

THE UNITED REPUBLIC OF TANZANIA



**GUIDELINES FOR THE PREPARATION OF MEDIUM TERM
PLAN AND BUDGET FRAMEWORK FOR 2008/09 –2010/11**

Part II

**FORMS FOR BUDGET SUBMISSION, IMPLEMENTATION
AND PERFORMANCE REPORTING**

Issued by:

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APPENDICES
STANDARD FORMS

Introduction	1
Budget Submission Forms	2
<i>FORM 2: RECURRENT EXPENDITURE FORWARD BUDGET (SUMMARY OF PERSONAL EMOLUMENTS AND OTHER CHARGES AT VOTE LEVEL)</i>	<i>3</i>
<i>FORM 3A (R): 3 YEAR MTEF TARGET VALUE FORM (RECURRENT EXPENDITURE)</i>	<i>4</i>
<i>FORM 3A (D): 3 YEAR MTEF TARGET VALUE FORM (DEVELOPMENT EXPENDITURE)</i>	<i>5</i>
<i>FORM 3B: ACTIVITY COSTING SHEET</i>	<i>6</i>
<i>FORM 3C: RECURRENT EXPENDITURE SUMMARY OF DRAFT ESTIMATES</i>	<i>7</i>
<i>FORM 4: DOMESTIC REVENUE FORWARD BUDGET</i>	<i>8</i>
<i>FORM 5: DOMESTIC REVENUE</i>	<i>9</i>
<i>FORM 6: DEVELOPMENT EXPENDITURE DETAILS OF ANNUAL AND FORWARD BUDGET</i>	<i>10</i>
<i>FORM 7: RESULTS FRAMEWORK</i>	<i>11</i>
<i>FORM 8A: SUMMARY OF PERSONAL EMOLUMENTS ESTIMATES PER VOTE</i>	<i>12</i>
<i>FORM 8B: SUMMARY OF PERSONAL EMOLUMENTS ESTIMATES PER SUBVOTE</i>	<i>13</i>
<i>FORM 8C: ITEM I - SUMMARY OF EXISTING EMPLOYEES ON PAYROLL</i>	<i>14</i>
<i>FORM 8D: ITEM II - SUMMARY OF EXISTING EMPLOYEES NOT ON PAYROLL</i>	<i>15</i>
<i>FORM 8E: ITEM III - SUMMARY OF NEW EMPLOYEES TO BE RECRUITED</i>	<i>16</i>
<i>FORM 9: SCHEDULE OF PERSONAL EMOLUMENTS ESTABLISHMENT AND STRENGTH ..</i>	<i>17</i>
<i>FORM 10A: PROJECT PROFILE DATA FORM</i>	<i>18</i>
<i>FORM 10B: SUMMARY OF PROJECT FORWARD BUDGET ESTIMATES VOTe (ALL SOURCES)</i>	<i>21</i>
Operational Planning Forms	22
<i>FORM 11A (R): CURRENT YEAR MTEF TARGET VALUE FORM (RECURRENT EXPENDITURE)</i>	<i>22</i>
<i>FORM 11A (D) CURRENT YEAR MTEF TARGET VALUE FORM (DEVELOPMENT EXPENDITURE)</i>	<i>23</i>
<i>FORM 11B (R): ANNUAL CASH FLOW PLAN FOR RECURRENT BUDGET (FOR MDAs, REGIONS & COUNCILS)</i>	<i>24</i>
<i>FORM 11B (D): ANNUAL CASH FLOW PLAN FOR DEVELOPMENT BUDGET (FOR MDAs, REGIONS & COUNCILS)</i>	<i>25</i>
Performance Reporting Forms	26
<i>FORM 12A: CUMULATIVE QUARTERLY MTEF TARGET MONITORING FORM</i>	<i>26</i>
<i>FORM 12B: QUARTERLY CUMULATIVE MILESTONE (PRIORITY) MONITORING FORM</i>	<i>27</i>
<i>FORM 12C: OUTCOME INDICATOR MONITORING FORM</i>	<i>28</i>
<i>FORM 13A: QUARTERLY CUMULATIVE FINANCIAL OVERVIEW FORM</i>	<i>29</i>
<i>FORM 13B: QUARTERLY CUMULATIVE FINANCIAL DETAILED FORM</i>	<i>30</i>

Internal Forms	31
<i>FORM 14A: SUMMARY OF THE STRATEGIC PLAN</i>	<i>31</i>
<i>FORM 14B (R): ACTION PLAN FOR RECURRENT BUDGET FOR THE FY (FOR MDAs, REGIONS & COUNCILS).....</i>	<i>32</i>
<i>FORM 14B (D): ACTION PLAN FOR THE dEVELOPMENT BUDGET FOR THE FY (FOR MDAs, REGIONS & COUNCILS)</i>	<i>33</i>
MTEF Presentation Format (For Y0 to Y0+2)	34

Introduction

These forms are designed to assist public sector institutions in the preparation of their plans, budgets and performance reports. The processes to use are documented in the Medium Term Strategic Planning and Budgeting Manual. In this section of the Budget Guidelines, forms have been divided into the following 4 categories:

1. Forms used for budget submission
2. Forms used for operational planning, which are submitted following Parliament's approval of plans and budgets
3. Forms used in performance reporting
4. Forms used internally by public sector institutions, for their own internal planning, monitoring or evaluation

Budget Submission Forms

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

VOTE:

VOTE NAME

Description	Actual Budget Y ₀₋₂	Approved Budget Estimates Y ₀₋₁	Annual Budget Estimates Y ₀	Forward Budget Estimates Y ₀₊₁	Forward Budget Estimates Y ₀₊₂
1	2	3	4	5	6
1. Total Domestic Revenues					
Recurrent Expenditure					
PE					
OC					
2. Total Recurrent Expenditure					
Development Expenditure					
Govt. Funds					
Foreign Funds					
Other Funds					
3. Total Development Expenditure					
TOTAL EXPENDITURE					

Note: Total Expenditure = Total Domestic Revenues + Total Recurrent Expenditure + Total Development Expenditure

Note: Item 1: In the case of LGAs Total Domestic Revenue mean own revenues.

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

Y₀₊₁ = Forward Budget (Next year)

Y₀₋₁ = Previous year (last Financial Year)

Y₀₊₂ = Forward Budget (next 2 years)

Y₀ = Current Financial Year

FORM 2: RECURRENT EXPENDITURE FORWARD BUDGET (SUMMARY OF PERSONAL EMOLUMENTS AND OTHER CHARGES AT VOTE LEVEL)

VOTE:

VOTE NAME

All values in 000 Tshs.

Description		Actual Budget	Approved Budget Estimates	Annual Budget Estimates	Forward Budget Estimates	Forward Budget Estimates
		Y ₀₋₂	Y ₀₋₁	Y ₀	Y ₀₊₁	Y ₀₊₂
1		2	3	4	5	6
1. Total Personal Emolument						
Other Charges	Vote proper O.C					
	Internal Subvention	PE				
		OC				
		External Subventions				
2. Total Other Charges						
GRAND TOTAL PE & OC						

Note: Grand Total is equal to Total Personal Emolument + Total Other Charges

FORM 3A (R): 3 YEAR MTEF TARGET VALUE FORM (RECURRENT EXPENDITURE)

VOTE: VOTE NAME

PERIOD: QUARTER PROJECTED RESULTS COVERING THE PERIOD FROM FINANCIAL YEAR TO F/Y

SUB-VOTE CODE: SUB-VOTE NAME

OBJECTIVE CODE AND NAME:

CODES AND LINKAGES				Target Description (3 year)	CUMULATIVE MEASURES BY YEAR			
Target Code	M	P	R		Units of Measure	Y ₀	Y ₊₁	Y ₊₂
1	2	3	4	5	6	7	8	9

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 4 (M, P, R)** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the target is an MKUKUTA 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
- **Columns 5 and 6. Target Description:** All targets should be converted to the end point of the current 3 year MTEF period (i.e. three years in advance); for example or if the target is “build 500 kilometres of road by 30 June 2009” the **units of measure** are “Kilometers of road built.”
- **Columns 7 to 9: Cumulative Measures by year:** is the expected CUMULATIVE level of the target at the end of the upcoming 3 financial years. For example if the target is to build 500 kilometers of road the Y₀ value may be 150, the Y₊₁ value may be 400 and the Y₊₂ value may be 500.

FORM 3A (D): 3 YEAR MTEF TARGET VALUE FORM (DEVELOPMENT EXPENDITURE)

VOTE: VOTE NAME

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

PROJECT CODE AND NAME:

SUB-VOTE CODE: SUB-VOTE NAME

OBJECTIVE CODE AND NAME:

CODES AND LINKAGES				Target Description (3 year)	CUMULATIVE MEASURES BY YEAR			
Target Code	M	P	R		Units of Measure	Y ₀	Y ₊₁	Y ₊₂
1	2	3	4	5	6	7	8	9

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 4: M, P, R** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the target is an MKUKUTA 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
- **Columns 5 and 6. Target Description:** All targets should be converted to the end point of the current 3 year MTEF period (i.e. three years in advance); for example or if the target is "build 500 kilometres of road by 30 June 2009" the **units of measure** are "kilometres of road built."
- **Columns 7 to 9: Cumulative Measures by year:** is the expected CUMULATIVE level of the target at the end of the upcoming 3 financial years. For example if the target is to build 500 kilometres of road the Y₀ value may be 150, the Y₊₁ value may be 400 and the Y₊₂ value may be 500.

FORM 3B: ACTIVITY COSTING SHEET

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

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

NSGRP }
 Other } Tick (✓)

Segment 2 Performance Budget Code	Segment 4 (GFS Code)	Required Inputs			Annual Budget Estimates		Forward Budget Estimates		Forward Budget Estimates	
		Segment 4 Description (GFS Code Description)	Unit of Measure	Unit cost of Inputs	Y ₀		Y ₀₊₁		Y ₀₊₂	
					No of Units	Estimates	No of Units	Estimates	No of Units	Estimates
1	2	3	4	5	6	7	8	9	10	11
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 5: DOMESTIC REVENUE

DETAILS OF DRAFT ANNUAL ESTIMATES

VOTE:
 SUB-VOTE CODE:

VOTE NAME
 SUB-VOTE NAME

Segment 4 (GFS Code)	Description	Actual Collection Y₀₋₂	Actual Collection up to Feb. Y₀₋₁	Projections March to June, Y₀₋₁	Likely Out- turn July to June Y₀₋₁	Approved Estimates Y₀₋₁	Draft Estimates Y₀
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL OF SUB-VOTE							
TOTAL OF PROGRAMME							

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 7: 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	MDG	M	P	R	
1	2	3	4	5	6	7	8	9	10	11	12

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 2005/06 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
- **Column 8 to 11: M, P, R”** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the indicator is an MKUKUTA indicator), P = PAF Matrix; R = Ruling Party Manifesto. This will help link the indicator to other coordinating plans
- **Column 12.** 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 PER VOTE
(MINISTRY/REGION/DISTRICT/URBAN COUNCILS)

VOTE:

VOTE NAME

Item	Number of Employees	Basic Salary	Annual Increment	Salary for New Employees	Promotion	NSSF 10%	LAPF 15%	Total P.E.	Pension Fund 15%	Health Insurance 3%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1										
2										
3										
Grand Total										

Notes

(Summary Items I, II, and III)

- **Item 1** = Existing Employees On Payroll
- **Item 2** = Existing Employees Not On Payroll
- **Item 3** = New Employees To Be Recruited Y₀
Column 9 **Gives Total Sum Of Columns 3 to 8**

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

VOTE:

VOTE NAME

Sub Vote	Item	Number of Employees	Basic Salary	Annual Increment	Promotion	NSSF 10%	LAPF (15%)	Total P.E	Pension Fund 15%	Health Insurance 3%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	ITEM 1									
	ITEM 2									
	ITEM 3									
	ITEM 1									
	ITEM 2									
	ITEM 3									
Grand Total										

Notes

(Summary Items I, II, and III)

- **For each sub-vote**, sum the employees and Personal emoluments for item 1, item 2, and item 3
- **Item 1** = Existing Employees On Payroll
- **Item 2** = Existing Employees Not On Payroll
- **Item 3** = New Employees To Be Recruited Y₀
- **Column 9** Gives the total sum of Columns 4 to 8

FORM 8C: ITEM 1 - SUMMARY OF EXISTING EMPLOYEES ON PAYROLL

VOTE:

VOTE NAME

Sub-vote	Number of Employees	Basic Salary	Annual Increment	Promotion	NSSF 10%	LAPF 15%	Total P.E	Pension Fund 15%	Health Insurance 3%
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL									

Notes

- **Column 9** – Gives the Total Sum of Columns 3 to 8

FORM 9: SCHEDULE OF PERSONAL EMOLUMENTS ESTABLISHMENT AND STRENGTH

VOTE:

VOTE NAME

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

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)**

FORM 10A: PROJECT PROFILE DATA FORM

A1. Vote Name: _____ Vote Code: _____

A2. Sub vote Name _____ Code /_/_/_/_/_/

A3. Project item Number: ___/___/___/___/___/___/

A4. Date this form was completed ___/___/___/___/___/___/ (Day/Month/Year)

A5. Project Name _____

A6. Vote Name _____ Code /_/_/

A7. Is this project recurrent in nature?
Yes 1 No 2

A8. Implementation Status of Project:
Not started 1
On schedule 2
Ahead of schedule 3
Behind schedule 4
Complete but facility not in use 5
Completed and facility in use 6

(STOP HERE IF YOU HAVE ENTERED CODE 5 OR 6 IN BOX)

A9. Does this Project have feasibility study or project document?
Feasibility study1
Project document2
No Document3

A10. Feasibility study Number of Project _____

A11. Project document Number _____

A12. Project Description(describe major components/activities)

A13. MKUKUTA Cluster and cluster strategy closely related to this project Cluster:
Cluster strategy:
❖ MKUKUTA Cluster: prepare box to choose.....
❖ MKUKUTA Cluster Strategy
.....

A14. Project coverage:
National wide (beneficiaries of project in entire Country, or in more than one region)1
Regional (beneficiaries of project in one Region)2
District (beneficiaries of project in one District)3

A15. Geographic Location of Project.

(a) Nation wide

(b) Region Name _____

(c) District Name _____

(d) LGA

A16. Type of Implementing (Executing) Agency:

Ministry	1	Parastatal	5	<input type="checkbox"/>
Region	2	LGA	6	
Donor	3	Agency	4	

A17. Principal Implementing Agency Name _____ Code /_/_/_/_/

A18. Other Agencies /Collaborators providing critical inputs to project Implementation:,.....,.....,.....,

A19. Planned Starting date (Month & Year) /_/_/_/_/_/

A20. Actual Starting Date (Month & Year) /_/_/_/_/_/

A21. Planned Completion Date (Month & year) /_/_/_/_/_/

A22. Latest revised completion Date (Month & Year) /_/_/_/_/_/

A23 Status of project funding in Development budget

- ❖ Adequate Funds included to cover remaining costs
- ❖ Inadequate Funds to cover remaining costs
- ❖ Adequate Funds outside Government budget exist to cover remaining cost.

SECTION C: 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 THE PROJECT RECEIVES FUNDS FROM MORE THAN ONE DONOR AGENCY]

DONOR

- 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: SUMMARY OF PROJECT FORWARD BUDGET ESTIMATES VOTE (ALL SOURCES)

VOTE:

VOTE NAME

DEVELOPMENT EXPENDITURE (in '000 Tshs)	Approved Budget estimate Yo-1	Annual Estimate Yo	Forward Budget Estimates Yo+1	Forward Budget Estimates Yo+2
1	2	3	4	5
A: Government Funds: - Local				
- Foreign				
B: Other Sources - Special Funds				
- Own Funds				
- Bank Loans				
- Others				
TOTAL BUDGET ESTIMATES				

Operational Planning Forms

PBF 5.2 (a)

FORM 11A (R): CURRENT YEAR MTEF TARGET VALUE FORM (RECURRENT EXPENDITURE)

VOTE: VOTE NAME

PERIOD COVERED: FINANCIAL YEAR

SUB-VOTE CODE: SUB-VOTE NAME

OBJECTIVE CODE AND DESCRIPTION:

CODES AND LINKAGES				TARGET IN WORDS		QUARTERLY TARGETS FOR THE CURRENT YEAR				
Target Code	M	P	R	Target Description (3 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

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 4: M, P, R** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the target is an MKUKUTA 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 5. Target Description (3 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 6. 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 2009”
- **Column 7. Units of measure:** how the level of the target would be measured, for example “number of kilometres.”
- **Columns 8 to 11: 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 2009” the quarterly cumulates may be 0, 25, 75, 150.

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	M	P	R	Target Description (3 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

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 4: M, P, R** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the target is an MKUKUTA 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 5. Target Description (3 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 6. 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 2009”
- **Column 7. Units of measure:** how the level of the target would be measured, for example “number of kilometres.”
- **Columns 8 to 11: 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 2009” the quarterly cumulates may be 0, 25, 75, 150.

FORM 11B (R): ANNUAL CASH FLOW PLAN FOR RECURRENT BUDGET (FOR MDAS, REGIONS & COUNCILS)

VOTE: VOTE NAME

SUB-VOTE CODE: SUB-VOTE NAME

PROJECT CODE: PROJECT NAME :

OBJECTIVE No: OBJECTIVE DESCRIPTION:.....

TARGET CODE: TARGET DESCRIPTION:.....

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 2007”
- **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.

FORM 11B (D): ANNUAL CASH FLOW PLAN FOR DEVELOPMENT BUDGET (FOR MDAS, REGIONS & COUNCILS)

VOTE: VOTE NAME

SUB-VOTE CODE: SUB-VOTE NAME

PROJECT CODE: PROJECT NAME :

OBJECTIVE No: OBJECTIVE DESCRIPTION:.....

TARGET CODE: TARGET DESCRIPTION:.....

NSGRP }
 Other } Tick (✓)

Act ivity 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 2007”
- **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.

Performance Reporting Forms

MEF 7.1

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	M	P	R	Target Description	Actual Progress	Estimated % Completed	on track	Risk	Unknown	Cumulative Budget	Cumulative Actual Expenditure	% Spent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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 4: M, P, R** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the target is an MKUKUTA 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 5. 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 2009"
- **Column 6:** this is the cumulative total as of the current quarter, for example "60 kilometres were constructed by 30 March 2009."
- **Column 7 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 8-10 (Assessment):** Check or tick one of the columns "on track," "at risk" or "unknown"
- **Columns 11-12: 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 13: % spent:** the actual expenditure to date divided by the budgeted expenditure for the financial year

MEF 7.2

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	Y ₀	Y ₊₁	Y ₊₂	Y ₀	Y ₊₁	Y ₊₂	MDG	M	P	R		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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 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
- **Columns 8 to 10: Actual Indicator values:** the actual or realised 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
- **Column 11 to 14: M, P, R** Place a check mark (tick or X) in the columns M, P, R as follows: M = MKUKUTA (if the indicator is an MKUKUTA indicator), P = PAF Matrix; R = Ruling Party Manifesto. This will help link the indicator to other coordinating plans
- **Column 15.** 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 16 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					50	50%	
P.E					30		
O.C							
Development Local Funds					10		
Development Foreign Funds					10		
Total	100				70		100%
EXPENDITURE BY MKUKUTA CATEGORY (Excludes PE)							
MKUKUTA							
NON-MKUKUTA							
Total							100%
EXPENDITURE BY MKUKUTA CLUSTERS (Excludes PE)							
Cluster 2	Cluster 1						
Cluster 3							
Total							100%

Notes

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

MEF 7.4 (b)

FORM 13B: QUARTERLY CUMULATIVE FINANCIAL DETAILED FORM

VOTE CODE AND NAME:

PERIOD: CUMULATIVE RESULTS FOR THE QUARTER ENDING IN THE 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)

Internal Forms

PBF 4.1

FORM 14A: SUMMARY OF THE STRATEGIC PLAN

VOTE: VOTE NAME

PERIOD COVERED: FROM FINANCIAL YEAR TO THE FINANCIAL YEAR

Mission
.....

Vision
.....

Core Values
.....

Objective	Strategy	Sub-Vote	Target

Notes

This form should be attached as an annex to the strategic plan (as per the manual). It lists all elements of the strategic plan. Each row is a target

PBF 6.1(a)

FORM 14B (R): ACTION PLAN FOR RECURRENT BUDGET FOR THE FY (FOR MDAS, REGIONS & COUNCILS)

VOTE NO:

VOTE NAME:

SUB-VOTE CODE:

SUB-VOTE NAME:

Objective Code and Description	Target Code and Description	MKUKUTA Target	Manifesto Target	Activity Code and Description	Planned Start Date	Planned Finish Date	Approved Budget	Work Days to be spent on the	Time Frame												Responsible Person				
									J	A	S	O	N	D	J	F	M	A	M	J					
1	2	3	4	5	6	7	8	9	10												11				

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 2008.” Column 3: place a check mark (✓) if the target is an MKUKUTA Target. If it is non-MKUKUTA leave this column blank
- Column 4: place a check mark (✓) if the target is in the ruling party manifesto. If it is not leave this column blank
- Column 5: 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 2008.” Part of the Segment 2 code.
- Column 6: the date at which the activity should start. The start of an activity should include its procurement, where applicable.
- Column 7: the date at which the activity should be completed.
- Column 8: the approved budget of the target or activity. The target’s budget is the sum of the budgets for all activities under it
- Column 9: 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 10: a Gantt chart representation of the implementation of the activity, from its planned start to its planned finish. This may involve putting X’s in each column, filling the column (i.e. shading it) or any other graphical representation
- Column 11: the person responsible (accountable) for the completion of the activity. This should be listed as a position, such as “Assistant Director for Fisheries Development.”

FORM 14B (D): ACTION PLAN FOR THE DEVELOPMENT BUDGET FOR THE FY (FOR MDAS, REGIONS & COUNCILS)

VOTE NO:

VOTE NAME:

SUB-VOTE NO:

SUB-VOTE NAME:

PROJECT CODE

PROJECT NAME

Objective Code and Description	Target Code and Description	MKUKUTA Target	Manifesto Target	Activity Code and Description	Planned Start Date	Planned Finish Date	Approved Budget	Work Days to be spent on the	Time Frame												Responsible Person	
									J	A	S	O	N	D	J	F	M	A	M	J		
1	2	3	4	5	6	7	8	9	10												11	

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 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 2008.” Column 3: place a check mark (√) if the target is an MKUKUTA Target. If it is non-MKUKUTA leave this column blank
- Column 4: place a check mark (√) if the target is in the ruling party manifesto. If it is not leave this column blank
- Column 5: the Activity Code (A01C03 or B02S01 etc) as well as the activity’s description
- Column 6: the date at which the activity should start. The start of an activity should include its procurement, where applicable.
- Column 7: the date at which the activity should be completed.
- Column 8: the approved budget of the target or activity. The target’s budget is the sum of the budgets for all activities under it
- Column 9: 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 10: a Gantt chart representation of the implementation of the activity, from its planned start to its planned finish. This may involve putting X’s in each column, filling the column (i.e. shading it) or any other graphical representation
- Column 11: the person responsible (accountable) for the completion of the activity. This should be listed as a position, such as “Assistant Director for Fisheries Development.”

MTEF Presentation Format (For Y0 to Y0+2)

Chapter 1: Overview and Policy Statements

- 1.1 Executive Summary
 - 1.1.1 Statement of the Chairperson
 - 1.1.2 Statement by Council Director

Chapter 2: Environmental Scan

- 2.1 Stakeholder analysis
 - 2.1.1 Names of key stakeholders
 - 2.1.2 Needs/expectations of stakeholders
- 2.2 SWOT analysis
 - 2.2.1 Strength and Weaknesses
 - 2.2.3 Opportunities and Threats
- 2.3 Key Issues

Chapter 3: Reviewed Institutional Perspectives

- 3.1 Vision of the Council
- 3.2 Mission Statement
- 3.3 Objectives
- 3.4 Policies and Strategies.

Chapter 4: Budget Performance Review

- 4.1 Performance - Y₀₋₂
 - 4.1.1* Annual Approved Revenue Vs Actual
 - 4.1.2 Annual Approved Expenditure Vs Actual
 - 4.1.3 Planned targets Vs Achievements
 - 4.1.4 Problems Experienced and Future Strategies
- 4.2 Mid Year Review – Y₀₋₁
 - 4.2.1* Annual Approved Revenue Vs Actual
 - 4.2.2 Annual Expenditure Vs Actual
 - 4.2.3 MTEF targets Vs Actual achievement
 - 4.2.4 Problems/Limitations to effective implementation

Chapter 5: Estimates for MTEF (Y₀ - Y₀₊₂)

- 5.1 Objectives
- 5.2 Targets
- 5.3 Activities
- 5.4 Costing of inputs and projections
- 5.5 GFS sub-items and budget
- 5.6 Development Budget Estimates
- 5.7 Estimates of Revenue