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National Development Plan

Strategic Plan

2024-06

Mid-Term Review of the Third Strategic Plan 2021/22 - 2025/26

United Republic, Tanzania

Ministry of Finance

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THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

THE THIRD STRATEGIC PLAN 2021/22 - 2025/26

(MID – TERM REVIEW)

JUNE 2024

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ABBREVIATIONS AND ACRONYMS

ACGEN	Accountant General
AU	African Union
AIDS	Acquired Immunodeficiency Syndrome
CAG	Controller and Auditor General
CBMS	Central Budget Management System
CB	Commissioner of Budget
CBS	Central Banking System
CIA	Chief Internal Audit
CPAD	Commissioner of Policy Analysis Division
CPPD	Commissioner of Public Procurement Division
COVID-19	Coronavirus Disease
DGAM	Director of Government Assets Management
D-FUND	Direct to Project Fund
DCF	Development Cooperation Framework
DFISM	Director of Financial Information Systems Management
DLS	Director of Legal Services
DPD	Director of Planning Division
DPs	Development Partners
DSEM	Deputy Secretary Economic Management
DSTS	Deputy Secretary Treasury Services
EAC	East African Community
EFD	External Finance Division
EFT	Electronic Funds Transfer
FYDP	Five Years Development Plan
GACS	Government Accounting Consolidation System
GAMIS	Government Assets Management Information System
GDP	Gross Domestic Product
GePG	Government Electronic Payment Gateway
GIAMIS	Government Internal Audit Management Information System
GPSA	Government Procurement Services Agency
HIV	Human Immunodeficiency Virus

IAG	Internal Auditor General
ICF	Internal Control Framework
ICT	Information, Communication and Technology
IPSAS	International Public Sector Accounting Standards
LAAC	Local Authorities Accounts Committee
LGAs	Local Government Authorities
MDAs	Ministries, Departments and Agencies
MoF	Ministry of Finance
M&E	Monitoring and Evaluation
MP	Member of Parliament
MSMEs	Micro, Small and Medium Enterprises
MTDS	Medium - Term Debt Management Strategy
MTSPBM	Medium-Term Strategic Planning and Budgeting Manual
MUSE	<i>Mfumo wa Ulipaji Serikalini</i>
NACSAP	National Anti-Corruption Strategy and Action Plan
NAOT	National Audit Office of Tanzania
NBAA	National Board of Accountants and Auditors
NCDs	Non-Communicable Diseases
MFIs	Microfinance Institutions
NGOs	Non-Government Organizations
NHIF	National Health Insurance Fund
NMP	National Microfinance Policy
NPMIS	National Project Management Information System
PAC	Public Accounts Committee
PAD	Policy Analysis Division
PESTEL	Political, Economic, Social, Technological, Environmental and Legal
PLANREP	Planning and Reporting System
PMU	Procurement Management Unit
PPAA	Public Procurement Appeals Authority
PPD	Procurement Policy Division
PPRA	Public Procurement Regulatory Authority
PPP	Public-Private Partnership

PSEs	Public Sector Entities
PSPTB	Procurement and Supplies Professionals and Technicians Board
PST	Permanent Secretary Treasury
RSs	Regional Secretariats
SADC	Southern African Development Community
SDGs	Sustainable Development Goals
SDS	Service Delivery Survey
SWOC	Strengths, Weaknesses, Opportunities and Challenges
TFRS-1	Tanzania Financial Reporting Standard No. 1
TISS	Tanzania Inter-bank Settlement System
TPPS	Treasury Pensioners Payment System

PREFACE

The mid-term review of the Third Strategic Plan (2021/22 – 2025/26) incorporates recent changes in the Ministry of Finance (MoF) mandates and its organizational structure, and acknowledges significant progress made on agreed targets over the past three years. The updated plan considers lessons from the previous implementation of strategic initiatives to achieve the ministry's aspirations and national long-term development goals. Specifically, it provides the foundation for implementing the Ministry's core functions for the next two (2) fiscal years (2024/25 and 2025/26) and tracking performance criteria against set objectives in line with FYDP III (2021/22-2025/26). It aligns policy goals, priority interventions, and the new mandate to support public and private investments to boost economic growth. Additionally, through this plan, the Ministry aims to effectively coordinate the design, formulation, and implementation of fiscal and monetary policies that ensure overall macroeconomic stability.

To achieve our objectives and contribute to the national development agenda, the MoF remains steadfast in its commitment to strategic leadership in macroeconomic and public finance management. Our goal is to ensure effective and efficient utilization of both financial and non-financial resources. This involves designing, formulating, and implementing financial and fiscal policies that will address persistent structural economic challenges, arising from the spillover effects of COVID-19 and the aftermath of geopolitical conflicts, particularly the Russia-Ukraine and Israel-Palestine conflicts.

I thank the Permanent Secretary of the Treasury, the management team, the technical team, and other MoF stakeholders for their contributions to the review and setting the strategic direction of the Ministry. To achieve our objectives, I urge all stakeholders including ministry's staff, institutions, taxpayers, and the public at large to actively participate and support its implementation. I pledge my full support to successful implementation of this true north.



Dr. Mwigulu Lameck Nchemba Madelu (MP)

MINISTER FOR FINANCE

EXECUTIVE SUMMARY

The mid-term review of the Third Medium Term Strategic Plan (2021/22 - 2025/26) was conducted according to the Medium-Term Strategic Planning and Budgeting Manual (2008). The review assessed the ministry's performance, documented recent initiatives, incorporated some changes made in the organizational structure, and identified critical areas for improvement.

In the next two years (2024/25 and 2025/26) of implementation of the Plan, the ministry aims to enhance policies formulation processes, systems and procedures for facilitation of inclusive and sustainable economic growth for better livelihood for all Tanzanians. To achieve this, the ministry will focus on formulating robust financial and fiscal policies and ensure effective mobilization and allocation of sufficient financial resources to support government budget priorities. In that regard, the ministry's vision is rewritten to read *"Effective public financial management for inclusive and sustainable economic development"*. The vision will be achieved through the mission which entrust that *"To promote inclusive and effective public financial management through prudent financial and fiscal policies"*.

To realize its vision and mission, the ministry has established seven (7) strategic objectives as follows: HIV/AIDS infections and Non-Communicable Diseases reduced and supportive services improved; implementation of the National Anti-Corruption Strategy enhanced and sustained; macroeconomic stability attained and sustained; financial management and accountability improved; government financial resources mobilization improved; institution capacity for quality service delivery improved; and multi-sectoral nutritional services improved. The Plan also outlines strategies to achieve the stated objectives and targets to realize intermediate results for each strategic objective. Additionally, the plan has included the assessment of potential risks under each strategic objective to ensure critical risks that may impair the achievement are well managed.

To effectively track progress, the plan includes a results framework indicating the results chain at output and outcome levels. Additionally, monitoring, review, evaluation, and reporting plans have been developed to ensure results are effectively monitored, evaluated, and communicated to all stakeholders.

CHAPTER 1: INTRODUCTION

1.1 Introduction

This chapter gives a short description of the Institution's background, mandate, the purpose of the plan, methodology adopted, and the layout of the document.

1.2 Background

The Ministry of Finance was established by Government Notice No. 619B on 30th August 2023, as part of the sixth phase Government of the United Republic of Tanzania's decision to restructure the government. The said restructuring included transferring planning roles and functions from the then Ministry of Finance and Planning to the Planning Commission, to enhance efficiency and effectiveness in implementing government activities. Consequently, those changes necessitated a review of the Strategic Plan (2021/22 - 2025/26) to align with the ministry's revised roles and functions. Furthermore, the midterm review of the plan was conducted to comply with the Medium-Term Strategic Planning and Budgeting Manual (2008) issued by the President's Office – Public Service Management and Good Governance (PO-PSMGG).

1.3 Ministry's Mandate

The Ministry of Finance is mandated to manage policies on macroeconomic, fiscal, monetary, financial, public procurement and public private partnership and their implementation strategies; formulation, development and oversees implementation of the government budget and its guidelines; manages external finance and relations with financial international institutions; manages financial intelligence, pensions and commodity exchange matters; provides guidance on government assets management, enemy property and stock verification; oversees pensions, internal and external audit matters; manages public debt, loans and guarantees; coordinate joint finance commission and financial intelligence affairs; promote inclusive financial sector development and commodity exchange matters; manages official national statistics; follow-up of poverty alleviation programs in various sectors, performance improvement and development of human resources under the ministry; and oversees extra-ministerial departments, parastatal organizations, agencies, programs and projects under the ministry.

1.4 Methodology

The Strategic Plan has been developed and reviewed in participatory working sessions involving staff, management of the ministry, the President's Office - Public Service Management and Good Governance, institutions under the ministry, and external stakeholders. The process involved review of performance reports, service delivery survey report 2023 as well as national, regional and international frameworks including: Medium - Term Strategic Planning and Budgeting Manual (MTSPBM); Tanzania Development Vision (2025); Third National Five Year Development Plan (2021/22 – 2025/26); Ruling Party Election Manifesto (2020); Blueprint for Regulatory Reforms to Improve Business Environment (2018); African Agenda (2063); and Sustainable Development Goals (2030).

1.5 Purpose of the Plan

The purpose of this Strategic Plan is to guide the ministry in implementing its mandates and contributing to national development initiatives. It guides all divisions and units under the ministry to comply with the agreed principles and targets during planning, budgeting, execution, monitoring, evaluation, and reporting of strategic interventions. Additionally, the plan sets a platform for stakeholders' participation in managing fiscal and monetary policy interventions.

1.6 Layout of the Plan

The plan comprises of four chapters. Chapter One covers the ministry's background, mandates, purpose, and methodology; Chapter Two elaborates on the situation analysis, identifying internal and external factors impacting the ministry's performance. Vision, mission, core values, objectives, strategies, targets and outcome indicators are presented in Chapter Three; and Chapter Four outlines the results framework, including the results framework matrix, monitoring and evaluation plan, planned reviews, and reporting plan. Moreover, the plan includes three annexes: Strategic Risk Assessment Matrix, Strategic Plan Matrix, and Approved Organization Structure.

2.1 Introduction

This chapter presents analysis of the internal and external environment under which the ministry operates. It includes: performance review in the medium term; analysis of current vision and mission; stakeholders' analysis; SWOC analysis; PESTEL analysis; service delivery survey; recent initiatives; and review of relevant information. Subsequently, critical issues that need to be addressed were identified as areas for improvement.

2.2 Analysis of Current Vision, Mission and Core Values

2.2.1 Current Vision

Stable macro-economy and effective public finance management for human development.

Rationale

The analysis of the current situation reveals that, the vision is short, clear, easy to internalize and be recalled by stakeholders and it has taken into consideration the ministry's mandate. However, the vision has been rewritten to reflect the main function of the ministry.

2.2.2 Current Mission

Promoting inclusive sustainable economic growth, through prudent economic policies and plans for human development.

Rationale

The current mission contains national planning aspect which is currently not under the ministry's mandate. It is then rephrased to separate planning functions from financial management functions.

2.2.3 Current Core Values

In implementing its mandate, the ministry institutionalized core values which included: Integrity and Confidentiality; Innovativeness; Professionalism; Transparency and Accountability; and Customer Focused.

Rationale

The analysis shows that almost all core values are still relevant. However, the contents were rephrased for clarity.

2.3 Review of Relevant Information

i. Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty and inequality, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs are integrated; they recognize that action in one area will affect outcomes in others, and that development must balance social, economic, and environmental sustainability. The Government of Tanzania has put in place several initiatives to ensure all stakeholders are aware of the SDGs and those who are involved in resource mobilization and allocations have adequate potential skills to revitalize the implementation of SDGs 2030.

The SDGs have been mainstreamed into the third Five Year Development Plan (FYDP III 2022/23 - 2025/26) which has maintained the focus on the country's commitment to achieving the national development and SDGs outcomes. The Ministry of Finance plays a pivotal role in harmonizing and executing the SDGs by overseeing financial resources, coordinating macroeconomic and financial policies, guaranteeing fiscal stability, and facilitating the essential components necessary for achieving the goals at the national and regional level.

ii. Tanzania Development Vision 2025

The Ministry's Strategic Plan has been developed based on the aspirations of the Tanzania Development Vision 2025 which states "to become a middle-income country by 2025". The thematic areas of focus are: high-quality livelihood; peace, stability, and unity; good governance; a well-educated and learning society; and a strong competitive economy. This Vision seeks to elevate the country into a strong and competitive economy, to reach middle-income status, and become a semi-industrialized nation by 2025. The Ministry of Finance holds a crucial role in the realization of the Tanzania Development Vision 2025. It is entrusted with the task of creating and executing

macroeconomic policies that are in harmony with the Vision's objectives. It involves mobilizing financial resources, establishing budget priorities and allocating resources to strategic initiatives that foster economic transformation.

iii. The Third Five-Year Development Plan (FYDP III)

The Third Five -Year Development Plan (FYDP III, 2021/22 – 2025/26) is strategically crafted to realize the goals of the Tanzania Development Vision 2025, which seeks to elevate the nation to a middle-income economy, driven by industrialization and human development. The Ministry's Strategic Plan places a significant emphasis on implementing the objectives of the FYDP III, with a focus on stimulating an inclusive and competitive economy, strengthening industrial production capabilities and quality service delivery, promoting investment and trade, delivering development to citizens, and enhancing human resource capacity.

The Ministry of Finance holds the responsibility of mobilizing financial resources to finance the initiatives outlined in the development plan and upholding fiscal discipline to ensure that resources are allocated and utilized effectively, efficiently, and transparently. Moreover, maintaining macroeconomic stability is a cornerstone for attracting investments and fostering economic growth. The ministry actively works towards achieving macroeconomic stability and creating a favourable environment for investment and smooth implementation of the FYDP III. The notable example includes: implementation of prudent fiscal and monetary policy as well as the Blueprint for Regulatory Reforms to Improve Business Environment in the country.

iv. Ruling Party Election Manifesto 2020

The Ministry of Finance implements its roles and functions by taking into account among other things, the Ruling Party Election Manifesto (2020). The Manifesto has included initiatives for building a modern, inclusive and competitive economy, establishing strong and effective macroeconomic policies and improving financial services in paragraphs 18 (a) 18 (b) and 20 (a)(i) respectively.

Overall, the Ruling Party Election Manifesto (2020) emphasizes on ensuring that the nation elevates itself to middle-income status (paragraph 8) through developing a modern, integrated, inclusive and competitive economy built in industrial base, economic services and enabling infrastructure. In the course of mid-term

implementation of the Strategic Plan, the MoF seeks to implement and coordinate initiatives towards sustaining the country's middle-income status.

v. The National Policy of HIV/AIDS of 2001

The National Policy on HIV/AIDS (2001) and the National Multi-Sectoral Framework on HIV/AIDS (2021/22-2025/26) guide all sectors to safeguard the rights of people living with HIV/AIDS, improve their quality of life, reduce stigma, and raise public awareness about the risks and behaviors associated with HIV and other sexually transmitted diseases. To implement these directives, the Ministry of Finance focuses on raising and maintaining awareness of HIV/AIDS among staff through advocacy, information, education, and communication for behavioral change. Additionally, the ministry promotes early diagnosis through voluntary testing with pre-and post-test counseling and provides counseling and social support services to staff living with HIV/AIDS.

vi. Anti-Corruption Strategy

The National Anti-Corruption Strategy and Action Plan Phase Four (NACSAP IV) for 2023-2030 aims to integrate anti-corruption initiatives within government institutions, assigning them the responsibility for supervising, advocating, and enforcing anti-corruption measures. To align with NACSAP IV, the Ministry of Finance will integrate its objectives and interventions into annual action plans and budgets, develop, approve, and implement an institutional anti-corruption policy, and establish a confidential system for receiving and handling public complaints. Additionally, the ministry will prepare and implement capacity-building interventions on integrity, anti-corruption, and good governance for middle-level officials, managers, and lower cadres.

2.4 Performance Review

The mid-term implementation of the ministry's objectives under the Strategic Plan (2021/22 – 2025/26) resulted in some positive progress in the planned interventions. Below is the progress made toward implementation, constraints, and way forward under each objective.

OBJECTIVE A: Non - Communicable Diseases, HIV/AIDS infections reduced and supportive services improved

Objective attainment progress

A total of three (3) targets were planned to be implemented under Objective A. The review shows that, all three (3) targets equivalent to 100 percent are on track implying that they have been successfully implemented. The interventions carried out include: provision of awareness on HIV/AIDS and Non-Communicable Diseases (NCDs) to 659 staff out of 1,235; voluntary testing to 286 staff out of which, 13 were tested positive for NCDs; and provision of care and supportive services to six (6) staff living with HIV/AIDS and 13 who tested positive for NCDs. From 2021/22 to 2023/24, there were no new cases of HIV/AIDS infections, but there were 13 new cases of Non-Communicable Diseases (NCDs). These results imply that, the awareness sessions provided on HIV/AIDS and NCDs were effective.

Constraints

Low staff participation in awareness sessions and voluntary testing

Way Forward

- (i) More awareness campaigns to underscore the importance of attending voluntary testing; and
- (ii) Enhance care and supportive services.

OBJECTIVE: B Implementation of National Anti-Corruption Strategy and Action Plan enhanced and sustained.

Objective attainment progress

Under Objective B, only one (1) target was planned to be implemented. The review indicates that, implementation of target is on track. Interventions implemented during the period under review include provision of awareness on anti-corruption issues to 439 staff out of 1235. In addition, seminar on public service ethics and corruption issues was provided to 600 staff. Consequently, no corruption incidences were reported implying that, the awareness sessions provided on anti-corruption issues were effective.

Constraints

Low staff attendance at awareness sessions on corruption-related issues.

Way Forward

- (i) Develop the Anti-Corruption Strategy and Action Plan at Ministry level; and
- (ii) Continue to implement semi-annual awareness sessions to all staff on anti-corruption issues.

OBJECTIVE C: Equitable economic growth improved and macroeconomic stability sustained.

Objective attainment progress

A total of 12 targets were planned to be implemented under objective C. Progress towards achieving these targets, as assessed during the mid-term review, is as follows: four (4) targets, equivalent to 33.3 percent, are on track; one (1) target, equivalent to 8.3 percent, is at risk; and one (1) target, equivalent to 8.3 percent, is off track. However, progress on the implementation status of six (6) targets, equivalent to 50 percent, are uncertain. Interventions undertaken included: the allocation of funds to productive sectors to revitalize the economy from the spill-over effects of COVID-19 and the Russia-Ukraine conflict; financial programming to facilitate the review of macroeconomic performance and forecasts for the medium term; 50 microfinance service providers were sensitized on the use of credit reference system; MSME Financing Strategy prepared and operationalized; provision of financial education to 11,346 stakeholders; Alternative Project Financing Strategy developed, disseminated and operationalized; cabinet papers and macroeconomic reports were prepared for informed decision-making; and five (5) financial model templates for national strategic projects were prepared and instituted.

Consequently, the economy continued to recover from the COVID-19 pandemic whereby the real GDP grew by 4.9%, 4.7%, and 5.1% in 2021, 2022, and 2023 respectively. The inflation rate remained below 5 percent, which is within the medium-term target and aligns with the East African Community (EAC) and the Southern African Development Community (SADC) benchmarks. Private sector credit grew by 16.6 percent annually in March 2024, from 4.8 percent in April 2021 due to increased loan demand driven by a better business environment. Non-performing loans (NPLs) fell to

4.3 percent in March 2024 from 9.8 percent in April 2021 below the Bank of Tanzania tolerable threshold of 5 percent. Foreign exchange reserves increased to USD 5,327.1 million by March 2024, compared to USD 5,209.8 million in June 2021. The reserves were sufficient to finance 4.4 months of projected import of goods and services.

Access to financial services also improved, with the percentage rising from 86 percent in 2017 to 89 percent in 2023, and formal financial inclusion increasing from 65 percent to 76 percent over the same period. By June 2023, credit reference system coverage for credit providers had expanded from 60 percent to 74 percent. Additionally, the development and dissemination of the Alternative Project Financing Strategy facilitated the issuance of the first municipal bond (Tanga), valued at TZS 53.1 billion

Constraints

- (i) The slowdown in the global economy due to the spillover effects of COVID-19 and the Russia-Ukraine conflict, impacting the attainment of the 5.2 percent GDP growth target for 2023;
- (ii) Limited availability of data and information, making it difficult to measure performance of various variables; and
- (iii) Inadequate public awareness regarding the usage of financial services.

Way Forward

- (i) Develop and implement macroeconomic policies to support a stable macroeconomic environment and accelerated economic growth;
- (ii) Finalize the development of a data warehouse;
- (iii) Continue to allocate adequate funds to productive sectors to boost exports and foreign exchange earnings; and
- (iv) Promote financial education and consumer protection.

OBJECTIVE D: Financial management and accountability improved

Objective attainment progress

A total of 55 targets were planned for implementation under objective D. The mid-term review revealed the following progress: 27 targets (49 percent) are on track, seven (7) targets (12.7 percent) are at risk, and nine (9) targets (16.4 percent) are off track.

However, the implementation status of 9 targets (16.4 percent) is uncertain, and three (3) targets (5.5 percent) are scheduled for implementation after the mid-term. Interventions carried out include: development of GIAMIS and TPPS; integration of MUSE with HCMIS, NPMIS, CS -Meridian, CBS, PLANREP and other financial management systems; integration of D-Fund MIS with CBS; integration of TPPS with NIDA and RITA systems; and upgrade of GePG, GARI-ITS, GAMIS, D-Fund MIS and CBMS.

Other interventions include: the enactment of the Public Procurement Act, Cap 410, and its Regulations; the review of the PPP Act, Cap 103 and PPP Regulations; and the development of several guidelines including the Compensation Settlement Guideline, 2023, Non-financial Assets Disposal Guideline, 2023, Internal Audit Guideline, and Governance Guideline. Additionally, the Guidelines for Developing and Implementing Institutional Risk Management Framework in Public Sector Entities were reviewed, as well as 32 financial laws and 65 regulations. Furthermore, 362 financing agreements were reviewed for informed decisions making. The Citizen's Budget Book (Swahili and English versions), along with the quarterly and annual budget execution reports (BER) for the financial years 2021/22 and 2022/23, were prepared and published timely. The PFM RP VI Strategic Plan was also prepared and operationalized.

Value for Money audits were conducted on 128 development projects, one (1) financial information management system was audited, and 64 internal auditors were trained on Certified Internal Auditor (CIA) and Certified Information System Auditor (CISA) certifications. Additionally, 724 internal auditors were trained in auditing Financial Statements.

Following these interventions, the percentage of unqualified audit opinions increased from 95.9 in 2020/21 to 98.8 in 2022/23, indicating the effectiveness of interventions. Moreover, the integration of financial management information systems has facilitated prompt and effective access to reliable financial data, strengthened government financial controls, enhanced transparency and accountability in the budget process, and improved the provision of government services.

Constraints

- (i) The existence of unintegrated financial management systems;
- (ii) Inadequate network infrastructure in some sub-treasury offices;
- (iii) Inaccuracy of data in financial reports prepared outside of financial management systems;
- (iv) Non-compliance with financial laws, regulations, standards, guidelines, and other government directives, particularly on budget execution;
- (v) Frequent changes in international accounting and financial reporting standards; and
- (vi) Knowledge gaps in some public entities regarding risk management.

Way Forward

- (i) Continue the integration of financial systems;
- (ii) Improve network infrastructure;
- (iii) Emphasize the preparation of financial reports through financial management systems;
- (iv) Reinforce compliance with financial laws, regulations, standards, guidelines, and other government directives to improve financial management and accountability;
- (v) Provide regular training to staff on new legislation, standards, and guidelines; and
- (vi) Strengthen capacity building for public entities on risk management.

OBJECTIVE E: Resources mobilization, allocation, and utilization improved

Objective attainment progress

A total of 22 targets were planned for implementation under Objective E. The review indicates that: 14 targets, equivalent to 63.6 percent) are on track and effectively implemented; five (5) targets (22.7 percent) are off track; and one (1) target (4.6 percent) is at risk. However, the implementation status of two (2) targets (9.1 percent) are uncertain.

During the review period, several interventions were implemented including: coordination of the Task Force on Tax Reforms to prepare tax measures; preparation of the Finance Acts for 2022 and 2023, which were passed by Parliament to facilitate

domestic revenue collection; conducting a study on differed areas for tax reforms for the year 2021/22 and 2022/23 government budget; preparation and updating of the Tanzania Tax Treaty Guideline and Tanzania Double Taxation Agreement Model; analysis and provision of recommendations for 50 project proposals to be executed through Public-Private Partnership (PPP) arrangements; finalization of the National PPP Policy and its Implementation Strategy; and review of the PPP Act, Cap 103.

Consequently, domestic revenue collection increased from 20,653 billion shillings in 2020/21 to 26,242 billion shillings in 2022/23. Specifically, the tax revenue-to-GDP ratio experienced a slight increase, rising to 11.9 percent in 2022/23 from the 11.4 percent recorded in 2020/21. Similarly, the non-tax revenue-to-GDP ratio remained at 2.1 percent in 2022/23. Moreover, external resources mobilized also witnessed a significant increase from 5,781.1 billion shillings in 2020/21 to 6,575.9 billion shillings in 2022/23, equivalent to 13.8 percent increase attributed to strong high-level political will to promote economic diplomacy. However, annual estimates were not met due to the occurrence of COVID-19 and geopolitical tensions.

On the other hand, the ratio of the present value of Government Debt to GDP, stood at 31.5 percent in 2022/23, indicating a slight increase from the 31.0 percent reported in 2020/21. Overall, the present value of the Government debt level remains well below the indicative threshold of 55 percent of GDP.

Constraints

- (i) Existence of tax defaulters and evaders;
- (ii) Spillover effects of COVID-19 and the Russia-Ukraine conflict;
- (iii) Non-fulfilment of Development Partners' commitments and thus affecting the budget implementation;
- (iv) The limited capacity of the private sector and the absence of financial institutions providing long-term loans in the country hindering the implementation of PPP projects;
- (v) Limited capacity to collect tax from online businesses;
- (vi) Rise of interest rates in the global financial markets; and
- (vii) Unfavorable financial market for raising revenue through domestic borrowing.

Way Forward

- (i) Develop and implement a medium-term domestic revenue mobilization strategy;
- (ii) Strengthen domestic revenue collection by improving tax enforcement mechanisms, simplifying the tax system, and closing loopholes to reduce tax evasion and avoidance;
- (iii) Expand the tax base and rationalize tax expenditure;
- (iv) Enhance digital payment services;
- (v) Enhance mechanisms to collect tax from online businesses;
- (vi) Enhance taxpayer education and awareness programs to encourage voluntary compliance and foster a culture of tax payment, investing in modernizing infrastructure and technology; and
- (vii) Enhance the domestic financial market.

OBJECTIVE F: Pension and non-pension benefits administration improved

Objective attainment progress

Under Objective F, four (4) targets were planned. At mid-term, two (2) are on track (50 percent), while the status of one (1) target (25 percent) is at risk and another one (1) (25 percent) is uncertain.

Implemented interventions include developing and rolling out the Treasury Pensioners Payment System (TPPS) to 25 sub-treasuries and three (3) public institutions and training 100 TPPS end-users. These interventions have led to a decrease in retirees' complaints from 5 percent in 2020/21 to 3 percent in 2022/23. Additionally, the average number of days spent processing pension payments has been reduced from seven (7) in 2020/21 to four (4) in 2022/23.

Constraints

- (i) Inadequate supporting documents for claims received from employers; and
- (ii) Limited understanding among retirees about the pension funds they are entitled to receive services from.

Way Forward

- (i) Continue providing awareness to employers on attaching necessary supporting documents when submitting claims for retirees and beneficiaries; and

- (ii) Continue providing awareness to retirees about the pension funds they are entitled to receive services from.

OBJECTIVE G: Staff performance and service delivery Improved

Objective attainment progress

A total of 12 targets were designed to achieve objective G. The review indicates that 11 targets, equivalent to 91.7 percent, are on track and one (1) target is at risk, equivalent to 8.3 percent. This indicates the Ministry of Finance's commitment to improving staff welfare and ensuring the effective delivery of quality services is apt.

Key interventions implemented include providing statutory and administrative services to 1,234 staff members, promoting 906 staff, confirming 111 staff, recategorizing 29 staff, and offering short and long courses training to 997 staff. Additionally, 30 staff were recruited and 167 staff were transferred to the Ministry of Finance to fill staffing gaps. Furthermore, working facilities were provided to all staff to facilitate service delivery. Consequently, there was no staff turnover, and no staff were terminated on disciplinary grounds during this period, indicating high job satisfaction and improved staff performance.

Constraints

- (i) Inadequate number of staff resulting in employees working extra hours; and
- (ii) Inadequate office space.

Way Forward

- (i) Continue implementing incentive schemes or increase the number of staff to compensate staff for extended working hours;
- (ii) Optimize existing office space; and
- (iii) Finalize construction of office buildings including the Mtumba treasury building and sub-treasuries.

2.5 Results of the Service Delivery Survey

The 2023 Service Delivery Survey (SDS) aimed to evaluate stakeholders' satisfaction with the services provided by the MoF. Its objectives included assessing the correlation between service delivery quality and stakeholder satisfaction, identifying the strengths and weaknesses in the current service delivery process, and creating a platform for stakeholder engagement in the ministry's planning. The SDS covered 17 categories of MoF stakeholders from 10 regions across Tanzania Mainland and Zanzibar.

Findings

The key findings from the SDS revealed that 72 percent of stakeholders were generally satisfied with the services offered by the MoF. However, 28 percent of stakeholders were either indifferent or dissatisfied, particularly regarding national plans and budget preparation, awareness of the importance of plan and budget information, lack of awareness about pension payment procedures, and issues with the preparation and provision of macroeconomic data. Additionally, stakeholders noted the absence of a ministerial dashboard for accessing statistical data and concerns about data inconsistency.

The survey identified several other areas of concern, including fund allocation and expenditure, tax dispute resolution procedures, and stakeholder participation in tax dialogues. Additionally, it noted that legal frameworks do not provide clear guidelines to the MoF on public property management, as evidenced by unregistered properties in the Government Asset Register, such as military equipment. Other issues included a lack of awareness about internal audit, financial services, and procurement procedures; delays in implementing CAG recommendations; delays in fund disbursement; inaccessibility of content on the MoF website; inconsistencies in statistical figures between the English and Swahili Economic Survey Report; weaknesses in the tax collection system; high general auctioneer license fees; and a mismatch between revenue projections and actual expenditure.

Recommendations

To address the challenges identified in the survey, the following were recommended:

- (i) Increase awareness among stakeholders regarding plans and budget information, tax exemptions, procurement procedures, and the use of financial information management systems such as GAMIS;
- (ii) The ministry should involve taxpayers at various levels in the formulation of tax policies;
- (iii) The ministry should lower general auctioneers' license fees to increase the number of auctioneers and subsequently boost government revenues;
- (iv) The ministry should address the challenges related to systems including MUSE, GARI-ITS, and CBMS;
- (v) An integrated system should be developed to replace the current separate and stand-alone systems;
- (vi) The ministry should establish a mechanism to provide timely feedback on pending issues to keep stakeholders informed; and
- (vii) The ministry should organize regular training programs for SACCOS owners on microfinance services and capital development.

2.6 Stakeholders' Analysis

Stakeholders' analysis involves identifying stakeholders, the services provided to them, and their expectations regarding the said services. The ministry's stakeholders' analysis is detailed in **Table 1**.

Table 1: Stakeholders' Analysis

STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
Business Community (Investors, Vendors and Tax Payers)	<ul style="list-style-type: none"> i. Macro-economic and financial policies; ii. Fiscal policies; iii. Economic information; iv. Provision of technical support on financial information management systems; v. Auctioneer general licensing; and vi. Financial guidelines, laws and regulations. 	<ul style="list-style-type: none"> i. Sound and robust economic and financial policies; ii. Fair, predictable and equitable fiscal policies; iii. Accurate, timely and reliable information iv. Real-time and reliable technical support; v. Timely issuance of licenses; and vi. Updated financial guidelines, laws and regulations.

STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
Professional Boards, Academic and Research Institutions	<ul style="list-style-type: none"> i. Allocation and release of funds; ii. Fiscal policies; iii. Economic and financial information; iv. Practical training opportunities for students; and v. Provision of advice on appropriate training programs. 	<ul style="list-style-type: none"> i. Adequate allocation and timely disbursement of funds; ii. Facilitative fiscal policies; iii. Accurate, timely and reliable information; and iv. Adequate practical training for students.
Politicians	<ul style="list-style-type: none"> i. Economic information; ii. Fiscal policies, strategies and guidelines; iii. Budget performance reports; and iv. Budget speech. 	<ul style="list-style-type: none"> i. Accurate, timely, and reliable financial and economic information; ii. Fair, predictable and equitable fiscal policies; and iii. Accurate, timely, and reliable budget performance reports.
Parliament.	<ul style="list-style-type: none"> i. Fiscal policies; ii. Funds allocation and release; iii. Macro-economic information; iv. Financial and economic management reports; v. Budget guidelines; vi. Financial laws, regulations and guidelines vii. Budget ceiling proposals; viii. Budget speech; ix. Structured Responses and Action Plans to implement CAG Audit Recommendations and PAC and LAAC Directives; and x. Financial statement reports. 	<ul style="list-style-type: none"> i. Fair, predictable and equitable fiscal policies; ii. Adequate allocation and timely disbursement of funds; iii. Accurate, timely, and reliable information iv. Realistic and credible budgets; v. Accurate reports in respect of status of implementation of Audit recommendations; and vi. Effective implementation of financial laws and regulations.
Employees	<ul style="list-style-type: none"> i. Employment data and other information; ii. Remunerations and incentives; iii. Schemes of service; standing 	<ul style="list-style-type: none"> i. Proper employment record keeping; ii. Transparent, fair allotment and reliable training programmes;

STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
	orders, regulations and establishment matters; iv. Training and career development; v. Working tools, equipment and facilities (conducive working environment); vi. Counselling, coaching and mentoring; vii. Guidelines and Code of conduct; viii. Job confirmation, descriptions, and promotions; and ix. Salary advance.	iii. Conducive working environment and adequate working tools and equipment; iv. Timely confirmation and promotions; and v. Effective information sharing.
Parastatals	i. Economic and financial Information; and ii. Economic and financial policies, regulations, circulars and guidelines.	i. Accurate, timely and reliable economic and financial information; and ii. Sound and robust economic and financial policies.
Development Partners	i. Budget Performance reports; ii. Project Information and Implementation Reports; iii. Economic and financial information; iv. National Budget; v. Macro-economic and financial Policies; vi. Dialogue opportunities; vii. Strategies and guidelines; and viii. Status of implementation of CAGs and internal audit recommendations.	i. Clear, concise, and comprehensive reports; ii. Accurate, timely, and reliable economic and financial information; iii. Sound and robust economic and financial policies; iv. Effective dialogues; and v. Effective implementation of CAGs and internal audit recommendations.
National Audit Office.	i. Funds allocation and release; ii. Financial reports; iii. Procurement reports; iv. Financial laws, regulations and other legislations; v. Information on internal audit functions;	i. Adequate allocation and timely disbursement of funds; ii. Compliance with Financial and procurement laws, Regulations and legislations;

STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
	<ul style="list-style-type: none"> vi. Report on the status of implementation of CAG audit recommendations; and vii. Structured Responses and Action Plan to implement audit recommendations. 	<ul style="list-style-type: none"> iii. Financial reports aligned with international standards; and iv. Structured Responses and Action Plan to implement audit recommendations.
General Public.	<ul style="list-style-type: none"> i. National budget; ii. Economic and financial information; iii. Payment of compensation claims; iv. Disposal of unserviceable assets through public auctions; and v. Policies and Strategies. 	<ul style="list-style-type: none"> i. Accurate, timely and reliable economic and financial information; ii. Timely payment of claims; iii. Fair auctions; and iv. Updated policies and strategies.
Regional and International Bodies.	<ul style="list-style-type: none"> i. Payment of fees/contributions; ii. Economic and financial information; iii. Policies and Strategies; and iv. Reports on Implementation of International protocols and conventions. 	<ul style="list-style-type: none"> i. Timely payment of contributions/fees; ii. Accurate, timely, and reliable economic and financial information; iii. Clear and predictable policies; and iv. Effective implementation of international protocols and conventions.
Pensioners	<ul style="list-style-type: none"> i. Payment of pension benefits; and ii. Education on pension payment procedures. 	<ul style="list-style-type: none"> i. Improved pension benefits; ii. Timely payment of pension benefits; and iii. Awareness programs on pension payment procedures.
Ministries / Departments / Agencies / Regional Secretariats / Local Government	<ul style="list-style-type: none"> i. Funds allocation and release; ii. Budget scrutinization; iii. Budget guidelines; and fiscal policies; iv. Financial, procurement and audit guidelines; v. Financial and economic 	<ul style="list-style-type: none"> i. Adequate allocation and timely disbursement of funds; ii. Proper alignment of budget with national priorities; and iii. Updated financial and

STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
Authorities	policies, laws, regulations, circulars, and guidelines; vi. National budget; vii. Budget ceilings; viii. Economic and financial information; and ix. Technical support on financial information management systems.	economic policies, laws, regulations, circulars, and guidelines. iv. Timely and reliable technical support on financial information management systems.
Media.	i. National budget speech; ii. Ministry's speech; and iii. Economic and financial information.	i. Accurate, timely and reliable information; ii. Transparency and Accountability; and iii. Access to Information.
Trade Unions	i. Information on public service remunerations and working conditions; and ii. Economic and financial information	i. Timely payment of salaries and other benefits; ii. Quality customer service; and iii. Enhanced engagement/dialogue with the Government.
Financial Institutions.	i. Economic and financial policies; ii. Tax and non-tax policies; iii. Economic and financial Information; and iv. Financial laws, regulations, legislations and guidelines.	i. Fair and predictable fiscal policies; ii. Updated financial laws, regulations, legislations and guidelines; and iii. Updated economic and financial policies.

2.7 SWOC Analysis

MoF has conducted a SWOC analysis to determine the internal and external factors that may directly influence its operations. Internal factors include strengths and weaknesses while external factors are opportunities and challenges. A detailed explanation of the MoF's SWOC analysis is provided below.

Strengths

- (i) Existence of a visionary and committed management team: This is evidenced by their ability to retain, supervise, inspire and motivate staff in executing their responsibilities effectively.
- (ii) Existence of committed employees: This is demonstrated through their dedication to uphold fiscal and financial matters, which drive the ministry towards achieving its goals and fulfilling its mission effectively.
- (iii) Existence of capacity building and training programs: This is demonstrated through continuous enhancement of skills and knowledge of employees, improved performance, and professional growth.
- (iv) Availability of competent and qualified staff in diverse disciplines: This is evidenced by their ability to handle a wide range of tasks and challenges enabling the ministry to achieve its goals.
- (v) Existence of online library: The ministry has subscribed to several reputable online libraries which provide staff with access to abundant literature in various disciplines to sharpen their knowledge and analytical skills.
- (vi) Existence of financial information management systems: The ministry developed and runs multiple financial management information systems that support the execution of core functions. Such systems include MUSE, CBMS, GAMIS, TPPS, D-Fund MIS, GARI-ITS, GIAMIS, and CS – Meridian.
- (vii) Existence of MoF ICT Policy and Strategy and Disaster Recovery Site (DRS): The ICT Policy and Strategy outlines the ministry's strategy for managing and leveraging technology, while the DRS ensures business continuity, data recovery, and risk mitigation in case of a disaster or disruption at the primary site.
- (viii) Existence of Workers Council: The council plays a pivotal role in ensuring MoF employees have a platform to voice their concerns, advocate for their rights, and collaborate with management to address workplace issues. Additionally, it fosters communication, promotes transparency, and facilitates constructive dialogue between employees and MoF leadership.

- (ix) Existence of various legal frameworks, strategies, and guidelines that support the functional operations of the ministry in areas such as budget management, asset management and resource mobilization.

Weaknesses

- (i) Data inconsistency: This arises from system malfunctions and the existence of parallel systems used to produce and store data. As a result, it leads to unreliable or conflicting information, making it difficult to measure progress accurately and compromising decision-making processes.
- (ii) The existence of unintegrated financial management systems: This leads to fragmented and inefficient handling of financial data leading to discrepancies, duplication of efforts, and challenges in consolidating financial reports.
- (iii) Inadequate office space: This leads to an overcrowded and uncomfortable working environment, which negatively impacts employee productivity, morale, and overall well-being.
- (iv) Absence of business continuity plan: This makes MoF vulnerable to disruptions caused by unexpected events such as natural disasters, cyber-attacks, or other emergencies.
- (v) Inadequate legal framework to govern public property management: This is evidenced by the existence of properties that are not registered in the Government Asset Register

Opportunities

- (i) Political stability: A favorable political environment enables the Ministry of Finance to design, formulate, and oversee the implementation of financial and fiscal policies with a high degree of certainty. This stability allows for more effective long-term planning, consistent policy enforcement, and the ability to respond to economic challenges with confidence.
- (ii) Capacity Building and Training: specialized training programs, and technical assistance offered by various institutions such as the International Monetary Fund (IMF), World Bank, and bilateral institutions provide significant advantages for enhancing the skills and knowledge of MoF staff.

- (iii) Well-established cooperation with regional and international organizations: It provides valuable opportunities for collaboration, knowledge-sharing, and capacity-building initiatives. Through partnerships with organizations such as the United Nations, regional development banks, and other multilateral institutions, the Ministry of Finance can access a wide range of resources, expertise, and technical assistance to support its objectives.
- (iv) Presence of Professional Associations such as NBAA, IIA, and ACFE which are potential professional training institutions where staff can enhance their skills and knowledge.
- (v) Existence of Academic and Research institutions under MoF: This provides valuable opportunities for knowledge sharing, policy analysis, and capacity building. These institutions serve as hubs for research, education, and training in areas related to finance and economics.
- (vi) Existence of international and regional frameworks i.e., SDGs 2030 and Agenda 2063: The Africa We Want. These frameworks outline ambitious goals and priorities aimed at promoting sustainable development, reducing poverty, and addressing key socio-economic challenges.

Challenges

- (i) Geopolitical risks: This may result in a global economic slowdown and fluctuations in commodity prices, which may pose significant threats to MoF in executing its functions. These factors can impact economic growth, revenue collection, foreign direct investment inflows, and overall economic stability.
- (ii) Political Interference: Political interference can undermine/compromise the ministry's ability to mobilize resources, and manage public funds and properties.
- (iii) Global financial and economic crisis: They represent a significant challenge to MoF as they may disrupt financial markets, economic downturns, and adverse impacts on employment, incomes, and living standards.
- (iv) Policy uncertainty, particularly changes in policies in development partner countries, can significantly impact the Ministry of Finance's core functions of

resource mobilization and debt management. Fluctuations in foreign aid, trade policies, and financial regulations in partner countries can create unpredictability in the availability and terms of external funding.

- (v) Existence of large informal sector: The presence of a substantial informal sector within the economy presents a threat to MoF. The informal sector often operates outside the formal tax system, resulting in significant revenue loss for the government. Additionally, businesses in this sector may not adhere to regulatory standards, posing risks to public health, safety, and environmental sustainability.
- (vi) Cybersecurity risks: With the increasing use of technology in public financial management and service delivery in general, cybersecurity risks have become a major concern. The ministry needs to invest in robust cybersecurity measures to protect sensitive financial data from cyber-attacks.
- (vii) Tax evasion: Tax evasion undermines the government's ability to collect adequate revenue necessary for public services such as infrastructure, and social programs.
- (viii) Tight credit conditions in the international financial market. This presents a significant challenge for the ministry. Unfavorable conditions imposed by creditors, such as higher interest rates and strict lending criteria, can severely hinder the government's ability to access necessary loans. This can lead to difficulties in financing and implementing vital development projects.

2.8 PESTEL Analysis

This section presents an analysis of political, economic, social, technological, environmental, and legal aspects that need to be considered in developing MoF plans.

(i) Political Aspect

The political environment in Tanzania has remained stable, fostering the smooth implementation of economic and financial policies, legislation, regulations, and frameworks. This stability has been attributed to several government initiatives including: Strengthening international relationships; maintaining peace and security; reducing bureaucracy; promoting economic development; and combating corruption. The Ministry aims to leverage such initiatives when designing and executing economic

and financial policies. By leveraging on political stability and government initiatives, the Ministry can enhance its capacity to manage financial resources effectively, promote economic growth, and ensure sustainable development.

(ii) Economic Aspect

Given the global economic challenges arising from climate change, the COVID-19 pandemic, and conflicts such as the Ukraine-Russian war and the Middle East conflict, Tanzania is expected to continue experiencing spillover effects that impact its economy. Recognizing these shocks, particularly in energy and food markets, the Ministry of Finance has strategically responded by implementing fiscal and monetary policies aimed at reviving negatively affected economic activities.

The Third Medium-Term Strategic Plan for the period of 2024/25 – 2025/26 will continue to address the aftermath of these conflicts by designing and enforcing prudent fiscal and financial policies that promote sustainable economic growth. This plan will take into consideration all strategic risks and their mitigation measures to ensure resilience against global economic disruptions. Furthermore, the ministry aims to improve the business environment and facilitate the transition to a digital economy. By focusing on these strategic priorities, MoF intends to strengthen Tanzania's economic foundation, ensuring financial stability and growth amidst global uncertainties.

(iii) Social Aspect

The country continues to witness a significant reduction of the poverty rate due to implementation of various social and development projects. However, poverty remains a major risk in achieving the National Development Vision 2025. The Ministry of Finance plays a crucial role in addressing these social challenges by overseeing resource allocation to key social sectors such as water, health, and education, all while ensuring fiscal sustainability. The ministry will continue to focus on key areas of social aspect including allocating funds to fee-free education programs, investing in water, education and health infrastructure as well as medical facilities and equipment.

(iv) Technological Aspect

The government is undertaking various digital revolution initiatives aimed at enhancing efficiency and service delivery. These initiatives include: Electronic Office Automation; Government Electronic Payment Gateway (GePG); National Internet Data Centre

(NIDC); National ICT Broadband Backbone (NICTBB); National ICT Policy (2016) and its Implementation Strategy; National Cyber Security Strategy 2016; and protecting the nation's digital infrastructure and data from cyber threats. The ministry will leverage these initiatives to improve its service delivery mechanisms by enhancing electronic financial management information systems and proactively designing and formulating policies that harness technology for enhanced efficiency, particularly in the realm of revenue collection.

(v) Environmental Aspect

Conservation of the environment is essential for achieving sustainable socio-economic development. To support this, Tanzania has developed the National Environmental Policy (NEP) of 2021 to guide harmonized and coordinated environmental management initiatives. The NEP 2021, along with other existing environmental legislations, enables the ministry to carry out its core mandates of formulating and overseeing the implementation of economic and financial policies. To support NEP 2021, MoF is committed to completing the accreditation process to access Green Climate Fund (GCF) financial support for Tanzania's climate change adaptation initiatives. By leveraging international financial support and prioritizing resource allocation for environmental management, MoF is actively contributing to the country's resilience against climate change and its commitment to achieving the SDGs. Additionally, the MoF will continue to implement fiscal policies that protect, restore, and promote sustainable management of natural resources.

(vi) Legal Aspect

The existence of prudent legal and regulatory frameworks governing the country significantly contributes to the smooth implementation of the ministry's mandates for managing public funds. The ministry is committed to enhancing the implementation of various financial-related laws and regulations, including the Public Finance Act Cap 348, the Budget Act Cap 439, Public Private Partnership Act Cap 103, and the Public Procurement Act No. 10 of 2023. These laws provide a robust foundation for transparent, accountable, and efficient public financial management. MoF will continue to monitor the implementation of these laws to ensure compliance and effectiveness.

Additionally, the ministry will utilize other related legal and regulatory frameworks to further strengthen public financial management.

2.9 Recent Initiatives

Recent initiatives describe issues that occurred during the implementation of the third Strategic Plan for the midterm (2021/22 – 2023/24) which were not planned for. Most of the issues originated from government directives and other social and economic dynamics. Below are the recent initiatives and their current status:

(i) A country's Sovereign Credit Rating

During the fiscal year 2021/22, the Government of Tanzania through MoF, initiated a credit rating evaluation by engaging Moody's and Fitch rating agencies. The outcomes of this assessment, revealed in May and June 2023, were notably positive. Moody's Investors Service assigned Tanzania a B2 rating with a positive outlook, while Fitch Ratings assigned a B rating with a stable outlook. Further, Moody's conducted a second review in March 2024 where the Tanzania credit rating was upgraded from B2 with a positive outlook to B1 with a stable outlook. These results mirror several encouraging factors including: Robust macroeconomic performance marked by substantial GDP growth; judicious management of national debt; a conducive atmosphere for private sector investments; strengthened international cooperation; and a favorable environment for political reconciliation within the country. These positive assessments can enhance Tanzania's attractiveness to foreign investors and potentially result in better access to global capital markets, thus promoting further economic growth and development.

(ii) Paperless Platform

The Paperless Platform is an initiative aimed at eliminating the use of physical paper and files by converting them into electronic formats. This innovative approach encompasses several systems and features, including Digital Signature, e-Office, *Hazina Yetu* Portal, help desk, and *Hazina* mail. The implementation of the Paperless Platform within the ministry fosters improved government business processes, enhances security, and reduces operational costs associated with printing and stationery use. By transitioning to digital documents and workflows, the ministry not only

boosts efficiency and productivity but also contributes to environmental sustainability by minimizing paper waste.

(iii) Business Process

As per the MDAs Business Process Improvement Guide 2013 issued by the President's Office - Public Service Management (PO-PSM), the Ministry of Finance developed business processes for each division/unit. Through this initiative, MoF assessed all its processes to identify shortcomings that impaired service delivery. Consequently, the ministry re-engineered these business processes to enhance efficiency in terms of time, financial, and human resources management.

2.10 Critical Issues

Following the situation analysis, the ministry identified critical issues that need to be addressed, safeguarded, sustained, maintained, and enhanced to realize quality service delivery, sustainable economic growth and improve the livelihood of Tanzanians. The issues are as follows:

- (i) Effectiveness of fiscal policies;
- (ii) Limited capacity of the domestic financial market;
- (iii) Financial services illiteracy and financial inclusion;
- (iv) Existence of unintegrated electronic financial information management systems;
- (v) Limited capacity for governance, risk management, internal controls, and financial reporting;
- (vi) Limited legal and regulatory framework for asset management;
- (vii) Inadequate pension benefits;
- (viii) Cross-cutting issues (HIV/AIDS, NCDs, and corruption);
- (ix) Working environment;
- (x) Cybersecurity risks; and
- (xi) Research and data management.

3.1 Introduction

This Chapter presents vision, mission, core values, strategic objectives, strategies, targets and outcome indicators to be implemented and realized by June 2026.

3.2 Vision, Mission and Core Values

3.2.1 Vision

Effective public financial management for inclusive and sustainable economic development.

3.2.2 Mission

To promote inclusive and effective public financial management through prudent financial and fiscal policies.

3.2.3 Core Values

(i) Integrity

We value honesty and uphold the highest ethical standards.

(ii) Confidentiality

We ensure privacy and trust when dealing with sensitive data/information.

(iii) Innovativeness

We are open-minded and creative in implementing our duties.

(iv) Professionalism

We apply the required skills, knowledge and competence in exercising our duties.

(v) Transparency and Accountability

We provide services in an open, fair and responsible manner.

(vi) Customer Focused

We strive to provide quality services to meet stakeholders' expectations.

3.3 Objectives, Strategies, Targets and Outcome Indicators

This plan consists of seven (7) objectives. Four (4) of these objectives (C, D, E, and F) have been developed in line with MoF's core functions, while three (3) objectives (A, B, and Y) address crosscutting initiatives at the national level. The rationale for each

objective, along with strategies (22), targets (112) and outcome indicators (14), is described below.

OBJECTIVE A: HIV/AIDS infections and Non-Communicable Diseases reduced and supportive services improved.

Rationale

In alignment with government priorities for sustainable economic development, it is imperative to address the dual challenges of HIV/AIDS and Non-Communicable Diseases (NCDs) within the workplace. The Ministry plays a pivotal role in national economic progress, and the absence of proactive measures to combat these health issues could impede our broader economic goals. By implementing the National Multi-Sectoral Framework on HIV and AIDS (2021/22-2025/26) and *Mwongozo wa Kudhibiti VVU, UKIMWI na MSY Mahali pa Kazi* (2014), MoF aims to bolster staff well-being through comprehensive measures, including raising awareness, offering voluntary testing and counseling, providing care and support to employees living with HIV and AIDS, and promoting physical fitness. This multifaceted approach not only safeguards the health of our workforce but also contributes to increased workplace productivity.

Strategy

Strengthen staff awareness on HIV/AIDS and Non-Communicable Diseases.

Target

Five (5) interventions for HIV/AIDS and NCD prevention at workplace implemented annually.

Outcome Indicators

- (i) HIV/AIDS prevalence rate at workplace; and
- (ii) NCDs prevalence rate at workplace.

OBJECTIVE B: Implementation of National Anti-Corruption Strategy enhanced and sustained.

Rationale

Good governance plays a crucial role within any organization, serving as an important element that guarantees the delivery of high-quality services. Corruption, when allowed to emerge, not only undermines the principles of good governance but also tarnishes the institution's integrity and image, hampers its progress, and jeopardizes the well-being of its clients. MoF being a crucial institution responsible for ensuring national economic advancement, must absolutely refrain from manifesting any vice and rent seeking incidents. In that regard, the ministry intends to implement the National Anti-Corruption Strategy and Action Plan Phase Four as a means to institutionalize measures for combating and preventing corruption. This includes developing and implementing an institutional anti-corruption policy, establishing a confidential system for receiving and handling public complaints, creating awareness of anti-corruption issues, and conducting quarterly meetings of the NACSAP IV Management Committee and Integrity Committee to deliberate on all matters related to corruption prevention

Strategy

Strengthen Anti-corruption initiatives.

Target

Four (4) interventions for National Anti-Corruption Strategy implemented annually.

Outcome Indicator

Prevalence rate of employees sanctioned for involvement in corruption practices.

OBJECTIVE C: Macroeconomic stability attained and sustained.

Rationale

A stable macro-economic environment is fundamental for sustained growth and overall development of a nation. It creates a conducive environment for investment,

employment opportunities, and income generation. To achieve this, the ministry is focused on enhancing fiscal and monetary policies to maintain key macroeconomic variables at optimal levels. This includes GDP to grow at a rate up to 8 percent , keeping inflation between 3 - 5 percent , ensuring stable exchange rates, and maintaining foreign exchange reserves sufficient to cover at least four (4) months of imports. Improving these macroeconomic variables will support the country in meeting the goals of Vision 2025 and the Third Five-Year Development Plan (FYDP III), which aims to realize competitiveness and industrialization for human development.

Strategies

- (i) Strengthen measures for macroeconomic stability;
- (ii) Enhance financial sector development; and
- (iii) Enhance regional integration and international cooperation in financial matters.

Targets

1. Three (3) macroeconomic tools analyzed and reviewed annually;
2. Eight (8) policy research conducted and findings disseminated by June 2026;
3. Six (6) financial model templates developed by June 2026;
4. Five (5) financial sector regulatory frameworks developed by June 2026;
5. Financial sector database developed and operationalized by June 2026;
6. Four (4) Microfinance regulatory frameworks implemented, monitored and evaluated annually;
7. 62 government empowerment funds and programs monitored and evaluated by June 2026;
8. Four (4) financial sub-sectors monitored and evaluated annually; and
9. Regional cooperation initiatives by AU, EAC, and SADC administered annually.

Outcome Indicators

- (i) GDP growth rate;
- (ii) Inflation rates; and
- (iii) Exchange rates.

OBJECTIVE D: Financial management and accountability improved.

Rationale

Improving financial management and accountability is crucial for a sustainable economy, ensuring effective use of public funds and quality service delivery. To achieve this, the Ministry of Finance plans to implement transformative initiatives to enhance public finance management. These include improving systems for budget management, procurement management, governance and internal controls, debt management, asset management, accounting and reporting. These efforts aim to tackle challenges such as budget deficits, misuse of public funds, inefficiencies in procurement, delays in audit recommendations implementation, unintegrated financial management systems, inadequate risk management, and non-compliance with legislations. Effectiveness in addressing these issues will ensure excellence in public financial management and fiscal responsibility, thereby enhancing service delivery. Further, allocation and control of resources to sectors that have great multiplier effect in the economy will be given higher priority.

Strategies

- (i) Enhance compliance with financial laws, regulations, standards and guidelines;
- (ii) Strengthen settlement of government obligations;
- (iii) Strengthen control and accountability of public funds and property;
- (iv) Strengthen public asset management;
- (v) Improve budget allocations and expenditure tracking; and
- (vi) Strengthen financial management systems.

Targets

1. Financial support to 500 Non- Government Organizations in Mainland Tanzania monitored and evaluated by June 2026;
2. Three (3) supply chain management frameworks reviewed and implemented by June 2026;
3. National supply chain management policy and its strategy developed and operationalized by June 2026;

4. 837 procurement management units capacitated annually;
5. Four (4) public procurement oversight institutions monitored and evaluated annually;
6. Two (2) financial reports for vote 006 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
7. Two (2) Financial reports for vote 050 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
8. Two (2) Financial reports for vote 021 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
9. Two (2) Financial reports for vote 001 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
10. Five (5) financial information management systems reviewed and implemented by June 2026;
11. Three (3) financial information management systems reviewed and upgraded by June 2026;
12. Six (6) standard documents for electronic financial information management systems developed, reviewed and implemented by June 2026;
13. Three (3) categories of ICT infrastructure for financial information management systems administered annually;
14. Implementation of audit recommendations and PAC Directives to 68 MDAs, 26 RSs and 334 SOEs tracked and monitored by June 2026;
15. Eight (8) financial management systems audited by June 2026;
16. Internal auditors and Audit Committees in 68 MDAs, 26 RSs and 334 SOEs capacitated by June 2026;
17. Implementation of audit recommendations and LAAC Directives in 184 LGAs tracked and monitored by June 2026;
18. Internal auditors and audit committees in 92 LGAs capacitated by June 2026;
19. Internal Audit Units in 100 PSEs facilitated in conforming to IPPF by June 2026;
20. Two (2) Internal audit management information system administered to 612 PSEs by June 2026;

21. 235 Internal Auditors capacitated in internal audit professional development by June 2026;
22. Five (5) internal audit guidelines reviewed, developed and implemented by June 2026;
23. Three (3) technical audit guidelines reviewed, developed and implemented by June 2026;
24. 16 Government programs and projects audited by June 2026;
25. Implementation of governance, risk management and internal control guidelines tracked and monitored in 343 PSEs by June 2026;
26. Risk management practitioners and stakeholders in 343 PSEs capacitated by June 2026;
27. Three (3) guidelines for governance, risk management and internal control reviewed and developed by June 2026;
28. Government payment procedures in 96 votes administered by 100% annually;
29. Government payment procedures in 25 Sub-Treasuries administered by 100% annually;
30. Accounting cadre administered annually across 612 PSEs;
31. Government cash flow administered annually;
32. Two (2) Financial reports for vote 023 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
33. 20 receipts and transfer statements for vote 023 conformed to issued guidelines and contractual agreements annually;
34. Two (2) financial reports for vote 022 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually;
35. Seven (7) finance and accounting regulatory frameworks reviewed and implemented annually;
36. Two (2) finance and accounting systems administered annually;
37. Preparation and consolidation of 612 PSEs' financial statements administered annually;
38. Government Bank Reconciliation for 450 PSE's administered annually;

39. Finance and accounting regulatory frameworks administered annually across 184 LGAs;
40. MoF program and projects administered annually;
41. Three (3) public property management frameworks developed by June 2026;
42. One (1) public property management framework reviewed by June 2026;
43. Terminal benefits to verified pensioners and beneficiaries administered annually;
44. Statutory contributions to four (4) social security schemes administered annually;
45. Bank charges related to government transactions in five (5) banks administered annually;
46. Loan management services administered by June 2026;
47. Public funds and property control in 68 MDAs, 26 RSs and 334 SOEs evaluated and monitored by June 2026;
48. Public funds and property control in 184 LGAs evaluated and monitored by June 2026;
49. Six (6) plans and budget management tools reviewed and formulated annually;
50. Five (5) budget reports timely prepared and published annually;
51. Government wage bill for 96 votes administered annually;
52. Expenditure tracking to 94 votes implemented annually;
53. Allocated budget to 26 RSs and 184 LGAs administered annually;
54. Allocated budget to 48 MDAs administered annually;
55. Government Budget prepared and approved annually;
56. Government funds and property controls in development project tracked and monitored in 278 PSEs annually;
57. Public Assets Management in 549 verifiable units administered by June, 2026;
58. Eligible Compensations claims reported from 612 PSEs finalized annually;
59. Reported damages resulted from accidents of public assets recovered by 100% annually;

60. Reported losses of public assets recovered by 100% annually;
61. Approved condemned government assets disposed 100% annually;
62. Government Assets Management Information System (GAMIS) fully operationalized to 612 PSEs by June 2026;
63. Eight (8) Financial Information Management Systems integrated by June 2026;
64. Two (2) Financial Information Management Systems developed by June 2026;
65. Financial management systems in 612 PSEs administered annually;
66. Two (2) internal audit management information systems administered by June 2026;
67. Quality of operations of the internal audit cadre of 200 PSEs managed and controlled by June 2026;
68. Government Enterprises Risk Management Information System (GERMIS) operationalized to 343 PSEs by June 2026;
69. Internal Audit Unit in 200 PSEs capacitated in technical and information systems audit by June 2026; and
70. Government debt database CS–Meridian administered and upgraded annually.

Outcome Indicators

- (i) Audit opinion;
- (ii) Percentage of Budget execution; and
- (iii) Present value of debt to GDP ratio.

OBJECTIVE E: Government financial resources mobilization improved

Rationale

Mobilization of financial resources from both internal and external sources is crucial in stimulating socio-economic activities and service delivery. It supports implementation of development projects, provision of essential services and fosters economic activities and growth. The ministry is responsible for mobilizing and collecting financial resources to finance development plans, stimulate economic activities, and support provision of social services. To achieve this, the ministry will continue to: design and implement

prudent fiscal policies to boost domestic revenue collection; continue to strengthen partnerships with Development Partners to secure grants, concessional and non-concessional loans; and coordinate and promote public-private partnerships. These measures will ensure availability of adequate government resources for financing implementation of development projects and delivery of social services.

Strategies

- (i) Strengthen domestic revenue mobilization systems;
- (ii) Strengthen external resources mobilization;
- (iii) Strengthen domestic market financing;
- (iv) Enhance Government debt management;
- (v) Enhance implementation of PPP programs; and
- (vi) Enhance dialogue between the Government, DPs, and other stakeholders.

Targets

1. Tax and non-tax policy statements reviewed and operationalized annually;
2. Nine (9) double taxation agreements operationalized by June 2026;
3. Grants and concessional loans from bilateral financial institutions mobilized and disbursed by 100 percent of the target annually;
4. Grants and concessional loans from multilateral financial institutions mobilized and disbursed by 100 percent of the target annually;
5. External non-concessional loans mobilization and disbursement reach 100 percent of the target annually;
6. Mobilization of net domestic financing attained by 100 percent annually;
7. Government Guarantees issuance administered within 2 percent threshold of GDP by June 2026;
8. Two (2) government debt management tools reviewed and implemented by June 2026;
9. Three (3) government debt management frameworks monitored and evaluated by June 2026;
10. Mutual agreements with DPs implemented by 100 percent annually;

- 11.10 PPP sensitization forums on National PPP Policy 2009 with General Public, Development Partners, Public Entities, Parastatal Organizations and Social Security Funds conducted by June 2026;
- 12.23 awareness and training events on PPP legislations conducted by June 2026; and
13. One (1) PPP legislation reviewed, five (5) developed and implemented by June 2026.

Outcome Indicators

- (i) Tax revenue as a percentage of GDP;
- (ii) Non-tax revenue as a percentage of GDP; and
- (iii) Budget deficit as a percentage of GDP (excluding grants).

OBJECTIVE F: Institution capacity for quality service delivery improved.

Rationale

The provision of high-quality services lies at the heart of every thriving institution. The ambition of the ministry is the effective execution of its core functions for inclusive and sustainable quality service delivery. To achieve this MoF, aims to enhance the institutional capacity by implementing initiatives to improve performance while adhering to internal controls and comply with the legal frameworks governing MoF's operations. Such interventions include: undertaking comprehensive research and encourage innovation; staff capacity enhancement; improvement of working environment; and leveraging information and communication technology (ICT) in day-to-day operations. The objective is to ensure services are delivered effectively to meet the expectations of both internal and external stakeholders.

Strategies

- (i) Improve ministry's planning, budget coordination, research and innovation;
- (ii) Improve human resource management;
- (iii) Improve working environment; and
- (iv) Strengthen institutional internal controls and public relation.

Targets

1. Four (4) ministry's plans and budget management tools reviewed and implemented annually;
2. Research and innovation on MoF operations administered annually;
3. Five (5) human resource management tools reviewed and implemented annually;
4. MoF comprehensive training programme implemented annually;
5. MoF administrative and statutory services administered annually;
6. Four (4) MoF risk management tools reviewed and implemented annually;
7. Eight (8) votes and 29 institutions monitored and evaluated annually;
8. MoF M&E framework and system developed and operationalized by June 2026;
9. Risk management, controls and governance processes for vote 001, 006, 021 and 050 reviewed and implemented annually;
10. Risk management, controls and governance processes for vote 022 and 023 reviewed and implemented annually;
11. MoF internal ICT services for 20 divisions/units administered annually;
12. Three (3) Procurement plans and supplies management implemented annually;
13. 14 communication channels administered annually;
14. Two (2) MoF communication plans developed and reviewed by June 2026;
15. MoF legal analysis services administered annually;
16. MoF contract legal services administered annually; and
17. MoF buildings constructed and rehabilitated by June 2026.

Outcome Indicator

Level of stakeholders' satisfaction with MoF services.

OBJECTIVES-Y : Multi-sectoral nutritional services improved

Rationale

To enhance productivity within public institutions, the government has directed the integration of nutrition agendas into institutional plans to achieve the goals outlined in the National Multisectoral Nutrition Action Plan (2021/22-2025/26). The ministry will support this directive by developing and implementing programs to ensure employees' health and fitness support productivity. Initiatives to be developed and implemented include: providing nutrition awareness; conducting quarterly nutrition screenings and counseling; and conducting Annual Health Risk Appraisals (AHRA). These measures aim to prevent obesity/underweight, and reduce the risk of non-communicable diseases.

Strategy

Strengthen programs to fight malnutrition among staff.

Target

Nutrition awareness program developed and implemented by June 2026.

Outcome Indicator

Obesity/underweight prevalence rate.

4.1 Introduction

This chapter shows how the results envisaged in this Strategic Plan will be measured, monitored and evaluated. It covers development objective, result chain and results framework matrix, monitoring plan, planned reviews, evaluation plan and reporting plan.

4.2 The Development Objective

The overriding objective of the Ministry is “*Inclusive and sustainable economic growth for socio-economic development*”. This objective represents the highest level of results envisioned by the ministry. However, achieving this goal is not solely the responsibility of MoF; it requires contributions from various stakeholders, including other MDAs, RSs, LGAs, DPs, NSAs and the private sector.

4.3 Results Framework Matrix

The results framework matrix describes how the development objective will be achieved and how the results will be measured. It covers the ministry’s medium-term strategic objectives, objective codes, intermediate outcomes, and outcome indicators, as shown in **Table 2**. The indicators in the matrix will be used to track progress toward achieving the intermediate outcomes and objectives.

Table 2: Results Framework Matrix

Development Objective	Medium-Term Objectives		Intermediate Outcomes	Outcome Indicators
	Code	Description		
Equitable and sustainable economic growth for social economic development	A	HIV/AIDS infections and Non-Communicable Diseases reduced and supportive services improved	i. Reduced HIV prevalence rate at work place; and ii. Reduced NCD prevalence rate at work place	i. HIV/AIDS prevalence rate at workplace; and ii. NCDs prevalence rate at workplace
	B	Implementation of National Anti-Corruption Strategy enhanced and sustained	Zero corruption incidences	Prevalence rate of employees sanctioned for involvement in corruption practices
	C	Macroeconomic stability attained and sustained	i. Increased economic growth up to 6.1 percent by 2026; ii. Maintained annual inflation rate below 5.0	i. GDP growth rate; ii. Inflation rates; and iii. Exchange rates.

Development Objective	Medium-Term Objectives		Intermediate Outcomes	Outcome Indicators
	Code	Description		
			percent; and iii. Stable exchange rate.	
	D	Financial Management and Accountability Improved	i. Unqualified audit opinion; ii. Attained value for money; iii. Improved public finance management systems; iv. Sustainable government debt; and v. Improved service delivery.	i. Audit opinion; ii. Percentage of Budget execution; and iii. Present value of debt to GDP ratio.
	E	Government financial resources mobilization improved	i. Increased government revenue; and ii. Reduced government budget deficit.	i. Tax revenue as percentage of GDP; ii. Non-tax revenue as percentage of GDP; and iii. Budget deficit as percentage of GDP (excluding grants)
	F	Institution capacity for quality services delivery improved	i. Improved public service delivery; ii. Improved working environment; iii. Increased staff skills and competencies; and iv. Improved collaboration with Stakeholders.	Level of stakeholders' satisfaction with MoF services.
	Y	Multi-Sectoral Nutritional Services Improved	i. Reduced number of staff with obesity/underweight at work place; ii. Change of life style; iii. Positive work place culture; and iv. Increased awareness on nutritional services.	Obesity/underweight prevalence rate

4.4 Monitoring Plan

The monitoring plan presents the outcome indicators along with their respective descriptions, baseline value, indicator target values, data collection and methods of analysis, indicator reporting frequency and responsible division for data collection and reporting. The monitoring plan is detailed in **Table 3**.

Table 3: Monitoring Plan

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
1.	HIV/AIDS prevalence rate at workplace	<p>This indicator measures proportion of staff with HIV/AIDS infection at work place</p> <p>This will be measured by $x/y*100$</p> <p>Where by x is staff with HIV/AIDS and y is total number of staff tested.</p>	2023/24	0.5%				0.4%	0.3%	MoF	Voluntary testing	Annually	Reports on HIV/AIDS	Annually	DAHRM
2.	NCDs prevalence rate at workplace	<p>This indicator measures proportion of staff with NCD infection at work place</p> <p>This will be measured by $x/y*100$</p> <p>Where by x is staff</p>	2023/24	3%				2.5%	2%	MoF	Voluntary testing	Annually	Reports on NCD	Annually	DAHRM

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
		with NCD infection and y is total number of staff tested													
3.	Prevalence rate of employees sanctioned for involvement in corruption practices.	<p>This indicator measures proportion of staff sanctioned for involvement in corruption practices</p> <p>This will be measured by $x/y \times 100$</p> <p>Where by x is the number of staff convicted with corruption incidences y is the total number of staff.</p>	2023/24	0%				0%	0%	Court	Documentary review	Annually	Integrity Committee reports	Annually	DAHRM
4.	GDP growth rate	This indicator measures the rate of growth of the total value of goods	2023	5.1% *				5.4% *	6.1% *	MoF	Survey study, Documentary review,	Annually	Financial Programming report	Annually	PAD

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uency of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
		and services produced in a year. GDP growth rate= $\frac{(\text{GDP}_{\text{current year}} - \text{GDP}_{\text{previous year}})}{\text{GDP}_{\text{previous year}}} \times 100$ Where GDP is the Growth Domestic Product.									question naire re		s, Econo mic Surve y Book		
5.	Inflation rate	The rate of inflation shows the average change in the prices of goods and services bought by households. Inflation Rate= $\frac{(\text{CPI}_{\text{current}} - \text{CPI}_{\text{previous}})}{\text{CPI}_{\text{previous}}} \times 100$ where CPI is the consumer price index.	2023/24	3.1				< 5	< 5	NBS	Docume ntary review	Annua lly	NBS websit e, Gover nment Budge t spec h	Annu ally	PAD
6.	Exchange	This indicator measures the price	2023/24	2,298 **				2,555.	2,635.	Bank of	Docume ntary	Annua lly	Annu al	Annu ally	PAD

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
	rates	of Tanzanian shillings against other currencies						01	06	Tanza nia	review		report		
7.	Audit opinion	This measures the level of compliance with laws, regulations and guidelines in Public Sector Entities (PSEs)	2023/24	98.8% **				99%	99%	NAOT	Docume ntary review	Annually	CAG Report	Annually	IAG & ACGEN
8.	% of Budget execution	This indicator measures the ratio between approved budgets and expenditure out-turns. This will be measured by $x/y \times 100$ where x is the total expenditure and y is the approved budget	2023/24	95.3% **				100%	100%	MoF	MUSE	Quarterly	Budget execution reports	Quarterly	CB
9.	Present value of	This indicator measures the	2023/24	32.5 **				29.5	28.4	MoF	CS-Merdian	Annually	Debt Susta	Annually	DMD

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
	debt to GDP ratio	present value of debt to GDP											nainab ility Analys is report		
10.	Budget deficit as percentage of GDP (excluding grants)	<p>This indicator measures a government's ability to meet its financing needs and to ensure good management of public finances. It is calculated as the $A - B/GDP \times 100$</p> <p>Where A denotes revenue, B denotes expenditure and GDP denotes Gross Domestic Product</p>	2023/24	-4.2 **				<=3	<=3	MoF	Docume ntary review	Annua lly	Annua l budget imple mentat ion report	Annua lly	PAD
11.	Tax revenue as a percentag	This indicator measures the amount of tax revenue collected	2023/24	11.9 **				15.3	15.5	MoF	Docume ntary review	Annua lly	Gover nment budget spec	Annua lly	PAD

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Freque ncy of Data Collect ion			
	e of GDP	to finance Government budget in relation to GDP growth. It is calculated by totalling tax revenue collected A/GDP* 100 where A denotes tax revenue and GDP denotes Gross Domestic Product											h		
12.	Non tax revenue as a percentage of GDP	This indicator measures the amount of non-tax revenue collected to finance the Government budget in relation to GDP growth. It is calculated by totalling non-tax revenue collected A/GDP*100 where A denotes	2023/24	2.7 **				2.9	2.9	MoF	Docume ntary review	Annuall y	Gover nment budget spec h	Annu ally	PAD

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Frequen cy of Data Collect ion			
		non-tax revenue and GDP denotes Gross Domestic Product													
13.	Level of stakeholders' satisfaction with MoF services	This indicator measures percentage of stakeholder's satisfaction derived from the services provided by the Ministry of Finance	2023	72%				N/A	78%	Service delivery survey report	Service delivery survey	Once in three years	Service delivery survey report	Once in three years	DPD
14.	Obesity/underweight prevalence rate	This indicator measures proportion of staff with obesity/underweight at work place. This will be measured by $x/y*100$ Where by x is staff with	2023/24					70%	65%	MoF	Voluntary testing	Annually	Medical reports	Annually	DAHRM

No.	Indicator	Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis			Mean s of Verific ation	Freq uenc y of Repo rting	Respon sibility of Data Collecti on
			Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Sourc e	Data Collecti on Instrum ents and Method s	Frequen cy of Data Collect ion			
		obesity/underweight and y is total number of staff tested													

Note: ** The provided values are for FY 2022/23. The actual values for FY 2023/24, including the percentage of budget execution, budget deficit to GDP, PV of debt to GDP, tax and non-tax revenue to GDP, and exchange rate, will be available after computations during the first quarter of FY 2024/25. The computations for the audit opinion will be available after the issuance of the CAG Audit reports for FY 2023/24.

*The GDP growth rate is estimated for calendar year.

4.5 Planned Reviews

The planned reviews aim to obtain progressive status updates on the implementation of the strategic plan. They cover review meetings, and rapid appraisals. Details about each of these aspects of the planned reviews are provided below.

4.5.1 Review Meetings

A total of 12 review meetings will be conducted by the ministry to track progress on the activities and targets which are critical for achievement of ministry's objectives as detailed in **Table 4**.

Table 4: Review Meetings

No.	Type of Meeting	Frequency	Designation of the Chairperson	Participants
1.	Budget committees	Quarterly	Accounting officer	Heads of Departments /Units
2.	PFMRP Joint Steering Committee (JSC)	Semi- Annually	PST	Members of JSC from GoT institutions, RGZ and DPs
3.	PFMRP Technical Working Group (TWG)	Semi- Annually	Programme manager	Component managers
4.	Audit Committee	Quarterly	Chairperson	Audit Committee members
5.	Budget scrutinization	Annually	CB	Accounting officers
6.	Management	Weekly	PST	DPSs, Heads of Departments /Units
7.	Integrity Committee	Quarterly	Chairperson	Appointed member
8.	NACSAP IV Management Committee	Quarterly	Chairperson	Appointed member
9.	HIV and AIDS Committee	Quarterly	Chairperson	Appointed member
10.	Training committee	Quarterly	Chairperson	Appointed member
11.	Employment Committee	Annually	Chairperson	Appointed members
12.	Workers Council	Semi Annually	PST	Workers Council members

4.5.3 Rapid Appraisals

Seven (7) rapid appraisals will be conducted to gather information for assessing implementation of planned targets. **Table 5** presents types of rapid appraisals, its description, methodology, timeframe and responsible person.

Table 5: Rapid Appraisals

No.	Rapid Appraisal Title	Description of the Rapid Appraisal	Appraisal Areas/Questions	Methodology	Frequency	Responsible Person
1.	Institutional Self-Assessment.	Intends to determine performance of SP implementation	i. What are the achievements? ii. What are the challenges? iii. What should be done to enhance performance?	Survey	Biennium	PD
2.	A study on implementation of economic and financial policies	Intends to assess performance of implementation of economic and financial policies	i. What is the aim of the policy? ii. What are the challenges facing the implementation the policy? iii. What should be done to improve the implementation the policy?	Survey	Annually	PPPU PPPD PAD FSDD
3.	A study on staff satisfaction with working environment	This study intends to assess the level of satisfaction of staff on working environment	i. What are the staff perceptions on availability of working tools, and office accommodation? ii. What are the staff perceptions on provision of statutory services? iii. What are the areas for improvement?	Survey	Annually	DARHM

4.6 Evaluation Plan

The evaluation plan aims to obtain evidence on whether the interventions and outputs achieved have led to the outcomes envisioned in this Strategic Plan. MoF intends to conduct four (4) evaluation studies over the two years of implementing the Strategic Plan. The evaluation plan covers the evaluation type, evaluation description, evaluation questions, methodology, timeframe, and responsible persons.

Table 6: Evaluation Plan

No.	Evaluation Type	Evaluation Description	Evaluation Questions	Methodology	Timeframe	Responsible Person
1.	Impact of training program provided by MoF	This evaluation focuses on evaluating the effectiveness and impact of the training programs initiated by the Ministry.	<ul style="list-style-type: none"> i. What were the specific objectives of the training? ii. Did the participants acquire the intended knowledge and skills? iii. What is the impact of the training on participant's performance? iv. Has the training led to measurable improvements in organizational performance? v. Were there any unintended outcomes of the training? vi. How cost-effective was the training program? 	Survey	Annually	DAHRM
2.	End term evaluation of implementation of	This evaluation aims at assessing	i. Are the strategic objectives being met as planned?	Mixed-Methods Approach (qualitative and	2025/26	DMEU

No.	Evaluation Type	Evaluation Description	Evaluation Questions	Methodology	Timeframe	Responsible Person
	Strategic Plan	efficacy implementation of the strategic plan	ii. Are the timeframes for achieving objectives being met? iii. What progress has been made towards achieving key milestones? iv. Are resources being allocated effectively and efficiently? v. How well are the implemented actions aligning with the strategic goals? vi. What challenges or barriers have been encountered during implementation? vii. Are there any deviations from the original plan, and if so, why? viii. What impact has the strategic plan had on organizational performance so far? ix. What corrective actions or adjustments are needed to stay on track?	quantitative approach)		

No.	Evaluation Type	Evaluation Description	Evaluation Questions	Methodology	Timeframe	Responsible Person
3.	Midterm evaluation of implementation of Public Finance Management Reform Program Phase VI (PFMRP)	This evaluation focuses on conducting a comprehensive assessment of the impact of the Public Finance Management Reform Program (PFMRP)	<ul style="list-style-type: none"> i. Are the program's objectives and goals being met? ii. What progress has been made towards achieving the key milestones? iii. Are the resources being utilized effectively? iv. What challenges or obstacles have been encountered? v. How effective are the strategies and activities implemented so far? vi. Are the timelines for deliverables being adhered to? vii. What feedback have stakeholders provided regarding the program? viii. Are there any unintended outcomes or impacts of the program? ix. How well is the program being managed and coordinated? x. What adjustments or improvements are needed to ensure continued success? 	Mixed-Methods Approach (qualitative and quantitative approach)	2024/25	DPD
4.	Service delivery survey	Intends to assess the level	i. What are the stakeholder's perceptions on accessibility and quality of services provided by the	Survey	Biennium	DPD

No.	Evaluation Type	Evaluation Description	Evaluation Questions	Methodology	Timeframe	Responsible Person
		of stakeholders' satisfaction with the services offered.	ministry ii. What are the stakeholder's opinions on areas to be improved.			

4.7 Reporting Plan

This involves internal and external reports that will be submitted at various levels during implementation of this plan.

4.7.1 Internal reporting plan

The internal reporting plan contains reports that will be used within MoF. A total of 28 types of internal reports will be prepared annually, semi-annually, quarterly, monthly, and daily. **Table 7** describes the recipients of these reports, the frequencies of reporting, and the responsible persons.

Table 7: Internal Reporting Plan

No.	Types of Report	Recipient	Frequency	Responsible Person
1.	Budget Performance report	Accounting Officers	Quarterly	DPD
2.	Divisions' and units' Monitoring Reports	Accounting Officers	Annually	DMEU
3.	Training Program Implementation Reports	DSTS	Annually	DAHRM
4.	PFMRP Flash Reports	Accounting Officers	Quarterly	DPD
5.	PFMRP Semi-Annual Performance Reports	PST	Semi- annual	DPD
6.	PFMRP Annual Performance Reports	PST	Annually	DPD
7.	Risk Management Implementation Report	PST	Quarterly	DPD
8.	Status Reports on International Agreements	PST	Weekly	DLS
9.	Status report on cases before tribunals, high court and court of appeal	PST	Periodically	DLS
10.	Revenue Performance Report	PST	Monthly	CPAD
11.	Government budget Implementation report	PST	Semi-Annually	CPAD
12.	Research reports	PST	Annually	CPAD
13.	Debt Sustainability analysis report	PST	Annually	CDMD
14.	Medium term debt strategy report	PST	Annually	CDMD
15.	Issuance Plan report	PST	Annually	CDMD
16.	Review of Issuance Plan	PST	Semi-Annually	CDMD
17.	Debt report	PST	Quarterly	CDMD
18.	Expenditure Tracking	PST	Annually	CB

No.	Types of Report	Recipient	Frequency	Responsible Person
	Reports			
19.	Procurement Progress Report	Accounting Officers	Quarterly	DPMU
20.	Government cash position Report	PST	Daily	ACGEN
21.	Grants and Concessional loans MTEF report	CB/CPAD	Annually	CEF
22.	Grants and Concessional loans Commitment report	CB/CPAD	Annually	CEF
23.	Grants and Concessional loans disbursement report	CB/CPAD /ACGEN	Monthly	CEF
24.	DCF Implementation report	PST	Annually	CEF
25.	D-Fund MIS Annual Evaluation Report	DFISM	Annually	CEF
26.	Assets Verification report from Regional Asset Management Offices	PST	Quarterly	DGAM
27.	Non-Compensated Government Assets reports	ACGEN	Annually	DGAM
28.	Internal Audit Report	Accounting Officers, IAG, Audit Committees	Quarterly	CIA

4.7.2 External Reporting Plan

The external reporting plan contains reports that will be submitted to other authorities as per legal requirements. A total of 23 reports will be prepared annually, semi-annually, and quarterly. The external reporting plan is detailed in **Table 8** below.

Table 8: External Reporting Plan

No.	Types of Report	Recipient	Frequency	Responsible Person
1.	HSHP IV Implementation report	PO-PSMGG	Quarterly	PST
2.	NACSAP IV Implementation report	PO-PSMGG	Quarterly	PST
3.	Public Service Management report	PO-PSC	Quarterly	PST
4.	Report by those Charged with Governance and Financial Statements	CAG	Annually	Accounting Officers
5.	Ministry's budget implementation report	Clerk of National Assembly	Annually	Minister

No.	Types of Report	Recipient	Frequency	Responsible Person
6.	Ruling Party Election Manifesto Implementation annual Action Plan	Prime Minister's Office	Annually	PST
7.	Ruling Party Election Manifesto Implementation Report	Prime Minister's Office	Semi-Annually	PST
8.	PFMRP Performance Reports	PO-State House & DPs	Quarterly, Semi-Annually and Annually	PST
9.	Ministerial Cabinet Papers	Chief Secretary	Periodically	PST
10.	Implementation of Government budget	Clerk of National Assembly	Semi-Annually	Minister
11.	Mid-year Review for the implementation of Government budget	Clerk of National Assembly	Semi Annually	Minister
12.	Regional macro-economic convergence criteria reports	East African Community (EAC) and Southern Africa Development Cooperation (SADC)	Annually	PST
13.	Research reports	General Public	Annually	PST
14.	Debt Sustainability analysis report	General public	Annually	PST
15.	Medium term debt strategy report	General public	Annually	PST
16.	Debt report	General public	Quarterly	PST
17.	Budget execution reports	General Public	Quarterly	GBMD
18.	Implementation of Financial Sector Master plan	National Financial sector Steering Committee (NFSC)	Annually	PST
19.	Procurement Progress Report	PPRA	Quarterly	PST
20.	Implementation report of PPP Program	Clerk of National Assembly	Annually	Minister
21.	ODA Report	Stakeholders	Annually	PST
22.	DCF Implementation report	Stakeholders	Annually	PST
23.	Reallocation warrant report	Clerk of National Assembly	Semi-annually	PST

Annex I: Strategic Risk Assessment Matrix

In support of this Strategic Plan to achieve intended objectives, the ministry is committed to and places a high priority on managing critical risks that may impair the achievement of its objectives as described below.

CODE	OBJECTIVE	RISK	MITIGATION	RANKING
A	HIV/AIDS infections and Non-Communicable Diseases reduced and supportive services improved	i. Increase in HIV / AIDS prevalence rate to staff due to ineffective awareness programmes resulting to loss of labour force; and ii. Unhealthy life style due to lack of internal health policy	i. Provide awareness to staff on HIV/AIDS; ii. Facilitate voluntary testing to staff; iii. Develop internal healthy policy and its implementation strategy; and iv. Facilitate physical exercises facilities.	Moderate
B	Implementation of National Anti-Corruption Strategy enhanced and sustained	Increased corruption incidences due to non-compliance of National Anti-Corruption Strategy leading to MoF reputation damage	i. Prepare institution National Anti-Corruption Strategy implementation action plan; ii. Provide awareness; and iii. Allocate sufficient resources.	Moderate
C	Macroeconomic stability attained and sustained	A financial crisis due to global economic shocks can lead to a slowdown in economic growth	i. Allocate adequate contingency fund; ii. Deploy monetary and fiscal policies	Moderate
		Stringent conditions from DPs due to budget dependence leading to allocating resources to unintended projects and programmes	i. Train on negotiation skills; and ii. Strengthen domestic revenue policies.	Low
D	Public financial management and accountability improved	Misappropriation of government assets due to non-compliance with internal controls by PSEs leading to financial loss.	i. Upgrade and rollout GAMIS; ii. Integrate MUSE with GAMIS; and iii. Conduct monitoring for the use of GAMIS.	Moderate

CODE	OBJECTIVE	RISK	MITIGATION	RANKING
		EFMS system outage due to failure of ICT infrastructures leading to inadequate services delivery	<ul style="list-style-type: none"> i. Establish and operationalize Disaster Recovery Site (DRS); ii. Develop and implement business continuity plan; and iii. Maintain and upgrade ICT infrastructures. 	High
		Misappropriation of public funds due to non-compliance with internal controls leading to inadequate service delivery	<ul style="list-style-type: none"> i. Strengthen internal auditing functions to PSEs; ii. Issue enforcement circular on enhancement of internal control framework; iii. Develop internal control self-assessment toolkit; and iv. Conduct monitoring and evaluation on the enhancement of internal control. 	Moderate
		Debt distress due to lack of fiscal discipline leading to economic instability	Continue strengthening implementation of Medium - Term Debt Management Strategy (MTDS)	Low
E	Government financial resources mobilization improved	Change in lending and aid financing policies due to dynamics in international development cooperation leading to unpredictable external resources mobilization	<ul style="list-style-type: none"> i. Broaden tax base; ii. Strengthen strategic dialogue; and iii. Formalize informal sector. 	Moderate
		Low domestic revenue collection due to narrow tax base leading to fiscal deficit	<ul style="list-style-type: none"> i. Strengthen revenue collection system and mechanisms for monitoring and evaluation of revenue collection; and ii. Engage more stakeholders in formulation of revenue measures. 	High

CODE	OBJECTIVE	RISK	MITIGATION	RANKING
F	Institutional capacity for quality services delivery improved	Customers' dissatisfaction due to non - compliance with client service charter leading to ministry's reputational damage	<ul style="list-style-type: none"> i. Operationalize client service charter; ii. Enhance grievance and complaints desk; iii. Conduct institutional self-assessment; and iv. Conduct service delivery survey. 	Low
		Leakage of information due to ineffective records management systems leading to ministry's reputation damage.	<ul style="list-style-type: none"> i. Disposing inactive information in accordance to The Records and Archives Management Act, 2002; ii. Facilitate assessment of records management system; and iii. Conduct regular training to staff on records management. 	Low
Y	Multi-sectoral nutritional services improved	Increased NCDs due to unhealth life style leading to loss of labour force	<ul style="list-style-type: none"> i. Provide awareness; and ii. Allocate sufficient resources for physical exercise facilities 	Moderate

Annex II: Strategic Plan Matrix

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
A	HIV/AIDS infections and Non-Communicable Diseases reduced and supportive services improved	Strengthen staff awareness on HIV/AIDS and Non-Communicable Diseases	Five (5) interventions for HIV/AIDS and NCD prevention at work place implemented annually	Number of Interventions implemented at work place	i. HIV/AIDS prevalence rate at workplace. ii. NCDs prevalence rate at workplace.	ADHRM
B	Implementation of National Anti-Corruption Strategy enhanced and sustained	Strengthen Anti-corruption initiatives	Four (4) interventions for National Anti-Corruption Strategy implemented annually	Number of interventions implemented at work place	Prevalence rate of employees sanctioned for involvement in corruption practices	ADHRM
C	Macroeconomic stability attained and sustained	Strengthen measures for macroeconomic stability	Three (3) macroeconomic tools analyzed and reviewed annually	Number of macroeconomic tools analyzed and reviewed	i. GDP growth rate ii. Inflation rates iii. Exchange rates	PAD/M
			Eight (8) policy research conducted and findings disseminated by June 2026	Number of research report disseminated		PAD/RM
			Six (6) financial model templates developed by June 2026	Number of financial model templates developed		PAD/RM
		Enhance financial sector development	Five (5) financial sector regulatory frameworks developed by June 2026	Number of financial sector regulatory frameworks developed.		FSDD/FP
			Financial sector database developed and operationalized by June 2026	Microfinance database in place		FSDD/MF
			Four (4) Microfinance regulatory frameworks	Number of microfinance regulatory frameworks		FSDD/MF

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			implemented, monitored and evaluated annually.	implemented and monitored		
			62 government empowerment funds and programs monitored and evaluated by June 2026	Number of government empowerment funds and programs monitored and evaluated		FSDD/MF
			Four (4) financial sub-sectors monitored and evaluated annually	Number of financial sub-sectors monitored and evaluated.		FSDD/FP
		Enhance regional integration and international cooperation in financial matters.	Regional cooperation initiatives by AU, EAC and SADC administered annually	Number of initiatives administered		EFD/RC
D	Financial Management and Accountability Improved	Enhance compliance with financial laws, regulations, standards and guidelines	Financial support to 500 Non-Government Organizations in Mainland Tanzania monitored and evaluated by June 2026	Number of NGOs Monitored and evaluated	i. Audit opinion; ii. % of Budget execution; and iii. Present value of debt to GDP ratio.	EFD
			Three (3) supply chain management frameworks reviewed and implemented by June 2026	Number of supply chain management frameworks reviewed and implemented		PPD

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			National supply chain management policy and its strategy developed and operationalized by June 2026	i. National supply chain management policy and its strategy in place; and ii. National supply chain management policy and its strategy operationalized.		PPD
			837 procurement management units capacitated annually	Number of procurement management units capacitated.		PPD
			Four (4) public procurement oversight institutions monitored and evaluated annually	Number of public procurement oversight institutions monitored and evaluated.		PPD
			Two (2) financial reports for vote 006 conformed to IPSAS Accrual, TFRS-1, and related guidelines annually	Number of financial reports conformed to IPSAS Accrual, TFRS-1, and related guidelines.		IAG/CA
			Two (2) Financial reports for vote 050 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually	Number of Financial reports conformed to IPSAS Accrual, TFRS-1, and related guidelines.		PAT

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			Two (2) Financial reports for vote 021 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually	Number of Financial reports conformed to IPSAS Accrual, TFRS-1, and related guidelines.		CAT
			Two (2) Financial reports for vote 001 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually	Number of Financial reports conformed to IPSAS Accrual, TFRS-1, and related guidelines.		DS/CA
			Five (5) financial information management systems reviewed and implemented by June 2026	Number of EFMS reviewed and implemented		FISMD/ADFISM/DEV
			Three (3) financial information management systems reviewed and upgraded by June 2026	Number of EFMS reviewed and upgraded		FISMD/ADFISM/DEV
			Six (6) standard documents for electronic financial information management systems developed, reviewed and implemented by June 2026	i. Number of Standard documents for EFMS developed and implemented; and ii. Number of Standard documents for EFMS reviewed and implemented.		FISMD/ADFISM/OP
			Three (3) categories of ICT infrastructure for	Number of ICT Infrastructure categories		FISMD/ADFISM/INF

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			financial information management systems administered annually	administered		
			Implementation of audit recommendations and PAC Directives to 68 MDAs, 26 RSs and 334 SOEs tracked and monitored by June 2026	Number of MDAs, RSs, and SOEs tracked and monitored		AIAG/MDAs
			Eight (8) financial management systems audited by June 2026	Number of financial management systems audited		AIAG/MDAs
			Internal auditors and Audit Committees in 68 MDAs, 26 RSs and 334 SOEs capacitated by June 2026	i. Number of internal auditors in MDAs, RSs, and SOEs capacitated; and ii. Number of MDAs, RS, and SOEs audit committees capacitated.		AIAG/MDAs
			Implementation of audit recommendations and LAAC Directives in 184 LGAs tracked and monitored by June 2026	Number of LGAs tracked and monitored		AIAG/LGAs
			Internal auditors and audit committees in 92 LGAs capacitated by June 2026	i. Number of internal auditors capacitated; and ii. Number of LGAs audit committee capacitated.		AIAG/LGAs
			Internal Audit Units in 100 PSEs facilitated in	Number of PSE's facilitated to conform to		AIAG/QA

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			conforming to IPPF by June 2026	IPPF.		
			Two (2) Internal audit management information system administered to 612 PSEs by June 2026	Number of PSEs administered.		AIAG/QA
			235 Internal Auditors capacitated in internal audit professional development by June 2026	Number of internal auditors capacitated		AIAG/QA
			Five (5) internal audit guidelines reviewed, developed and implemented by June 2026	i. Number of Internal audit guidelines reviewed; and ii. Number of Internal audits developed.		AIAG/QA
			Three (3) technical audit guidelines reviewed, developed and implemented by June 2026	i. Number of guidelines reviewed; and ii. Number of guidelines developed.		AIAG/TA
			16 Government programs and projects audited by June 2026	Number of programs and projects audited.		AIAG/TA
			Implementation of governance, risk management and internal control guidelines tracked and monitored in 343 PSEs	Number of PSEs Monitored and tracked.		AIAG/RM

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			by June 2026			
			Risk management practitioners and stakeholders in 343 PSEs capacitated by June 2026	Number of PSEs capacitated.		AIAG/RM
			Three (3) guidelines for governance, risk management and internal control reviewed and developed by June 2026	i. Number of guidelines reviewed; and ii. Number of guidelines developed		AIAG/RM
			Government payment procedures in 96 votes administered by 100% annually	Percentage of payment request received and processed.		ACGEN/AAGEMS
			Government payment procedures in 25 Sub-Treasuries (STs) administered by 100% annually	Percentage of payment request received and processed in STs.		ACGEN/AAGST
			Accounting cadre administered annually across 612 PSEs	Number of updated accounting staff in 612 PSEs.		ACGEN/AAGFMGT
			Government cash flow administered annually	Number of monthly cashflow forecasts prepared.		ACGEN/AAGFMGT
			Two (2) Financial reports for vote 023 conformed to IPSAS Accrual, TFRS-1 and related guidelines annually	Number of Financial reports for vote 023 conformed to IPSAS Accrual, TFRS-1 and related guidelines.		ACGEN/AAGFMGT

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			20 receipts and transfer statements for vote 023 conformed to issued guidelines and contractual agreements annually	Number of receipts and transfer conformed to issued guidelines and contractual agreements.		ACGEN/AAGFMGT
			Two (2) financial reports for vote 022 conformed to IPSAS Accrual, TFRS-1, and related guidelines annually	Number of Financial reports for vote 022 conformed to IPSAS Accrual, TFRS-1, and related guidelines.		ACGEN/ AAGCFS
			Seven (7) finance and accounting regulatory frameworks reviewed and implemented annually	Number of finance and accounting regulatory frameworks reviewed and implemented		ACGEN/AAGFOS
			Two (2) finance and accounting systems administered annually	Number of finance and accounting systems administered		ACGEN/AAGFOS
			Preparation and consolidation of 612 PSEs' financial statements administered annually	Number of financial statements from 612 PSEs reviewed and consolidated		ACGEN/AAGFOS
			Government Bank Reconciliation for 450 PSE's administered annually	Number of PSEs' bank reconciliation statements administered		ACGEN/AAGFOS
			Finance and accounting regulatory frameworks administered annually across 184 LGAs	Number of LGAs' Finance and accounting regulatory frameworks administered.		ACGEN/AAGLGA
			MoF program and	i. Number of programs		PD

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			projects administered annually	administered/Implemented; and ii. Number of projects administered/implemented.		
			Three (3) public property management frameworks developed by June 2026	Number of frameworks developed.		GAMD
			One (1) public property management framework reviewed by June 2026	Number of frameworks reviewed.		GAMD
		Strengthen Settlement of the government obligations	Terminal benefits to verified pensioners and beneficiaries administered annually	Percentage of verified pensioners and beneficiaries paid. timely		ACGEN/ AAGCFS
			Statutory contributions to four (4) social security schemes administered annually	Percentage of statutory contributions paid. timely.		ACGEN/ AAGCFS
			Bank charges related to government transactions in five (5) banks administered annually	Percentage of Bank charges paid. timely		ACGEN/ AAGCFS
			Loan management services administered by June 2026	% of loan management services administered		DMD/DDB
		Strengthen control and accountability of public funds and property.	Public funds and property control in 68 MDAs, 26 RSs and 334 SOEs evaluated and monitored by June 2026	Number of MDAs, RSs and SOEs evaluated and monitored		AIAG/MDAs
			Public funds and	Number of LGAs		AIAG/LGAs

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			property control in 184 LGAs evaluated and monitored by June 2026	evaluated and monitored		
			Government funds and property controls in development project tracked and monitored in 278 PSEs annually	Number of PSEs tracked and monitored		AIAG/TA
			Public Assets Management in 549 verifiable units administered by June 2026	Number of verifiable units administered		GAMD
		Strengthen public asset management	Eligible Compensations claims reported from 612 PSEs finalized annually	% of claims reported and finalized		GAMD
			Reported damages resulted from accidents of public assets recovered by 100% annually	% of reported damages from accidents recovered		GAMD
			Reported losses of public assets recovered by 100% annually	% of reported losses recovered		GAMD
			Approved condemned government assets disposed by 100% annually	Number of PSEs disposing condemned assets annually		GAMD
		Strengthen financial management systems	Government Assets Management Information System (GAMIS) fully operationalized to 612	Number of PSEs with fully operational GAMIS		GAMD

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			PSEs by June 2026			
			Eight (8) Financial Information Management Systems integrated by June 2026	Number of EFMS integrated		FISMD/AFISM/DEV
			Two (2) Financial Information Management Systems developed by June 2026	Number of EFMS developed		FISMD/ADFISM/DEV
			Financial management systems in 612 PSEs administered annually	Number of PSEs administered		FISMD /ADFISM/OP
			Two (2) internal audit management information systems administered by June 2026	Number of PSEs administered in the usage of IA systems		AIAG/QA
			Quality of operations of the internal audit cadre of 200 PSEs managed and controlled by June 2026	Number of PSEs controlled and managed		AIAG/QA
			Government Enterprises Risk Management Information System (GERMIS) operationalized to 343 PSEs by June 2026	Number of PSEs operationalized with GERMIS System		AIAG/RMC
			Internal Audit Units in 200 PSEs capacitated in technical and information systems audit by June 2026	Number of PSEs capacitated in technical and IS Audits		AIAG/TA

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			Government debt database (CS – Meridian) administered and upgraded annually	Debt database administered and upgraded		DMD/DDB
		Improve budget allocations and expenditure tracking	Six (6) plans and budget management tools reviewed and formulated annually	Number of plans and budget management tools formulated and reviewed		GBMD
			Five (5) budget reports timely prepared and published annually	Number of budget reports prepared and issued.		GBMD
			Government wage bill for 96 votes administered annually	Salaries paid by 25th of each month		GBMD
			Expenditure tracking to 94 votes implemented annually	Number of votes tracked.		GBMD
			Allocated budget to 26 RSs and 184 LGAs administered annually	Number of votes administered.		GBMD
			Allocated budget to 48 MDAs administered annually	Number of votes administered.		GBMD
			Government Budget prepared and approved annually	Approved government budget		GBMD
E	Government	Strengthen	Tax and non-tax policy	Reviewed tax and non-	i. Tax revenue as a	PAD/F

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
	financial resources mobilization improved	domestic revenue mobilization systems	statements reviewed and operationalized annually	tax policies statement in place	percentage of GDP; ii. Non-tax revenue as a percentage of GDP; and iii. Budget deficit as a percentage of GDP (excluding grants).	
			Nine (9) double taxation agreements operationalized by June 2026	Number of Double Taxation Agreements signed and operationalized		PAD/ICTI
		Strengthen external resources mobilization	Grants and concessional loans from bilateral financial institutions mobilized and disbursed by 100 percent of the target annually	% of resources mobilized and disbursed from bilateral financial institutions		EFD/B
			Grants and concessional loans from multilateral financial institutions mobilized and disbursed by 100 percent of the target annually	% of resources mobilized and disbursed from multilateral financial institutions		EFD/M
			External non-concessional loans mobilization and disbursement reach 100 percent of the target annually	% of external non-concessional loans mobilized and disbursed		DMD/RM
		Strengthen domestic market financing	Mobilization of net domestic financing attained by 100 percent annually	% of net domestic financing mobilized		DMD/RM
			Government Guarantees issuance administered within 2	% of government guarantee to GDP		DMD/DRM

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			percent threshold of GDP by June 2026			
		Enhance Government debt management	Two (2) government debt management tools reviewed and implemented by June 2026	Number of government debt management tools reviewed and implemented		DMD/DRM
			Three (3) government debt management frameworks monitored and evaluated by June 2026	Number of government debt management frameworks monitored and evaluated		DMD/DRM
		Enhance dialogue between the Government, DPs and other stakeholders	Mutual agreements with DPs implemented by 100% annually	% of mutual agreements implemented		EFD
		Enhance implementation of PPP programmes	10 PPP sensitization forums on National PPP Policy 2009 with General Public, Development Partners, Public Entities, Parastatal Organizations and Social Security Funds conducted by June 2026.	Number of sensitization forums conducted		PPPU
			23 awareness and training events on PPP legislations conducted by June 2026	Number of PPP stakeholders trained on PPP legislations		PPPU
			One (1) PPP legislation reviewed, five (5)	Number of PPP legislations reviewed		PPPU

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			developed and implemented by June 2026	and developed		
F	Institutional capacity for quality service delivery improved	Improve ministry's planning, budget coordination, research and innovation.	Four (4) ministry's plans and budget management tools reviewed and implemented annually	i. Number of plans and budget management tools reviewed; and ii. Number of plans and budget management tools implemented.	Level of stakeholders' satisfaction with MoF services	PD
			Research and innovation on MoF operations administered annually	Research and innovation guideline in place		PD
		Improve human resource management	Five (5) human resource management tools reviewed and implemented annually	Number of human resource management tools implemented.		ADHRM
			MoF Comprehensive Training Programme Implemented annually	Number of staff attended training		ADHRM
			MoF administrative and statutory services administered annually	Number of staff provided with administrative and statutory services		ADHRM
		Improve working environment	MoF buildings constructed and rehabilitated by June 2026	Number of buildings constructed and rehabilitated		ADHRM

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
		Strengthen institutional internal controls and public relation	Four (4) MoF risk management tools reviewed and implemented annually	i. Number of risk management tools reviewed; and ii. Number of risk management tools implemented.		PD
			Eight (8) votes and 29 institutions monitored and evaluated annually	i. Number of votes monitored and evaluated; and ii. Number of institutions monitored and evaluated.		MEU
			MoF M&E framework and system developed and operationalized by June 2026	i. M&E framework in place; and ii. M&E system in place.		MEU
			Risk management, controls and governance processes for vote 022 and 023 reviewed and implemented annually	Number of risk-based audit plan implemented.		ACGEN/AAGFOS
			Risk management, controls and governance processes for vote 001, 006, 021 and 050 reviewed and implemented annually	Number of risk base annual audit plans implemented		IAU
			MoF internal ICT services for 20 divisions/units administered annually	Number of divisions/units provided with ICT services		FISMD/ADFISM/IIS

CODE	OBJECTIVE	STRATEGIES	TARGETS	OUTPUT INDICATORS	OUTCOME INDICATORS	RESPONSIBLE DEPT/UNIT
			Three (3) Procurement plans and supplies management implemented annually	Number of procurements plans and supplies management implemented		PMU
			14 communication channels administered annually	Number of Communication channels administered		GCU
			Two (2) MoF communication plans developed and reviewed by June 2026	Number of communication plans developed and reviewed		GCU
			MoF legal analysis services administered annually	Percentage of legal analysis services administered		LSD
			MoF contract legal services administered annually	Percentage of contract legal services administered.		LSD
Y	Multi-sectoral nutritional services improved	Strengthen programs to fight malnutrition among staff.	Nutrition awareness program developed and implemented by June 2026	Nutrition awareness program in place and implemented	Obesity/underweight prevalence rate	ADHRM

Annex III: Approved MoF Organization Structure

