AND DEFINITIONS FOR THE TERM USED QUARTERLY PERFORMANCE ASSESSMENT FORM
General Information**

<i>Project/Activity Name:</i>	The exact name of the assessed Project/Activity/Name as listed under investments it is associated with.
<i>Responsible Ministry</i>	Ministry under which Project/Activity is implemented
<i>Lead implementer</i>	Institution responsible for day to day management of the Project/Activity
<i>Contact Person(s):</i>	Name (if possible), designation and phone as well as well as e-mail contacts for the person(s) who will be responsible for providing the required information, so that this person can be contacted for clarification if needed.

Information for Table A

<i>Project /Activity Location</i>	Physical address of the Project/Activity
<i>Annual Target(s) for 2014/15:</i>	Stage(s)/steps of the project/activities expected to be completed/reached by end of FY 2014/15
<i>Target(s) for Each Quarter:</i>	Stage(s)/steps of the project/activity expected to be completed/reached by end of Quarter each quarter in FY 2014/15
<i>Achievements for</i>	Stage(s)/steps of the project/activity actually completed/reached by end of each Quarter in FY 2014/15
<i>Constraints:</i>	Any current or anticipated obstacle that is hindering or has potential to hinder the project/activity reaching its fruitful completion in the allocated time
<i>Remarks:</i>	<ul style="list-style-type: none"> • Proposals on how the identified constraints can be addressed • Any information deemed pertinent for the successful implementation and completion of the Project/Activity
<i>Target(s) for next/ following Quarter :</i>	Stage(s)/Steps of the project/activities expected to be completed /reached by end of next quarter

Information for Table B

Annual Budget 2014/15	Total Planned expenditure on the Project/Activity for FY 2014/15 as well as a breakdown of expected source of funds to be used
Expenditure Approved for specific quarter	Total Planned expenditure on the Project/Activity for the specific quarter of FY 2014/15as well as a breakdown of expected source of funds to be used for the quarter

Funds Released for Q	Actual funds allocated to the Project/Activity for that Quarter and break down of the sources of the released funds.
Cumulative Expenditure	Total expenditure on the project/activity for up to that Q of FY and a breakdown of where the funds used were sourced.
Percent (Expenditure vs. Budget)	Proportion of planned total fund spent on the project/activity up to that Quarter with breakdown according to source of funds.
Constraints	Current or potential financial constraint facing the project/activity
Remarks	<ul style="list-style-type: none"> Proposals on how the identified financial constraints can be addressed Any financial information deemed pertinent for the successful implementation and completion of the project/activity
GOT	Funds from the Government of Tanzania
PPP	Funds obtained from Public Private Partnerships
DPs	Funds from Development Partners
Others	Funds from sources other than the ones listed

2. BASIC PROJECT/ACTIVITY INFORMATION

Project/Activity/Name;

Responsible Ministry:.....

Leading Implementer:.....

Contact Person(s):

Designation:.....

Phone:.....

E-mail:.....

3. IMPLEMENTATION ASSESMENT

TABLE A: ACTIVITY ASSESSMENT

Project Location	
Annual Target(s) for 2014/15	
Target(s) for Q	
Achèvements for Q	
Constraints	
Remarks	
Target(s) for next Q	

TABLE B: FINANCIAL ASSESSMENT

Item	Source of Fund	Million TShs.
Annual Budget 2014/15	Total	
	GOT	
	PPP	
	DPs	
	Others ²	
Amount Approved for Quarter	Total	
	GOT	
	PPP	
	DPs	
	Others ¹	
Amount Released for Quarter	Total	
	GOT	
	PPP	
	DPs	
	Others ¹	
Cumulative Expenditure 2014/15	Total	
	GOT	
	PPP	
	DPs	
	Others ¹	

Item	Source of Fund	Million TShs.
Percent (Expenditure vs Budget 2014/15)	Total	
	GOT	
	PPP	
	DPs	
	Others ¹³	
Constraints		
Remarks		

² Please Identify this source of funds

³Please identify this source of funding

FORM 11A (D) CURRENT YEAR MTEF TARGET VALUE FORM (DEVELOPMENT EXPENDITURE)

VOTE: VOTE NAME

PERIOD COVERED: FINANCIAL YEAR

PROJECT CODE AND NAME:

SUB-VOTE CODE AND NAME:

OBJECTIVE CODE AND DESCRIPTION:

CODES AND LINKAGES					TARGET IN WORDS		QUARTERLY TARGETS FOR THE CURRENT YEAR				
Target Code	FYP	M	P	R	Target Description (5 year)	Target Description for the Current Year	Units of Measure	Q1	Q2	Q3	Q4
1	2	3	4	5	6	7	8	9	10	11	12

Notes

Each row on this form describes a single target (output). Descriptions of each column are as follows:

- **Column 1. Target Code** is the Segment 2 code at the target level, for example "A03C"
- **Columns 2 to 5: FYP, M, P, R** Place a check mark (tick or X) in the columns FYP, M, P, R as follows: FYP= Five Year Plan, M = MKUKUTA II (if the target is an MKUKUTA II target), P = PAF Matrix (if it is a PAF target); R = Ruling Party Manifesto. This will help link the MTEF target to other coordinating plans
- **Column 6. Target Description (5 year):** The target (in words) describing the final state at the end point of the current 3 year MTEF period (i.e. three years in advance); for example "build 500 kilometres of road by 30 June 2011"
- **Column 7. Target Description (current year):** The target (in words) describing the final state at the end point of the current year; for example "build 150 kilometres of road by 30 June 2011"
- **Column 8. Units of measure:** how the level of the target would be measured, for example "number of kilometres."
- **Columns 9 to 12: Cumulative Measures for each quarter:** is the expected CUMULATIVE level of the target at the end of each quarter in the upcoming financial year. For example if the target is to build 150 kilometres of road by 30 June 2011" the quarterly cumulates may be 0, 25, 75, and 150.

FORM 11B (R): ANNUAL CASH FLOW PLAN FOR RECURRENT BUDGET (FOR MDAs, RSs & LGAs)

VOTE: VOTE NAME
 SUB-VOTE CODE: SUB-VOTE NAME
 PROJECT CODE: PROJECT NAME:
 OBJECTIVE No: OBJECTIVE DESCRIPTION:.....
 TARGET CODE: TARGET DESCRIPTION:.....

FYDP I
 NSGRP
 Other } Tick (✓)

Activity Code	Activity Description	Source of Financing	Approved Annual Budget	Planned Quarterly Expenditures (Projected Cash Flow)			
				Quarter I	Quarter II	Quarter III	Quarter IV
1	2	3	4	5	6	7	8
		Government					
		Own Funds					
		Total					
		Government					
		Own Funds					
		Total					

Notes

Each row is a single activity under a target. This row is broken into 3 parts describing the cash flow for Government Financing (subvention or recurrent funding) and own funds. Descriptions of each column are as follows:

- **Column 1. Activity Code:** Segment 2 code for the activity, for example: A02C03
- **Column 2. Activity Description:** the activity description in words, for example "Train 100 people in results management by 30 June 2011"
- **Column 4. Approved Annual Budget:** the total budget (in Tanzanian Shillings) for the current financial year. This is divided into 2 sources of funds: Government and Own Funds. Own funds apply only to LGAs and Executive Agencies and may include revenues collected and contributions from citizens or communities.
- **Columns 5 to 8. Quarter I, II, III, and IV:** the projected cash flow (in Tanzanian Shillings), for each quarter, divided into 2 sources of funds: Government and Own Funds.

PBF 6.2 (b)

FORM 11B (D): ANNUAL CASH FLOW PLAN FOR DEVELOPMENT BUDGET (FOR MDAs, RSs & LGAs)

VOTE: VOTE NAME
 SUB-VOTE CODE: SUB-VOTE NAME
 PROJECT CODE: PROJECT NAME:
 OBJECTIVE No: OBJECTIVE DESCRIPTION:.....
 TARGET CODE: TARGET DESCRIPTION:.....

FYDP I
 NSGRP
 Other } Tick (✓)

Activity Code	Activity Description	Source of Financing	Approved Annual Budget	Planned Quarterly Expenditures (Projected Cash Flow)			
				Quarter I	Quarter II	Quarter III	Quarter IV
1	2	3	4	5	6	7	8
		Foreign					
		Local					
		Own Funds					
		Total					
		Foreign					
		Local					
		Own Funds					
		Total					

Notes

Each row is a single activity under a target. This row is broken into 3 parts describing the cash flow for Government Financing (subvention or recurrent funding) and own funds. Descriptions of each column are as follows:

- **Column 1. Activity Code:** Segment 2 code for the activity, for example: A02C03
- **Column 2. Activity Description:** the activity description in words, for example "Train 100 people in results management by 30 June 2011"
- **Column 4. Approved Annual Budget:** the total budget (in Tanzanian Shillings) for the current financial year. This is divided into 2 sources of funds: Government and Own Funds. Own funds apply only to LGAs and Executive Agencies and may include revenues collected and contributions from citizens or communities.
- **Columns 5 to 8. Quarter I, II, III, and IV:** the projected cash flow (in Tanzanian Shillings), for each quarter, divided into 2 sources of funds: Government and Own Funds.

PBF 6.3(a)

FORM 14B (R): ANNUAL ACTION PLAN FOR RECURRENT BUDGET FOR THE FY

VOTE NO:
SUB-VOTE CODE:

VOTE NAME:
SUB-VOTE NAME:

Objective Code and Description	Target Code and Description	MKUKUTA	PAF	FYP	Manifesto	Activity Code and Description	Main Tasks (activity phases)	Sub – Tasks (Milestone)	Planned Start Date	Planned Finish Date	Approved Budget	Work Days	Lead Agency	Responsible Person (Officer)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Notes

Each row of this form describes a single activity. The form should only be used internally.

- Column 1: the Objective Code (A, B, C, etc) as well as the objective’s description, for example: “A. Improve Access to markets.” Part of the Segment 2 code.
- Column 2: the Target Code (A01C or B02S etc) as well its description, for example: “A01D. Construct 25 Kilometres of road by June 2015.”
- Columns 3 to 6: place a check mark (√) to link your target as appropriate with those planning frameworks as described in other forms above.
- Column 7: the Activity Code (A01C03 or B02S01 etc) as well as the activity’s description, for example: “A01D05. Train 100 people in Results Management by June 2015.” Part of the Segment 2 code.
- Column 8: list main tasks or phases which enable respective activity to be completed when such tasks are implemented.
- Column 9: list sub tasks or milestone which enable respective task to be completed when such milestones are implemented.
- Column 10: the date at which the activity should start. The start of an activity should include its procurement, where applicable.
- Column 11: the date at which the activity should be completed.
- Column 12: the approved budget of the target or activity. The target’s budget is the sum of the budgets for all activities under it
- Column 13: the expected work days on the activity. Some activities may have long durations in which implementation is sporadic. For example an activity “supervision of procurement” may take place over a 3 month period, but may only involve 2 work days per month.
- Column 14: the institution or agency responsible (accountable) for the execution of the activity. This should be shown as a institution, such as “TRA, UDOM, COSTECH, TMMA, etc.”
- Column 15: the person responsible (accountable) for the completion of the activity. This should be listed as a position, such as “Commissioner for Budget, DPP, DHRM, etc.”

PBF 6.3(b)

FORM 14B (D): ANNUAL ACTION PLAN FOR THE DEVELOPMENT BUDGET FOR THE FY

VOTE NO:
 SUB-VOTE NO:
 PROJECT CODE

VOTE NAME:
 SUB-VOTE NAME:
 PROJECT NAME

Objective Code and Description	Target Code and Description	MKUKUTA	PAF	FYP	Manifesto	Activity Code and Description	Main Tasks (activity phases)	Sub – Tasks (Milestone)	Planned Start Date	Planned Finish Date	Approved Budget	Work Days	Lead Agency	Responsible Person (Officer)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Notes

Each row of this form describes a single activity. The form should only be used internally.

- Column 1: the Objective Code (A, B, C, etc) as well as the objective’s description, for example: “A. Improve Access to markets.” Part of the Segment 2 code.
- Column 2: the Target Code (A01C or B02S etc) as well its description, for example: “A01D. Construct 25 Kilometres of road by June 2015.”
- Columns 3 to 6: place a check mark (✓) to link your target as appropriate with those planning frameworks as described in other forms above.
- Column 7: the Activity Code (A01C03 or B02S01 etc) as well as the activity’s description, for example: “A01D05. Train 100 people in Results Management by June 2015.” Part of the Segment 2 code.
- Column 8: list main tasks or phases which enable respective activity to be completed when such tasks are implemented.
- Column 9: list sub tasks or milestone which enable respective task to be completed when such milestones are implemented.
- Column 10: the date at which the activity should start. The start of an activity should include its procurement, where applicable.
- Column 11: the date at which the activity should be completed.
- Column 12: the approved budget of the target or activity. The target’s budget is the sum of the budgets for all activities under it
- Column 13: the expected work days on the activity. Some activities may have long durations in which implementation is sporadic. For example an activity “supervision of procurement” may take place over a 3 month period, but may only involve 2 work days per month.
- Column 14: the institution or agency responsible (accountable) for the execution of the activity. This should be shown as a institution, such as “TRA, UDOM, COSTECH, TMMA, etc.”
- Column 15: the person responsible (accountable) for the completion of the activity. This should be listed as a position, such as “Commissioner for Budget, DPP, DHRM, etc.”

**FORM NO. 15A - FRAMEWORK FOR MAINSTREAMING EMPLOYMENT CREATION IN
SECTOR DEVELOPMENT PLANS – PLANNING LEVEL**

Financial Year:

VOTE NO:

SUB-VOTE NO:

VOTE NAME:

.....

SUB-VOTE NAME

.....

PERIOD COVERED:

.....

Objective

Sector	Employment Opportunities (Project Name)	Project Code	Target Description	Activities code and description	Total approved budget (Tshs)	Name of Region	Name of District	Total planned No. of jobs to be created	Number of jobs to be created segregated by sex and age groups									
									Male				Female					
									15*-35	36-60	61+	Total	15-35	36-60	61+	Total		

Specific Instructions to Sector Ministries, Independent Departments and Agencies (MDAs), Regional Secretariets (RS) and Local Government Authorities (LGAs)

1 This form should be filled once a year during the preparation of annual budget and submitted to the Permanent Secretary, Ministry of Labour and Employment and
Permanent Secretary, Treasurer

15* As per Section 5 (a)&(b) of the Employment and Labour Relations Act No. 6 of 2004

**FORM NO. 15B - FRAMEWORK FOR MAINSTREAMING EMPLOYMENT CREATION IN
SECTOR DEVELOPMENT PLANS – EXECUTION LEVEL**

FINANCIAL YEAR:

.....

VOTE NO:

VOTE NAME:

.....

SUB-VOTE NO:

SUB-VOTE NAME:

.....

PERIOD COVERED:

Objective:

Sector	Employment Opportunities (Project Name)	Project Code	Target Description	Activities code and description	Total approved budget (Tshs)	Actual Release (Tshs)	Name of Region	Name of District	Total actual No. of jobs created	Actual number of jobs created segregated by sex and age groups									
										Male				Female					
										15*-35	36-60	61+	Total	15-35	36-60	61+	Total		

Specific Instructions to Sector Ministries, Independent Departments and Agencies (MDAs), Regional Secretariets (RS) and Local Government Authorities (LGAs)

- 1 This form should be filled quarterly and;
- 2 Submitted to the Permanent Secretary Ministry of Labour and Employment

15* As per Section 5 (a)&(b) of the Employment and Labour Relations Act No. 6 of 2004

PERFORMANCE REPORTING FORMS
FORM 12A: CUMULATIVE QUARTERLY MTEF TARGET MONITORING FORM

VOTE: VOTE NAME

PERIOD COVERED: QUARTER ENDING IN THE FINANCIAL YEAR

BUDGET COVERAGE: (DEVELOPMENT OR RECURRENT).....

PROJECT CODE AND NAME:

SUB-VOTE CODE AND NAME:.....

OBJECTIVE CODE AND NAME:

CODES AND LINKAGES					ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS			REMARKS ON IMPLEMENTATION
Target Code	FYP	M	P	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Unknown	Cumulative Budget	Cumulative Actual Expenditure	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Notes: Each row is a single target. Descriptions of each column are as follows:

Column 1. Target Code is the Segment 2 code at the target level, for example "A03C"

Column 2 to 5: FYP, M, P, R" Place a check mark (tick or X) in the columns FYP, M, P, R as follows: FYP= Five Year Plan, M = MKUKUTA II (if the target is an MKUKUTA II target), P = PAF Matrix (if it is a PAF target); R = Ruling Party Manifesto. This will help link the MTEF target to other coordinating plans

Column 6. Annual Physical Target Description (current year): The target (in words) describing the final state at the end point of the current year; for example "build 150 kilometres of road by 30 June 2011"

Column 7: this is the cumulative total as of the current quarter, for example "60 kilometres were constructed by 31st March 2015."

Column 8: Estimated % complete: if the target is quantitative divide the Actual Value by the Planned Value, for example 60 kms built / 150 km planned = 40%

Columns 9-11 (Assessment): Check or tick one of the columns "on track," "at risk" or "unknown"

Columns 12-13: Cumulative Actual Expenditure as of Quarter XXX: this is the actual expenditure (not the disbursed or the released amount) while the Cumulative Budget is the amount that was expected to be spent (according to the cash flow plan) by quarter XXX; .Column 14: % spent: the actual expenditure to date divided by the budgeted expenditure for the financial year.

FORM 12B: QUARTERLY CUMULATIVE MILESTONE (PRIORITY) MONITORING FORM

VOTE: VOTE NAME

Period covered: Quarter ending In the FY

Planned Key Priority Interventions or milestones	Current Implementation Status	Assessment			Comments
		On track	At Risk	Off-track	
1	2	3	4	5	6

Notes

- Each row is a single milestone. Descriptions of each column are as follows:
- Column 1: Institution’s Key Priority intervention or milestone. Should be selected from the Institution’s MTEF.
- Column 2 Brief implementation on the status for each priority area.
- Columns 3, 4, & 5 General Assessment of key priority areas. Tick one only.
- Column 6 Comment: describe possible reasons for variation (if not on track) as well as remedial actions planned or implemented for each priority area.

FORM 12C: OUTCOME INDICATOR MONITORING FORM

VOTE:

VOTE NAME

PERIOD: RESULTS AS OF THE END OF FINANCIAL YEAR

Objective and Code	Indicator Name and description	BASELINE		INDICATOR TARGET VALUES (AS PER SP)				ACTUAL INDICATOR VALUES				CLASSIFICATIONS					Source of Data / Means of verification	Comment
		Base-line Date	Baseline Indicator Value	y0	y+1	y+2	y+3	y0	y+1	y+2	y+3	FYP	MDG	M	P	R		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Notes

Each row on this form describes a single performance indicator. Indicators are used to measure progress towards meeting objectives; they are performance measures. Descriptions of each column are as follows:

Column 1. Objective Code and Description: the objective (in words) and its code, being measured by the indicator, for example: "B. Increase Access to Education"

Column 2. Indicator Name and Description: this is in two parts. The indicators name should be in italics while its description (how the indicator is calculated) should be listed below it in a bullet or in parenthesis, for example:

Annual Salary Arrears as a percentage of total annual salaries

This indicator takes the sum of the arrears paid from January to December and divides it by the total salaries paid over the same period. It is an inexact measure of the quality of salary administration since arrears arise due to delays in tracking recruitment, promotion or transfer; the more time efficient these processes, the less arrears will arise.

Column 3. Baseline date: describes the most recent date, prior to the current planning phase that the indicator was collected.

Column 4. Baseline indicator value is the value of the indicator, on the most recent date prior to the current planning phase.

Columns 5 to 8: Indicator targets: the expected or projected annual future value of the indicator at the end of the first, second, and third year of implementation, as found in the Strategic Plan. (y0 = the end of the current financial year being planned, (y+1) = the next financial year, y+2 is the next two years and y+3 is the next three years

Columns 9 to 12: Actual Indicator values: the actual or realized value of the indicator at the end of the first, second, and third year of implementation, as found in the Strategic Plan. (y0 = the end of the current financial year being planned, (y+1) = the next financial year, y+2 is the next two years and y+3 is the next two years.

Columns 13 to 17: FYP, M, P, R" Place a check mark (tick or X) in the columns FYP, M, P, R as follows: FYP= Five Year Plan, M = MKUKUTA II (if the indicator is an MKUKUTA II indicator), P = PAF Matrix; R = Ruling Party Manifesto. This will help link the indicator to other coordinating plans

Column 18: The source is where the indicator is collected (its data source) while means of verification is the supporting evidence that the indicator may have

Column 19: Comment: any comment describing implementation

FORM 13A: QUARTERLY CUMULATIVE FINANCIAL OVERVIEW FORM

VOTE:

VOTE NAME

PERIOD: CUMULATIVE RESULTS FOR THE QUARTER ENDING IN THE FINANCIAL YEAR

ITEM / COMPOSITION	BUDGET		RELEASED		ACTUAL EXPENDITURE		
	Amount in TShs. (Millions)	% of Total	Amount in TShs. (Millions)	Amount Released as a % of the Budget Amount (4 ÷ 2)	Amount in TShs (Millions)	Actual Value as a % of the Budget Amount (6 ÷ 2)	% of Total
1	2	3	4	5	6	7	8
EXPENDITURE BY BUDGET CATEGORY							
P.E							
O.C							
Development Local Funds							
Development Foreign Funds							
Total		100					100
EXPENDITURE BY FYDP I CATEGORY (Excludes PE)							
FYDP I Strategic Projects							
FYDP I Other Projects							
Total		100					100
EXPENDITURE BY MKUKUTA II CATEGORY (Excludes PE)							
MKUKUTA II							
NON-MKUKUTA II							
Total		100					100
EXPENDITURE BY MKUKUTA II CLUSTERS (Excludes PE)							
Cluster 1							
Cluster 2							
Cluster 3							
Total		100					100

Notes: This report should be printed from the Integrated Financial Management System (IFMS)

FORM 13B: QUARTERLY CUMULATIVE FINANCIAL DETAILED FORM

VOTE CODE AND NAME:

PERIOD: CUMULATIVE RESULTS FOR THE QUARTER ENDING IN FY.....

ITEM / COMPOSITION	BUDGET		RELEASED		ACTUAL REVENUE/EXPENDITURE		
	Amount in TShs. (Millions)	% of Total	Amount in TShs (Millions)	Amount Released as a % of the Budget Amount (4 ÷ 2)	Amount in TShs (Millions)	Actual Value as a % of the Budget Amount (6 ÷ 2)	% of Total
1	2	3	4	5	6	7	8
EXPENDITURE BY SUB-VOTE (Recurrent Only)							
Sub-Vote 1001							
Sub-Vote 1002							
ETC							
Total							100%
EXPENDITURE BY SUB-VOTE BY PROJECT (Development funds only)							
Sub-Vote 1							
Project 1							
Project 2							
Sub-Vote 2							
Project 1							
Project 2							
Total							100%
REVENUES (NON-TAX) COLLECTION							
Revenues Collected			N/A	N/A			
Revenues Retained			N/A	N/A			
SOURCE OF FUNDING (LGAs and Agencies ONLY)							
Subvention							
Own Sources			N/A	N/A			
Total							100%

Notes. This report should be printed from the Integrated Financial Management System (IFMS)

**COUNCIL FINANCIAL REPORT
(CFR)**

FORM 13 C1: Quarterly Financial Progress Report - Own Revenues (LGA's)

Council Name:

.....

Quarterly Financial Report As At:.....

All amounts in Tanzanian Shillings

Own Source Revenues	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
	A	B	C	D	E
Local Taxes (Rates, Levies and Cesses)					
Property Tax	-	-	-	-	0.0
Land Rent	-	-	-	-	0.0
Produce Cess	-	-	-	-	0.0
Service Levy	-	-	-	-	0.0
Guest House Levy	-	-	-	-	0.0
Other Levies on Business Activity	-	-	-	-	0.0
Subtotal, Local Taxes	-	-	-	-	0.0
Licenses and Permits					
Licenses and permits on business activities	-	-	-	-	0.0
Permits on construction activities	-	-	-	-	0.0
Licenses on extraction of forest products	-	-	-	-	0.0
Licenses/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	-	-	-	-	0.0
Fees and Charges					
Market fees and charges	-	-	-	-	0.0
Sanitation fees and charges	-	-	-	-	0.0
Specific service fees	-	-	-	-	0.0

	-	-	-		
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	-	-	-	-	0.0
Sub-Total, Fees and Charges	-	-	-	-	0.0
Other Own Revenues					0.0
Fines and penalties	-	-	-	-	0.0
Income from sale or rent	-	-	-	-	0.0
Other own revenues	-	-	-	-	0.0
Sub-Total, Other Own Revenues	-	-	-	-	0.0
Total, Own Source Revenues	-	-	-	-	0.0
Account Balances		Opening Account Balance for Budget Year	Opening Account Balance for Quarter	Closing Account Balance for Quarter	Change in Balance for Quarter
Own Source Revenue Collection Account		-	-	-	0.0
Personal Emoluments Account		-	-	-	0.0
Other Charges Account		-	-	-	0.0
Miscellaneous Deposit Account		-	-	-	0.0
Development Account		-	-	-	0.0
Road Fund Account		-	-	-	0.0
Total Account Balances		-	-	-	0.0

Health (HSBF and MSD supplies)	-	-	-	-	0.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	-	-	-	-	0.0
Sub-Total, Recurrent Transfers	-	-	-	-	0.0
(III) Development Grants / Funds:					
LG Development Grants (LGDG): CDG and CBG	-	-	-	-	0.0
Primary Education Development Grants	-	-	-	-	0.0
Secondary Education Development Grants	-	-	-	-	0.0
Health Development Grants	-	-	-	-	0.0
Roads Sector Development Grants	-	-	-	-	0.0
Water Sector Development Grants	-	-	-	-	0.0
Agriculture Sector Development Grants	-	-	-	-	0.0
TASAF	-	-	-	-	0.0
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	-	-	-	-	0.0
Other Dev. Grants / Funds *	-	-	-	-	0.0
Sub-Total Dev. Grants / Funds	-	-	-	-	0.0
Total, Transfers	-	-	-	-	0.0
Local Borrowing:					0.0
Local Government Loans Board	-	-	-	-	0.0
Other Loans	-	-	-	-	0.0
Total, Local Borrowing	-	-	-	-	0.0

*Other Development Grants means: VTTP, LGTP, UDEM, SWM, PFM,

COUNCIL FINANCIAL REPORT (CFR)
FORM 13 C3: Quarterly Financial Progress Report - Expenditure(LGA's)

Council Name

Quarterly Financial Report As At:.....

All amounts in Tanzanian

Shillings

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of Annual Est.
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
	A	B	C	D	E	F	G
EXPENDITURE							
Recurrent Expenditure							
Primary Education: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Secondary Education: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Health: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Roads: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Water: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Agricult. & Livestock: PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Sub-Totals: PE	-	-	-	-	-	-	0.0
OC					-	-	0.0

		-	-	-	-			
Local Administration	PE	-	-	-	-	-	-	0.0
OC		-	-	-	-	-	-	0.0
Trade & Econ. Affairs	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Works (Excl. Roads)	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Lands	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Natural Resources	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Community Dev.	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Other Departments	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Sub-Totals:	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Sub-Total; Recurrent:	PE	-	-	-	-	-	-	0.0
	OC	-	-	-	-	-	-	0.0
Sub-Total, Recurrent Exp.		-	-	-	-	-	-	0.0

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of Annual Est.
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	-	-	-	-	-	-	0.0
Secondary Education	-	-	-	-	-	-	0.0
Health	-	-	-	-	-	-	0.0
Roads	-	-	-	-	-	-	0.0
Water	-	-	-	-	-	-	0.0
Agriculture	-	-	-	-	-	-	0.0
Administration	-	-	-	-	-	-	0.0
Other Sectors / Departments	-	-	-	-	-	-	0.0
Sub-Total, Development Exp.	-	-	-	-	-	-	0.0
TOTAL EXPENDITURE	-	-	-	-	-	-	0.0
Surplus / Deficit:							
Surplus/Deficit - Current FY	-	-	-	-	XXXXX	-	0.0
Surplus/Deficit - incl. B/B Forward	-	-	-	-	XXXXX	-	0.0

COUNCIL FINANCIAL REPORT (CFR)
FORM NO. 13 C4 Quarterly Financial Progress Report - Sectors(LGA's)

Council Name

Quarterly Financial Report As At:.....

All amounts in Tanzanian Shillings

Description of Detailed Sectoral Expenditures	Annual Estimate as per Approved Budget	Actual Expenditure			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
	A	B	C	D	E
Primary Education OC Spending					
Capitation Fees	-	-	-	-	0.0
Examination Fees	-	-	-	-	0.0
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	-	-	-	-	0.0
Sub-Total, Primary Education OC Spending	-	-	-	-	0.0
HIV/AIDS Spending					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	-	-	-	-	0.0
Sub-Total, HIV/AIDS Spending	-	-	-	-	0.0
Secondary Education OC Spending					
Capitation Fees	-	-	-	-	0.0
Examination Fees	-	-	-	-	0.0
Allocation for Special Schools	-	-	-	-	0.0
Other Secondary Education OC	-	-	-	-	0.0
Sub-Total, Secondary Education OC					0.0

Spending	-	-	-	-	
General purpose grant - OC spending					
Natural Resources	-	-	-	-	0.0
Planning	-	-	-	-	0.0
Community Development	-	-	-	-	0.0
Internal Audit					
Cooperatives (Ushirika)	-	-	-	-	0.0
Trade (BIASHARA)	-	-	-	-	0.0
Land (ARDHI)	-	-	-	-	0.0
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	-	-	-	-	0.0
Sub-Total, General Purpose Grant Spending	-	-	-	-	0.0

**COUNCIL DEVELOPMENT REPORT (CDR)
FORM NO. 13 C5 QUARTERLY FINANCIAL AND PHYSICAL PROGRESS REPORT - DEVELOPMENT ACTIVITIES SUMMARY FOR LGAs**

Council:
Vote Code:
FY:
Quarter
Period ending:
CDR Workbook Number:

Table: Summary of Development Allocations and Expenditures By Sector, FY

	Annual Estimate as per approved Budget	Actual Allocations		Actual Expenditure	
		This Quarter	Cumulative to date	This Quarter	Cumulative to date
Development Expenditure					
Primary Education					
Secondary Education					
Health					
Works (inc. Roads)					
Water					
Agriculture					
Administration					
Other Sectors (including not indicated)*					
Development Expenditure					

* This include Natural Resources, Community Development, Trade, e.t.c.

Table: Summary of Development Releases and Expenditures By Main Funding Source, FY

	Annual Estimate as per approved Budget	Actual Amount Received		Actual Expenditure	
		This Quarter	Cumulative to date	This Quarter	Cumulative to date
Council Development Grant (CDG)					
Capacity Building Grant (CBG)					
District Agricultural Development Grant (DADG)					
Agricultural Capacity Building Grant (A-CBG)					
Agricultural Extension Block Grant (A-EBG)					
District Irrigation Development Fund (DIDF)					
District Agriculture Sector Investment Project (DASIP)					
Participatory Agriculture Development Empowerment Project (PADEP)					
Rural Water Supply and Sanitation Programme (CDG)					
Rural Water Supply and Sanitation Programme (CBG)					
Health Sector Development Grant (HSDG)					
Tanzania Social Action Fund (TASAF)					
Local Government Transport Programme (LGTP)					
Village Travel and Transport Programme (VTTP)					
Secondary Education Development Program (SEDP)					
Tanzania Strategic Cities Project (TSCP)					
Road Fund					
Participatory Forest Management (PFM)					
Sustainable Wetland Management (SWM)					
Constituent Development Catalyst Fund (CDCF)					
TACAIDS Funds					
Health Sector Basket Fund (HSBF)					
Global Fund					
National Multi-sectoral Strategic Fund (NMSF)					
Other Grants (incl. Earmarked Grants)					
Own revenues					
Source not indicated					
Development Expenditure					

NB: 1. This form is self generating from form II (don't type anything in this form)

2. The total summary per program as expenditure should be crosschecked by the exchequer received at the Region (Regional Accountant)

KIAMBATISHO B

RATIBA YA MZUNGUKO WA BAJETI YA SERIKALI KWA MWAKA WA FEDHA 2014/15

MUDA	SHUGHULI	WAHUSIKA MUHIMU
AGOSTI-OKTOBA, 2013	KUANDAA NA KUWASILISHA MWONGOZO WA MPANGO NA BAJETI YA SERIKALI BUNGENI	WIZARA YA FEDHA NA TUME YA MIPANGO
NOVEMBA-DESEMBA, 2013	KUKAMILISHA NA KUSAMBAZA MWONGOZO KWENYE WIZARA, MIKOA NA SERIKALI ZA MITAA (LGAs)	WIZARA YA FEDHA NA TUME YA MIPANGO
07 JANUARI, 2014	WIZARA, MIKOA NA MAMLAKA ZA SERIKALI ZA MITAA (LGAs) KUPATA UKOMO WA BAJETI – (BUDGET CEILINGS) KWA MWAKA WA FEDHA 2014/15	WIZARA YA FEDHA
08 - 28 JANUARI, 2014	WIZARA, MIKOA NA MAMLAKA ZA SERIKALI ZA MITAA (LGAs), KUANDAA NA KUWASILISHA WIZARA YA FEDHA TUME YA MIPANGO, MAPENDEKEZO YA BAJETI YA MAPATO YASIYO YA KODI, KAWAIDA NA YA MAENDELEO KWA MWAKA WA FEDHA 2014/15.	WIZARA, MIKOA NA MAMLAKA ZA SERIKALI ZA MITAA (LGAs)
29 JANUARI – 11 FEBRUARI, 2014	UCHAMBUZI WA BAJETI ZA WIZARA, MIKOA NA MAMLAKA ZA SERIKALI ZA MITAA (LGAs), PAMOJA NA KUIINGIZA TAKWIMU ZA KIBAJETI KATIKA IFMS.	WIZARA YA FEDHA, TUME YA MIPANGO, WIZARA, IDARA, MIKOA NA MAMLAKA ZA SERIKALI ZA MITAA(LGAs)
12 – 20 FEBRUARI, 2014	MAJUMUISHO YA BAJETI –(BUDGET CONSOLIDATION)	WIZARA YA FEDHA NA TUME YA MIPANGO
27 FEBRUARI – 05 MACHI, 2014	KUWASILISHA WARAKA WA SERA ZA JUMLA PAMOJA NA MAPATO NA MATUMIZI - CABINET SECRETARIAT, IMTC NA CABINET	WIZARA YA FEDHA NA TUME YA MIPANGO
06 – 09 MACHI, 2014	KUKAMILISHA UINGIZAJI WA TAKWIMU (DATA ENTRY) ZA KIBAJETI KATIKA IFMS NA CONSOLIDATION NA KUCHAPISHA“EXTRACTS” ZA VITABU VYA BAJETI KWA AJILI YA KAMATI.	WIZARA, MIKOA, WIZARA YA FEDHA
10 MACHI, 2014	KUWASILISHA RANDAMA ZA BAJETI KWA MWAKA WA FEDHA 2014/2015- OFISI YA BUNGE; “EXTRACTS” ZA VITABU VYA BAJETI KUWASILISHWA - OFISI YA BUNGE.	WIZARA, MIKOA, WIZARA YA FEDHA NA TUME YA MIPANGO
11 MACHI – 5 APRILI, 2014	(i) KUWASILISHA MAPENDEKEZO YA MPANGO WA MWAKA 2013/2014. (ii) KUWASILISHA MAPENDEKEZO YA BAJETI YA SERIKALI KWA MWAKA	TUME YA MIPANGO WIZARA NA MIKOA;

	2013/2014; (iii) VIKAO VYA KAMATI ZA BUNGE KUCHAMBUA TAARIFA ZA UTEKELEZAJI WA BAJETI KWA WIZARA, MIKOA KWA MWAKA WA FEDHA 2013/2014;	OFISI YA BUNGE, WIZARA YA FEDHA, TUME YA MIPANGO,
09 APRILI – 06 JUNI, 2014	MKUTANO WA BUNGE WA 11 – BUNGE KUJADILI MAWASILISHO YA BAJETI YA WIZARA ZA SERIKALI KWA MWAKA WA FEDHA 2014/2015;	OFISI YA BUNGE, WIZARA YA FEDHA, TUME YA MIPANGO
09 – 12 JUNI, 2014	MKUTANO WA 11 WA BUNGE KUENDELEA.. M A J U M U I S H O	OFISI YA BUNGE, TUME YA MIPANGO; WIZARA YA FEDHA
12 JUNI, 2014	KUSOMWA KWA MPANGO NA BAJETI YA TAIFA KWA MWAKA WA FEDHA 2014/15	OFISI YA BUNGE, WAZIRI WA ANAYEHUSIKA NA MIPANGO, WAZIRI WA FEDHA
12 – 27 JUNI, 2014	BUNGE KUJADILI NA KUPITISHA BAJETI YA TAIFA, MUSWADA WA FEDHA (FINANCE BILL) NA MUSWADA WA MATUMIZI (APPROPRIATION BILL) WA MWAKA 2014	OFISI YA BUNGE, WIZARA YA FEDHA;