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Budget Documents

Budget Execution Reports

2017

The Budget Execution Report for the First Quarter of 2017/2018 (July – September, 2017)

The United Republic of Tanzania

Ministry of Finance and Planning

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THE UNITED REPUBLIC OF TANZANIA



MINISTRY OF FINANCE AND PLANNING

**THE BUDGET EXECUTION REPORT FOR THE FIRST QUARTER OF
2017/18 (JULY – SEPTEMBER, 2017)**

NOVEMBER, 2017

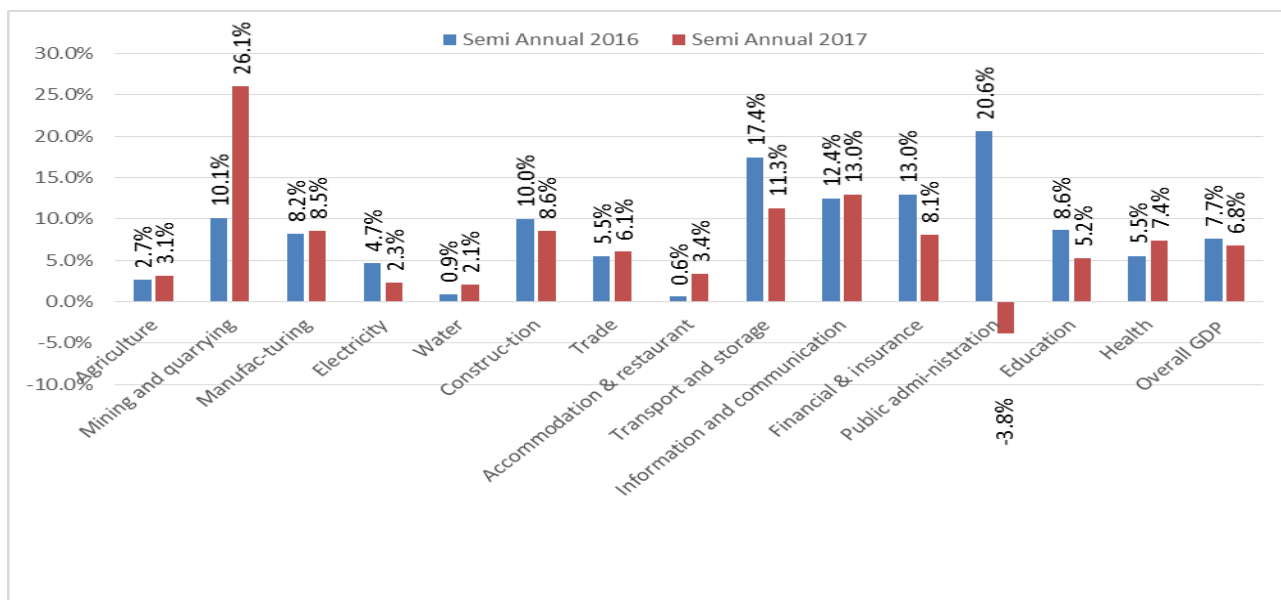
SUMMARY

- GDP in the first half (January to June) of 2017 expanded by 6.8 percent compared to a growth rate of 7.7 percent observed in the corresponding period in 2016. Sectors which recorded impressive performance included communication, transport and construction. The slowdown in growth was mainly due to decrease in lending to private sector which affected the economic activities.
- Headline inflation remained at single digit in the first quarter of 2017/18 consistent with contractionary fiscal policy, general slowdown in global commodity prices, particularly oil prices, and slower pace in the increase of domestic food prices in the domestic and neighbouring country markets on account of improved food supply.
- Total revenue for the first quarter of 2017/18 increased by 1.0 percent to Shilling 4,067.4 billion compared to Shilling 4,033.1 billion collected in the corresponding period in 2016/17. Collection for the first quarter of 2017/18 amounted to 85 percent of the period estimate of Shilling 4,793.0 billion. Tax revenue collection was Shilling 3,564.0 billion equivalent to 86 percent of estimates and 3 percent increase when compared to the same period in 2016/17. Non-tax revenue was Shilling 378.7 billion against the estimates of Shilling 445.9 billion, equivalent to 85 percent.
- Expenditure policies during the quarter under review focused on aligning expenditure with the quarter revenue targets, strengthening the control and management of public expenditure through: enforcement of the Budget Act No. 11 of 2015.
- Total Government spending for the first quarter of 2017/18 increased by 2.7 percent to Shilling 4,147.4 billion from Shilling 4,033.4 billion recorded in the corresponding quarter in 2016/17. Total expenditure during the review period was equivalent to 62.9 percent of the quarter estimate of Shilling 6,593.5 billion. Out of the total Government spending for the first quarter, Shilling 3,654.0 billion was recurrent expenditure and Shilling 492.7 billion was capital investment expenditure.

1. Real GDP Growth

In the first half of 2017, nominal GDP increased by Shilling 25,535,852 million compared to Shilling 23,915,750 million recorded in the same period in 2016. However, the rate of growth declined in the first half of 2017 relative to the performance of the corresponding period in 2016. During the first half of 2017, real GDP expanded by 6.8 percent compared to 7.7 percent recorded in the same period in 2016. This growth was highly contributed by improved performance in mining and quarrying, communication, transport and construction sectors. The growth rate decreased in the review period mainly due to decrease in lending to private sector which ultimately impacted negatively on various economic activities. In addition, public expenditure on wage bill decreased mainly on account of removal of dishonest workers with counterfeit secondary education certificates as well as those with other public ethics misconducts. Transport and education also recorded lower growth as they start to maintain their normal path after the end of one off activities in 2016 in their respective sectors. Such activities include: commencement of passengers transportation by using rapid buses in Dar es Salaam, transporting gas via gas pipeline from Mtwara to Dar es Salaam and the implementation of free basic education policy, all of which started in 2016. Performance in each sector is summarized in the chart below.

Chart Na. 1.1: Semi – Annual GDP Growth in Selected Sectors (%)



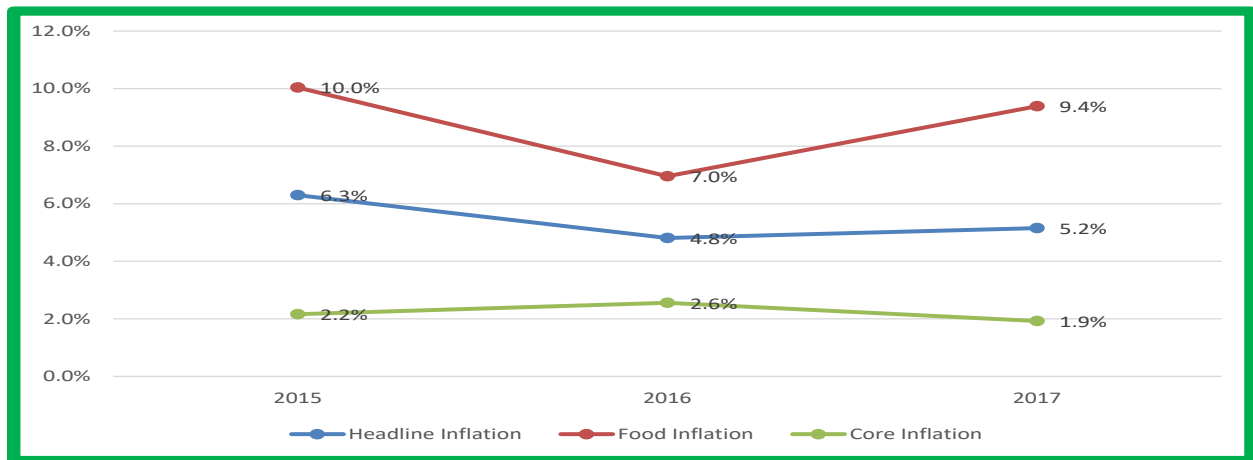
Following various initiatives taken by the Government, the economy is expected to grow by 7.0 percent in 2017. Those efforts include reducing Statutory Minimum Reserve Requirement (SMR) and discount rate for the purpose of increasing liquidity of commercial banks and thus enable them to extend loans to private sector at reasonable cost in order to promote economic activities. In addition, the Government continued to invest in infrastructure development with the view to improve investment climate for the private sector and promote the growth of economic activities. Further, the ongoing industrial transformation in various regions is expected to orient its outcomes in the near future, attributing to the GDP growth.

2. Inflation

Headline inflation continued to remain at a single digit in the first quarter of 2017/18 consistent with contractionary fiscal policy, general slowdown in global commodity prices, particularly oil prices, and slower pace in the increase of domestic food prices in the domestic and neighboring country markets. However, the headline inflation increased marginally relative to similar period in 2016. In the first quarter of 2017/18, inflation was 5.2 percent compared to 4.8 percent recorded in the same period in

2016/17, while food inflation increased by 9.4 percent compared to 7.0 percent in the same period in 2016/17.

Chart Na. 1.2: The Trend of Inflation for the Quarter Ending September



The Government will continue with efforts to strengthen agriculture for food through improved irrigation infrastructure, increase accessibility and affordability of agro inputs, improvement of Research and Development in crops cultivation, improvement of extension services; and enhancing markets linkage. All these are aimed at ensuring sufficient supply of food in the market to stabilize the price, as food carries more weight on the Consumer Price Index.

3. Monetary and Credit Developments

During the year ending August 2017, extended money supply (M3) increased by Shilling 998.4 billion to Shilling 23,470.2 billion, compared with an increase of Shilling 1,082.6 billion to Shilling 22,471.8 billion recorded during the year ending August 2016. This increase translates to the annual growth of 4.4 percent, compared with 5.1 percent recorded during the year ending August 2016. The slower pace of increase in money supply was largely driven by slowdown in the growth of credit to the private sector from 13.8 percent recorded in August 2016 to 0.2 percent in August 2017. In absolute terms, the stock of credit increased by Shilling 26.6 billion during the year ending August 2017

to Shilling 16,712.6 billion, compared to an increase of Shilling 2,019.9 billion to Shilling 16,686.0 billion during the year ending August 2016.

4. Interest Rate Development

During the year ended September 2017, overall deposit rate averaged at 9.80 percent compared to an average of 9.02 percent recorded in the corresponding period in 2016. On the other hand, overall lending rate increased to an average of 18.46 percent in the year ended September 2017 from an average of 15.83 percent recorded in the year ended September 2016. The 12 months deposit rate was at an average of 11.65 percent in the year ended September 2017, whereas short term lending rate was averaged at 18.67 percent. The spread between short-term lending and one-year time deposit rates expanded to 7.02 percentage points during the year ending September 2017 compared with 1.77 percentage points during the corresponding period in 2016. The increase in lending rates was partly associated with the rise in risk premium due to weakening of banks' asset quality following increase in non-performing loans

5. Exchange Rate Developments

During the first quarter of 2017/18, the average value of the Shilling against USD depreciated by 2.56 percent compared to a depreciation of 3.20 percent in the corresponding quarter in 2016/17. During the quarter under review, the value of the Tanzania Shilling averaged at Shilling 2,233.11 per USD compared to Shilling 2,177.28 per USD recorded in the corresponding quarter in 2016/17. On annual basis, the Shilling depreciated by 3.03 percent from an average of Shilling 2,171.85 per USD recorded in the similar period in 2016/17. The recent depreciation of the Tanzania Shilling against USD was mainly associated with developments in the external environment.

6. Domestic Revenue

The Government is committed to increase and strengthen domestic revenue collections by pursuing various policies including emphasizing effective use of electronic devices and systems in revenue collections to contain revenue leakages; widen the tax base

including formalization of the informal sector to capture it into the tax net and improve collections and strengthen management of non-tax revenue.

During the first quarter of 2017/18, total domestic revenue collection increased by 1.0 percent to Shilling 4,067.4 billion compared to Shilling 4,033.1 billion collected in the corresponding period in 2016/17. However, the amount collected in the review period was 15 percent below the estimate of Shilling 4,793.0 billion. Out of the total collection during the review period, tax revenue collections amounted to Shilling 3,564.0 billion or 86 percent of the estimated Shilling 4,161.4 billion. Non-tax revenue for the first quarter was Shilling 378.7 billion against the estimate of Shilling 445.9 billion, equivalent to 84.9 percent. LGAs own source was Shilling 124.7 billion against the target of Shilling 185.7 equivalent to 67.2 percent.

Revenue by Source

Taxes on Imports

During the first quarter of 2017/18, collections on imports taxes and duties were Shilling 1,037.0 billion reflecting a performance of 83 percent of estimated Shilling 1,246.8 billion. The gross collection for the period was 2 percent lower than collection in the similar period in 2016/17. All import taxes and duties performed below the estimate of the period under review. Import duty collection was Shilling 272.4 billion being 86 percent of collecting Shilling 317.0 billion; and excise on petroleum imports was Shilling 234.5 billion against the target of Shilling 293.8 billion equivalent to 80 percent. VAT on non-petroleum imports were Shilling 495.1 equivalent to 88 percent of the estimates of 561.9 billion. The reason for under-performance was mainly on account of amendments that were made in the Finance Act 2017 which aimed at restricting imports to encourage local production.

Taxes on Domestic Sales

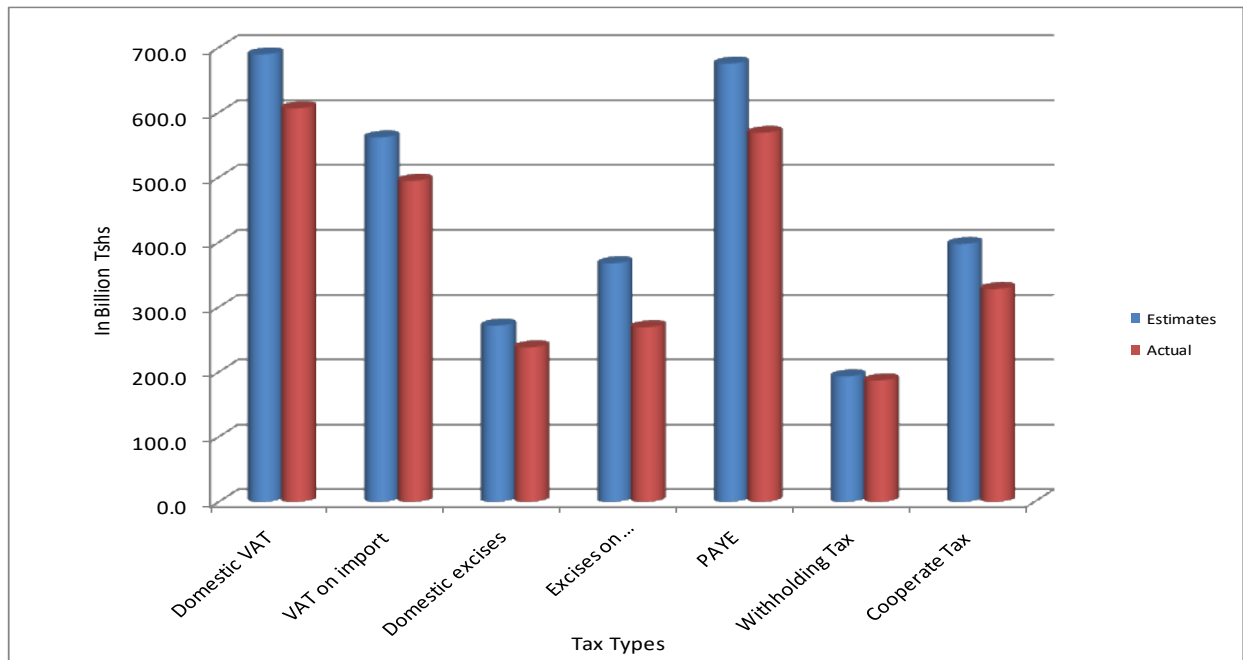
Actual tax collection from domestic sales increased by 7.0 percent during the first quarter of 2017/18 to Shilling 845.0 billion from Shilling 789.4 billion collected in the

corresponding period in 2016/17. This collection was equivalent to 88 percent of the target of collecting Shilling 961.8 billion. Out of the total domestic sales tax in the first quarter of 2017/18, the excise duty was Shilling 238.3 billion, equivalent to 88 percent of the target of collecting Shilling 271.8 billion while VAT on domestic sales amounted to Shilling 606.7 billion which was 88 percent of the target of collecting Shilling 689.9 billion. The underperformance of VAT was due to expansion of power sector including Kinyerezi II project which resulted into substantial input tax claims as a result affecting VAT remittances. Moreover, reduction in demand and consumption of some goods compelled some manufactures such as Tanzania Distilleries Ltd (TDL) and spirit manufacturers to reduce production and thus reduced the volume of taxable transactions by the wholesale traders.

Income Tax

The overall income tax collection during the first quarter of 2017/18 was Shilling 1,182.7 billion which is 86 percent of the target of collecting Shilling 1,381.6 billion. This is an increase of 2.6 percent compared to collection registered in the same period in 2016/17. With the exception of rental tax, all other tax items under income tax category underperformed during the period under review whereby, PAYE performed at 84 percent. The underperformance was due to retrenchment conducted by some employers such as Tanzania Breweries Limited (TBL) and Tanzania Distilleries Ltd (TDL). Similarly, the performance of PAYE was affected by absence of the expected growth in employment by both the public and private sector. Corporate tax performed at 83 percent due to decline in business activities in various sectors such as manufacturing and finance which has caused some taxpayers to amend downwards their corporation tax payable for 2017/18. Individual Income Tax performed at 75 percent while Withholding Tax performed at 97 percent.

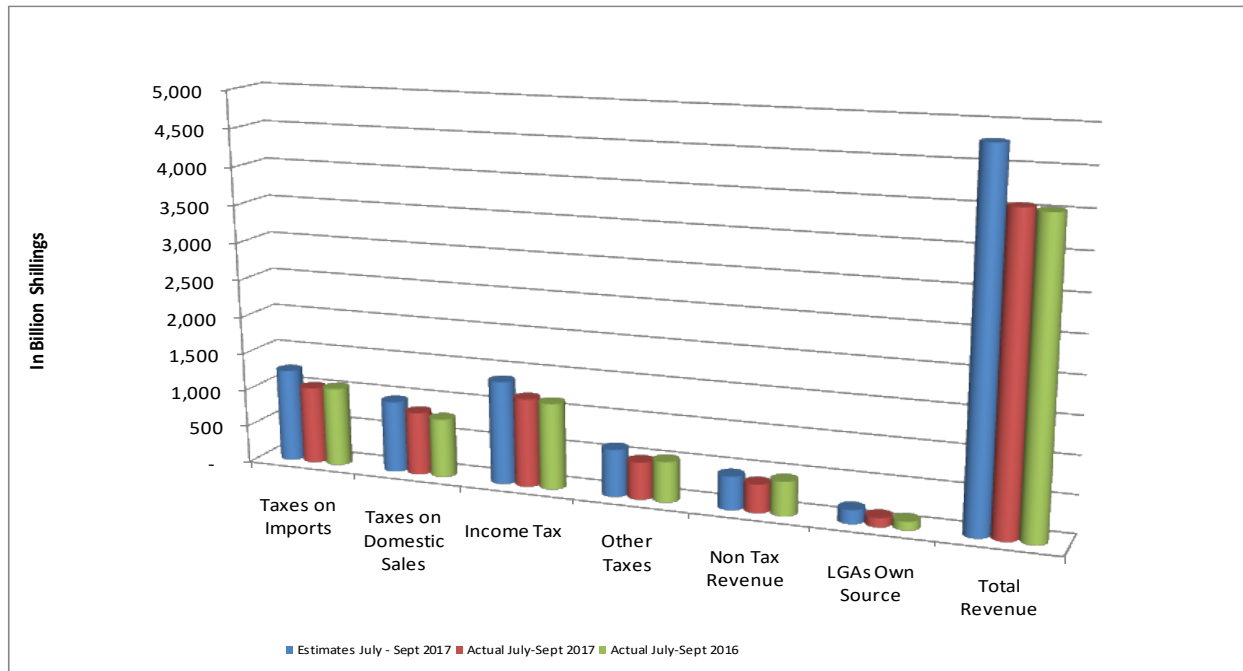
Chart 1.3: Revenue Performance by Major Tax Item July – September 2017



Other taxes

During the quarter ending September 2017, actual collections from this category amounted to Shilling 499.3 billion, which was 79 percent of the period estimate. Out of that, Railway Development Fund recorded Shilling 52.4 billion, equivalent to 90 percent of the estimate; and National Water Development Fund was Shilling 36.2 billion, equivalent to 89 percent of the estimate. Similarly, Stamp Duty performed at 94 percent. In addition, Departure Service Charges performed at 91 percent; Fuel Levy performed at 82 percent; and motor vehicle taxes performed at 36 percent.

Figure 1.4: Revenue performance July – September 2017 compared to July – September 2016



Non tax revenue

Collections of non-tax revenue in the first quarter of 2017/18 was Shilling 378.6 billion being 84.9 percent of the target to collect Shilling 445.9 billion. Underperformance was due to lack of adequate facilities and equipment by some MDAs to support the collection activities and inadequate administrative capacity. Non tax revenue collection during this period was lower by 16.9 percent when compared to the amount collected in the same period in 2016/17. LGAs own source revenue collection performance recorded Shilling 124.7 billion, being 67.2 percent of the target of Shilling 185.7 billion.

7. Domestic Financing

In the 2017/18 budget, the Government envisages to borrow Shilling 6,168.9 billion from domestic markets through treasury bills and bonds. Out of which, Shilling 4,948.2 billion is for rollover of maturing Government securities and Shilling 1,220.7 billion being new loans for financing development expenditure.

During the first quarter of 2017/18, the Government raised a total amount of Shilling 1,655.3 billion from domestic market which was 96.6 percent of the target of Shilling 1,714.3 billion. Out of that, Shilling 1,107.1 billion was used to rollover matured Government securities and Shilling 548.2 billion were new loans for financing development projects.

8. External Non Concessional Borrowing

The Government planned to borrow Shilling 1,595.0 billion from external non-concessional sources to finance development projects. Up to September 2017, a total of Shilling 224.6 billion was raised from this source.

9. Grants and Concessional Loans

Projections of external concessional resources in 2017/18 budget books include allocation for MDAs and LGAs as committed by Development Partners. The annual estimate for 2017/18 amounted to Shilling 3,971.1 billion, of which Shilling 941.258

billion were for General Budget Support (GBS); Shilling 556.1 billion were for Basket Funds; and Projects Funds amounted to Shilling 2,473.7 billion.

As of end September 2017, total disbursement of external resources amounted to Shilling 325.9 billion. The total disbursed amount is equivalent to 52.3 of the quarter estimate of Shilling 522.7 billion. Out of the total disbursements, basket funds amounted to Shilling 58.02 billion, equivalent to 50.6 percent of the quarter estimate while project funds amounted to Shilling 267.9 billion, equivalent to 65.7 percent of the period estimates. As per the cash flow, there was no disbursement expected for GBS during the first quarter.

Table No. 1.1: The Trend of External Financing

		Jul - Sept 2016	2017/18	Jul - Sept. 2017	Jul - Sept. 2017	Percent of cashflow estimate	
Modality	Type	Actual Disbursement	Annual Commitment	CashFlow	Actual Disbursement		% change
GBS	Grants	36,051	143,766	-			
	Loans	-	797,493	-			
	Sub total	36,051	941,258	-			
Basket Fund	Grants	57,181	200,621	114,565	56,470	49.3%	-1.2%
	Loans	-	355,454	-	1,555		
	Sub total	57,181	556,075	114,565	58,025	50.6%	1.5%
Projects	Grants	18,536	1,071,914	267,979	62,537	23.3%	237.4%
	Loans	174,134	1,401,856	140,186	205,322	146.5%	17.9%
	Sub total	192,670	2,473,770	408,164	267,859	65.6%	39.0%
Total		285,901	3,971,103	522,729	325,884	62.3%	14.0%

Source: Ministry of Finance and Planning: Aid Management Platform

The major challenge encountered is decrease in foreign support as Development Partners prefer channeling more funds out of the Government system to Non-State Actors (NSAs). This limits release of resources via exchequer system through which the Government controls and allocates funds according to its priorities. In addition, there are delays of disbursement information for accounting direct to projects financing from MDAS on projects being managed under parallel systems and the Government

implementing agencies. This hinders the reconciliation of foreign assistance information during budget scrutiny.

In an effort to improve a cordial relationship with DPs, the Government in collaboration with key stakeholders engaged consultant to develop a Development Cooperation Framework (DCF) which reviewed the partnership and provided a way forward on engagement between the Government and Development Partners. The framework has been completed and adopted by the Government and key stakeholders.

10. Expenditure Policies and Performance

Overall First Quarter Expenditure Performance

Expenditure policies during the quarter under review focused on aligning expenditure with the quarter revenue targets and strengthening the control and management of public expenditure through enforcement of the Budget Act No. 11 of 2015. Total Government spending for the first quarter of 2017/18 increased by 2.7 percent to Shilling 4,147.4 billion from Shilling 4,033.4 billion recorded in the corresponding quarter in 2016/17.

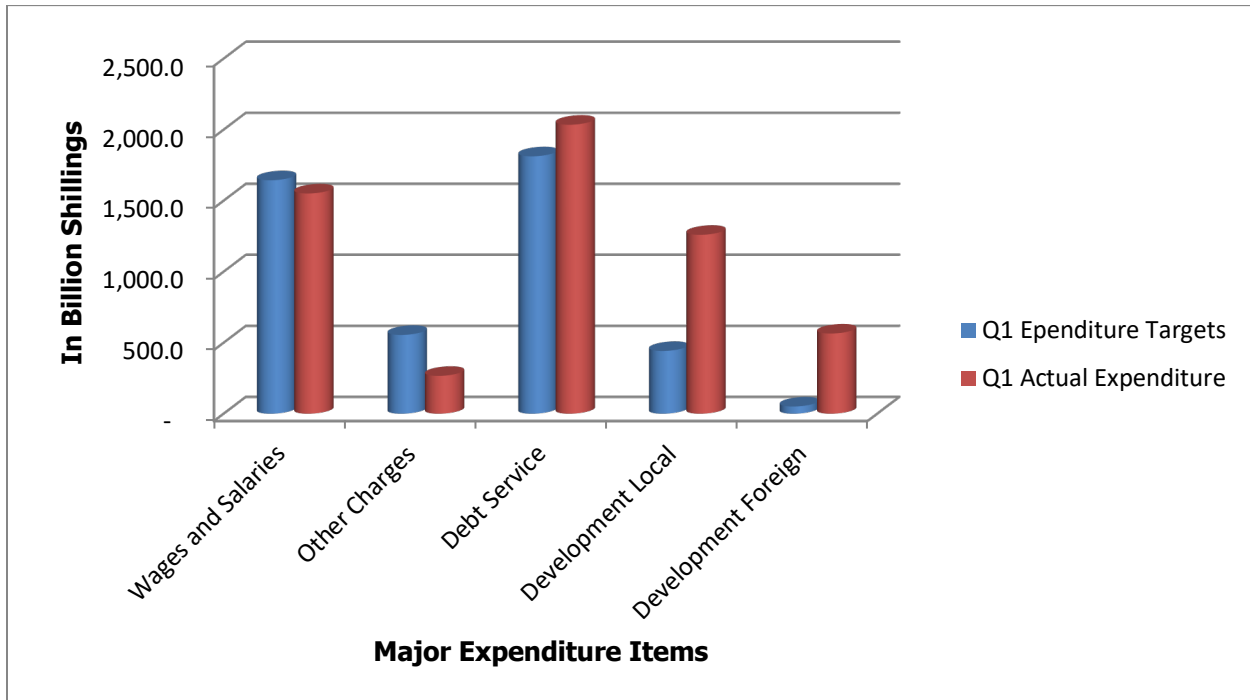
Total expenditure during the review period was equivalent to 62.9 percent of the quarter estimate of Shilling 6,593.5 billion. Out of the total Government spending, Shilling 3,654.7 billion was recurrent expenditure which is equivalent to 76.6 percent of the first quarter recurrent expenditure estimate of Shilling 4,769.3 billion and Shilling 492.7 billion was capital investment (development) expenditure which is 27.0 percent of the quarter target of Shilling 1,824.2. The below target performance in the first quarter is mainly caused by low disbursement in some Votes which was contributed by underperformance in revenue sources especially the non-tax revenue, grants and no concessional borrowing.

During the period July – September, 2017, Government expenditure on wages and salaries was Shilling 1,550.8 billion which is equivalent to 94.3 percent of the quarter

projection of Shilling 1,643.7 billion, while expenditure on other charges (OC) was Shilling 266.6 billion which is equivalent to 48.1 percent of the quarter target of Shilling 554.8 billion. The below target execution of wages and salaries is mainly contributed by unpaid salaries resulted from uncompleted recruitment of new employees and promotions of staff in the first quarter, while the underperformance in other charges is caused by revenue shortfalls from both domestic and external sources. On the other hand, expenditure on debt service was Shilling 1,812.3 equivalent to 89.1 percent of the first quarter estimate on public debt service of Shilling 2,034.7 billion. Debt service performed relatively better compared to other Government spending units reflecting the Government's commitment to honour contractual liabilities.

Capital investment (Development) expenditure performance in the first quarter of 2017/18 was below the target due to underperformance of External Non Concessional Borrowing (ENCB) and Development Partners' delays in disbursements. The total development expenditure was Shilling 492.7 billion equivalent to 27.0 percent of the first quarter estimate of Shilling 1,824.2 billion of which, local component was Shilling 441.9 billion and foreign component was only Shilling 50.8 billion. The below par performance in development budget execution calls for more efforts in mobilization of both concessional and non-concessional borrowing as well as increasing domestic revenue collection so as to fill the gap. The Government expenditure performance by major expenditure items is presented in **Chart 1.5**

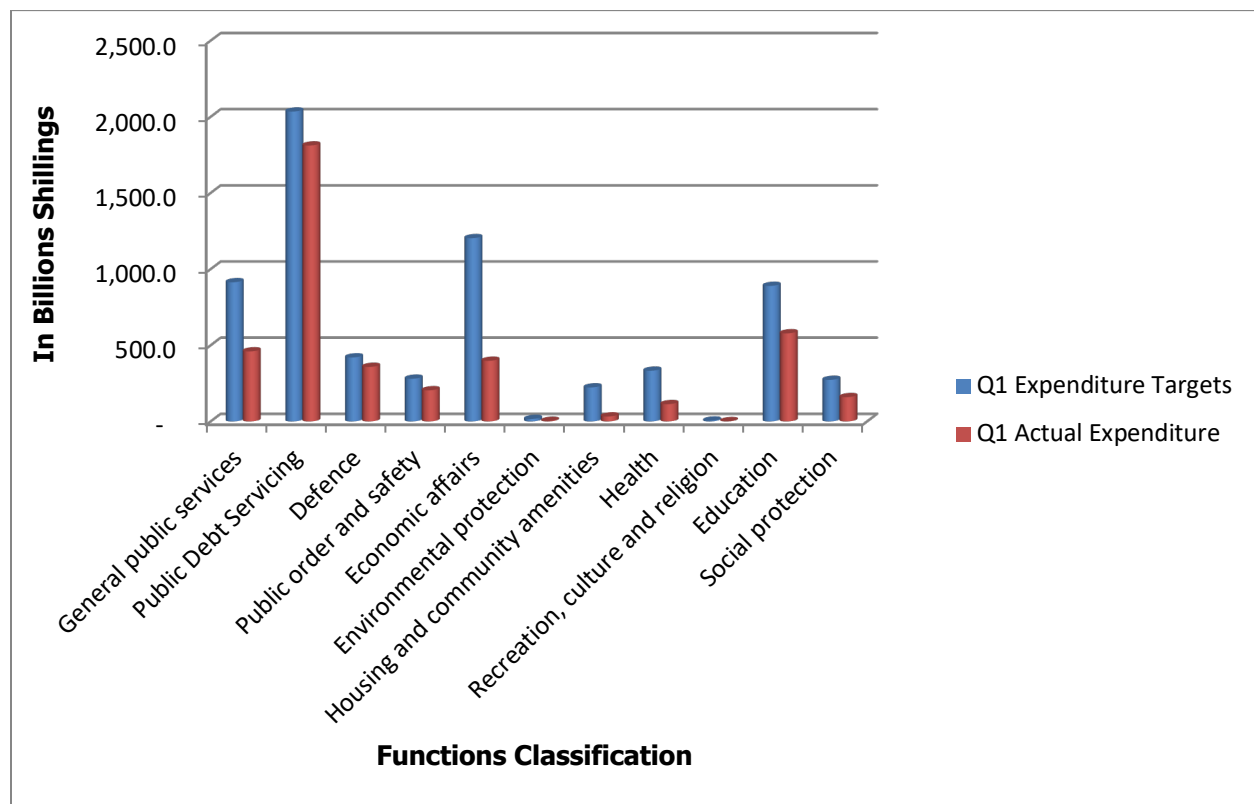
Chart 1.5: Spending Performance by Major Expenditure Items



Expenditure by Function of Government Classification (COFOG)

The Budget performance by Function of Government Classification in the first quarter reflects an overall execution rate of 62.9 percent, with the total spending amounting to Shilling 4,147.4 billion against the first quarter spending target of Shilling 6,593.5 billion. The public debt service continues to rank high with the performance rate of 89.0 percent signifying Government commitment in meeting contractual obligations. The performance of other functions ranked in their performance order are: Defense 85.2 percent; Public Order and Safety 72.9 percent; Education 65.0 percent; Social Protection 58.5 percent; General Public Service 50.5 percent; Economic Affairs 35.2 percent; Health 34.1 percent;; Recreation, Culture and Religion 30.9 percent; Environmental Protection 23.5 percent and Housing and Community Amenities recorded the lowest performance of 14.7 percent. The detailed expenditure performance by COFOG is presented in **Chart 1.6** below:

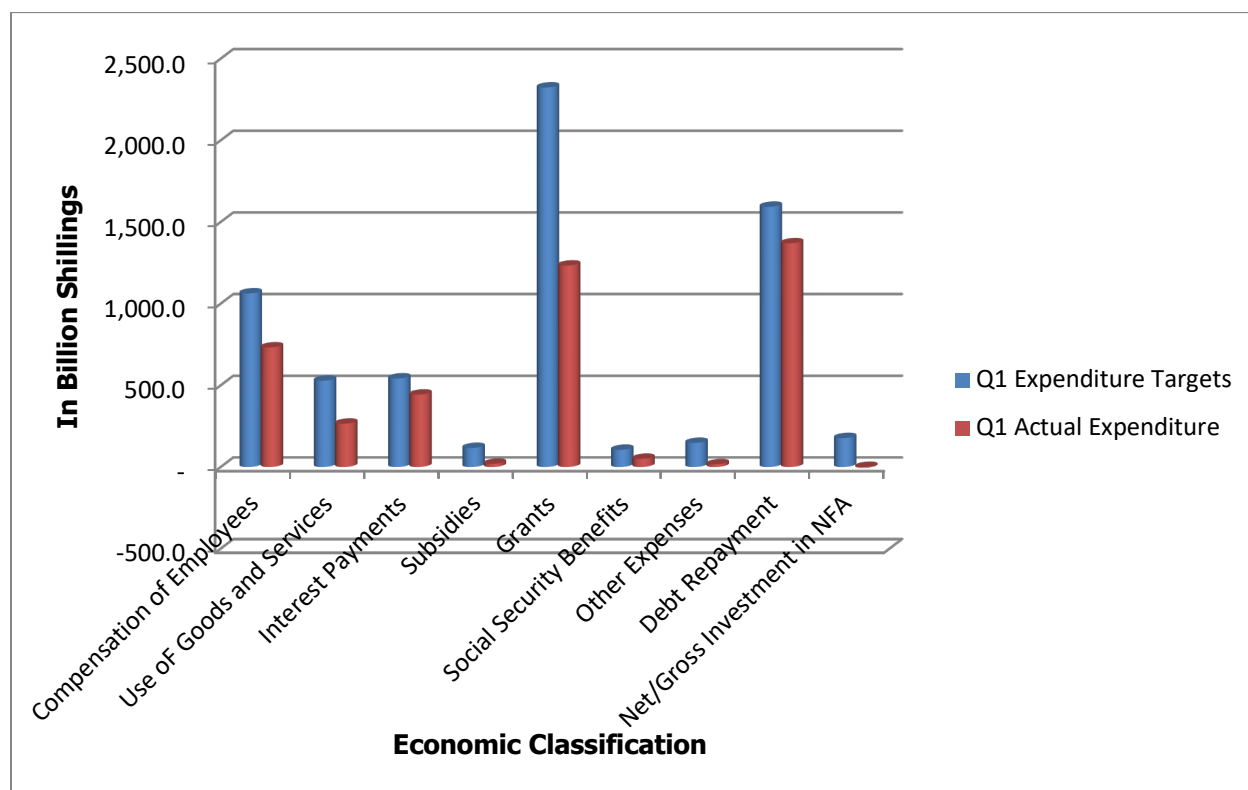
Chart 1.6: Expenditure by Function of Government Classification (COFOG)



Expenditure Performance by Economic Classification

Budget Execution by Economic Classification presents analysis of Government expenditure in nine economic categories (sub items) which are: Compensation of Employees; Use of Goods and Services; Interest; Subsidies; Grants; Social Security Benefits; Other Expenses; Net/Gross Investment in Nonfinancial Assets; and Debt Repayment. First quarter expenditure by economic classification analysis reveals that debt repayment recorded the highest execution rate of 86.0 percent followed by interest payment which recorded an execution rate of 81.7 percent. On the other hand, compensation of employees, Grants, use of goods and services and social security benefits followed with performance rate of 68.9 percent, 53.1 percent 50.1 percent and 47.4 percent respectively. However, the other expenses category recorded the lowest performance of 11.2 percent mainly due to the Government’s policy to reduce unnecessary expenditure, especially on seminars, workshops and foreign travels. The Detailed expenditure performance by Economic Classification is **shown in Chart 1.7.**

Chart 1.7: Expenditure Performance by Economic Classification



Expenditure Performance by Administrative Classification

Government expenditure performance by Administration Classification (at vote level) registered a total spending of Shilling 4,147.4 billion which implies an execution rate of 62.9 percent of the quarter expenditure target of Shilling 6,593.5 billion. The analysis by Vote in this category indicates that some Votes performed better than others reflecting Government spending priorities and challenges following low disbursement of foreign funds, under realization of both concessional and non-concessional borrowing and unforeseen events. The Votes which performed relatively better in the first quarter’s execution of recurrent budget included: Defense (96.1 percent); National Service (90.8 percent); Ministry of Works, Transport and Communication - Works (93.0 percent); Vice President’s Office (92.6 percent); President's Office and Cabinet Secretariat (111.1 percent); and RAS Manyara (81.7 percent).

With regards to development expenditure, the Votes which recorded higher performance include: Ministry of Home Affairs (200.0 percent); RAS Rukwa (176.4 percent); RAS Singida (155.3 percent); RAS Morogoro (124.0 percent); and RAS Njombe (140.3 percent). The over performance in these Votes is mainly contributed by efficient implementation of development projects, payment of contractors arrears and implementation of priority projects such as construction of Standard Gauge Railway, Rural Electrification, Rural Water projects, Higher Education Student's Loans Board, Free Basic Education Policy and revitalization of ATCL.

The detailed information on the amount spent during the period under review for both recurrent and development budget and execution rate recorded by each Vote is presented in **Annex B and C**.

11. Public Debt Stock

As at end of September, 2017 public debt stock amounted to Shilling 47,470.5 billion compared to Shilling 42,552.4 billion as at the end of September, 2016. Out of which Shilling 13,064.9 billion was domestic debt and Shilling 34,405.6 billion was external debt. The share of domestic debt to total debt was 27.5 per cent and external debt was 72.5 per cent. The increase of public debt was caused by the increase in new disbursements of external debt and issuance of domestic debt to finance infrastructure projects.

Domestic Debt

The stock of domestic debt at the end of September, 2017 was Shilling 13,064.9 billion an increase of 14 percent from Shilling 11,240.6 billion recorded end September, 2016. The increase was mainly on the account of Government financing needs and borrowing to rollover matured securities. Out of total domestic debt, Central Government Securities outstanding amounted to Shilling 12,358.3 billion, BOT liquidity paper was Shilling 688.1 billion and other liability outstanding stood at Shilling 688.1 billion. The

profile of domestic debt by instrument shows that the proportion of Government bonds and stocks was largest accounting for 65.2 percent of the total Government securities. The greater share of Government bonds is consistent with the Debt Strategy of lengthening debt maturity through issuance of long term instruments. Commercial banks remained the leading investors in the domestic debt, accounting for more than 40 percent of the total domestic debt followed by Pensions funds.

External Public Debt Stock

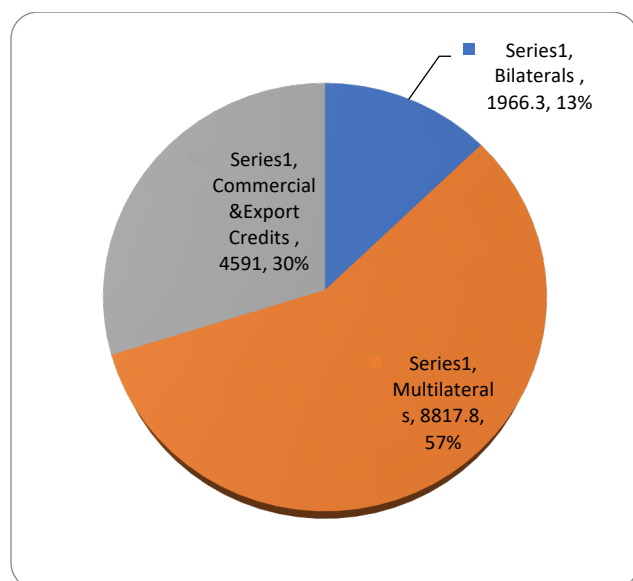
The total public external debt as at end September 2017 amounted to USD 15,375.1 million, an increase of USD 604.9 million from the corresponding month in 2016. Out of which, Disbursed Outstanding Debt (DOD) was USD 14,575.2 million and USD 799.9 million was Interest Arrears. The increase of debt was due to new disbursements and exchange rate fluctuations of currencies in which the debt is denominated against the US Dollar which is the reporting currency.

External Debt by Creditor Category

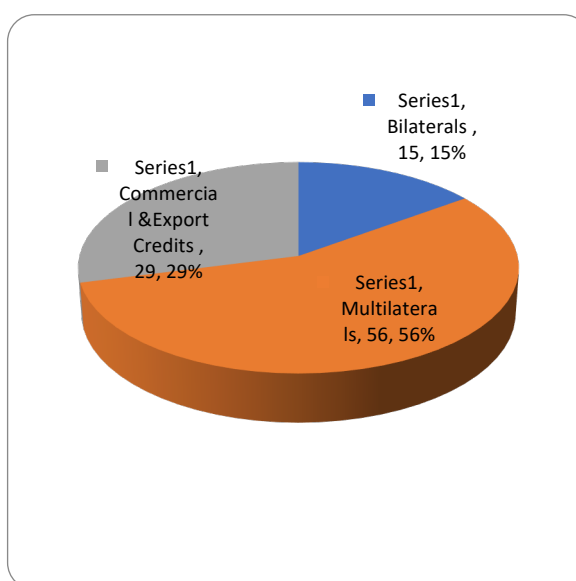
As of September 2017, public external debt portfolio consisted of loans mainly contracted on concessional terms, with multilateral creditors accounting for 57 percent of the total external debt portfolio. There was no significant change from corresponding month in 2016; debt owed to multilateral institutions remained dominant, accounting for almost half of the total external debt stock. The largest multilateral creditors are International Development Association and the African Development Bank.

Public external debt by holder category

September, 2017



September, 2016



Currency Composition of External Debt

External debt portfolio is dominated by USD, which account for 49 percent of total external portfolio. The EUR denominated debt accounts for 19 percent of total external debt, with GBP 5 percent, JPY and RMB 4 percent each. The remaining percentage share was other currency composition. Tanzania debt is therefore highly exposed to exchange rate risks particularly USD.

Debt Sustainability Analysis

The recent Debt Sustainability Analysis conducted in November 2016 indicates that, the present value of public debt to GDP was 32.5 percent, implying that Tanzania's debt remains at low risk of debt distress and that the debt outlook in the medium to long term is sustainable both under baseline and alternative scenarios. All of the debt burden indicators have remained comfortably below their indicative thresholds as indicated in

Table 1.2.

Table 1.2: Debt Sustainability Indicators

External Public Debt	2015/16	2016/17	2017/18	2018/19	2020/21	2025/26	2035/36	Threshold
PV of Debt to GDP	19.9	19	18.8	18.6	20.1	18.9	14.2	40
PV of Debt to Export	97.7	94.2	98.2	100.6	107.4	95.5	71	150
PV of Debt to Revenue	145.3	111.46	114.3	107.6	98.7	91.8	68.39	250
Debt Service to Export	7.8	9.2	8.4	8.7	8	7.9	8	20
Debt Service to Revenue	11.5	11	9.7	9.3	7.3	7.6	7.7	20
Total Public Debt								
PV of Public Debt to GDP	34.2	32.5	31.2	30.8	32.7	29.4	23.3	56
PV of Public Debt to Revenue	249.9	178.5	177.6	168.3	153.9	137	108	
Debt Service to Revenue ratio	30.8	21.1	23.4	20.6	16.9	16.6	16.1	

Source: Ministry of Finance and Planning: DSA report November 2017

Revenue Performance July - September 2017

Billion Shillings

	Budget Estimates	July - September 2017			July-Sept 2016/17 Actual	Year on year % change
		Estimates	Actual	Percent of estimate		
Revenue (Including LGAs own sources)	19,977.0	4,793.0	4,067.4	85%	4,033.1	1%
Revenue (Excluding LGAs own sources)	19,289.7	4,607.3	3,942.7	86%	3,916.2	1%
Tax Revenue	17,059.6	4,161.4	3,564.0	86%	3,460.4	3%
Taxes on Imports	4,916.8	1,246.8	1,037.0	83%	1,058.0	-2%
Import Duty	1,231.1	317.0	272.4	86%	263.4	3%
Petroleum	1,141.0	293.8	234.5	80%	202.8	16%
Excise	1,141.0	293.8	234.5	80%	202.8	16%
Others	2,544.7	636.1	530.1	83%	591.8	-10%
Excise	362.9	74.2	34.9	47%	149.4	-77%
VAT on Non-Petroleum imports	2,181.7	561.9	495.1	88%	442.4	12%
Taxes on Domestic Sales	4,069.4	961.8	845.0	88%	789.4	7%
Excise	1,150.9	271.8	238.3	88%	236.5	1%
Value Added Tax (VAT)	2,918.5	689.9	606.7	88%	552.9	10%
Income Tax	5,817.9	1,381.6	1,182.7	86%	1,153.1	3%
PAYE	2,839.6	675.8	569.0	84%	552.2	3%
Corporate and Parastatals	1,685.5	397.5	328.3	83%	346.2	-5%
Individuals	291.2	67.5	50.9	75%	42.4	20%
Withholding Taxes	813.3	193.6	187.4	97%	164.5	14%
Rental Tax	40.4	9.1	18.3	200%	22.7	-19%
Other Income	147.9	38.0	28.9	76%	25.1	15%
Other Taxes	2,492.0	630.2	499.3	79%	542.7	-8%
Business Skill Development Levy	133.2	30.9	68.4	221%	69.3	-1%
Fuel Levy and transit fee	916.6	233.0	190.4	82%	193.0	-1%
Stamp Duty	13.9	3.4	3.2	94%	2.8	16%
Departure Service Charges	82.1	21.2	19.3	91%	17.1	13%
Processing Fee-dry cargo-TRA	75.7	19.5	17.5	90%	10.5	0%
Export Duty	166.1	42.8	1.5	4%	0.7	0%
Railway Development Fund	226.0	58.2	52.4	90%	52.1	1%
National Water Development Fund	158.4	40.8	36.2	89%	36.5	-1%
Motor vehicle taxes	262.0	62.5	22.5	36%	64.1	-65%
Treasury Voucher Cheque	49.3	12.7	4.2	33%	6.0	-30%
Transfer to REA	408.7	105.2	83.6	79%	86.2	-3%
Refunds	-236.4	-58.9	0.0	0%	-82.6	-100%
Refunds - VAT	-176.9	-44.2	0.0	0%	-54.8	-100%
Refunds - other	-59.6	-14.7	0.0	0%	-27.9	-100%
Non Tax Revenue	2,230.1	445.9	378.7	85%	455.7	-17%
Parastatal Dividends	529.6	32.9	39.7	121%	148.9	-73%
Excess Capita Redeemed	0.0	0.0	0.0		83.0	
Ministries and Regions	1,653.8	399.0	316.0	79%	213.5	48%
TRA Non Tax	46.7	14.1	22.9	163%	5.5	315%
LGAs own source	687.3	185.7	124.7	67%	117.0	7%

Source: Ministry of Finance and Planning

FIRST QUARTER BUDGET EXECUTION PERFORMANCE BY ADMINISTRATIVE CLASSIFICATION (RECURRENT EXPENDITURE 2017/18)

Vote Code	Vote Description	Original Approved Budget	Quarter Exp. Targets	Quarter Actual Exp.	Cumm. Exp. Up To The End Of Previous Quarter	Cumm. Exp. To This Quarter	Actual Exp. As A % Of Quarter Exp. Targets
002	Teachers Service Commission	12,422,291,000	3,116,781,036	1,325,875,228	-	1,325,875,228	42.5
003	National Land Use and Planning Commission	2,115,372,000	530,751,620	184,989,495	-	184,989,495	34.9
004	Records and Archives Management Department	2,375,726,000	606,335,267	318,228,033	-	318,228,033	52.5
005	National Irrigation Commission	4,055,481,000	1,017,529,357	687,962,848	-	687,962,848	67.6
007	The Treasury Registrar	104,917,488,000	6,324,035,080	2,034,830,315	-	2,034,830,315	32.2
009	Secretariat of Public Remuneration	1,721,987,000	432,050,434	176,357,384	-	176,357,384	40.8
010	Joint Finance Commission	1,386,818,000	347,955,651	134,865,283	-	134,865,283	38.8
011	Oil and Gas Bureau	711,073,000	178,409,824	-	-	-	-
012	Judicial Service Commission	1,102,911,000	276,722,863	104,131,736	-	104,131,736	37.6
013	Financial Intelligence Unit	1,515,586,000	380,263,956	229,593,863	-	229,593,863	60.4
014	Fire and Rescue Force	30,284,288,000	7,608,834,901	4,910,858,881	-	4,910,858,881	64.5
015	Commission for Mediation and Arbitration	3,409,750,000	855,513,988	254,688,782	-	254,688,782	29.8
016	Attorney General's Office	7,282,523,000	1,918,028,113	1,290,217,115	-	1,290,217,115	67.3
018	UNESCO Commission	663,123,000	166,379,061	2,229,000	-	2,229,000	1.3
020	State House	16,267,586,000	4,081,574,125	3,662,528,282	-	3,662,528,282	89.7
021	The Treasury	570,667,099,000	124,052,845,687	97,206,254,804	-	97,206,254,804	78.4
022	Public Debt and General Services	9,472,122,300,000	2,376,576,911,413	2,024,896,588,565	-	2,024,896,588,565	85.2
023	Accountant General's Department	45,960,838,000	11,764,780,088	9,174,907,925	-	9,174,907,925	78.0
024	The Cooperative Development Commission	6,293,854,000	1,579,142,206	833,668,701	-	833,668,701	52.8
025	Prime Minister	5,923,228,000	1,514,534,255	1,267,450,119	-	1,267,450,119	83.7
026	Vice President	4,914,608,000	1,233,086,264	1,141,566,040	-	1,141,566,040	92.6
027	Registrar of Political Parties	19,525,938,000	4,899,102,013	3,068,159,720	-	3,068,159,720	62.6
028	Ministry of Home Affairs - Police Force	593,212,597,000	155,180,300,572	120,915,105,021	-	120,915,105,021	77.9
029	Ministry of Home Affairs - Prisons Services	198,123,603,000	52,212,534,946	43,807,065,013	-	43,807,065,013	83.9
030	President's Office and Cabinet Secretariat	368,314,145,000	92,410,852,123	102,695,154,376	-	102,695,154,376	111.1
031	Vice President's Office	8,214,535,000	2,021,889,606	1,401,303,555	-	1,401,303,555	69.3
032	President's Office - Public Service Management and Good Governance	26,695,038,000	7,180,282,292	6,082,237,735	-	6,082,237,735	84.7
033	Ethics Secretariat	6,990,422,000	1,833,844,949	919,057,369	-	919,057,369	50.1
034	Ministry of Foreign Affairs and International Co-operation	142,845,419,000	35,524,577,957	27,020,207,237	-	27,020,207,237	76.1
035	Public Prosecution Division	14,914,063,000	3,783,730,570	2,110,143,341	-	2,110,143,341	55.8
036	RAS Katavi	57,273,546,000	14,370,062,247	335,678,522	-	335,678,522	2.3
037	Prime Minister's Office	21,819,483,000	5,498,801,737	2,287,810,131	-	2,287,810,131	41.6
038	Defence	1,205,244,290,000	303,653,029,875	291,926,179,978	-	291,926,179,978	96.1
039	National Service	283,362,530,000	73,616,457,882	66,879,766,270	-	66,879,766,270	90.8
040	The Judiciary Fund	106,959,018,000	26,836,259,562	9,700,753,704	-	9,700,753,704	36.1
041	Ministry of Constitutional Affairs and Justice	7,056,046,000	2,300,657,174	1,333,445,656	-	1,333,445,656	58.0
042	The National Assembly Fund	114,452,262,000	29,127,165,608	23,732,700,223	-	23,732,700,223	81.5
043	Ministry of Agriculture, Livestock Development and Fisheries - Agriculture Sector	64,562,759,000	16,210,255,204	8,866,818,627	-	8,866,818,627	54.7
044	Ministry of Industry, Trade and Investment	24,172,493,000	6,064,933,173	333,522,431	-	333,522,431	5.5
045	National Audit Office	61,832,948,000	15,514,026,522	8,246,964,118	-	8,246,964,118	53.2
046	Ministry of Education, Science and Tehcnology	419,843,419,000	106,702,726,726	63,914,913,441	-	63,914,913,441	59.9
047	RAS Simiyu	133,670,359,000	33,538,195,441	903,410,144	-	903,410,144	2.7
048	Ministry of Lands, Housing and Human Settlements Development	43,255,083,000	10,882,204,820	3,542,177,530	-	3,542,177,530	32.6
049	Ministry of Water and Irrigation	24,457,460,000	7,123,013,684	3,054,655,510	-	3,054,655,510	42.9
050	Ministry of Finance and Planning	55,039,643,000	13,374,730,047	7,016,986,276	-	7,016,986,276	52.5
051	Ministry of Home Affairs	18,567,866,000	5,771,340,888	938,007,001	-	938,007,001	16.3
052	Ministry of Health, Community Development, Gender, Elderly and Children - Health	291,932,052,000	73,246,412,209	36,649,091,845	-	36,649,091,845	50.0
053	Ministry of Health, Community Development, Gender, Elderly and Children	35,300,602,000	8,989,153,264	3,127,839,849	-	3,127,839,849	34.8
054	RAS Njombe	120,472,060,000	30,226,712,367	16,521,393,444	-	16,521,393,444	54.7

055	Commission for Human Rights and Good Governance	3,894,182,000	979,241,836	510,708,440	-	510,708,440	52.2
056	President's Office - Regional Administration and Local Government Authorities	32,022,298,000	8,610,520,745	5,829,986,155	-	5,829,986,155	67.7
057	Ministry of Defence and National Service	17,910,997,000	4,493,909,557	2,654,890,915	-	2,654,890,915	59.1
058	Ministry of Energy and Minerals	59,705,755,000	15,124,157,836	6,038,768,182	-	6,038,768,182	39.9
059	Law Reform Commission	2,034,335,000	510,419,253	316,602,203	-	316,602,203	62.0
060	Trade and Investment	17,852,240,000	4,479,167,336	386,218,750	-	386,218,750	8.6
061	Electoral Commission	4,764,294,000	1,822,627,797	693,167,524	-	693,167,524	38.0
062	Ministry of Works, Transport and Communication - Tansport	91,142,025,000	22,867,740,240	19,600,031,440	-	19,600,031,440	85.7
063	RAS Geita	164,319,542,000	41,229,516,171	32,529,453,453	-	32,529,453,453	78.9
064	Ministry of Agriculture, Livestock Development and Fisheries - Fisheries Sector	14,792,646,000	3,711,508,300	345,298,509	-	345,298,509	9.3
065	Prime Minister's Office - Labour, Youth Development, Employment and Dissabilities	12,656,130,000	3,175,451,540	1,573,905,801	-	1,573,905,801	49.6
066	Planning Commission	4,936,364,000	1,238,544,894	712,800,405	-	712,800,405	57.6
067	Public Service Recruitment Secretariat	2,365,975,000	622,594,931	374,577,620	-	374,577,620	60.2
068	Ministry of Works, Transport and Communication - Communication	4,104,139,000	1,029,737,759	472,852,602	-	472,852,602	45.9
069	Ministry of Natural Resources and Tourism	96,794,662,000	24,390,677,631	10,762,223,733	-	10,762,223,733	44.1
070	RAS Arusha	215,047,810,000	53,955,981,976	16,831,074,845	-	16,831,074,845	31.2
071	RAS Pwani	170,279,100,000	42,733,203,689	24,163,404,532	-	24,163,404,532	56.5
072	RAS Dodoma	207,739,837,000	52,122,395,020	40,969,346,859	-	40,969,346,859	78.6
073	RAS Iringa	152,886,772,000	38,359,636,931	29,775,743,610	-	29,775,743,610	77.6
074	RAS Kigoma	159,680,888,000	30,064,296,004	938,518,902	-	938,518,902	3.1
075	RAS Kilimanjaro	244,688,363,000	61,460,005,103	15,451,553,964	-	15,451,553,964	25.1
076	RAS Lindi	112,035,860,000	28,116,890,355	21,118,243,195	-	21,118,243,195	75.1
077	RAS Mara	214,199,437,000	53,797,588,687	40,423,899,197	-	40,423,899,197	75.1
078	RAS Mbeya	228,035,937,000	57,214,732,420	30,203,454,722	-	30,203,454,722	52.8
079	RAS Morogoro	263,726,039,000	66,216,099,007	35,152,124,699	-	35,152,124,699	53.1
080	RAS Mtwara	150,761,076,000	37,826,294,996	18,728,366,816	-	18,728,366,816	49.5
081	RAS Mwanza	288,893,428,000	2,713,044,787	359,972,492	-	359,972,492	13.3
082	RAS Ruvuma	173,903,813,000	43,641,708,515	33,572,413,757	-	33,572,413,757	76.9
083	RAS Shinyanga	141,973,425,000	35,621,453,482	27,639,815,654	-	27,639,815,654	77.6
084	RAS Singida	138,568,330,000	34,772,955,808	25,369,839,388	-	25,369,839,388	73.0
085	RAS Tabora	181,473,717,000	45,575,883,599	35,464,331,100	-	35,464,331,100	77.8
086	RAS Tanga	261,221,378,000	37,078,034,634	857,191,944	-	857,191,944	2.3
087	RAS Kagera	215,120,922,000	54,017,754,623	42,319,599,514	-	42,319,599,514	78.3
088	RAS Dar Es Salaam	418,106,005,000	55,031,224,362	43,313,069,267	-	43,313,069,267	78.7
089	RAS Rukwa	96,106,143,000	24,113,248,675	13,439,075,317	-	13,439,075,317	55.7
090	RAS Songwe	89,623,908,000	22,486,841,250	11,695,292,806	-	11,695,292,806	52.0
091	Drug Control and Enforcement Authority	4,015,912,000	1,007,601,405	531,252,349	-	531,252,349	52.7
092	Tanzania Commission for AIDS (TACAIDS)	2,528,604,000	634,432,463	496,415,889	-	496,415,889	78.2
093	Immigration Department	50,200,098,000	12,595,318,143	7,442,127,870	-	7,442,127,870	59.1
094	Public Service Commission	4,909,516,000	1,308,903,682	-	-	-	-
095	RAS Manyara	151,168,600,000	37,928,543,690	31,006,378,321	-	31,006,378,321	81.7
096	Ministry of Information, Culture, Arts and Sports	21,892,695,000	5,816,337,558	3,931,919,557	-	3,931,919,557	67.6
098	Ministry of Works, Transport and Communication - Works	34,123,282,000	8,561,608,642	7,958,344,742	-	7,958,344,742	93.0
099	Ministry of Agriculture - Livestock Development	25,963,524,000	7,586,446,020	4,894,936,651	-	4,894,936,651	64.5
	GRAND TOTAL	19,712,393,612,000	4,769,300,000,000	3,654,017,534,157	-	3,654,017,534,157	76.6

FIRST QUARTER BUDGET EXECUTION PERFORMANCE BY ADMINISTRATIVE CLASSIFICATION (DEVELOPMENT EXPENDITURE 2017/18)

Vote Code	Vote Description	Original Approved Budget	Quarter Exp. Targets	Quarter Actual Exp.	Cumm. Exp. Up To The End Of Previous Quarter	Cumm. Exp. To This Quarter	Actual Exp. As A % Of Quarter Exp. Targets
Development Local							
004	Archives Management Department	2,000,000,000	1,109,820,812	-	-	-	0.0
005	National Irrigation Commission	5,600,000,000			-		0.0
007	Treasury Registrar	1,000,000,000	138,727,601	-	-	-	0.0
014	Fire and Rescue	3,500,000,000	1,942,186,420	-	-	-	0.0
021	The Treasury	1,364,000,000,000	86,556,158,816	-	-	-	0.0
023	Accountant General's Department	2,000,000,000	1,109,820,812	-	-	-	0.0
028	Ministry of Home Affairs - Police Force	5,000,000,000	693,638,007	-	-	-	0.0
029	Ministry of Home Affairs - Prisons Services	7,200,000,000	998,838,730	-	-	-	0.0
030	President's Office and Cabinet Secretariat	14,500,000,000	2,425,973,615	1,372,102,300	-	1,372,102,300	56.6
031	Vice President's Office	3,000,000,000	-	-	-	-	0.0
032	President's Office - Public Service Management and Good Governance	7,000,000,000	971,093,210	-	-	-	0.0
033	Ethics Secretariat	-	319,073	-	-	-	0.0
034	Ministry of Foreign Affairs	8,000,000,000	1,109,820,812	-	-	-	0.0
036	RAS Katavi	19,053,248,000	2,643,211,395	-	-	-	0.0
037	Prime Minister's Office	6,000,000,000	832,365,609	-	-	-	0.0
038	Defence	8,000,000,000	1,109,820,812	-	-	-	0.0
039	National Service	6,000,000,000	832,365,609	-	-	-	0.0
040	Judiciary Fund	17,000,000,000	2,358,369,225	-	-	-	0.0
041	Ministry of Constitutional Affairs and Justice	1,000,000,000	138,727,601	-	-	-	0.0
042	The National Assembly Fund	7,000,000,000	971,093,210	-	-	-	0.0
043	Ministry of Agriculture, Livestock and Fisheries-Agriculture Sector	59,600,000,000	8,260,465,665	5,001,400,000	-	5,001,400,000	60.5
044	Ministry of Industry, Trade and Investment	73,575,068,000	10,206,892,710	7,000,000,000	-	7,000,000,000	68.6
045	National Audit Office	8,000,000,000	1,127,855,400	-	-	-	0.0
046	Ministry of Education, Science and Tehcnology	606,769,616,000	84,175,693,463	43,729,001,033	-	43,729,001,033	51.9
047	RAS Simiyu	27,999,074,000	3,884,244,379	-	-	-	0.0
048	Ministry of Lands, Housing and Human Settlements Development	16,400,000,000	2,275,132,664	-	-	-	0.0
049	Ministry of Water and Irrigation	408,617,643,000	56,686,545,525	12,752,348,807	-	12,752,348,807	22.5
050	Ministry of Finance and Planning	3,500,000,000	485,546,605	-	-	-	0.0
051	Ministry of Home Affairs	20,000,000,000	5,000,000,000	10,000,000,000	-	10,000,000,000	200.0
052	Ministry of Health, Community Development, Gender, Elderly and Children - Health	336,300,000,000	46,654,092,369	23,000,000,000	-	23,000,000,000	49.3
053	Ministry of Health, Community Development, Gender, Elderly and Children	2,000,000,000	-	-	-	-	0.0
054	RAS Njombe	20,983,812,000	2,904,857,478	1,061,470,463	-	1,061,470,463	36.5

056	President's Office - Regional Administration and Local Government Authorities	308,564,910,000	42,806,469,857	28,331,871,990	-	28,331,871,990	66.2
057	Ministry of Defence and National Service	205,000,000,000	22,784,968,082	-	-	-	0.0
058	Ministry of Energy and Minerals	763,304,679,000	107,653,267,835	53,112,678,721	-	53,112,678,721	49.3
060	Trade and Investment	6,350,000,000	880,920,269	-	-	-	0.0
061	Electoral Commission	10,000,000,000	1,387,276,015	-	-	-	0.0
062	Ministry of Works, Transport and Communication - Transport	2,227,646,000,000	309,035,986,470	36,080,315,725	-	36,080,315,725	11.7
063	RAS Geita	30,568,207,000	4,240,654,038	805,787,500	-	805,787,500	19.0
064	Ministry of Agriculture, Livestock Development and Fisheries - Fisheries Sector	2,000,000,000	-	-	-	-	0.0
065	Prime Minister's Office - Labour, Youth Development, Employment and Disabilities	16,000,000,000	2,219,641,623	-	-	-	0.0
066	Planning Commission	4,475,800,000	620,916,999	-	-	-	0.0
067	Public Service Recruitment Secretariat	750,000,000	104,045,701	-	-	-	0.0
068	Ministry of Works, Transport and Communication - Communication	14,000,000,000	-	-	-	-	0.0
069	Ministry of Natural Resources and Tourism	34,803,284,000	4,828,176,112	-	-	-	0.0
070	RAS Arusha	47,282,286,000	6,558,975,517	-	-	-	0.0
071	RAS Pwani	43,474,536,000	6,031,118,104	-	-	-	0.0
072	RAS Dodoma	39,359,823,000	5,460,293,838	2,505,108,373	-	2,505,108,373	45.9
073	RAS Iringa	27,348,004,000	3,793,922,999	-	-	-	0.0
074	RAS Kigoma	32,947,898,000	4,570,782,863	-	-	-	0.0
075	RAS Kilimanjaro	36,310,689,000	5,037,294,792	-	-	-	0.0
076	RAS Lindi	21,890,464,000	3,008,623,088	1,183,367,885	-	1,183,367,885	39.3
077	RAS Mara	36,873,583,000	5,115,383,727	2,505,174,353	-	2,505,174,353	49.0
078	RAS Mbeya	40,007,311,000	5,546,206,177	970,861,432	-	970,861,432	17.5
079	RAS Morogoro	43,880,160,000	6,087,389,348	2,407,389,532	-	2,407,389,532	39.5
080	RAS Mtwara	40,513,398,000	5,620,326,531	-	-	-	0.0
081	RAS Mwanza	53,806,623,000	7,461,273,016	-	-	-	0.0
082	RAS Ruvuma	37,923,017,000	5,260,969,188	1,301,688,462	-	1,301,688,462	24.7
083	RAS Shinyanga	31,612,469,000	4,385,522,000	2,307,007,326	-	2,307,007,326	52.6
084	RAS Singida	29,245,168,000	4,049,287,774	662,359,500	-	662,359,500	16.4
085	RAS Tabora	39,298,829,000	5,449,057,735	3,331,421,013	-	3,331,421,013	61.1
086	RAS Tanga	49,010,459,000	6,799,103,423	-	-	-	0.0
087	RAS Kagera	35,991,248,000	4,992,979,508	3,329,008,158	-	3,329,008,158	66.7
088	RAS Dar Es Salaam	146,504,712,000	40,648,493,485	2,164,954,170	-	2,164,954,170	5.3
089	RAS Rukwa	17,810,230,000	2,470,770,489	1,643,299,558	-	1,643,299,558	66.5
090	RAS Songwe	25,527,205,000	3,541,327,921	546,560,209	-	546,560,209	15.4
092	Tanzania Commission for AIDS (TACAIDS)	3,000,000,000	-	-	-	-	0.0
093	Immigration Department	4,000,000,000	554,910,406	-	-	-	0.0
095	RAS Manyara	31,747,547,000	4,404,261,047	3,113,455,586	-	3,113,455,586	70.7
096	Ministry of Information, Culture, Arts and Sports	6,320,000,000	876,758,441	-	-	-	0.0
098	Ministry of Works, Transport and Communication-Works	1,350,000,000,000	287,148,999,730	191,699,373,866	-	191,699,373,866	66.8
099	Ministry of Agriculture, Livestock and Fisheries	4,000,000,000	552,968,219	-	-	-	0.0
	Sub Total	8,969,747,000,000	1,259,593,000,000	441,918,005,962	-	441,918,005,962	35.1

Development Foreign							
005	National Irrigation Commission	14,503,412,000	-	-	-	-	0.0
007	Treasury Registrar	1,000,000,000	183,164,719	-	-	-	0.0
021	The Treasury	31,636,702,000	5,794,727,570	-	-	-	0.0
023	Accountant General's Department	1,600,000,000	293,063,550	64,800,000	-	64,800,000	22.1
028	Ministry of Home Affairs - Police Force	253,623,000	46,454,785	-	-	-	0.0
029	Ministry of Home Affairs - Prisons Services	54,742,000	10,026,803	-	-	-	0.0
030	President's Office and Cabinet Secretariat	365,070,890,000	60,312,358,708	4,750,000,000	-	4,750,000,000	7.9
031	Vice President's Office	3,788,452,000	-	-	-	-	0.0
032	President's Office - Public Service Management and Good Governance	-	-	230,000	-	230,000	0.0
033	Ethics Secretariat	1,650,000,000	301,800,507	-	-	-	0.0
036	RAS Katavi	4,782,197,000	875,929,768	-	-	-	0.0
037	Prime Minister's Office	60,165,373,000	11,020,173,569	-	-	-	0.0
040	Judiciary Fund	1,158,011,000	1,150,000,000	1,372,197,845	-	1,372,197,845	119.3
041	Ministry of Constitutional Affairs and Justice	1,806,020,000	330,799,145	-	-	-	0.0
042	The National Assembly Fund	200,000,000	36,632,944	-	-	-	0.0
043	Ministry of Agriculture, Livestock and Fisheries-Agriculture Sector	90,653,000,000	16,614,596,873	-	-	-	0.0
044	Ministry of Industry, Trade and Investment	265,309,000	48,595,248	-	-	-	0.0
045	National Audit Office	3,800,948,000	672,388,157	-	-	-	0.0
046	Ministry of Education, Science and Tehcnology	310,072,206,000	56,794,288,342	246,279,400	-	246,279,400	0.4
047	RAS Simiyu	11,561,991,000	2,117,749,560	29,335,915	-	29,335,915	1.4
048	Ministry of Lands, Housing and Human Settlements Development	9,000,000,000	2,250,000,000	2,445,844,045	-	2,445,844,045	108.7
049	Ministry of Water and Irrigation	214,989,105,000	39,378,418,909	2,164,962,415	-	2,164,962,415	5.5
050	Ministry of Finance and Planning	8,070,500,000	1,478,230,861	501,102,000	-	501,102,000	33.9
052	Ministry of Health, Community Development, Gender, Elderly and Children - Health	449,505,952,000	82,333,631,185	588,789,213	-	588,789,213	0.7
053	Ministry of Health, Community Development, Gender, Elderly and Children	606,274,000			-		0.0

054	RAS Njombe	9,924,080,000	1,825,896,180	2,562,392,247	-	2,562,392,247	140.3
055	Commission for Human Rights and Good Governance	2,272,796,000	416,296,040	-	-	-	-
056	President's Office - Regional Administration and Local Government Authorities	108,691,778,000	19,908,498,926	15,800,000	-	15,800,000	0.1
058	Ministry of Energy and Minerals	175,327,327,000	30,153,918,016	834,976,618	-	834,976,618	2.8
062	Ministry of Works, Transport and Communication - Tansport	250,285,183,000	45,843,415,102	-	-	-	-
063	RAS Geita	10,910,336,000	2,727,584,000	2,680,241,656	-	2,680,241,656	98.3
065	Prime Minister's Office - Labour, Youth Development, Employment and Dissabilities	1,400,000,000	256,430,606	156,600,896	-	156,600,896	61.1
069	Ministry of Natural Resources and Tourism	17,000,000,000	3,113,800,215	1,798,546,071	-	1,798,546,071	57.8
070	RAS Arusha	10,803,517,000	1,979,328,319	17,652,000	-	17,652,000	0.9
071	RAS Pwani	7,375,023,000	1,843,755,750	2,231,587,063	-	2,231,587,063	121.0
072	RAS Dodoma	12,239,806,000	2,241,900,621	-	-	-	-
073	RAS Iringa	10,739,695,000	1,967,133,212	-	-	-	-
074	RAS Kigoma	11,880,407,000	2,176,071,404	-	-	-	-
075	RAS Kilimanjaro	11,570,804,000	2,119,363,058	-	-	-	-
076	RAS Lindi	6,185,425,000	1,597,154,500	1,509,488,654	-	1,509,488,654	94.5
077	RAS Mara	9,126,764,000	2,281,691,000	2,130,779,722	-	2,130,779,722	93.4
078	RAS Mbeya	13,189,426,000	2,421,002,746	490,000	-	490,000	0.0
079	RAS Morogoro	15,670,972,000	3,917,743,000	4,859,657,660	-	4,859,657,660	124.0
080	RAS Mtwara	11,309,493,000	2,071,500,102	-	-	-	-
081	RAS Mwanza	13,922,756,000	2,554,370,473	64,991,818	-	64,991,818	2.5
082	RAS Ruvuma	16,586,430,000	4,146,607,500	3,558,831,137	-	3,558,831,137	85.8
083	RAS Shinyanga	8,241,069,000	2,060,267,250	5,362,266,730	-	5,362,266,730	260.3
084	RAS Singida	7,308,217,000	1,841,154,250	2,858,994,069	-	2,858,994,069	155.3
085	RAS Tabora	14,146,234,000	2,594,754,264	1,709,208,150	-	1,709,208,150	65.9
086	RAS Tanga	11,333,671,000	2,075,928,659	3,754	-	3,754	0.0
087	RAS Kagera	12,716,591,000	2,329,230,811	1,744,893,342	-	1,744,893,342	74.9
088	RAS Dar Es Salaam	96,995,664,000	35,532,366,994	26,635,500	-	26,635,500	0.1
089	RAS Rukwa	6,968,963,000	1,742,240,750	3,072,855,321	-	3,072,855,321	176.4
090	RAS Songwe	5,513,319,000	1,009,845,523	-	-	-	-
092	Tanzania Commission for AIDS (TACAIDS)	455,343,000	113,835,750	116,610,000	-	116,610,000	102.4
095	RAS Manyara	7,977,044,000	1,461,113,019	1,306,779,138	-	1,306,779,138	89.4
098	Ministry of Works, Transport and Communication-Works	545,582,432,000	96,231,206,451	-	-	-	-
099	Ministry of Agriculture, Livestock and Fisheries	-	2,564,306	-	-	-	-
	Sub Total	3,029,845,272,000	564,601,000,000	50,783,822,380	-	50,783,822,380	9.0
	GRAND TOTAL	11,999,592,272,000	1,824,194,000,000	492,701,828,343	-	492,701,828,343	27.0