Public Sector Cost Management

An Analysis of the Government's Expenditure Control and Cost Reduction Measures

Sikika

Volume 4, 2018

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Thank you all.

Irenei Kiria
Executive Director,
Sikika

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EXECUTIVE SUMMARY

The Government of the United Republic of Tanzania aims to strengthen public sector cost management to deliver quality services at the lowest possible costs. It does so by improving the budget preparation process to ensure economy, efficiency, and effectiveness in the allocation of resources. Since 2008, the Minister of Finance has announced efforts to strengthen cost management and use the savings to promote the country's development objectives.

The Government uses the Guidelines for the Preparation of Plans and Budget (GPPB), which instruct Accounting Officers to take 'expenditure control and cost reduction measures' during budget preparation. The current Government has emphasized reducing avoidable expenditures of various budget items including the procurement of services such as insurance, courier, internet, telephone, media and transport, consultancies in areas of construction, supplies of services and materials, national ceremonies, sitting allowances, printing of T-shirts, caps, bags, foreign travels, overseas short term training, imported office furniture, conducting meetings outside public offices, training, seminars and workshops, public utilities including water, telephone and electricity, acquisition of office buildings and motor vehicles, control of students' higher education loans, foreign exchange transactions and exchange rate expenses, among others.

This analysis, however, focuses on six particular budget items (henceforth referred to as 'focus budget items'), namely; 'training' (domestic and foreign), 'allowances' (discretionary), 'travel' (in-country and out-of-country), 'acquisition of new vehicles', 'fuel, oil and lubricants' and 'hospitality supplies and services'. These budget items have been a longstanding concern for Members of Parliament, civil society, and international development partners who have urged the Government to exploit existing opportunities for improving public sector cost management. The purpose of the analysis is not, however, to determine whether these focus budget items represent the lowest possible costs of delivering quality services.

This analysis assesses the effectiveness of the Government's announced initiative to control expenditures and reduce costs where it is possible without reducing the quality of public services. Specifically, the study assesses the effectiveness of the Guidelines for the Preparation of Plans and Budget of the fiscal years 2015/2016, 2016/2017 and 2017/2018 to strengthen cost management with regard to six focus budget items. It analyses the Executive Budget Proposals (EBP) of 2015/2016, 2016/2017 and 2017/2018 to identify which Ministries, Departments and Agencies (MDAs) and Regional Administrative Secretariats (RASs) planned to reduce the allocation for the six focus budget items, and it compares the results with Sikika's 2011/2012 'Unnecessary Expenditure' study. The study team also assessed the impact of inflation on the budgetary changes. Furthermore, the study elaborates on the practical challenges that the Parliamentary Budget Committee faces when scrutinising the Executive Budget Proposal to ensure that budget estimates are consistent with the Guidelines for the Preparation of Plans and Budget.

Overall, the study shows that the Government allocated TZS 334 billion, which was equivalent to 4.94% of the Government's total recurrent budget, to the six focus budget items in the year 2015/2016 as opposed to TZS 159 billion in the year 2016/2017, which was 3.84% of the Government's total recurrent budget for that year. This was a decrease of 53% in the total sum of these six focus budget items. In the year 2017/2018, the Government allocated TZS 176 billion to these focus budget items, which was 4.40% of the Government's total recurrent budget for that year, indicating that the trend is bottoming out. Thus, the analysis of aggregate budget figures shows that, overall, the Government's initiative to strengthen cost management has been effectively implemented.

However, the analysis also reveals that the trend varies considerably across individual MDAs and RASs. While some entities were able to reduce the allocation of focus budget items near zero, others increased their allocation multi-fold. These observations indicate that cost management measures cannot not be applied uniformly and, instead, may require a discretionary control mechanism that considers the individual circumstances of various spending units.

The Guidelines for the Preparation of Plans and Budget for 2018/2019 go well beyond the focus budget items of this study and include, among others, measures to ensure profitable public institutions and statutory corporations as well as measures to reduce fiscal risks by quoting contracts in Tanzanian Shillings. The Government's proactive attitude to broaden the scope of public sector cost management is commendable, but there has, yet, been little space for an evidence-based, open debate about the merits of these and alternative measures.

For the future, we recommend that each party in the budget process takes responsibility for strengthening cost management in the public sector. Policy makers (in particular the Ministry of Finance), policy implementers (MDAs, RASs, and LGAs) and oversight bodies (the CAG and Parliament) should constantly look for untapped opportunities to improve cost management in four functional management areas including the operations of public goods and services, the management of human resources, the performance of investments in public institutions and statutory corporations, and the management of fiscal risks.

- Operations management may benefit from dedicated **cost studies** which analyse the efficient selection and combination of inputs and compare the costs of producing goods or services by public entities with those of private entities; these studies can support so-called 'make or buy decisions' such as the usage of government-owned facilities for conducting meetings, trainings, seminars and workshops instead of private facilities. Similarly, public entities may revisit the acquisition of tangible and intangible assets (such as vehicles or software licences) through using a rent, lease, or purchase contract. Further, one may increasingly pay attention to the lessons from **procurement audits** by the Public Procurement Regulatory Authority to improve value for money of public goods, works, and services. This effort could be complemented by a limited and selective application of a **unit costs approach** where government outputs have stable costs and a standard procedure to produce public goods or services is viable (like road construction). Moreover, the Government may use **lifecycle cost analysis** for those outputs that require funding over multiple fiscal years, such as the construction and maintenance of public utility systems like road, water, and electricity networks.

- Human resource management has a large impact on the economy, efficiency and effectiveness of public services. It focuses on aspects such as workforce selection, vocational training, and personal emoluments including salaries and remunerative as well as duty-facilitating allowances. The Government should continue to ensure that only eligible officers receive their due remuneration (for instance by avoiding the payment of so-called 'ghost workers' that have been identified during **compliance audits** by the Controller and Auditor General) and that the use of discretionary allowances is subject to clear rules and adequate administrative control.

- Public investment management should be transparent by providing indicators that show the net contribution or financing need, net debt, and off-balance sheet liabilities (like, for example, revenue guarantees) of state-owned enterprises. Where the price of public services is regulated according to Government policy at a level below the market price, it is important to estimate additional financing needs and include them into the budget as a reimbursement. **Performance contracts** should include annual and multi-annual financial and non-financial targets, and consolidated annual **performance reports** should be open for public scrutiny. Also, the systematic recording and reporting of average costs and time overruns for large projects can strengthen the accountability for project preparation and implementation.

- Fiscal risk management is necessary to protect the public sector against unacceptably large losses. These risks may emanate from general economic risks (such as an unexpected depreciation of the exchange rate), specific explicit risks (such as higher than expected public sector wage settlements), specific implicit risks (such as insolvent or bankrupt state-owned enterprises), or structural weaknesses in public finances (such as poor forecasting of revenues). For these reasons, it is important to identify and **monitor fiscal risks**, mitigate them to a tolerable level, and incorporate the retained risks in the budget.

Policy makers should hold annual consultations with various stakeholders including public entities at national and subnational level, Members of Parliament, the business community, civil society organisations, as well as international development partners to identify opportunities to improve public sector cost management. After such consultations, the Government may decide to conduct or commission dedicated analytical studies which determine the nature and scope of potential cost savings and develop feasible policy options to exploit these opportunities. Equipped with such information, the Government should include selected cost management measures into the annual Guidelines for the Preparation of Plans and Budgets and prepare a **Cost Management Action Plan** with a clear and credible reporting framework.

Accounting Officers of various government entities (MDAs, RASs, and LGAs) are responsible for preparing budget proposals that comply with the Guidelines for the Preparation of Plans and Budget including explicit expenditure ceilings and cost management policy targets. Considering that these spending units are themselves concerned with the management of their operations, Accounting Officers have to reason with the Ministry of Finance and Planning (MoFP) during budget negotiations to determine what exactly can be done, given their particular circumstances, to deliver quality services at the lowest possible costs. To encourage proactive thinking about cost management, the budget negotiations between the Ministry of Finance and Planning and spending units may benefit from any of the following approaches:[1]

- Require spending units with new policy initiatives to propose saving options.
- Introduce explicit time limits on funding decisions on policy initiatives (that may cut across multiple fiscal years).
- Require spending units to deliver an "efficiency dividend" (percentage savings) for certain expenditure categories.
- Engage with staff representatives in order to establish the best way of modernising the pay structure including the current arrangements for remunerative and duty-facilitating allowances.
- Avoid mandatory spending increases in entitlement laws.
- Enforce regulations to minimise in-year adjustments to counter unrealistic initial budgeting and subsequent requests for virements or supplementary budgets.

1 Compare Allen, Hemming, and Potter (2013), The International Handbook of Public Financial Management, p. 218.

The Parliamentary Budget Committee should also commission its own periodical studies and use the available information contained in the audit reports from the Controller and Auditor General, the Public Procurement Regulatory Authority, as well as studies from civil society organisations to identify opportunities for improved cost management in the Government.

The Parliamentary Budget Committee should use a Government Cost Management Action Plan and reporting framework to monitor the overall progress of the agreed measures and hold the Minister of Finance as well as Accounting Officers accountable for the effective implementation within their area of responsibility. To perform these responsibilities, the Parliamentary Budget Committee receives professional support from the Parliamentary Budget Office (PBO). It is, therefore, important to ensure that the PBO is provided with adequate resources to support the Parliament's constitutional oversight role.

1. INTRODUCTION

The report presents an analysis of the effectiveness of the Government's measures to strengthen public sector cost management.

1.1 Background

In 2008, the Prime Minister at that time, Hon. Mizengo Peter Pinda, acknowledged existing opportunities to improve public sector cost management and, therefore, announced the introduction of 'expenditure control and costs reduction measures'. Sikika has been monitoring the implementation of the Government's policy to strengthen cost management since 2010. The analysis focuses on six particular budget items (henceforth referred to as 'focus budget items') that are associated with opportunities for improving cost management. These budget items are:

1. Training (domestic and foreign);
2. Allowances (discretionary);
3. Travel (in-country and out-of-country);
4. Fuel, oils, and lubricants;
5. Hospitality supplies and services; and
6. Acquisition of vehicles and transportation.

These focus budget items were selected for several reasons:

- In 2009, there was anecdotal evidence of unnecessary travel expenditures: For example, Tanzania sent a delegation of 25 officials to the annual meeting of the IMF and World Bank while other East African countries sent delegations of 5-7 people. Meanwhile, the allocation for 'allowances' amounted to 59% of the total government wage bill, which was relatively high compared to basic salary scales. Then again, the Public Accounts Committee (PAC) 2016/2017 report to the Parliament of Tanzania referred to unnecessarily large numbers of Tanzanian Government officials who have been travelling to international conferences that could otherwise be conducted locally.
- The Local Authority Accounts Committee (LAAC) 2015/2016 report to the Parliament of Tanzania pointed to an emerged custom where government units conduct seminars and workshops far from workplaces in order to justify payment of discretionary allowances for accommodation of attendees.
- Higher costs for travels and fuel to transport government officials were noted, such as for ministerial officials and support staff attending budget meetings in Dodoma. The Parliamentary Budget Committee emphasized in its 2017/2018 report to the Parliament that cost reduction measures regarding such budget items should be included when preparing Guidelines for the Preparation of Plans and Budget for 2017/2018.

These and similar practices incur costs that can be avoided through an improved budget preparation process to ensure that national resources are only used for the improvement of the people's well-being in the country instead of benefiting a few government employees. For that purpose, the current practices in various functional management areas of the Government need to be analysed so that public resources are used in the best interest of the people, as indicated in the Government's own policy pronouncements as well as presidential directives.

In 2016/2017, the Government announced ‘expenditure control and cost reduction measures’ which instruct Accounting Officers to abide by Government expenditure policies in line with the Budget Act, No. 11 of 2015, the Public Finance Act, CAP 348 of 2001, the Local Authority Finance Act, CAP 290 of 1992, the Procurement Act, CAP 410 of 2013, in conjunction with the Accounting Officers’ respective regulations and amendments as well as government circulars and directives. The aim of these measures is to strengthen public sector cost management without compromising the quality of service delivery.

At the budget speech on June 8th of 2017 to the National Assembly on the Estimates of Government Revenue and Expenditure for the fiscal year 2017/2018, the Minister of Finance and Planning, Hon. Dr. Philip I. Mpango (MP), stressed the Government’s intention to strengthen cost management. He stated that; *“in 2016/2017, the Government continued to control expenditures in various areas, including reducing foreign travel by ensuring that permits are granted only to travels with national interest; effective management of utilities; and control of motor vehicle operational costs. In addition, the usage of public conference facilities has helped to control Government expenditures on meetings, seminars and workshops”.*

Sikika’s Public Finance Governance Programme focuses on promoting sound public financial management (PFM) and discipline in the areas of revenue collection, planning and budgeting, as well as financial control and oversight. Sikika commissioned this analysis together with the ‘Good Financial Governance (GFG) Programme in Tanzania’, a programme implemented by GIZ, which aims to support the strengthening of Tanzania’s Public Finance System in accordance with the GFG principles of transparency, efficiency and accountability. The aim of this analysis is to get a view of how effectively the Government has been implementing its measures to strengthen cost management and to advocate for the strengthening of mechanisms that put the Government’s laudable efforts on a stronger institutional footing.

This report, therefore, presents analytical findings which consider the overall allocation of the six focus budget items that are deemed to provide opportunities for improved cost management. The report shows how different Ministries, Departments and Agencies (MDAs) and Regional Administrative Secretariats (RASs) have contributed to the situation. Finally, the report provides recommendations on how to enhance and sustain these achievements in the future.

1.2 Objectives

The specific objectives of this study are to carry out the following task:

- An assessment of the effectiveness of the Guidelines for the Preparation of Plans and Budget (GPPB) 2015/2016, 2016/2017 and 2017/2018 in addressing issues of expenditure control and cost reduction.
- An analysis of the Executive Budget Proposal (EBP) 2015/2016, 2016/2017 and 2017/2018 to examine which Ministries, Departments and Agencies (MDAs) and Regional Administrative Secretariats (RASs) planned to reduce spending on focus budget items, as well as a comparison with the results of Sikika’s previous 2011/2012 Unnecessary Expenditure study.
- An analysis of the Parliamentary Budget Committee’s role in improving the budget’s allocative efficiency through monitoring the effective implementation of ‘expenditure control and cost reduction measures’.

As a result of conducting this study and subsequent advocacy interventions, Sikika aims to contribute in bringing about the following outcomes:

- A clear and credible commitment by the Government to strengthen cost management measures addressed in the Guidelines for the Preparation of Plans and Budget.
- An open, evidence-based dialogue about unexploited opportunities to implement cost management measures with the inclusion of government entities, constitutional oversight bodies such as Parliament, the CAG and the PPRA, as well as organisations from civil society.
- Effective oversight of the progress of government entities at all levels in strengthening cost management based on a clear and credible action plan and reporting framework.

1.3 Methodology

This assignment required a detailed analysis with regards to the Government's measures to strengthen cost management for the fiscal years 2015/2016, 2016/2017 and 2017/2018. Inputs were gathered from Sikika's Public Finance Governance Programme which is working on budget transparency and accountability as well as from the Budget Commissioner at the Ministry of Finance and Planning (MoFP). Additional meetings were held with the President's Office – Regional Administration and Local Government (PO-RALG) and the Parliamentary Budget Committee.

The approach of the assignment included the following key data collection tasks: a desk review of different studies and reports from stakeholders in the area of cost management in the public sector to analyse how MDAs and RASs managed to adhere to expenditure policies and guidelines. Some of the reviewed documents were: the Guidelines for the Preparation of Plans and Budget, the Executive Budget Proposals (specifically for the recurrent budget, namely budget books volume II & III), CAG reports for the fiscal years that ended on the 30th June 2015, 2016 and 2017, and PPRA reports for 2015 and 2016. It was later determined, however, that the PPRA reports did not include any issues related to cost management and, hence, were excluded from the analysis.

As shown below, the analysis also involved a numeric comparison of the six focus budget items, which are: 'training' (domestic and foreign), 'allowances' (discretionary), 'travel' (in-country and out-of-country), 'acquisition of new vehicles', 'fuel, oil and lubricants', as well as 'hospitality supplies and services'. Sikika chose to focus only on discretionary allowances rather than to include non-discretionary allowances and in-kind allowances due to the fact that the Government has more flexibility to reduce costs of discretionary allowances through implementing a prudent cost reduction policy. Non-discretionary allowances and in-kind allowances are often linked to contractual compensation of staff for fulfilling government duties, and the right to receive some of these allowances are protected by the constitution. The Government's planned expenditures on the six focus budget items for the fiscal years 2015/2016, 2016/2017 and 2017/2018 were analysed in the following ways:

- A broad trend analysis was made based on the total sum of the six focus budget items in order to determine whether there was an overall increase or decrease over time. This part of the analysis also includes a breakdown of the overall trend by all MDAs and RASs.
- A detailed trend analysis of each of the six focus budget items including a breakdown of how single MDAs and RASs have contributed to the overall effort to strengthen cost management.
- Inflation plays a significant role in economic and financial planning. Therefore, annual budget estimates (which are expressed in nominal terms) were discounted based on the headline inflation rate to calculate the growth rates of the six focus budget items in real-terms over the respective fiscal years.

Moreover, meetings were held with key stakeholders. For that purpose, the study team visited the Ministry of Finance and Planning (MoFP) as well as the President's Office – Regional Administration and Local Government (PO-RALG) to get a deeper understanding of expenditure categories and entries in the budget books that were not clearly understood. Furthermore, the Budget Commissioner and the Assistant Director Local Government Finance proved especially helpful to understand the strategies and challenges that MDAs and LGAs encounter in strengthening cost management. The team also visited key members of the Parliamentary Budget Committee to inquire on their constitutional role as oversight bodies of the Government's efforts to take effective cost management measures.

2. PRESENTATION OF FINDINGS

2.1 Effectiveness of the Guidelines for the Preparation of Plans and Budget

Before the preparation of the annual budget, the Ministry of Finance and Planning issues Guidelines for the Preparation of Plans and Budget (GPPB) on which the particular fiscal year's budget will be based. The GPPB instruct Accounting Officers to take 'expenditure control and cost reduction measures' which have implications for the six selected focus budget items that are the subject of our analysis:[2] Here are some of the observations that were made:

i. Motor vehicles should be leased instead of being purchased where appropriate

A 'lease contract' is one by which a party (the supplier) transfers a property or a service to another party (the Government) for a specified time in return for payment. A lease contract can result into full ownership of the receiving party (the Government) once payments are completed. A major advantage of such arrangements is that the Government avoids large one-time lumpsum payments since only a portion of the agreed price is paid over time. As a cost management measure, the Government considers it more economical to lease motor vehicles rather than purchasing them due to their significant acquisition cost. Leasing motor vehicles has a counter effect of reducing 'acquisition of vehicles' expenditure, provided that the motor vehicles are for short-term use and will be disposed of before the full costs of the car are paid for. Whether savings that are incurred by switching from purchase to leasing arrangements are made depends on the expected time of use and mileage. However, if the Government has its own maintenance service, purchasing might be cheaper since one saves the profit margin of external service. The Government needs to keep a close watch on which alternative is more suitable from a long-term cost perspective.

ii. Limit foreign travel and associated delegation costs subject to approval by the State House

In the fiscal year 2015/2016, the total 'out of country travel' approved estimate was TZS 59.8 billion, while in 2016/2017, the total "out of country travel" approved budget estimates had decreased by -63% to about TZS 22 billion. This shows that the Government was able to significantly reduce "out of country travel" estimates in efforts to improve cost management. In the most recent annual budget of 2017/2018, "out of country travel" estimates slightly increased by +10% to about TZS 24 billion compared to 2016/2017 approved estimates. However, the overall three-year trend from 2015/2016 to 2017/2018 is still downwards.

iii. Continue reducing unnecessary expenditure and minimize costs in areas such as national ceremonies, sitting allowances, printing of T-shirts, caps, bags, overseas short term training and imported office furniture

The total budget allocation estimates for overseas short-term training over the three fiscal years was about TZS 18 billion in 2015/2016 followed by a significant decrease of -76% to TZS 4.4 billion in the year 2016/2017 budget estimates. In the 2017/2018 budget estimates, overseas short-term training increased by +11% to TZS 4.9 billion, which was higher than the 2016/2017 approved budget estimates but still significantly lower than the budget estimates for the fiscal year 2015/2016.

Sitting allowances (forming part of 'personal non-discretionary allowances'), on the other hand, have experienced a consistent upward trend over the years. The non discretionary allowances

2 Findings and data analysis conducted by INNOVEX Development Consulting Ltd.

approved estimate of TZS 458 billion in 2015/2016 increased by +8% to TZS 496 billion in 2016/2017 approved estimates, and then they increased even further by +34% to TZS 663 billion in 2017/2018 estimates, indicating that the Government has not been able to reduce non-discretionary allowances, sitting allowances being included. The Ministry of Finance prioritized the reduction of sitting allowances as per its Guidelines for the Preparation of Plans and Budget for 2017/2018, but it also recognized that the extent to which they can be reduced is limited as these allowances are categorized as 'non-discretionary' because of statutes; therefore, they cannot be easily reduced for cost management purposes. It is important for the Government to review this area and determine whether it still wants to control non-discretionary sitting allowances or if they will be removed from the list of measures to strengthen cost management.

Although expenditures for national ceremonies, printing of T-shirts, caps, bags and imported office furniture have not been included into the list of six focus budget items for this analysis, they would qualify as costs that have potential to be reduced without compromising the quality of service delivery. Sikika, therefore, supports the Government's efforts to keep these at a minimum.

iv. Procurement of motor vehicles through the Government's Procurement Services Agency (GPSA) after obtaining permit from the Prime Minister's Office (PMO)

Procurement of all motor vehicles is currently done through the Government's Procurement Services Agency (GPSA) subject to approval and permit from the Prime Minister's Office (PMO). The GPSA was established under the Executive Agency Act CAP 245 R.E 2009 and came into effect through the Government Notice (GN) No. 235 of 7th December 2007 (as amended in April 2012). The agency acts as a portal through which all government tenders for common user items (CUI) are advertised, and various suppliers are invited to a competitive bid for providing their services.

Total approved budget estimates for the procurement of motor vehicles decreased by -73% from TZS 13.2 billion as per approved estimates in the fiscal year 2015/2016 to approved estimates of TZS 3.5 billion in the year 2016/2017. Although the budget estimates increased by +177% to TZS 9.8 billion in the year 2017/2018, they are still lower than approved estimates for 2015/2016.

v. Reduction of running costs for motor vehicles especially in fuel, lubricants and maintenance

Motor vehicles running costs have also been subjected to reduction as well as the cost of acquiring such motor vehicles. Running costs for motor vehicles include fuel, oil, lubricants and maintenance costs.

According to the budget books of the fiscal year 2015/2016, total budget approved estimates for fuel, oil, lubricants and maintenance amounted to TZS 72 billion, but they decreased by -43% to TZS 40.9 billion for approved budget estimates in 2016/2017. In the year 2017/2018, the budget estimates totalled TZS 41 billion, which is about the same (+0.3%) compared to the 2016/2017 approved budget figures. This cost reduction measure seems to be largely effective over the three years of this analysis.

vi. Reduction of cost allocated for hospitality supplies and services

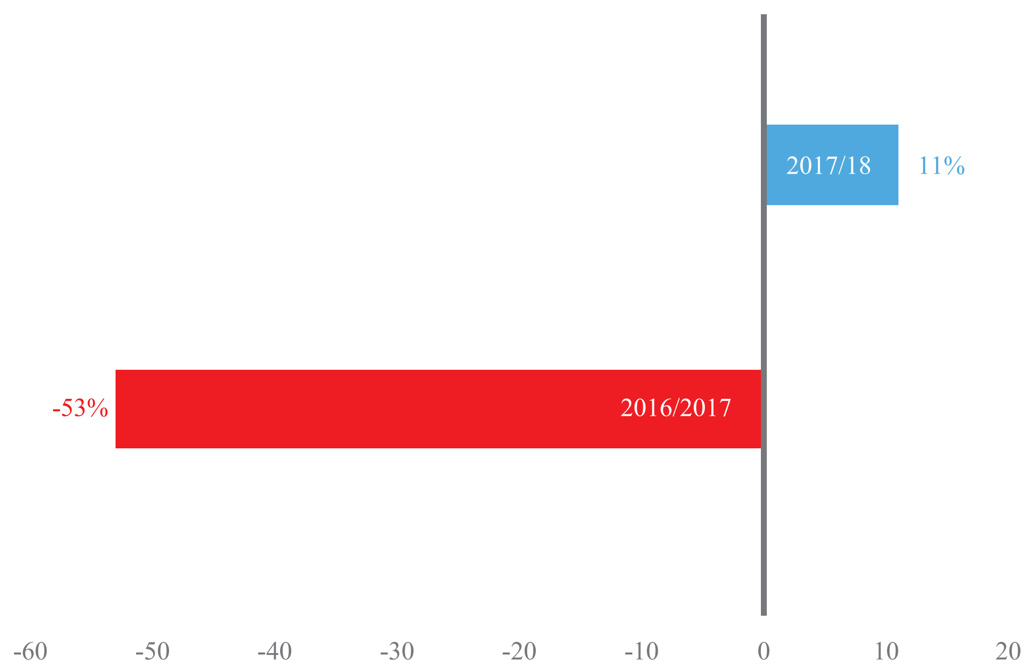
The Guidelines for the Preparation of Plans and Budget do not clearly indicate what is contained under the budget line item 'hospitality supplies and services' which made the analysis difficult. During visits to the Ministry of Finance and Planning as well as the President's Office – Regional Administration and Local Government, it was established through interviews that 'hospitality supplies and services' include items like gifts to official government guests (ambassadors, diplomats, etc.), official lunches and dinners, and others. A detailed analysis is, therefore, presented in section 2.3.5.

The observations above demonstrate improvements in public sector cost management, which can be attributed to the new Government that took office in the second quarter of 2015/2016. The financial year 2016/2017 was the first under the new administration of President John Magufuli and also the first year of the Second Five Year Development Plan (FYDP II) 2016/2017 – 2020/2021. One of the objectives of the FYDP II is to build a base for transforming Tanzania into a semi-industrialized nation by 2025. In his speech about the National Five-Year Development Plan 2016/2017 – 2020/2021 on June 2016, the President said: *"The Fifth Phase Government that I lead is committed to bringing about fundamental improvements in the lives of Tanzanians. [...] [Ministries, Departments and Agencies] should be vigilant to ensure that all available resources, financial and material, are spent judiciously and efficiently."* This initiative, therefore, drives most of the cost reduction seen in today's Government budgets in the effort to not only monitor cost management but also to abide by the President's directives to reduce operational costs and maximize the value of investments in development projects.

2.2 Trend Analysis of Focus Budget Items

This section provides a broad trend analysis based on the total sum of six focus budget items to determine whether there was an overall increase or decrease over time.

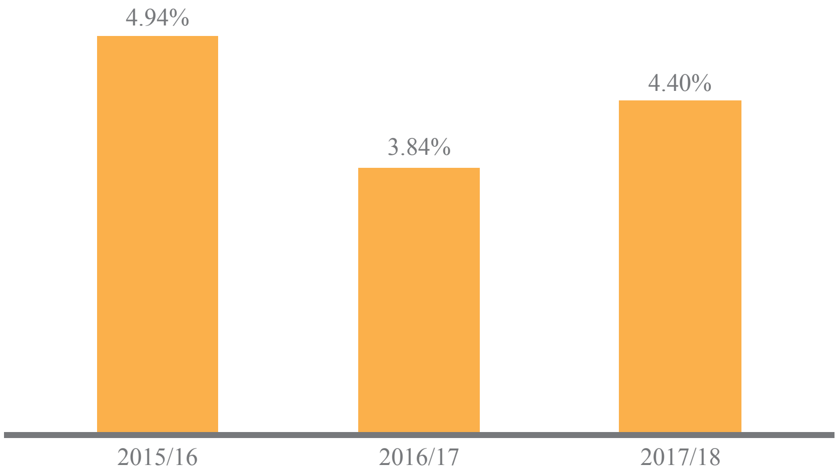
Figure 1: Changes in Total Focus Budget Item Estimates



The total sum of the six focus budget items in 2015/2016 was TZS 334 Billion. That amount has been reduced by -53% to TZS 158.7 billion in 2016/2017, and it then increased by +11% to TZS 176.4 billion in 2017/2018. Thus, one may say there has been a significant downward trend, which experienced a slight reversal. A comparison of the total sum of the six focus budget items with the Government's total recurrent budget estimate shows that the changes of percentage shares are fluctuating over the years. In the year 2015/2016, the total sum of focus budget items made up 4.94% of the Government's total recurrent budget; then this share declined to 3.84% in the year 2016/2017. In the following year

2017/2018, the total sum of focus budget items formed 4.40% of the Government's total recurrent budget, rendering the cost management measures only partly effective, as the initial reduction was undone halfway.

Figure 2: Proportion of Total Focus Budget Items to Total Recurrent Budget



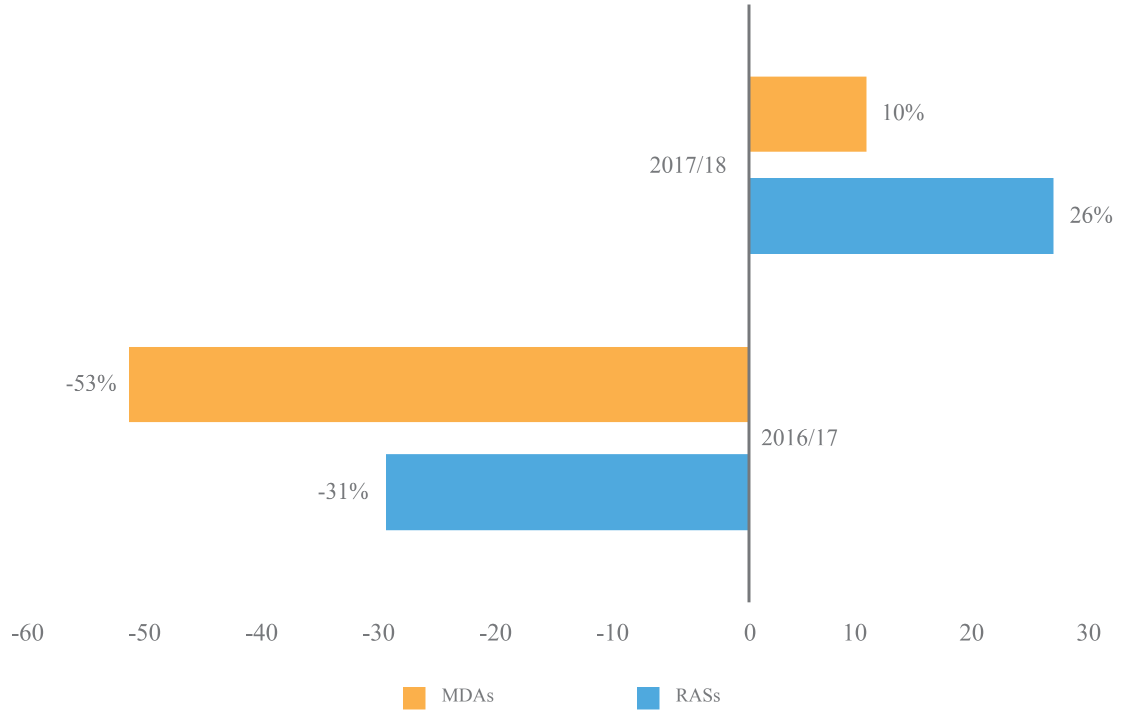
From looking at these figures, it is not clear whether the measures to control costs were a one-time effort or unsteady steps of a long-term undertaking. To clear doubts about this unclear trend, the Government and Parliament should continue to monitor such expenditures over a longer time period to ensure that they achieve the expenditure policy objectives that have been formulated and agreed.

2.3 MDAs and RASs Expenditure Budget

In the year 2015/2016, the total sum of focus budget items for Ministries, Departments, and Agencies (MDAs) was about TZS 324 billion, while the amount stood at TZS 152 billion in the year 2016/2017, which makes a -53% decrease in the two years. However, in the year 2017/2018, the total sum of focus budget items for MDAs went up to TZS 168 billion, which is an increase of +10% compared to 2016/2017.

With regard to votes accounted for by Regional Administrative Secretariats (RASs), the total sum of focus budget items declined by -31% (a decrease of TZS -3 billion) in the year 2016/2017, but it increased by +26% (an increase of TZS +1.8 billion) in the year 2017/2018. This shows that, for the case of RASs and MDAs, there has been an increase from 2016/2017 to 2017/2018, but the overall three-year trend has shown a decrease. This indicates progress in terms of implementing the Government's cost management measures. It should be noted that the total budget estimates for RASs are much lower in comparison with the MDAs; hence, the success of the cost management measures rest significantly on compliance by MDAs.

Figure 3: Changes of Total Focus Budget Items in MDAs and RASs in the years 2016/2017



MDAs have a total of 69 budget votes out of which 52 (that means 75% of all MDAs) showed a decrease in budget estimates of the focus budget items for the year 2016/2017. However, in the year 2017/2018, only 17 out of 69 votes (25% of all MDAs) showed a decrease in budget estimates of focus budget items, which means the remaining 75% of the MDAs faced an increase in their estimates of focus budget items for that year. The increase in the total sum of focus budget items of MDAs originates largely from the increase of TZS 16.5 billion in 'travel' between the years 2016/2017 and 2017/2018 as opposed to the remaining five focus budget items featured in this analysis. 'Discretionary allowances' have decreased over time, as opposed to other allowances, including 'non-discretionary allowances' as well as 'in-kind allowances', which are of mostly remunerative nature and which have increased during that time. But 'discretionary allowances' experienced a -56% decrease from 2015/2016 to 2016/2017 and another -15% decrease from 2016/2017 to 2017/2018. Out of all six budget items, particularly between the fiscal years 2016/2017 and 2017/2018, 'training' is the only budget item besides 'discretionary allowances' which decreased during this period by -24%. Other budget items in the same period increased as follows: 'travel' +24%, 'fuel, oil and lubricants' +0.3%, 'hospitality supplies and services' +3%, and 'acquisition of vehicles' by +177%, as presented in the table below.

Table 1: Changes in Focus Budget Items between 2015/2016 - 2017/2018 (TZS Millions)

Budget Item	2015/2016	Percentage Change	2016/2017	Percentage Change	2017/2018
Training	58,191	-57%	25,253	-24%	19,286
Allowance (Discretionary)	11,816	-56%	5,200	-15%	4,408
Travel	158,046	-54%	72,786	24%	90,537
Fuel, Oil, Lubricants	72,058	-43%	40,871	0.3%	40,988
Hospitality	21,015	-47%	11,079	3%	11,434
Acquisition of Motor Vehicles	13,208	-73%	3,526	177%	9,762
Total	**334,334**	**-53%**	**158,716**	**11%**	**176,414**

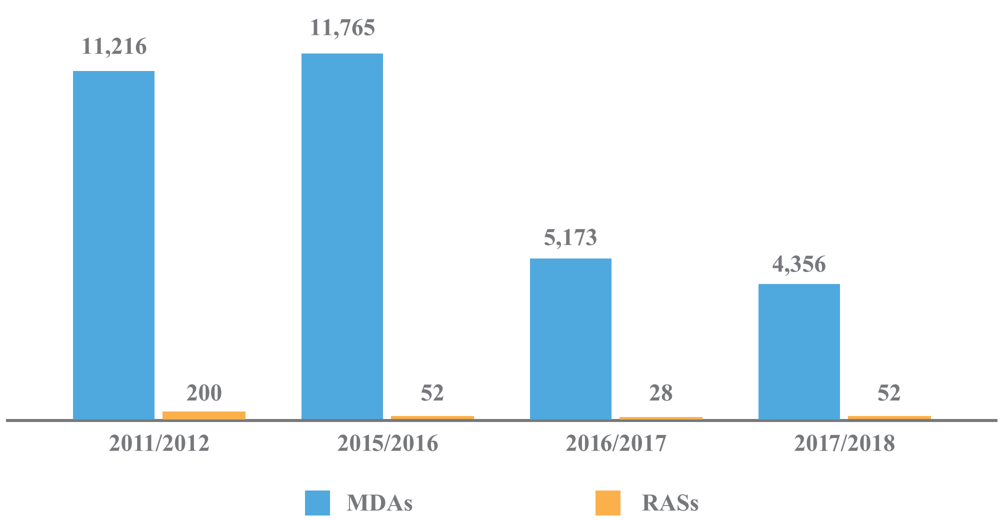
From all 26 RAS supply votes in the year 2017/2018, only 5 regions (which is 19% of all regions in Tanzania) managed to decrease their budget estimates for the six focus budget items, while in the year 2016/2017, 20 out of 26 regions (which is about 77%) were able to decrease the budget estimates for these items.

The next sections provide a more detailed analysis of each of the six focus budget items for the fiscal years 2015/2016, 2016/2017 and 2017/2018. They include graphs to illustrate the overall trend but also describe how much the performance of selected MDAs and RASs varied with regard to the particular focus budget item. A comprehensive table including the performance of all votes can be found in annex 2 at the end of this report.

2.3.1 Discretionary Allowances Expenditure Budget

'Discretionary allowances' amounted to TZS 11.8 billion in the year 2015/2016 and decreased to TZS 5.2 billion in the year 2016/2017. In the year 2017/2018, the budget decreased once again to TZS 4.4 billion. This means that 'discretionary allowances' decreased over all the three years under the analysis.

Figure 4: Trend Analysis for 'Discretionary Allowances' (TZS Millions)



In absolute values, MDAs indicate a general downward trend in budget estimates for 'discretionary allowances' from 2015/2016 to 2017/2018 in contrast to the results of Sikika's (then termed 'unnecessary expenditure') analysis produced in 2011/2012. RASs also exhibit a downward trend;

however, they show a significant percentage increase from 2016/2017 to 2017/2018 by +87% from TSZ 28 million to TZS 52 million fully reversing the accomplished savings from the previous year.

Among MDAs, percentage changes in 'discretionary allowances' between the years 2015/2016 and 2016/2017 vary from a decrease of -99.9% in the Registrar of Political Parties to an increase of +779% in the President's Office and Cabinet Secretariat. The President's Office and Cabinet Secretariat's allocation had an absolute value of TZS 156.5 million which is 3% of the total 'discretionary allowance' cost for the year 2016/2017. On the other side, the Registrar of Political Parties, the Electoral Commission, and the Ministry of Transport all bore a decrease of -99% for reasons we are currently not aware of. There were also numerous instances where budgets were slashed to zero (which implies decreases by -100%). The most notable of these was the President's Office – Public Service Management, whose budget was slashed to zero from TZS 119.8 million. The most notable decrease in terms of monetary value was the Accountant General's Office, whose budget was reduced by TZS -1.57 billion, which was a -98% decrease. Overall, a total of 48 out of the 69 MDAs were able to decrease 'discretionary allowances' from 2015/2016 to 2016/2017. This amounted to a total percentage decrease of -56% for 'discretionary allowances'.

However, between the years 2016/2017 and 2017/2018, percentage changes in 'discretionary allowances' among MDAs vary from a decrease of -94% (Ministry of Water) to an increase of +714,925% from the Registrar of Political Parties. However, it should be noted that this large percentage increase amounts to only TZS +14.3 million in absolute terms. The increase in the Registrar of Political Parties follows a stark reduction in the previous year, where its budget had been slashed by almost -100%. Other ministries that experienced tremendous increases percentagewise were the Electoral Commission with an increase of +30,973% (an increase of only TZS +6.1 million) and the Public Service Recruitment Secretariat with a +1540% increase (an increase of only TZS +3.6 million). In terms of absolute value, the biggest increase was the President's Office – Planning Commission, with an increase of TZS +200 million, while the biggest decrease was in the Treasury, a decrease of TZS -797.7 million, which was a -46% decrease in percentage terms. Only 18 out of the total of 69 MDAs managed to record a reduction in 'discretionary allowances' from the previous year; however, they were still able to contribute to an overall decrease of -16% in 'discretionary allowances' for MDAs. This seems to indicate some success in implementing the Government's measures to strengthen public sector cost management.

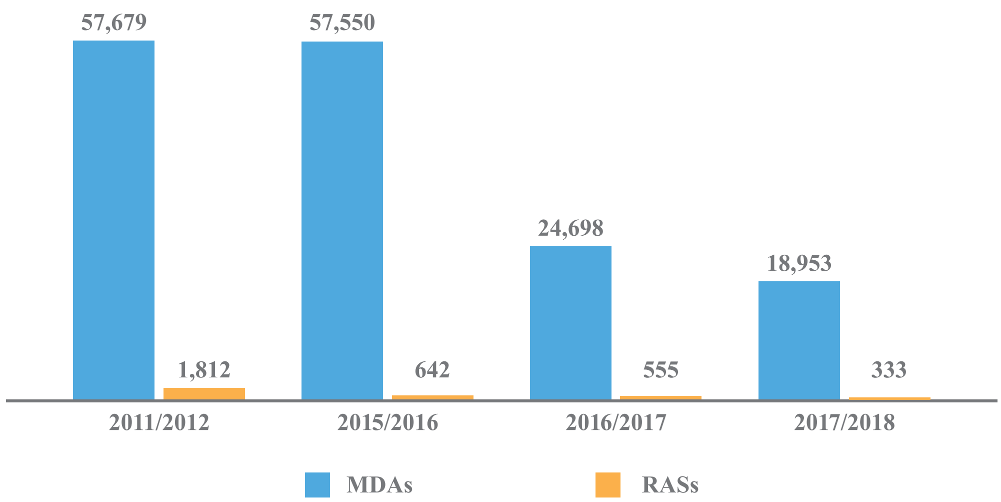
In case of the budget for 'discretionary allowances' in the RASs, in the year 2016/2017, variations ranged between a decrease of -98% in the Geita region to an increase of +233% in the Mwanza region. In the year 2017/2018, the variation was between a decrease of -80% for Mwanza region to an increase of +283% for Arusha region (corresponding to an absolute increase of just TZS +4.3 million). There were also considerable instances of regional budgets being slashed to zero, the most notable of these being the Ruvuma region, which experienced a reduction of its TZS 8.6 million budget down to zero. In total, 17 out of the 26 regions had a decrease in budget estimates for 'discretionary allowances' in 2016/2017 leading to a -46% decrease for the year. In 2017/2018, only 6 out of the 26 regions had a decrease for 'discretionary allowances', which led to an +87% increase. In total, the absolute decrease in 2016/2017 was TZS -23.8 million, whereas the absolute increase in 2017/2018 was TZS +24 million.

2.3.2 Training Expenditure Budget

'Training' includes both 'domestic training' and 'foreign training' for government officials. The total 'training' budget estimates amounted to TZS 58.2 billion in the year 2015/2016. It then decreased to TZS 25.3 billion in approved budget estimates for the year 2016/2017 after which it further declined to TZS 19.3 billion in the budget estimates for the year 2017/2018. In terms of percentage changes, ‘training’ decreased by -56.6% in the years 2015/2016 to 2016/2017 and also decreased by -23.6% in the years 2016/2017 to 2017/2018. Thus, one can observe that the budget significantly declined since the fifth phase Government led by President John Paul Magufuli came to power, bearing in mind that his Government prepared its first budget in the year 2016/2017.

‘Training’ in both MDAs and RASs is the only budget item besides ‘discretionary allowances’ from the six focus budget items that the Government managed to consistently decrease over the three years. The fifth phase Government appears to be clearly succeeding in cutting down ‘training’ allocations to realize its objectives of the Five-Year Development Plan 2016/2017 to 2020/2021. Such success serves as a reminder that political will plays an important role in the success of the Government’s cost control policy.

Figure 5: Trend Analysis for ‘Training’ (TZS Millions)



In the year 2016/2017, variations among MDAs for ‘training’ showed percentage changes ranging between a decrease of -100% to an increase of +1,322%. During the preparations of the budget, 13 MDAs cut down budget estimates for ‘training’ by -100% and, hence, completely removed the expenditure from their budget. The other 32 MDAs for whom ‘training’ estimates decreased faced reductions between -99% and -4%. Two MDAs, namely the ‘Ministry of Community Development, Gender and Children’ and the Anti-Drug Commission maintained their ‘training’ allocation levels while 11 other MDAs increased their ‘training’ budget item estimates by various margins. The Financial Intelligence Unit experienced the aforementioned increase by +1,322%; the unit’s total budget was TZS 256.6 million in 2016/2017, which was not a significant increase in budget estimates when one is looking at the total budget for that MDA.

In the year 2017/2018, the variations among MDAs’ ‘training’ budget ranged from a decrease of -100% to an increase of +1314%. Furthermore, two MDAs cut down their ‘training’ budget item estimates by -100%, eradicating the whole cost, while 22 MDAs reduced the budget item estimates between a reduction of -94% and 0%, and the remaining 25 MDAs increased their budgeted costs in this particular year. The most notable of these are the Ministry of Defence & National Service with the aforementioned increment of +1314%, the Ministry of Transport with an increment of +837% (TZS +25.1 million), the Records and Archives Management Department with an increment of +769% (TZS +15.4 million), and the Judiciary Service Commission with an increment of +629% (TZS +17.6 million). These four MDAs experienced significant increases in training budget estimates percentagewise; but in absolute amounts, the increases of all four MDAs totalled only TZS 89.6 million.

In the case of RASs, in the year 2016/2017, the percentage changes had large variations (-100% to +650%, the high percentage increase reflecting an increment of TZS +134.8 million in absolute figures) with 1 region (Katavi) having its budget slashed to zero, while 15 other regions had their 'training' budget estimates reduced. The other 11 regions increased their budget item estimates. Mtwara, Njombe, Dodoma and Tabora had the highest percentage increases in their 'training' budget estimates (their joint increases in terms of absolute value totalled TZS 179 million), which was 32% of the total regional budget estimates for 2016/2017. In 2017/2018, the variation of percentage change distribution was -100% to +30,024% (the high percentage increase reflecting an absolute change of only TZS +1.5 million), with 2 regions (Geita and Manyara) having their budgets slashed to zero, and the other 16 regions reducing their 'training' budget estimates between -96% to -1%. Only 7 regions increased their budget item estimates totalling TZS +44 million.

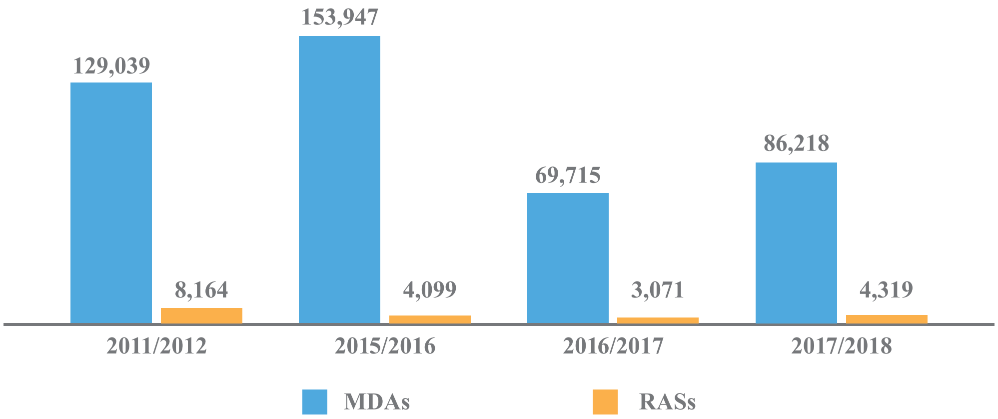
2.3.3 Travel Expenditure Budget

The budget item for 'travel' (including in-country and out-of-country travelling) has experienced fluctuations over the review period. In 2015/2016, the 'travel' budget estimates totalled TZS 158 billion, it then declined to TZS 73 billion in the approved budget estimates for the year 2016/2017 before it increased to TZS 91 billion in the budget estimates for the year 2017/2018. In terms of percentage changes, 'travel' expenditures decreased by -54% in the years 2015/2016 to 2016/2017, but they increased by +24% in the years 2016/2017 to 2017/2018. Over the three years that were analysed, the total 'travel' budget was reduced.

In the year 2016/2017, variations among MDAs for 'travel' experienced percentage changes ranging from a decrease of -100% to an increase of +165%, in which 6 MDA's had their budgets slashed to zero, and 41 out of the total of 69 MDAs managed to reduce their budget estimates. In 2017/2018, the percentage changes ranged from -100% to an increase of +18,064%. Only 16 MDAs reduced their budget estimates. The Registrar of Political Parties had an +18,064% increase, which was an increase of TZS +290 million, while that of the Ethics Secretariat increased by +5,991% corresponding to a TZS +355 million increase. The President Office – Public Service Management has seen an increase of +2,851% (a TZS +376 million increase), and TACAIDS saw an increase of +975% (a TZS +101 million increase). All of the aforementioned items show a huge impact in percentage terms, while, in absolute numbers, the items total less than 2% of the whole 2016/2017 travel budget. Therefore, there was no material impact made in the total sum of focus budget items for the respective years.

RASs' budget variations for 'travel' had percentage changes ranging from a decrease of -79% to an increase of +153%. 19 out of 26 regions (that means 73%) reduced budget estimates for 'travel', while, in 2017/2018, there were percentage changes ranging from a decrease of -40% to an increase of +619%, in which only 4 regions reduced the budget estimates for 'travel' expenditure while the remaining 22 regions increased their 'travel' budget item estimates during that year.

Figure 6: Trend Analysis for Travel (TZS Millions)

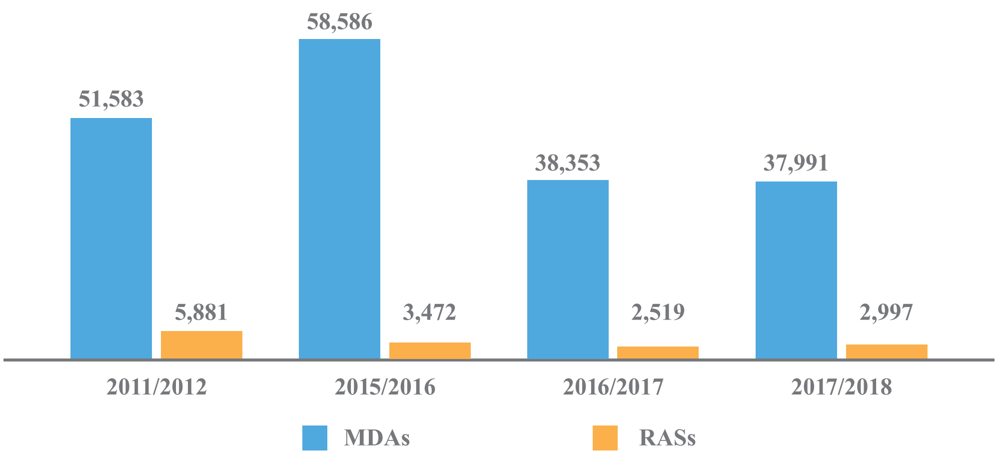


2.3.4 Fuel, Oil and Lubricants Expenditure Budget

When the Minister for Finance and Planning, Hon. Dr. Philip I. Mpango, introduced the estimates of Government revenue and expenditure for the fiscal year 2016/2017 to the National Assembly, the Minister mentioned that *"the Government will take appropriate measures to control expenditures.... including running costs for motor vehicles especially in fuel, lubricants and maintenance"*.

In 2015/2016, the budget estimates for 'fuel, oil and lubricants' was TZS 72 billion. In 2016/2017, the approved budget estimates decreased to TZS 40.8 billion and then rose to TZS 41 billion in the budget estimates for the year 2017/2018. From the year 2015/2016 to 2016/2017, the 'fuel, oil and lubricants' budget decreased by -43%, but from the year 2016/2017 to 2017/2018, the estimates slightly increased by +0.3%, which was small compared to some other focus budget items that have shown a significant increase of budget estimates in that year.

Figure 7: Trend Analysis for Fuel, Oil & Lubricants (TZS Millions)



Among MDAs, percentage changes in 'fuel, oil and lubricants' between the years 2015/2016 and 2016/2017 varied from a decrease of -100% to an increase of +232%. Out of all MDAs, 2 MDAs had their budgets slashed to zero, while 37 of the total of 69 MDAs (that means about half of them) reduced their budget estimates in the year 2016/2017. In the year 2017/2018, the range of percentage changes varied from a decrease of -55% to an increase of +493% (corresponding to an increase of TZS +153 million) in which only 20 MDAs reduced budget estimates for 'fuel, oil and lubricants'.

For 2016/2017 the Records and Archives Management Department had an increase of +232%. The Teachers' Service Commission had the aforementioned increase of +493%, which is just 0.4% of the total 'fuel, oil and lubricants' expenditure estimate for the year 2017/2018. The MDAs performance in containing expenditure in 'fuel, oil and lubricants' has improved significantly compared to what was reported in Sikika's report from 2011/2012 when costs were increasing.

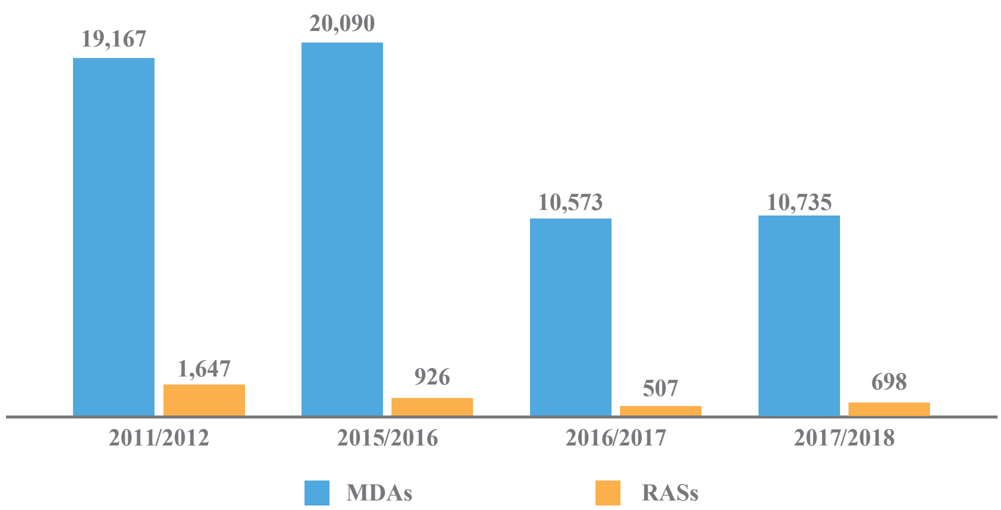
For the regional budget, the percentage change of the budget for 'fuel, oil and lubricants' ranged from a decrease of -74% to an increase of +126% in the year 2016/2017. Overall, 20 out of 26 regions reduced their budget estimates for 'fuel, oil and lubricants'. In the year 2017/2018, the percentage change ranged from a decrease of -28% to an increase of +193%; only 8 regions reduced their budget estimates for 'fuel, oil, and lubricants' budget item estimates. Morogoro had the aforementioned budget increase of +126% in 2016/2017. This is equivalent to 4% of the total 'fuel, oil, and lubricants' budget item estimates for regions in the year 2016/2017, while Dar es Salaam region had an increase of +193% (TZS +64 million), equivalent to only 2% of total 'fuel, oil and lubricants' budget item estimates for regions in the year 2017/2018. Simiyu region also had an increase of +179% (TZS +56.4 million) for that year.

2.3.5 Hospitality Supplies and Services Expenditure Budget

'Hospitality supplies and services' formed 6.3% of the total sum of focus budget items in the year 2015/2016, amounting to TZS 21 billion. This amount decreased to TZS 11.1 billion in 2016/2017 before the estimates increased slightly to TZS 11.4 billion in the year 2017/2018.

In percentage terms, the 'hospitality supplies and services' budget declined by -47% between the years 2015/2016 and 2016/2017. However, between the years 2016/2017 to 2017/2018, it slightly increased by +3%. The overall decrease in 'hospitality supplies and services' can be attributed to the efforts by the fifth phase Government to control expenditures and redirect the savings towards development projects.

Figure 8: Trend Analysis for Hospitality, Supplies & Services (TZS Millions)



For the MDAs' budget in 'hospitality supplies and services', the variation ranged from a decrease of -100% to an increase of +102% in the year 2016/2017, in which 7 MDAs had their budgets slashed to zero, and 42 out of the 69 MDAs were able to reduce their budget estimates. In 2017/2018, the variation ranged from a decrease of -100% to an increase of +3,295%, in which 24 MDAs reduced budget estimates for similar expenditure. In the year 2017/2018, the Tanzania Cooperative Development Commission had the above-mentioned increase of +2,563% (corresponding to an increase of just TZS

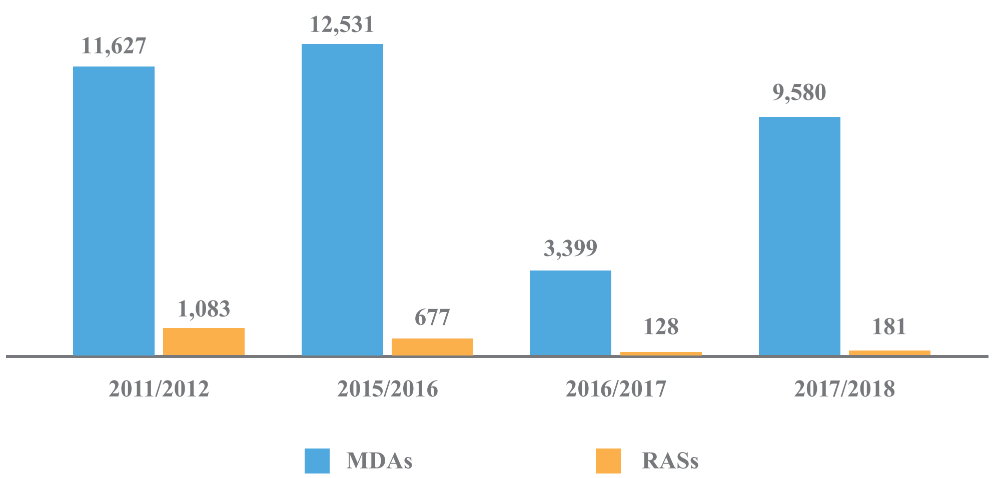
20.6 million), making up only 0.2% of the total 'hospitality supplies and services' estimate for that year. The Ethics Secretariat had an increase of +1,782% (corresponding to an increase of just TZS 9.1 million), making up 0.08% of the total 'hospitality supplies and services' expenditure estimate for the year. Noticeably, the increases are rather marginal when they are looked at in absolute terms.

In the year 2016/2017, RASs budget estimates saw percentage changes for 'hospitality supplies and services' ranging between a decrease of -100% to an increase of +133%, where 2 regions (Katavi and Tanga) had their budgets slashed to zero. Furthermore, 16 regions out of 26 reduced their budget estimates for 'hospitality supplies and services'. In 2017/2018 the percentage changes ranged from a decrease of -45% to an increase of +800%. Only 8 RASs reduced their budget estimates for 'hospitality supplies and services' expenditure. Singida had the aforementioned budget increase of +800% in 2017/2018, equivalent to 1.6% of the total 'hospitality supplies and services' estimate for the year. Dar es Salaam region had an increase of +719% (corresponding to an absolute increase of TZS +28 million) for the year, making up 4% of total 'hospitality supplies and services' estimates for the year, while Kilimanjaro region had an increase of +631% (TZS +57.3 million) for the year, amounting to 8.2% of the total 'hospitality supplies and services' budget item estimates for that year.

2.3.6 Acquisition of Motor Vehicles Expenditure Budget

As a measure to control expenditure and reduce cost, the Government insists on leasing motor vehicles instead of purchasing where it is appropriate. The 'acquisition of motor vehicles' budget item formed 4% of the total sum of focus budget items in the year 2015/2016, amounting to TZS 13.2 billion. It then decreased to TZS 3.5 billion in the year 2016/2017. In the year 2017/2018 the estimates increased to TZS 9.8 billion. 'Acquisition of motor vehicles' as an expense has fluctuated over the three years. Between the years 2015/2016 and 2016/2017 the expenditure decreased by -73% (TZS -9.7 billion), while, from 2016/2017 to 2017/2018, it increased by +177% (TZS +6.2 billion). Overall, the budget for 'acquisition of motor vehicles' has been contained since the current Government has been in office.

Figure 9: Trend Analysis for Acquisition of Motor Vehicles (TZS Millions)



In the year 2016/2017, the percentage change among MDAs in 'acquisition of motor vehicles' has ranged from a decrease of -100% to an increase of +488%, where 57 out of 69 MDAs did not incur expenditure at all, while 16 MDAs had their budgets slashed to zero from the previous year. Aside from that, 6 MDAs reduced their 'acquisition of motor vehicles' expenditures estimates. The Ministry of Livestock Development and Fisheries was the ministry that had a budget increase of +488% for 2016/2017.

In 2017/2018, MDAs budget changes varied between decreases of -100% to increases of +20,900%. 43 out of 69 MDAs did not incur the expenditure at all, while 5 MDAs reduced their budget estimates for 'acquisition of motor vehicles' expenditure. In addition, 6 MDAs had an increase in the expenditure budget estimates. The Ministry of Finance and Planning had the aforementioned budget increase of +20,900% (corresponding to an increase of TZS +209 million), while the Ministry of Livestock Development and Fisheries had an increase of +806% (an increase of TZS +189.5 million). The Accountant General's Department also had an increase in their 'acquisition of motor vehicles' budget by +174% (an increase of TZS +695 million). The absolute increase for this MDA was somewhat significant, making up 7% of total 'acquisition of motor vehicles' estimates for the year 2017/2018.

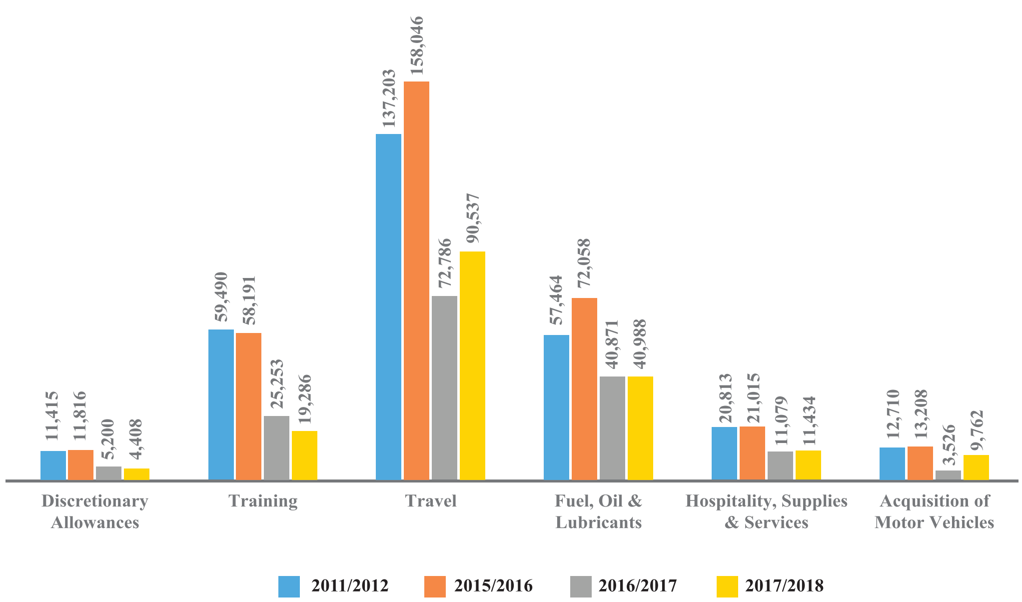
RASs, on the other hand, experienced decreases ranging from -100% to +57% in the year 2016/2017. For this focus budget item, 23 out of the 26 regions had no budget allocation for 2016/2017 of which 7 regions had their budgets slashed to zero. In 2017/2018, 18 out of 26 regions had no budget for the year. In those regions where the budgets increased, these changes were rather small except for Morogoro region, which was allocated a TZS 100 million budget (55% of the total 'acquisition of motor vehicles' budget for RASs) after having no budget in the previous year, and Tabora region, which was allocated TZS 78 million (43% of the total 'acquisition of motor vehicles' budget for RASs) after having no budget the precious year as well.

2.3.7 Summary of Focus Budget Items

What we have been able to determine from looking at the percentage variations for individual MDAs and RASs is that they experienced significant percentage increases and decreases due to a variety of circumstances. For that reason, one can only assess the effectiveness of the Government's cost management measures by looking at the aggregate figures that include all MDAs and RASs.

Figure 10 shows that there has been a general downward trend in focus budget items over the years, which reflects the Government's efforts to strengthen its cost management in these six focus areas. All estimates for the year 2017/2018 are below the approved estimates from 2015/2016. While 'discretionary allowances' and 'training' has continued decreasing, the other four focus budget items indicate a bottoming-out after initial expenditure cuts were successful. Future analysis will show if the Government is able to sustain this trend.

Figure 10: Summary of Focus Budget Items



2.4 Effects of Inflation

The analysis presented above was performed based on nominal budget estimates without taking into consideration inflation. However, the impact of inflation on the purchasing power of a shilling is an important factor to keep in mind, particularly for policy makers and policy analysts, when doing trend analysis. In that light, although the overall analysis has been made based on nominal figures, this section demonstrates how correcting the figures for inflation affect the assessment before drawing conclusions.

Tables 2 and 3 contain the approved nominal budget estimates for the six focus budget items for both MDAs and RASs for the years 2015/2016, 2016/2017 and 2017/2018. The following illustrations show how each focus budget item was impacted by inflation. Taking 2015/2016 as a base year for the analysis, a 5.2% annual inflation rate was used to calculate real budget estimates for the year 2016/2017. If the analysis is done with 2016/2017 as a base year, a 5.4% annual inflation rate for 2017/2018 is applicable. The discounting factor for the analysis is 1/(1+5.2%) = 0.95057 for 2016/2017 and 1/(1+5.4%) = 0.94877 for 2017/2018, respectively. The discounting factor was then multiplied with the nominal value of each budget item in the year 2016/2017 and 2017/2018 to convert the nominal values to real values. To indicate how this conversion affects the trend analysis, the table also presents the absolute difference between the nominal and real values as well as the percentage change of real values (which can be compared with the percentage change of nominal values).

Table 2: Schedule of Focus Budget Items Adjusted for Inflation in 2016/2017 (TZS Millions)

Focus Budget Item	Nominal 2015/2016 Approved Estimates	Nominal 2016/2017 Approved Estimates	Nominal Change 2015/2016 to 2016/2017 (%)	Real 2016/2017 Estimates	Difference of Nominal and Real 2016/2017 Estimates	Real Change 2015/2016 to 2016/2017 (%)
Training	58,191	25,253	-57%	24,015	1,237	-59%
Discretionary Allowance	11,816	5,200	-56%	4,946	255	-58%
Travel	158,046	72,786	-54%	69,219	3,567	-56%
Fuel, Oil, Lubricants	72,058	40,871	-43%	38,869	2,003	-46%
Hospitality	21,015	11,079	-47%	10,537	543	-50%
Acquisition of Motor Vehicles	13,208	3,526	-73%	3,353	173	-75%
Total	**334,334**	**158,716**	**-53%**	**150,939**	**7,777**	**-55%**

Table 3: Schedule of Focus Budget Items Adjusted for Inflation in 2017/2018 (TZS Millions)

Focus Budget Item	Nominal 2016/2017 Approved Estimates	Nominal 2017/2018 Estimates	Nominal Change 2016/2017 to 2017/2018 (%)	Real 2017/2018 Estimates	Difference of Nominal and Real 2017/2018 Estimates	Real Change 2016/2017 to 2017/2018 (%)
Training	25,253	19,286	-24%	18,341	945	-27%
Allowance (Dictionary)	5,200	4,408	-15%	4,192	216	-19%
Travel	72,786	90,537	24%	86,100	4,436	18%
Fuel, Oil, Lubricants	40,871	40,988	0%	38,979	2,008	-5%
Hospitality	11,079	11,434	3%	10,873	560	-2%
Acquisition of Motor Vehicles	3,526	9,762	177%	9,283	478	163%
Total	**158,716**	**176,414**	**11%**	**167,770**	**8,644**	**6%**

To illustrate the inflationary argument, we consider the following example in table 3: The Government budgeted a nominal estimate of TZS 90.5 billion for 'travel' in 2017/2018, which, when compared to the 2016/2017 nominal estimate of TZS 72.8 billion, showed a nominal percentage change (increase) of +24.4%. However, after correcting for the effects of the inflation rate of 5.4%, the real estimate for 2017/2018 is TZS 86.1 billion, which TZS 4.4 billion less than the nominal estimate. The real change of the estimates is +18.3%.

The takeaway from this analysis is that, for every budget increase, there is a hidden inflation factor that overstates the real budget increase, and, for every budget reduction, there is always an understatement of the decrease. Hence, the overall reduction of all six focus budget items from 2015/2016 to 2016/2017 is -55% when measured in real terms (and -53% in nominal terms), while the overall increase from 2016/2017 to 2017/2018 is only +6% if measured in real terms (and +11% in nominal terms).

The effects of inflation have proven to deepen the decrease in budget estimates over the years even further. Training expenditure, for example, had total estimates of TZS 19.3 billion in 2017/2018, which, when compared to the 2016/2017 approved budget estimates of TZS 24.3 billion for training, shows a decrease of -24%. Factoring in inflation on expenditures for training, the amount becomes TZS 18.3 billion, therefore the decrease in training has deepened to -27%. Factoring out the effect of inflation, the percentage increase of the total sum of focus budget items in the year 2017/2018 is +6% instead of an increase of +11% as shown in Table 3 above.

In conclusion, this means that the assessment of the Government's cost management measures based on real estimates looks more favourable than it already has from looking at the nominal estimates as reported in the Government's annual budget estimates.

2.5 Assessment of Roles of Oversight Bodies

2.5.1 Parliamentary Budget Committee

The study team met the Chairman and the Vice Chairman of the Parliamentary Budget Committee for short informative discussions. These discussions assisted in providing understanding on some of the budget estimates especially under the six focus budget items. During the discussions with the Committee, the study team was informed that the Committee monitors the whole budget preparation process and that the review of budget estimates proposed by Accounting Officers of each MDA and RAS is carried out first by the Committee in January and then by the Ministry of Finance and Planning (MoFP) in late March. After the MoFP has reviewed the proposed budget, it is presented to Parliament for review in the first week of April. But the monitoring is challenging since the Guidelines for the Preparation of Plans and Budget (GPPB) do not state any ceilings or floors for budget preparation, which means the GPPB do not quantify maximum or minimum amounts for each MDA or RAS. This is a major challenge since the Committee has to make a judgement call when reviewing submitted budget estimates proposals to determine whether budget estimates are sufficient, insufficient or extravagant. This issue is also affected by the fact that the Committee members do not have any other information (like periodical studies) on budget performance that can inform them on past performance under specific budget items and allow for the adoption of best practice measures to ensure that the implementation of budget related activities is done in a cost-efficient manner.

The Committee members informed the study team that they pay more attention to major priority budget items in the proposed budget (these may not be the same as the six focus budget items) instead of scrutinizing each individual item. The Committee derives such priority budget items from the 'expenditure control and cost reduction measures' listed in the Guidelines for the Preparation of Plans and Budget, Government policies being implemented in that year, as well as President's directives regarding public spending. However, the Committee lacks the tools that would allow for efficient and effective monitoring of cost reduction measures over time.

2.5.2 Ministry of Finance & Planning

During the discussion with the Ministry of Finance and Planning (MoFP), the Principal Financial Management Officer clarified that the measures to strengthen cost management do not apply equally across all MDAs and RASs. Due to specific circumstances in different units of government, planning officers are sometimes required to look at each budget item from different perspectives before deciding whether the budget item can be reduced without compromising the quality of service delivery. It was reported that the opportunity to reduce avoidable costs is relative to the type of expenditure and timing. Increases in budget estimates linked to the focus budget items which were analysed in this report are in many cases necessary according to needs or priorities that they are intended to fulfil. For instance, if the Government is to use funds to train key staff on areas essential for the improvement of service delivery, of course for this particular case, training may be regarded as a sound expenditure. This does not mean that, throughout the five-year policy implementation period, government officials won't be trained on important aspects that increase their performance and/or improve government operations.

Indeed, this is an important point concerning the commonly used term 'unnecessary expenditures' to describe budget items which are related to avoidable costs. The point to be taken is that it is not an absolute term (an entire budget items cannot be regarded as 'unnecessary'), it mainly points out that these budget items potentially relate to questionable activities, and that these items sometimes could be deliberately overstated for the benefit of budget holders. It is, therefore, in the interest of the Government to ensure that these budget items are kept within reasonable ceilings and that any activities that are planned benefit the citizens.

2.5.3 Controller and Auditor General (CAG)

The Controller and Auditor General (CAG) is a government official with a mandate vested in the Constitution. He or she is appointed by the President of the United Republic of Tanzania and oversees the National Audit Office of Tanzania (NAOT), which is the Supreme Audit Institution of the country. The CAG is responsible for auditing all MDAs and RASs and has the power to give opinion on whether the Government's books and accounts are free from material misstatements or not.

In implementing the Government's measures to strengthen public sector cost management, the CAG is expected to play a vital role in ensuring that funds are used for the sole purpose that they were allocated for. The CAG can examine, inquire into, and audit the accounts of all Accounting Officers and has the right and powers to call upon any officer for any explanation and information in case of discrepancies. This analysis is based on the approved budget. The CAG, however, can go deeper and analyse the actual expenditure on any budget item and provide feedback to the Government and Parliament. The recent audits published by the CAG office "URT Consolidated Financial Statements for the Year Ended 30th June 2015, 2016 and 2017" have reported on spending on some budget items although not in a very particular way to help create an understanding of what has been the overall impact on government spending, especially on the six focus budget items of this analysis.

For example, the recent 2016/2017 CAG report mentions that *"expenditure measures taken by the Government include an enforcement of discipline in the use of public funds to comply with laws, rules, regulations and guidelines. The aim is to reduce unnecessary expenditures on recurrent and development projects. Measures include the use of public institutions facilities when conducting meetings, trainings, workshops and seminars, strengthening the evaluation and monitoring of public expenditure on development projects, integrating all LGAs into using the Electronic Fund Transfer System, etc."* It is important that, in the future, the CAG systematically reviews the steps that are taken in achieving the Government's mission to cut down avoidable expenditures.

3. CONCLUSIONS AND RECOMMENDATIONS

3.1 Conclusions

The Minister of Finance presents to the National Assembly a Budget Speech each year before the proposed budget is put up for discussion by the Members of Parliament. The requirements of the Guidelines for the Preparation of Plans and Budget (GPPB) should be reflected in the proposed budget. It is the role of Parliament to identify deviations from these guidelines and question the proposed budget before approving it. The Parliament's inability to do so would result in approved annual budgets that may not be in line with the Guidelines for the Preparation of Plans and Budget or the Minister's Budget Speech for the respective fiscal year.

In the fiscal year 2016/2017, the total sum of the identified six focus budget items decreased by -53% compared with the 2015/2016 budget estimates for MDAs and decreased by -31% for RASs. However, in the following year, 2017/2018, the total sum of focus budget items increased by +10% for MDAs and by +26% for RASs. The increase from 2016/2017 to 2017/2018 could signify a possible correction if the related budget items were reduced too much in the previous year, and they had to be increased in the following year to avoid compromising the quality of public service delivery. Nevertheless, the overall results indicate that the Government's announced measures to control expenditures and reduce costs have largely been effective.

The trend analysis of the focus budget items with regards to individual MDAs and RASs has shown that there is considerable variation in Accounting Officers' adherence to the Guidelines for the Preparation of Plans and Budget. While some spending units were able to reduce the allocation of focus budget items near zero, others increased their allocation multi-fold. These observations indicate that cost management measures cannot be applied uniformly and, instead, may require a discretionary control mechanism that considers the individual circumstances of various spending units. This observation implies that policy analysis can only assess the overall effectiveness of the Government's cost management measures by looking at the aggregate figures and not at individual MDAs and RASs.

The effect of inflation on the increase or decrease of budget estimates has also been noted in this analysis. It is advised that the Government continues to take this into account when considering any future updates in the Guidelines for the Preparation of Plans and Budget, as well as Government policies and directives regarding public expenditure.

To support the Government's efforts strengthening public sector cost management through adherence to the Guidelines for the Preparation of Plans and Budget, it is important that oversight bodies are provided with a realistic and clear framework to measure performance. The Parliamentary Budget Committee is expected to analyse various expenditure items before they are submitted to Parliament for debate and approval, but its resources to conduct in-depth studies are limited. Its efforts to monitor cost reduction measures are also hindered by the fact that there is no plan and reporting framework that allows for continuous improvement of budget performance as well as adherence to cost reduction measures through the adoption of lessons learned as well as good practices. It would also be important that the CAG specifically reviews the implementation of the cost management measures at both budget preparation and execution levels, but there is yet no specific cost management policy that could be subjected to performance audits.

3.2 Recommendations

Over the past years, the Government has been committed to various 'expenditure control and cost reduction measures' without compromising the quality of service delivery. And the Guidelines for the Preparation of Plans and Budget for 2018/2019 go well beyond the focus budget items of this study and include, among others, measures to ensure profitable public institutions and statutory corporations and measures to reduce fiscal risks by quoting contracts in Tanzanian Shilling. The Government's proactive attitude to broaden the scope of public sector cost management is commendable, but there has, yet, been little space for an evidence-based, open debate about the merits of these and alternative measures.

For that purpose, we suggest that the Government consults with various stakeholders to look for untapped opportunities to improve the budget preparation process to achieve national development objectives at the lowest possible costs by ensuring economy, efficiency, and effectiveness in the allocation of resources.[3] Each key player in the annual budget process should, therefore, reconsider its role in strengthening public sector cost management.

3.2.1 Policy Makers

The Permanent Secretary to the Treasury (PST) and the Paymaster-General (PMG) are both responsible for ensuring that Accounting Officers submit annual budget item estimates that reflect good value for money and the effective use of government resources. To achieve this purpose, the Ministry of Finance should hold wide **annual consultations** with public entities at national and subnational level, the CAG, Members of Parliament, the business community, civil society organisations, as well as international development partners to identify opportunities to improve public sector cost management. During these consultations, all stakeholders should be provided with time to present their analysis of public sector cost management issues.

The Government itself may decide to produce, co-produce, or commission its own **cost management studies** to determine the nature and scope of potential cost savings and to develop feasible policy options to exploit these opportunities. Such dedicated cost management studies may cover different functional management areas including the operations of public goods and services, the management of human resources, the performance of investments in public institutions and statutory corporations, and the management of fiscal risks.

- Operations management may benefit from dedicated **cost studies** which analyse the efficient selection and combination of inputs and compare the costs of producing goods or services by public entities with those of private entities; these studies can support so-called 'make or buy decisions' such as the usage of government-owned facilities for conducting meetings, trainings, seminars and workshops instead of private facilities. Similarly, public entities may revisit the acquisition of tangible and intangible assets (such as vehicles or software licences) through using a rent, lease, or purchase contract. Further, one may increasingly pay attention to the lessons from **procurement audits** by the Public Procurement Regulatory Authority to improve value for money of public goods, works, and services. This effort could be complemented by a limited and selective application of a **unit costs approach** where government outputs have stable costs and a standard procedure to produce public goods or services is viable (like road construction). Moreover, the Government may use **lifecycle cost analysis** for those outputs that require funding over multiple fiscal years, such as the construction and maintenance of public utility systems like road, water, and electricity networks.

3 'Economy' requires the acquisition of resources or right quality, quantity, at the right time and place at least possible costs. 'Efficiency' requires the optimal relationship between output of services or other results and the resources used to produce them. 'Effectiveness' requires the achieving policy objectives, operational goals or other intended effects.

- Human resource management has a large impact on the economy, efficiency and effectiveness of public services. It focuses on aspects such as workforce selection, vocational training, and personal emoluments including salaries and remunerative as well as duty-facilitating allowances. The Government should continue to ensure that only eligible officers receive their due remuneration (for instance by avoiding the payment of so-called 'ghost workers' that have been identified during compliance audits by the Controller and Auditor General) and that the use of discretionary allowances is subject to clear rules and adequate administrative control.

- Public investment management should be transparent by providing indicators that show the net contribution or financing need, net debt, and off-balance sheet liabilities (like, for example, revenue guarantees) of state-owned enterprises. Where the price of public services is regulated according to government policy at a level below the market price, it is important to estimate additional financing needs and include them into the budget as a reimbursement. **Performance contracts** should include annual and multi-annual financial and non-financial targets, and consolidated annual **performance reports** should be open for public scrutiny. Also, the systematic recording and reporting of average costs and time overruns for large projects can strengthen the accountability for project preparation and implementation.

- Fiscal risk management is necessary to protect the public sector against unacceptably large losses. These risks may emanate from general economic risks (such as unexpected depreciation of the exchange rate), specific explicit risks (such as higher than expected public sector wage settlements), specific implicit risks (such as insolvent or bankrupt state-owned enterprises), or structural weaknesses in public finances (such as poor forecasting of revenues). For these reasons, it is important to identify and **monitor fiscal risks**, mitigate them to a tolerable level, and incorporate the retained risks in the budget.

Equipped with reliable evidence from such analysis, the Government should include selected cost management measures into the annual **Guidelines for the Preparation of Plans and Budgets** and prepare a **Cost Management Action Plan** with a clear and credible reporting framework.

3.2.2 Policy Implementers

For all government units, it is the Accounting Officers who are responsible for preparing budget proposals that comply with the Guidelines for the Preparation of Plans and Budget, including explicit expenditure ceilings and any measures that are in place to strengthen public sector cost management. As all these spending units are tasked with the detailed planning and implementation of their own operations, Accounting Officers have to reason with the Ministry of Finance during the budget negotiations to determine what exactly can be done, given their particular circumstances, to deliver quality services at the lowest possible costs.

To encourage proactive thinking about cost management, the budget negotiations between the MoF and spending units may benefit from any of the following approaches:[4]

- Require spending units with new policy initiatives to propose saving options.

- Introduce explicit time limits on funding decisions.

- Require spending units to deliver an "efficiency dividend" (percentage savings) for certain expenditure categories.

- Engage with staff representatives in order to establish the best way of modernising the pay structure including the current arrangements for remunerative and duty-facilitating allowances.

4 Compare Allen, Hemming, and Potter (2013), The International Handbook of Public Financial Management, p. 218.

- Avoid mandatory spending increases in entitlement laws.
- Enforce regulations to minimise in-year adjustments to counter unrealistic initial budgeting and subsequent requests for virements or supplementary budgets.

3.2.3 Parliamentary Budget Committee

The Parliamentary Budget Committee is responsible for discussing and reviewing the Plan and Budget Guidelines (GPPB) and for monitoring the adherence of government entities to fiscal responsibility principles. Furthermore, it should conduct its own **periodical studies** on the performance of the budget. To perform these responsibilities, the Parliamentary Budget Committee receives professional support from the Parliamentary Budget Office (PBO). It is, therefore, important to ensure that the PBO is provided with adequate resources to support the Parliament's oversight functions.

The Parliamentary Budget Committees should require the Government to produce a **Cost Management Action Plan** with a clear and credible reporting framework that facilitates monitoring the overall progress of the agreed 'expenditure control and cost reduction measures'. This reporting framework should serve as a reference to hold the Minister of Finance as well as Accounting Officers accountable for the effective use of government resources during annual consultations.

4. ANNEX 1: Bibliography

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3. National Assembly; Public Finance Act, (2001) Government Printer accessed 21/12/2017

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5. National Five-Year Development Plan 2016/17 – 2020/21: Ministry of Finance and Planning: June 2016

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5. ANNEX 2: Schedules of Focus Budget Items

5.1 Annex 2.1: Disc. Allowances

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	9,000,000	-	9,000,000	(9,000,000)	N/A	N/A
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	-	-	-	-	N/A	N/A
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	-	-	1,600,000	-	1,600,000	N/A	N/A
4	5	NATIONAL IRRIGATION COMM BOARD	2,000,000	1,000,000	-	(1,000,000)	(1,000,000)	-50%	N/A
5	6	PRESIDENT'S DELIVERY BUREAU	-	-	-	-	-	N/A	N/A
6	7	TRESURY REGISTRAR	137,900,000	215,200,000	303,700,000	77,300,000	88,500,000	56%	41%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	27,000,000	-	-	(27,000,000)	-	N/A	N/A
8	10	JOINT FINANCE COMMISSION	104,300,000	56,750,000	67,050,000	(47,550,000)	10,300,000	-46%	18%
9	11	OIL AND GAS BUREAU	-	2,000,000	18,350,000	2,000,000	16,350,000	N/A	818%
10	12	JUDICIARY SERVICE COMMISSION	134,318,800	10,240,000	24,600,000	(124,078,800)	14,360,000	-92%	140%
11	13	FINANCIAL INTELLIGENCE UNIT	51,000,000	44,600,000	52,800,000	(6,400,000)	8,200,000	-13%	18%
12	14	FIRE AND RESCUE FORCE	47,502,000	-	-	(47,502,000)	-	N/A	N/A
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	32,500,000	-	-	(32,500,000)	-	N/A	N/A
14	16	ATTORNEY GENERAL'S OFFICE	22,700,000	15,000,000	12,000,000	(7,700,000)	(3,000,000)	-34%	-20%
15	18	UNESCO COMMISSION	-	-	52,540,000	-	52,540,000	N/A	N/A
16	20	STATE HOUSE	-	43,000,000	43,000,000	43,000,000	-	N/A	0%
17	21	THE TREASURY	1,824,840,000	1,729,917,500	932,251,000	(94,922,500)	(797,666,500)	-5%	-46%
18	22	PUBLIC DEBT AND GENERAL SERVICES	-	-	-	-	-	N/A	N/A
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	1,587,840,000	30,000,000	50,750,000	(1,557,840,000)	20,750,000	-98%	69%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	13,200,000	-	-	(13,200,000)	-	N/A	N/A
21	25	PRIME MINISTER	-	-	-	-	-	N/A	N/A
22	26	VICE PRESIDENT	15,123,000	-	-	(15,123,000)	-	N/A	N/A
23	27	REGISTRAR OF POLITICAL PARTIES	63,250,000	2,000	14,300,500	(63,248,000)	14,298,500	-100.00%	714925%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	12,500,000	-	-	(12,500,000)	-	N/A	N/A
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	18,000,000	-	-	(18,000,000)	-	N/A	N/A
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	17,800,000	156,500,000	141,000,000	138,700,000	(15,500,000)	779%	-10%
27	31	VICE PRESIDENT'S OFFICE	9,500,000	4,000,000	20,500,000	(5,500,000)	16,500,000	-58%	413%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	119,800,000	-	-	(119,800,000)	-	N/A	N/A
29	33	ETHICS SECRETARIAT	8,200,000	-	26,600,000	(8,200,000)	26,600,000	N/A	N/A
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	828,278,000	1,219,744,000	1,103,906,000	391,466,000	(115,838,000)	47%	-9%
31	35	PUBLIC PROSECUTIONS DIVISION	18,000,000	-	-	(18,000,000)	-	N/A	N/A
32	37	PRIME MINISTER'S OFFICE	21,000,000	16,000,000	-	(5,000,000)	(16,000,000)	-24%	N/A
33	38	DEFENCE	-	-	-	-	-	N/A	N/A
34	39	NATIONAL SERVICE	3,200,000	3,774,720	8,000,000	574,720	4,225,280	18%	112%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	19,825,000	-	29,000,000	(19,825,000)	29,000,000	N/A	N/A
37	42	THE NATIONAL ASSEMBLY FUND	100,000,000	40,000,000	20,000,000	(60,000,000)	(20,000,000)	-60%	-50%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	25,800,000	12,400,000	4,500,000	(13,400,000)	(7,900,000)	-52%	-64%
39	44	MINISTRY OF INDUSTRY AND TRADE	42,628,100	24,800,000	32,500,000	(17,828,100)	7,700,000	-42%	31%
40	45	NATIONAL AUDIT OFFICE	1,643,910,000	149,200,000	297,400,000	(1,494,710,000)	148,200,000	-91%	99%

41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	30,750,000	16,000,000	4,000,000	(14,750,000)	(12,000,000)	-48%	-75%
42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	130,500,000	76,100,000	20,200,000	(54,400,000)	(55,900,000)	-42%	-73%
43	49	MINISTRY OF WATER	23,617,000	5,250,000	300,000	(18,367,000)	(4,950,000)	-78%	-94%
44	50	MINISTRY OF FINANCE	1,443,500,000	847,600,000	420,700,000	(595,900,000)	(426,900,000)	-41%	-50%
45	51	MINISTRY OF HOME AFFAIRS	11,900,000	-	8,100,000	(11,900,000)	8,100,000	N/A	N/A
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	3,550,000	-	24,000,000	(3,550,000)	24,000,000	N/A	N/A
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	-	-	-	-	-	N/A	N/A
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	7,500,000	-	8,300,000	(7,500,000)	8,300,000	N/A	N/A
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	-	-	-	-	-	N/A	N/A
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	4,000,000	-	8,000,000	(4,000,000)	8,000,000	N/A	N/A
51	58	MINISTRY OF ENERGY & MINERALS	2,315,200,000	194,130,000	150,200,000	(2,121,070,000)	(43,930,000)	-92%	-23%
52	59	LAW REFORM COMMISSION	21,000,000	10,000,000	10,000,000	(11,000,000)	-	-52%	0%
53	60	TRADE AND INVESTMENT	-	-	37,500,000	-	37,500,000	N/A	N/A
54	61	ELECTORAL COMMISSION	3,000,000	20,000	6,214,300	(2,980,000)	6,194,300	-99%	30972%
55	62	MINISTRY OF TRANSPORT	71,430,000	1,000,000	2,300,000	(70,430,000)	1,300,000	-99%	130%
56	64	FISHERIES SECTOR	-	-	-	-	-	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	44,700,000	-	-	(44,700,000)	-	N/A	N/A
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	47,330,000	-	200,000,000	(47,330,000)	200,000,000	N/A	N/A
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	2,010,000	250,000	4,100,000	(1,760,000)	3,850,000	-88%	1540%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	98,714,375	17,450,000	13,500,000	(81,264,375)	(3,950,000)	-82%	-23%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	312,200,000	117,700,000	97,300,000	(194,500,000)	(20,400,000)	-62%	-17%
62	91	ANTI DRUG COMMISSION	71,300,000	96,500,000	71,900,000	25,200,000	(24,600,000)	35%	-25%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	10,025,949	-	-	(10,025,949)	-	N/A	N/A
64	93	IMMIGRATION DEPARTMENT	30,000,000	-	-	(30,000,000)	-	N/A	N/A
65	94	PUBLIC SERVICE COMMISSION	85,000,000	5,000,000	1,000,000	(80,000,000)	(4,000,000)	-94%	-80%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	-	-	-	-	-	N/A	N/A
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	22,350,000	-	-	(22,350,000)	-	N/A	N/A
68	98	MINISTRY OF WORKS	12,539,490	492,000	5,006,000	(12,047,490)	4,514,000	-96%	917%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	10,500,000	2,000,000	7,500,000	(8,500,000)	5,500,000	-81%	275%
		Total MDAs	**11,764,531,714**	**5,172,620,220**	**4,356,467,800**	**(6,591,911,494)**	**(816,152,420)**	**-56%**	**-16%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	600,000	-	-	(600,000)	-	N/A	N/A
2	47	SIMIYU REGION	427,000	-	-	(427,000)	-	N/A	N/A
3	54	NJOMBE REGION	500,000	-	-	(500,000)	-	N/A	N/A
4	63	GEITA REGION	2,800,000	43,000	-	(2,757,000)	(43,000)	-98%	N/A
5	70	ARUSHA REGION	6,510,000	1,500,000	5,750,000	(5,010,000)	4,250,000	-77%	283%
6	71	COAST REGION	360,000	-	-	(360,000)	-	N/A	N/A
7	72	DODOMA REGION	200,000	-	-	(200,000)	-	N/A	N/A
8	73	IRINGA REGION	1,230,000	-	-	(1,230,000)	-	N/A	N/A
9	74	KIGOMA REGION	-	-	700,000	-	700,000	N/A	N/A
10	75	KILIMANJARO REGION	6,200,000	1,000,000	700,000	(5,200,000)	(300,000)	-84%	-30%
11	76	LINDI REGION	-	-	-	-	-	N/A	N/A
12	77	MARA REGION	1,500,000	-	-	(1,500,000)	-	N/A	N/A
13	78	MBEYA REGION	7,260,000	2,000,000	-	(5,260,000)	(2,000,000)	-72%	N/A
14	79	MOROGORO REGION	210,000	-	5,360,000	(210,000)	5,360,000	N/A	N/A
15	80	MTWARA REGION	-	-	-	-	-	N/A	N/A
16	81	MWANZA REGION	1,500,000	5,000,000	1,000,000	3,500,000	(4,000,000)	233%	-80%
17	82	RUVUMA REGION	8,598,511	-	500,000	(8,598,511)	500,000	N/A	N/A
18	83	SHINYANGA REGION	1,000,000	-	-	(1,000,000)	-	N/A	N/A
19	84	SINGIDA REGION	2,000,000	-	-	(2,000,000)	-	N/A	N/A
20	85	TABORA REGION	-	13,000,000	30,400,000	13,000,000	17,400,000	N/A	134%
21	86	TANGA REGION	7,702,054	4,200,000	2,000,000	(3,502,054)	(2,200,000)	-45%	-52%
22	87	KAGERA REGION	3,000,000	-	-	(3,000,000)	-	N/A	N/A
23	88	DAR ES SALAAM REGION	-	-	-	-	-	N/A	N/A
24	89	RUKWA REGION	-	-	-	-	-	N/A	N/A
25	90	SONGWE REGION	-	1,000,000	900,000	1,000,000	(100,000)	N/A	-10%
26	95	MANYARA REGION	-	-	4,500,000	-	4,500,000	N/A	N/A
		Total RASs	**51,597,565**	**27,743,000**	**51,810,000**	**(23,854,565)**	**24,067,000**	**-46%**	**87%**

5.2 Annex 2.2: Training

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	40,200,000	14,960,000	40,200,000	(25,240,000)	N/A	-63%
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	37,740,000	24,340,000	37,740,000	(13,400,000)	N/A	-36%
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	8,400,000	2,000,000	17,370,000	(6,400,000)	15,370,000	-76%	769%
4	5	NATIONAL IRRIGATION COMM BOARD	400,000	3,209,000	8,000,000	2,809,000	4,791,000	702%	149%
5	6	PRESIDENT'S DELIVERY BUREAU	30,450,000	-	-	(30,450,000)	-	N/A	N/A
6	7	TREASURY REGISTRAR	563,300,000	302,149,500	740,244,429	(261,150,500)	438,094,929	-46%	145%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	39,600,000	-	6,302,000	(39,600,000)	6,302,000	N/A	N/A
8	10	JOINT FINANCE COMMISSION	12,800,000	10,775,000	10,000,000	(2,025,000)	(775,000)	-16%	-7%
9	11	OIL AND GAS BUREAU	-	27,200,000	51,547,485	27,200,000	24,347,485	N/A	90%
10	12	JUDICIARY SERVICE COMMISSION	27,398,000	2,800,000	20,400,000	(24,598,000)	17,600,000	-90%	629%
11	13	FINANCIAL INTELLIGENCE UNIT	18,050,000	256,600,000	318,800,000	238,550,000	62,200,000	1322%	24%
12	14	FIRE AND RESCUE FORCE	1,601,395,000	-	-	(1,601,395,000)	-	N/A	N/A
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	7,700,000	11,800,000	3,000,000	4,100,000	(8,800,000)	53%	-75%
14	16	ATTORNEY GENERAL'S OFFICE	106,800,000	-	4,630,000	(106,800,000)	4,630,000	N/A	N/A
15	18	UNESCO COMMISSION	-	-	15,791,000	-	15,791,000	N/A	N/A
16	20	STATE HOUSE	492,200,000	264,400,000	224,900,000	(227,800,000)	(39,500,000)	-46%	-15%
17	21	THE TREASURY	2,261,500,000	1,012,100,000	552,870,000	(1,249,400,000)	(459,230,000)	-55%	-45%
18	22	PUBLIC DEBT AND GENERAL SERVICES	-	-	-	-	-	N/A	N/A
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	6,764,454,000	1,459,660,000	663,732,868	(5,304,794,000)	(795,927,132)	-78%	-55%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	78,780,000	-	30,300,000	(78,780,000)	30,300,000	N/A	N/A
21	25	PRIME MINISTER	41,137,000	14,000,000	14,000,000	(27,137,000)	-	-66%	0%
22	26	VICE PRESIDENT	36,298,000	-	-	(36,298,000)	-	N/A	N/A
23	27	REGISTRAR OF POLITICAL PARTIES	53,045,000	15,263,000	21,901,500	(37,782,000)	6,638,500	-71%	43%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	6,295,500,000	328,700,000	120,400,000	(5,966,800,000)	(208,300,000)	-95%	-63%
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	494,522,400	518,730,000	-	24,207,600	(518,730,000)	5%	N/A
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	648,200,000	283,450,000	437,250,000	(364,750,000)	153,800,000	-56%	54%
27	31	VICE PRESIDENT'S OFFICE	71,012,000	89,230,000	104,626,000	18,218,000	15,396,000	26%	17%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	108,789,500	-	107,084,000	(108,789,500)	107,084,000	N/A	N/A
29	33	ETHICS SECRETARIAT	6,750,000	-	1,000,000	(6,750,000)	1,000,000	N/A	N/A
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	304,957,500	639,200,210	588,602,244	334,242,710	(50,597,966)	110%	-8%
31	35	PUBLIC PROSECUTIONS DIVISION	114,507,400	200,000	-	(114,307,400)	(200,000)	N/A	N/A
32	37	PRIME MINISTER'S OFFICE	308,995,976	255,100,000	63,200,000	(53,895,976)	(191,900,000)	-17%	-75%
33	38	DEFENCE	10,054,081,000	3,928,430,700	4,150,838,940	(6,125,650,300)	222,408,240	-61%	6%
34	39	NATIONAL SERVICE	1,546,512,000	1,591,507,915	3,386,817,801	44,995,915	1,795,309,886	3%	113%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	164,290,000	13,550,000	17,183,000	(150,740,000)	3,633,000	-92%	27%
37	42	THE NATIONAL ASSEMBLY FUND	1,418,000,000	212,600,000	286,750,000	(1,205,400,000)	74,150,000	-85%	35%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	3,625,831,160	3,464,851,010	207,513,550	(160,980,150)	(3,257,337,460)	-4%	-94%
39	44	MINISTRY OF INDUSTRY AND TRADE	299,230,000	272,590,500	152,163,518	(26,639,500)	(120,426,982)	-9%	-44%
40	45	NATIONAL AUDIT OFFICE	4,570,619,000	366,130,000	911,802,360	(4,204,489,000)	545,672,360	-92%	149%

41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	2,530,448,870	4,235,200,000	985,148,700	1,704,751,130	(3,250,051,300)	67%	-77%
42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	1,158,855,000	621,800,000	526,900,000	(537,055,000)	(94,900,000)	-46%	-15%
43	49	MINISTRY OF WATER	311,655,250	80,560,000	89,000,000	(231,095,250)	8,440,000	-74%	10%
44	50	MINISTRY OF FINANCE	1,575,941,000	839,565,000	292,671,000	(736,376,000)	(546,894,000)	-47%	-65%
45	51	MINISTRY OF HOME AFFAIRS	100,256,000	-	138,318,000	(100,256,000)	138,318,000	N/A	N/A
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	240,700,000	1,667,734,000	1,587,378,000	1,427,034,000	(80,356,000)	593%	-5%
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	65,624,250	65,475,000	97,090,000	(149,250)	31,615,000	0%	48%
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	14,400,000	-	8,000,000	(14,400,000)	8,000,000	N/A	N/A
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	183,300,300	-	75,831,200	(183,300,300)	75,831,200	N/A	N/A
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	60,524,040	2,400,000	33,931,300	(58,124,040)	31,531,300	-96%	1314%
51	58	MINISTRY OF ENERGY & MINERALS	5,613,628,100	734,024,000	673,150,000	(4,879,604,100)	(60,874,000)	-87%	-8%
52	59	LAW REFORM COMMISSION	51,500,000	7,000,000	16,200,000	(44,500,000)	9,200,000	-86%	131%
53	60	TRADE AND INVESTMENT	-	-	45,400,000	-	45,400,000	N/A	N/A
54	61	ELECTORAL COMMISSION	29,000,000	11,500,000	61,387,004	(17,500,000)	49,887,004	-60%	434%
55	62	MINISTRY OF TRANSPORT	242,800,000	3,000,000	28,100,000	(239,800,000)	25,100,000	-99%	837%
56	64	FISHERIES SECTOR	-	-	37,300,000	-	37,300,000	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	19,850,000	21,500,000	4,100,000	1,650,000	(17,400,000)	8%	-81%
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	148,967,432	18,410,000	33,200,000	(130,557,432)	14,790,000	-88%	80%
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	94,250,000	25,220,000	30,205,000	(69,030,000)	4,985,000	-73%	20%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	77,793,114	29,278,600	40,943,000	(48,514,514)	11,664,400	-62%	40%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	537,951,000	492,434,000	409,148,480	(45,517,000)	(83,285,520)	-8%	-17%
62	91	ANTI DRUG COMMISSION	39,600,000	39,630,000	68,000,000	30,000	28,370,000	0%	72%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	31,501,708	46,619,589	28,600,000	15,117,881	(18,019,589)	48%	-39%
64	93	IMMIGRATION DEPARTMENT	1,803,925,000	-	-	(1,803,925,000)	-	N/A	N/A
65	94	PUBLIC SERVICE COMMISSION	87,500,000	60,800,000	86,950,000	(26,700,000)	26,150,000	-31%	43%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	-	-	16,700,000	-	16,700,000	N/A	N/A
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	90,000,000	-	-	(90,000,000)	-	N/A	N/A
68	98	MINISTRY OF WORKS	112,214,813	73,579,400	66,620,400	(38,635,413)	(6,959,000)	-34%	-9%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	151,868,016	198,050,300	194,270,000	46,182,284	(3,780,300)	30%	-2%
		Total MDAs	**57,549,558,829**	**24,697,946,724**	**18,952,862,779**	**(32,851,612,105)**	**(5,745,083,945)**	**-57%**	**-23%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	12,117,000	-	5,200,000	(12,117,000)	5,200,000	N/A	N/A
2	47	SIMIYU REGION	26,758,000	9,218,000	342,000	(17,540,000)	(8,876,000)	-66%	-96%
3	54	NJOMBE REGION	8,200,000	20,002,984	5,000,000	11,802,984	(15,002,984)	144%	-75%
4	63	GEITA REGION	35,786,000	1,808,000	-	(33,978,000)	(1,808,000)	-95%	N/A
5	70	ARUSHA REGION	46,471,000	8,001,400	5,290,000	(38,469,600)	(2,711,400)	-83%	-34%
6	71	COAST REGION	13,687,500	100,000	1,000,000	(13,587,500)	900,000	-99%	900%
7	72	DODOMA REGION	11,480,000	38,780,000	34,168,000	27,300,000	(4,612,000)	238%	-12%
8	73	IRINGA REGION	28,396,000	19,487,000	15,726,000	(8,909,000)	(3,761,000)	-31%	-19%
9	74	KIGOMA REGION	43,976,500	45,227,000	27,180,000	1,250,500	(18,047,000)	3%	-40%
10	75	KILIMANJARO REGION	16,695,000	30,773,000	25,580,000	14,078,000	(5,193,000)	84%	-17%
11	76	LINDI REGION	20,206,000	15,509,000	10,020,000	(4,697,000)	(5,489,000)	-23%	-35%
12	77	MARA REGION	35,993,000	1,500,000	23,030,000	(34,493,000)	21,530,000	-96%	1435%
13	78	MBEYA REGION	20,867,500	8,300,000	5,720,000	(12,567,500)	(2,580,000)	-60%	-31%
14	79	MOROGORO REGION	9,211,000	12,730,000	21,085,000	3,519,000	8,355,000	38%	66%
15	80	MTWARA REGION	4,680,000	9,835,000	6,350,000	5,155,000	(3,485,000)	110%	-35%
16	81	MWANZA REGION	27,757,000	15,460,000	20,690,000	(12,297,000)	5,230,000	-44%	34%
17	82	RUVUMA REGION	40,747,603	22,775,000	20,900,000	(17,972,603)	(1,875,000)	-44%	-8%
18	83	SHINYANGA REGION	65,190,000	27,420,600	27,178,000	(37,769,400)	(242,600)	-58%	-1%
19	84	SINGIDA REGION	2,705,000	5,000,000	4,100,000	2,295,000	(900,000)	85%	-18%
20	85	TABORA REGION	20,742,000	155,542,000	22,496,500	134,800,000	(133,045,500)	650%	-86%
21	86	TANGA REGION	17,912,000	1,209,000	3,800,000	(16,703,000)	2,591,000	-93%	214%
22	87	KAGERA REGION	62,639,500	88,824,800	37,877,000	26,185,300	(50,947,800)	42%	-57%
23	88	DAR ES SALAAM REGION	-	5,000	1,506,200	5,000	1,501,200	N/A	30024%
24	89	RUKWA REGION	34,050,000	12,690,000	4,940,000	(21,360,000)	(7,750,000)	-63%	-61%
25	90	SONGWE REGION	-	-	3,990,000	-	3,990,000	N/A	N/A
26	95	MANYARA REGION	35,417,000	4,360,000	-	(31,057,000)	(4,360,000)	-88%	-100%
		Total RASs	**641,684,603**	**554,557,784**	**333,168,700**	**(87,126,819)**	**(221,389,084)**	**-14%**	**-40%**

5.3 Annex 2.3: Travel

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	473,660,000	847,070,000	473,660,000	373,410,000	N/A	79%
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	70,920,000	154,660,000	70,920,000	83,740,000	N/A	118%
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	33,360,000	47,060,000	156,140,000	13,700,000	109,080,000	41%	232%
4	5	NATIONAL IRRIGATION COMM BOARD	68,100,000	81,440,000	117,630,000	13,340,000	36,190,000	20%	44%
5	6	PRESIDENT'S DELIVERY BUREAU	63,900,000	-	-	(63,900,000)	-	N/A	N/A
6	7	TREASURY REGISTRAR	393,380,000	1,041,820,000	1,263,950,250	648,440,000	222,130,250	165%	21%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	262,760,000	-	70,139,000	(262,760,000)	70,139,000	-100%	N/A
8	10	JOINT FINANCE COMMISSION	81,680,000	115,660,000	95,390,000	33,980,000	(20,270,000)	42%	-18%
9	11	OIL AND GAS BUREAU	-	55,839,000	170,641,415	55,839,000	114,802,415	N/A	206%
10	12	JUDICIARY SERVICE COMMISSION	214,162,400	15,980,000	70,200,000	(198,182,400)	54,220,000	-93%	339%
11	13	FINANCIAL INTELLIGENCE UNIT	118,080,000	333,860,000	213,080,000	215,780,000	(120,780,000)	183%	-36%
12	14	FIRE AND RESCUE FORCE	1,964,986,000	-	84,000,000	(1,964,986,000)	84,000,000	N/A	N/A
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	357,293,066	49,850,000	138,450,000	(307,443,066)	88,600,000	-86%	178%
14	16	ATTORNEY GENERAL'S OFFICE	865,149,000	643,750,000	400,180,000	(221,399,000)	(243,570,000)	-26%	-38%
15	18	UNESCO COMMISSION	-	-	70,664,000	-	70,664,000	N/A	N/A
16	20	STATE HOUSE	1,793,900,000	1,202,860,000	1,202,020,000	(591,040,000)	(840,000)	-33%	0%
17	21	THE TREASURY	3,450,622,000	3,679,750,000	4,600,520,000	229,128,000	920,770,000	7%	25%
18	22	PUBLIC DEBT AND GENERAL SERVICES	-	-	-	-	-	N/A	N/A
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	3,768,860,000	1,447,630,000	2,073,936,287	(2,321,230,000)	626,306,287	-62%	43%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	605,277,000	185,300,000	197,740,000	(419,977,000)	12,440,000	-69%	7%
21	25	PRIME MINISTER	450,941,000	533,020,000	533,930,000	82,079,000	910,000	18%	0%
22	26	VICE PRESIDENT	252,513,000	184,220,000	369,720,000	(68,293,000)	185,500,000	-27%	101%
23	27	REGISTRAR OF POLITICAL PARTIES	115,560,000	1,606,999	291,900,000	(113,953,001)	290,293,001	-99%	18064%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	11,464,365,000	2,346,985,000	1,663,932,500	(9,117,380,000)	(683,052,500)	-80%	-29%
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	904,695,000	249,650,000	486,050,000	(655,045,000)	236,400,000	-72%	95%
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	752,100,000	750,980,000	658,640,000	(1,120,000)	(92,340,000)	0%	-12%
27	31	VICE PRESIDENT'S OFFICE	577,110,000	876,350,000	676,490,000	299,240,000	(199,860,000)	52%	-23%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	541,047,700	13,200,000	389,468,000	(527,847,700)	376,268,000	-98%	2851%
29	33	ETHICS SECRETARIAT	47,632,000	5,920,000	360,580,000	(41,712,000)	354,660,000	-88%	5991%
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	23,668,924,164	14,443,498,320	13,210,159,741	(9,225,425,844)	(1,233,338,579)	-39%	-9%
31	35	PUBLIC PROSECUTIONS DIVISION	914,299,000	-	341,700,000	(914,299,000)	341,700,000	N/A	N/A
32	37	PRIME MINISTER'S OFFICE	1,134,910,640	1,250,752,688	730,415,024	115,842,048	(520,337,664)	10%	-42%
33	38	DEFENCE	4,658,622,000	1,820,263,500	642,087,385	(2,838,358,500)	(1,178,176,115)	-61%	-65%
34	39	NATIONAL SERVICE	293,903,600	242,547,345	467,200,000	(51,356,255)	224,652,655	-17%	93%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	338,548,000	18,245,000	177,600,000	(320,303,000)	159,355,000	-95%	873%
37	42	THE NATIONAL ASSEMBLY FUND	27,054,180,000	10,567,100,000	13,995,760,000	(16,487,080,000)	3,428,660,000	-61%	32%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	2,758,628,242	1,612,084,000	2,394,524,972	(1,146,544,242)	782,440,972	-42%	49%
39	44	MINISTRY OF INDUSTRY AND TRADE	975,177,700	1,035,943,000	708,798,000	60,765,300	(327,145,000)	6%	-32%
40	45	NATIONAL AUDIT OFFICE	19,425,904,450	5,587,295,131	10,892,381,626	(13,838,609,319)	5,305,086,495	-71%	95%

41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	3,049,052,800	3,221,143,400	4,161,877,422	172,090,600	940,734,022	6%	29%
42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	2,858,670,000	1,011,090,000	1,835,490,000	(1,847,580,000)	824,400,000	-65%	82%
43	49	MINISTRY OF WATER	979,610,000	538,620,000	486,069,000	(440,990,000)	(52,551,000)	-45%	-10%
44	50	MINISTRY OF FINANCE	2,346,080,000	2,148,290,000	3,505,198,000	(197,790,000)	1,356,908,000	-8%	63%
45	51	MINISTRY OF HOME AFFAIRS	267,731,760	132,933,000	460,129,862	(134,798,760)	327,196,862	-50%	246%
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	5,826,589,200	2,023,135,600	2,365,795,000	(3,803,453,600)	342,659,400	-65%	17%
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	299,246,530	528,032,417	1,136,632,000	228,785,887	608,599,583	76%	115%
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	87,041,520	-	115,864,800	(87,041,520)	115,864,800	N/A	N/A
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	1,184,340,300	470,700,000	778,450,000	(713,640,300)	307,750,000	-60%	65%
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	286,214,268	189,619,640	250,510,000	(96,594,628)	60,890,360	-34%	32%
51	58	MINISTRY OF ENERGY & MINERALS	11,271,890,360	2,807,204,300	3,143,026,800	(8,464,686,060)	335,822,500	-75%	12%
52	59	LAW REFORM COMMISSION	250,588,000	89,810,026	146,320,000	(160,777,974)	56,509,974	-64%	63%
53	60	TRADE AND INVESTMENT	-	-	434,300,000	-	434,300,000	N/A	N/A
54	61	ELECTORAL COMMISSION	136,285,400	91,151,000	399,402,772	(45,134,400)	308,251,772	-33%	338%
55	62	MINISTRY OF TRANSPORT	1,255,080,360	119,260,000	217,041,000	(1,135,820,360)	97,781,000	-90%	82%
56	64	FISHERIES SECTOR	-	-	468,770,000	-	468,770,000	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	826,342,340	261,120,000	349,429,572	(565,222,340)	88,309,572	-68%	34%
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	404,442,510	184,200,000	261,832,000	(220,242,510)	77,632,000	-54%	42%
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	157,556,000	36,856,000	49,969,476	(120,700,000)	13,113,476	-77%	36%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	442,915,820	113,439,400	110,070,000	(329,476,420)	(3,369,400)	-74%	-3%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	2,160,603,556	2,183,190,000	1,741,795,974	22,586,444	(441,394,026)	1%	-20%
62	91	ANTI DRUG COMMISSION	462,125,000	429,711,200	868,900,000	(32,413,800)	439,188,800	-7%	102%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	171,300,769	10,320,000	110,940,000	(160,980,769)	100,620,000	-94%	975%
64	93	IMMIGRATION DEPARTMENT	4,296,251,000	355,000,000	257,972,000	(3,941,251,000)	(97,028,000)	-92%	-27%
65	94	PUBLIC SERVICE COMMISSION	319,952,000	201,659,000	304,084,310	(118,293,000)	102,425,310	-37%	51%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	546,640,000	368,940,000	319,732,609	(177,700,000)	(49,207,391)	-33%	-13%
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	2,105,481,000	-	-	(2,105,481,000)	-	N/A	N/A
68	98	MINISTRY OF WORKS	249,720,222	72,197,400	74,413,160	(177,522,822)	2,215,760	-71%	3%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	1,334,640,200	1,142,634,000	946,040,000	(192,006,200)	(196,594,000)	-14%	-17%
		Total MDAs	**153,946,961,877**	**69,715,296,366**	**86,217,803,957**	**(84,231,665,511)**	**16,502,507,591**	**-55%**	**24%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	130,645,000	59,760,000	99,077,000	(70,885,000)	39,317,000	-54%	66%
2	47	SIMIYU REGION	170,061,700	72,370,000	201,863,000	(97,691,700)	129,493,000	-57%	179%
3	54	NJOMBE REGION	148,760,000	89,982,000	94,080,000	(58,778,000)	4,098,000	-40%	5%
4	63	GEITA REGION	250,173,500	51,896,000	87,600,000	(198,277,500)	35,704,000	-79%	69%
5	70	ARUSHA REGION	256,499,150	211,691,200	270,252,000	(44,807,950)	58,560,800	-17%	28%
6	71	COAST REGION	82,770,000	33,650,000	125,007,500	(49,120,000)	91,357,500	-59%	271%
7	72	DODOMA REGION	112,800,000	285,800,000	171,345,000	173,000,000	(114,455,000)	153%	-40%
8	73	IRINGA REGION	148,561,000	111,800,000	118,479,000	(36,761,000)	6,679,000	-25%	6%
9	74	KIGOMA REGION	245,566,500	111,830,000	203,600,000	(133,736,500)	91,770,000	-54%	82%
10	75	KILIMANJARO REGION	138,238,200	121,468,100	151,705,000	(16,770,100)	30,236,900	-12%	25%
11	76	LINDI REGION	179,042,000	129,367,000	238,852,000	(49,675,000)	109,485,000	-28%	85%
12	77	MARA REGION	133,940,000	79,500,000	134,610,000	(54,440,000)	55,110,000	-41%	69%
13	78	MBEYA REGION	180,487,800	76,100,000	133,600,000	(104,387,800)	57,500,000	-58%	76%
14	79	MOROGORO REGION	111,630,000	146,620,000	200,390,000	34,990,000	53,770,000	31%	37%
15	80	MTWARA REGION	148,453,000	123,528,000	178,410,000	(24,925,000)	54,882,000	-17%	44%
16	81	MWANZA REGION	200,372,000	151,602,000	137,457,000	(48,770,000)	(14,145,000)	-24%	-9%
17	82	RUVUMA REGION	180,565,875	217,792,800	234,729,000	37,226,925	16,936,200	21%	8%
18	83	SHINYANGA REGION	189,100,940	151,579,000	221,446,000	(37,521,940)	69,867,000	-20%	46%
19	84	SINGIDA REGION	23,312,000	30,250,000	143,183,000	6,938,000	112,933,000	30%	373%
20	85	TABORA REGION	310,799,460	226,640,000	241,621,000	(84,159,460)	14,981,000	-27%	7%
21	86	TANGA REGION	238,013,000	119,621,000	217,394,000	(118,392,000)	97,773,000	-50%	82%
22	87	KAGERA REGION	243,983,100	115,062,000	132,494,000	(128,921,100)	17,432,000	-53%	15%
23	88	DAR ES SALAAM REGION	-	21,314,000	153,320,000	21,314,000	132,006,000	N/A	619%
24	89	RUKWA REGION	134,460,000	133,804,000	110,220,000	(656,000)	(23,584,000)	0%	-18%
25	90	SONGWE REGION	-	121,520,000	100,460,000	121,520,000	(21,060,000)	N/A	-17%
26	95	MANYARA REGION	140,855,000	76,000,000	217,760,000	(64,855,000)	141,760,000	-46%	187%
		Total RASs	**4,099,089,225**	**3,070,547,100**	**4,318,954,500**	**(1,028,542,125)**	**1,248,407,400**	**-25%**	**41%**

5.4 Annex 2.4: Fuel Oil & Lubricants

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	31,021,000	183,953,295	31,021,000	152,932,295	N/A	493%
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	103,484,000	82,118,000	103,484,000	(21,366,000)	N/A	-21%
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	10,110,000	33,590,000	65,072,000	23,480,000	31,482,000	232%	94%
4	5	NATIONAL IRRIGATION COMM BOARD	9,324,005	30,704,600	52,950,000	21,380,595	22,245,400	229%	72%
5	6	PRESIDENT'S DELIVERY BUREAU	366,070,000	-	-	(366,070,000)	-	-100%	N/A
6	7	TREASURY REGISTRAR	79,860,000	251,281,784	322,417,180	171,421,784	71,135,396	215%	28%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	54,711,700	30,000,000	36,731,000	(24,711,700)	6,731,000	-45%	22%
8	10	JOINT FINANCE COMMISSION	38,775,000	27,530,000	27,625,000	(11,245,000)	95,000	-29%	0%
9	11	OIL AND GAS BUREAU	-	4,000,000	4,000,000	4,000,000	-	N/A	0%
10	12	JUDICIARY SERVICE COMMISSION	72,779,200	15,188,800	35,417,800	(57,590,400)	20,229,000	-79%	133%
11	13	FINANCIAL INTELLIGENCE UNIT	12,500,000	20,150,000	20,030,000	7,650,000	(120,000)	61%	-1%
12	14	FIRE AND RESCUE FORCE	1,016,420,000	407,336,000	896,336,000	(609,084,000)	489,000,000	-60%	120%
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	25,897,500	10,425,000	20,075,000	(15,472,500)	9,650,000	-60%	93%
14	16	ATTORNEY GENERAL'S OFFICE	195,000,000	135,250,000	100,067,000	(59,750,000)	(35,183,000)	-31%	-26%
15	18	UNESCO COMMISSION	-	-	29,000,000	-	29,000,000	N/A	N/A
16	20	STATE HOUSE	625,125,000	657,375,000	657,375,000	32,250,000	-	5%	0%
17	21	THE TREASURY	454,250,500	505,642,500	287,458,500	51,392,000	(218,184,000)	11%	-43%
18	22	PUBLIC DEBT AND GENERAL SERVICES	1,428,000,000	1,440,000,000	1,296,000,000	12,000,000	(144,000,000)	1%	-10%
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	656,015,000	371,475,000	334,653,486	(284,540,000)	(36,821,514)	-43%	-10%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	86,250,000	59,948,000	41,614,000	(26,302,000)	(18,334,000)	-30%	-31%
21	25	PRIME MINISTER	120,653,000	158,585,000	163,275,000	37,932,000	4,690,000	31%	3%
22	26	VICE PRESIDENT	184,698,000	308,200,000	240,950,000	123,502,000	(67,250,000)	67%	-22%
23	27	REGISTRAR OF POLITICAL PARTIES	145,436,000	20,193,600	46,540,000	(125,242,400)	26,346,400	-86%	130%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	7,616,355,600	4,133,200,000	7,496,729,500	(3,483,155,600)	3,363,529,500	-46%	81%
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	1,289,482,600	1,357,615,000	1,476,200,000	68,132,400	118,585,000	5%	9%
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	567,065,000	591,815,000	590,470,000	24,750,000	(1,345,000)	4%	0%
27	31	VICE PRESIDENT'S OFFICE	168,499,500	252,052,000	221,167,000	83,552,500	(30,885,000)	50%	-12%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	118,733,600	300,000,000	135,802,000	181,266,400	(164,198,000)	153%	-55%
29	33	ETHICS SECRETARIAT	73,733,640	70,565,000	205,493,200	(3,168,640)	134,928,200	-4%	191%
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	1,124,492,000	2,051,452,000	1,639,339,500	926,960,000	(412,112,500)	82%	-20%
31	35	PUBLIC PROSECUTIONS DIVISION	577,582,500	237,584,000	338,679,000	(339,998,500)	101,095,000	-59%	43%
32	37	PRIME MINISTER'S OFFICE	347,657,500	361,350,000	432,215,000	13,692,500	70,865,000	4%	20%
33	38	DEFENCE	32,955,074,000	12,876,535,400	6,301,851,930	(20,078,538,600)	(6,574,683,470)	-61%	-51%
34	39	NATIONAL SERVICE	1,117,317,500	613,516,181	955,372,600	(503,801,319)	341,856,419	-45%	56%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	150,500,000	165,000,000	110,795,000	14,500,000	(54,205,000)	10%	-33%
37	42	THE NATIONAL ASSEMBLY FUND	1,062,650,000	243,000,000	253,000,000	(819,650,000)	10,000,000	-77%	4%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	803,937,054	505,468,200	661,807,700	(298,468,854)	156,339,500	-37%	31%
39	44	MINISTRY OF INDUSTRY AND TRADE	193,297,500	155,295,000	201,342,500	(38,002,500)	46,047,500	-20%	30%
40	45	NATIONAL AUDIT OFFICE	2,637,545,000	1,046,768,000	1,847,005,990	(1,590,777,000)	800,237,990	-60%	76%
41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	924,628,200	840,488,000	1,274,661,430	(84,140,200)	434,173,430	-9%	52%

42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	1,125,792,500	912,745,000	1,065,850,000	(213,047,500)	153,105,000	-19%	17%
43	49	MINISTRY OF WATER	358,276,000	171,719,000	211,102,500	(186,557,000)	39,383,500	-52%	23%
44	50	MINISTRY OF FINANCE	589,720,000	715,066,000	829,684,500	125,346,000	114,618,500	21%	16%
45	51	MINISTRY OF HOME AFFAIRS	250,836,000	106,062,000	177,743,500	(144,774,000)	71,681,500	-58%	68%
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	1,081,978,000	748,902,000	1,015,433,000	(333,076,000)	266,531,000	-31%	36%
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	168,345,000	200,375,000	373,222,500	32,030,000	172,847,500	19%	86%
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	140,091,920	151,818,000	119,604,600	11,726,080	(32,213,400)	8%	-21%
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	419,382,500	243,205,600	413,745,100	(176,176,900)	170,539,500	-42%	70%
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	245,475,000	137,998,000	207,875,000	(107,477,000)	69,877,000	-44%	51%
51	58	MINISTRY OF ENERGY & MINERALS	2,349,519,000	1,036,980,000	1,233,884,600	(1,312,539,000)	196,904,600	-56%	19%
52	59	LAW REFORM COMMISSION	43,458,800	55,275,000	65,395,000	11,816,200	10,120,000	27%	18%
53	60	TRADE AND INVESTMENT	-	-	55,865,000	-	55,865,000	N/A	N/A
54	61	ELECTORAL COMMISSION	70,909,000	61,493,000	161,418,500	(9,416,000)	99,925,500	-13%	162%
55	62	MINISTRY OF TRANSPORT	374,095,900	91,536,500	86,012,200	(282,559,400)	(5,524,300)	-76%	-6%
56	64	FISHERIES SECTOR	-	-	310,432,500	-	310,432,500	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	206,308,000	125,500,000	130,730,000	(80,808,000)	5,230,000	-39%	4%
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	226,735,000	218,620,000	136,240,000	(8,115,000)	(82,380,000)	-4%	-38%
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	67,509,000	25,076,000	22,924,000	(42,433,000)	(2,152,000)	-63%	-9%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	103,226,250	52,364,000	91,002,000	(50,862,250)	38,638,000	-49%	74%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	759,700,000	624,639,000	632,727,500	(135,061,000)	8,088,500	-18%	1%
62	91	ANTI DRUG COMMISSION	104,915,000	123,145,000	299,750,000	18,230,000	176,605,000	17%	143%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	70,739,944	28,286,601	51,234,000	(42,453,343)	22,947,399	-60%	81%
64	93	IMMIGRATION DEPARTMENT	1,247,500,000	1,159,800,000	533,040,000	(87,700,000)	(626,760,000)	-7%	-54%
65	94	PUBLIC SERVICE COMMISSION	65,131,500	33,810,000	73,810,000	(31,321,500)	40,000,000	-48%	118%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	117,975,000	133,000,000	142,277,500	15,025,000	9,277,500	13%	7%
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	350,504,000	-	-	(350,504,000)	-	-100%	N/A
68	98	MINISTRY OF WORKS	105,811,000	35,940,000	26,247,100	(69,871,000)	(9,692,900)	-66%	-27%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	631,680,000	736,130,000	438,084,200	104,450,000	(298,045,800)	17%	-40%
		Total MDAs	**68,586,040,413**	**38,352,569,766**	**37,990,925,411**	**(30,233,470,647)**	**(361,644,355)**	**-44%**	**-0.9%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	180,102,500	102,250,000	150,905,000	(77,852,500)	48,655,000	-43%	48%
2	47	SIMIYU REGION	100,342,200	31,492,000	87,902,000	(68,850,200)	56,410,000	-69%	179%
3	54	NJOMBE REGION	115,729,700	51,078,500	91,267,500	(64,651,200)	40,189,000	-56%	79%
4	63	GEITA REGION	73,264,000	42,293,000	95,078,000	(30,971,000)	52,785,000	-42%	125%
5	70	ARUSHA REGION	226,364,750	134,415,700	152,820,600	(91,949,050)	18,404,900	-41%	14%
6	71	COAST REGION	121,035,000	72,625,000	93,832,500	(48,410,000)	21,207,500	-40%	29%
7	72	DODOMA REGION	80,265,000	79,140,000	118,330,000	(1,125,000)	39,190,000	-1%	50%
8	73	IRINGA REGION	64,730,000	66,662,000	68,498,400	1,932,000	1,836,400	3%	3%
9	74	KIGOMA REGION	312,873,000	93,951,100	108,767,600	(218,921,900)	14,816,500	-70%	16%
10	75	KILIMANJARO REGION	170,012,700	141,162,800	131,658,000	(28,849,900)	(9,504,800)	-17%	-7%
11	76	LINDI REGION	128,843,500	67,631,000	98,068,000	(61,212,500)	30,437,000	-48%	45%
12	77	MARA REGION	89,495,000	98,285,000	85,565,000	8,790,000	(12,720,000)	10%	-13%
13	78	MBEYA REGION	205,272,500	127,760,000	110,666,000	(77,512,500)	(17,094,000)	-38%	-13%
14	79	MOROGORO REGION	80,770,000	182,834,000	170,591,600	102,064,000	(12,242,400)	126%	-7%
15	80	MTWARA REGION	172,890,500	111,710,000	148,558,000	(61,180,500)	36,848,000	-35%	33%
16	81	MWANZA REGION	122,291,500	78,619,000	90,459,000	(43,672,500)	11,840,000	-36%	15%
17	82	RUVUMA REGION	98,424,700	97,254,000	78,244,000	(1,170,700)	(19,010,000)	-1%	-20%
18	83	SHINYANGA REGION	85,063,060	77,248,400	118,231,000	(7,814,660)	40,982,600	-9%	53%
19	84	SINGIDA REGION	60,694,000	72,905,000	124,541,000	12,211,000	51,636,000	20%	71%
20	85	TABORA REGION	231,874,425	145,642,000	136,112,000	(86,232,425)	(9,530,000)	-37%	-7%
21	86	TANGA REGION	192,359,256	185,045,000	133,579,000	(7,314,256)	(51,466,000)	-4%	-28%
22	87	KAGERA REGION	218,410,000	78,615,000	139,169,100	(139,795,000)	60,554,100	-64%	77%
23	88	DAR ES SALAAM REGION	129,500,000	33,374,000	97,814,000	(96,126,000)	64,440,000	-74%	193%
24	89	RUKWA REGION	84,266,000	81,862,000	123,544,000	(2,404,000)	41,682,000	-3%	51%
25	90	SONGWE REGION	-	144,220,000	103,218,000	144,220,000	(41,002,000)	N/A	-28%
26	95	MANYARA REGION	126,952,000	120,721,000	139,245,800	(6,231,000)	18,524,800	-5%	15%
		Total RASs	**3,471,825,291**	**2,518,795,500**	**2,996,665,100**	**(953,029,791)**	**477,869,600**	**-27%**	**19%**

5.5 Annex 2.5: Hospitality

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	87,628,000	15,830,000	87,628,000	(71,798,000)	N/A	-82%
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	59,464,104	32,250,000	59,464,104	(27,214,104)	N/A	-46%
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	13,800,000	20,685,000	38,490,000	6,885,000	17,805,000	50%	86%
4	5	NATIONAL IRRIGATION COMM BOARD	2,600,000	4,004,800	1,700,000	1,404,800	(2,304,800)	54%	-58%
5	6	PRESIDENT'S DELIVERY BUREAU	30,000,000	-	-	(30,000,000)	-	N/A	N/A
6	7	TREASURY REGISTRAR	84,190,000	134,766,000	109,302,000	50,576,000	(25,464,000)	60%	-19%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	48,860,000	-	5,941,000	(48,860,000)	5,941,000	N/A	N/A
8	10	JOINT FINANCE COMMISSION	27,700,000	17,840,000	18,490,000	(9,860,000)	650,000	-36%	4%
9	11	OIL AND GAS BUREAU	-	3,000,000	9,670,000	3,000,000	6,670,000	N/A	222%
10	12	JUDICIARY SERVICE COMMISSION	98,176,600	23,468,200	49,940,000	(74,708,400)	26,471,800	-76%	113%
11	13	FINANCIAL INTELLIGENCE UNIT	9,980,000	20,200,000	34,400,000	10,220,000	14,200,000	102%	70%
12	14	FIRE AND RESCUE FORCE	296,712,000	-	-	(296,712,000)	-	N/A	N/A
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	67,000,000	3,875,000	15,640,000	(63,125,000)	11,765,000	-94%	304%
14	16	ATTORNEY GENERAL'S OFFICE	101,449,000	89,315,000	80,476,000	(12,134,000)	(8,839,000)	-12%	-10%
15	18	UNESCO COMMISSION	-	-	10,450,000	-	10,450,000	N/A	N/A
16	20	STATE HOUSE	1,052,180,000	708,000,000	703,700,000	(344,180,000)	(4,300,000)	-33%	-1%
17	21	THE TREASURY	359,430,000	463,520,000	262,360,000	104,090,000	(201,160,000)	29%	-43%
18	22	PUBLIC DEBT AND GENERAL SERVICES	-	-	-	-	-	N/A	N/A
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	276,910,000	206,739,000	149,050,000	(70,171,000)	(57,689,000)	-25%	-28%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	50,583,000	400,000	13,580,000	(50,183,000)	13,180,000	-99%	3295%
21	25	PRIME MINISTER	332,367,000	330,400,000	440,500,000	(1,967,000)	110,100,000	-1%	33%
22	26	VICE PRESIDENT	114,943,000	117,000,000	97,410,000	2,057,000	(19,590,000)	2%	-17%
23	27	REGISTRAR OF POLITICAL PARTIES	30,050,000	802,004	21,360,000	(29,247,996)	20,557,996	-97%	2563%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	68,550,000	37,620,000	72,320,000	(30,930,000)	34,700,000	-45%	92%
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	168,276,000	58,400,000	-	(109,876,000)	(58,400,000)	-65%	N/A
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	959,540,000	708,400,000	1,346,900,000	(251,140,000)	638,500,000	-26%	90%
27	31	VICE PRESIDENT'S OFFICE	117,810,000	95,640,000	183,339,000	(22,170,000)	87,699,000	-19%	92%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	121,025,800	-	56,799,800	(121,025,800)	56,799,800	N/A	N/A
29	33	ETHICS SECRETARIAT	40,047,000	510,000	9,600,000	(39,537,000)	9,090,000	-99%	1782%
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	4,345,213,300	3,225,904,182	1,675,271,278	(1,119,309,118)	(1,550,632,904)	-26%	-48%
31	35	PUBLIC PROSECUTIONS DIVISION	314,368,000	14,500,000	15,000,000	(299,868,000)	500,000	-95%	3%
32	37	PRIME MINISTER'S OFFICE	264,320,000	169,550,000	137,972,090	(94,770,000)	(31,577,910)	-36%	-19%
33	38	DEFENCE	263,014,000	102,767,400	42,648,450	(160,246,600)	(60,118,950)	-61%	-59%
34	39	NATIONAL SERVICE	26,480,000	26,931,951	42,880,000	451,951	15,948,049	2%	59%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	81,534,000	32,240,000	54,894,000	(49,294,000)	22,654,000	-60%	70%
37	42	THE NATIONAL ASSEMBLY FUND	2,290,100,000	287,800,000	942,876,500	(2,002,300,000)	655,076,500	-87%	228%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	348,902,881	199,476,000	239,350,500	(149,426,881)	39,874,500	-43%	20%
39	44	MINISTRY OF INDUSTRY AND TRADE	135,027,000	157,143,000	109,712,154	22,116,000	(47,430,846)	16%	-30%
40	45	NATIONAL AUDIT OFFICE	722,250,000	213,660,000	163,700,000	(508,590,000)	(49,960,000)	-70%	-23%
41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	629,226,000	264,592,268	256,040,316	(364,633,732)	(8,551,952)	-58%	-3%

42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	741,970,000	386,799,000	214,000,000	(355,171,000)	(172,799,000)	-48%	-45%
43	49	MINISTRY OF WATER	149,011,700	131,500,000	79,420,000	(17,511,700)	(52,080,000)	-12%	-40%
44	50	MINISTRY OF FINANCE	257,090,000	286,851,000	276,312,700	29,761,000	(10,538,300)	12%	-4%
45	51	MINISTRY OF HOME AFFAIRS	196,445,000	88,933,000	149,610,000	(107,512,000)	60,677,000	-55%	68%
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	408,115,000	431,937,000	203,158,000	23,822,000	(228,779,000)	6%	-53%
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	55,155,000	44,055,000	121,400,000	(11,100,000)	77,345,000	-20%	176%
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	77,700,000	-	29,260,000	(77,700,000)	29,260,000	N/A	N/A
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	806,635,600	54,032,189	79,168,311	(752,603,411)	25,136,122	-93%	47%
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	103,350,800	42,650,000	43,420,000	(60,700,800)	770,000	-59%	2%
51	58	MINISTRY OF ENERGY & MINERALS	1,384,218,200	399,800,000	439,095,000	(984,418,200)	39,295,000	-71%	10%
52	59	LAW REFORM COMMISSION	86,100,000	37,520,000	37,140,000	(48,580,000)	(380,000)	-56%	-1%
53	60	TRADE AND INVESTMENT	-	-	17,627,000	-	17,627,000	N/A	N/A
54	61	ELECTORAL COMMISSION	46,300,000	37,780,500	46,143,100	(8,519,500)	8,362,600	-18%	22%
55	62	MINISTRY OF TRANSPORT	231,700,000	53,801,000	38,119,700	(177,899,000)	(15,681,300)	-77%	-29%
56	64	FISHERIES SECTOR	-	-	29,500,000	-	29,500,000	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	105,524,260	59,855,000	83,850,000	(45,669,260)	23,995,000	-43%	40%
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	60,136,898	30,200,000	141,030,000	(29,936,898)	110,830,000	-50%	367%
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	94,250,000	38,279,000	19,602,629	(55,971,000)	(18,676,371)	-59%	-49%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	60,892,000	14,788,000	24,358,000	(46,104,000)	9,570,000	-76%	65%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	201,320,000	224,002,000	314,122,002	22,682,000	90,120,002	11%	40%
62	91	ANTI DRUG COMMISSION	163,175,000	77,630,000	540,920,000	(85,545,000)	463,290,000	-52%	597%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	20,500,000	8,010,000	33,757,500	(12,490,000)	25,747,500	-61%	321%
64	93	IMMIGRATION DEPARTMENT	455,950,000	-	24,400,000	(455,950,000)	24,400,000	N/A	N/A
65	94	PUBLIC SERVICE COMMISSION	151,540,000	23,900,000	35,059,109	(127,640,000)	11,159,109	-84%	47%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	56,923,000	34,000,000	62,650,000	(22,923,000)	28,650,000	-40%	84%
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	88,819,000	-	-	(88,819,000)	-	N/A	N/A
68	98	MINISTRY OF WORKS	114,918,301	84,893,200	74,490,000	(30,025,101)	(10,403,200)	-26%	-12%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	79,350,000	95,237,699	117,907,772	15,887,699	22,670,073	20%	24%
		Total MDAs	**20,089,704,340**	**10,572,695,497**	**10,735,363,911**	**(9,517,008,843)**	**162,668,414**	**-47%**	**2%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	39,676,000	-	16,960,000	(39,676,000)	16,960,000	-100%	N/A
2	47	SIMIYU REGION	30,277,000	4,684,000	20,812,000	(25,593,000)	16,128,000	-85%	344%
3	54	NJOMBE REGION	40,582,000	21,748,464	11,908,000	(18,833,536)	(9,840,464)	-46%	-45%
4	63	GEITA REGION	36,209,000	8,330,500	7,800,000	(27,878,500)	(530,500)	-77%	-6%
5	70	ARUSHA REGION	44,515,000	21,232,000	28,735,000	(23,283,000)	7,503,000	-52%	35%
6	71	COAST REGION	32,866,000	5,680,000	15,700,000	(27,186,000)	10,020,000	-83%	176%
7	72	DODOMA REGION	12,260,000	15,065,000	15,830,000	2,805,000	765,000	23%	5%
8	73	IRINGA REGION	50,364,000	37,145,000	40,030,000	(13,219,000)	2,885,000	-26%	8%
9	74	KIGOMA REGION	96,010,000	16,467,500	25,556,000	(79,542,500)	9,088,500	-83%	55%
10	75	KILIMANJARO REGION	62,200,000	9,080,000	66,338,000	(53,120,000)	57,258,000	-85%	631%
11	76	LINDI REGION	4,950,000	11,550,000	13,400,000	6,600,000	1,850,000	133%	16%
12	77	MARA REGION	24,145,000	21,530,000	14,065,000	(2,615,000)	(7,465,000)	-11%	-35%
13	78	MBEYA REGION	37,642,400	10,021,000	27,089,000	(27,621,400)	17,068,000	-73%	170%
14	79	MOROGORO REGION	24,020,000	55,950,000	37,698,000	31,930,000	(18,252,000)	133%	-33%
15	80	MTWARA REGION	18,352,000	32,440,000	35,340,000	14,088,000	2,900,000	77%	9%
16	81	MWANZA REGION	58,227,000	52,672,000	41,606,000	(5,555,000)	(11,066,000)	-10%	-21%
17	82	RUVUMA REGION	29,800,002	25,485,000	43,795,000	(4,315,002)	18,310,000	-14%	72%
18	83	SHINYANGA REGION	31,526,000	5,800,000	6,000,000	(25,726,000)	200,000	-82%	3%
19	84	SINGIDA REGION	12,171,000	1,335,000	12,011,000	(10,836,000)	10,676,000	-89%	800%
20	85	TABORA REGION	54,321,487	37,025,000	42,621,295	(17,296,487)	5,596,295	-32%	15%
21	86	TANGA REGION	72,065,818	-	27,830,000	(72,065,818)	27,830,000	N/A	N/A
22	87	KAGERA REGION	52,145,400	51,949,500	35,646,000	(195,900)	(16,303,500)	0%	-31%
23	88	DAR ES SALAAM REGION	3,120,000	3,907,000	31,989,000	787,000	28,082,000	25%	719%
24	89	RUKWA REGION	26,472,000	35,755,500	30,430,000	9,283,500	(5,325,500)	35%	-15%
25	90	SONGWE REGION	-	16,950,000	14,820,000	16,950,000	(2,130,000)	N/A	-13%
26	95	MANYARA REGION	31,750,000	5,000,000	34,200,000	(26,750,000)	29,200,000	-84%	584%
		Total RASs	**925,667,107**	**506,802,464**	**698,209,295**	**(418,864,643)**	**191,406,831**	**-45%**	**38%**

5.6 Annex 2.6: Acquisition of Vehicles

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	-	450,000,000	-	450,000,000	N/A	N/A
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	-	-	-	-	N/A	N/A
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	-	-	-	-	-	N/A	N/A
4	5	NATIONAL IRRIGATION COMM BOARD	-	-	-	-	-	N/A	N/A
5	6	PRESIDENT'S DELIVERY BUREAU	-	-	-	-	-	N/A	N/A
6	7	TREASURY REGISTRAR	-	920,000,000	400,000,000	920,000,000	(520,000,000)	N/A	-57%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	-	-	-	-	-	N/A	N/A
8	10	JOINT FINANCE COMMISSION	-	-	-	-	-	N/A	N/A
9	11	OIL AND GAS BUREAU	-	-	-	-	-	N/A	N/A
10	12	JUDICIARY SERVICE COMMISSION	-	-	-	-	-	N/A	N/A
11	13	FINANCIAL INTELLIGENCE UNIT	-	-	-	-	-	N/A	N/A
12	14	FIRE AND RESCUE FORCE	100,000,000	-	224,000,000	(100,000,000)	224,000,000	N/A	N/A
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	-	-	-	-	-	N/A	N/A
14	16	ATTORNEY GENERAL'S OFFICE	-	-	-	-	-	N/A	N/A
15	18	UNESCO COMMISSION	-	-	-	-	-	N/A	N/A
16	20	STATE HOUSE	860,000,000	440,000,000	660,000,000	(420,000,000)	220,000,000	-49%	50%
17	21	THE TREASURY	-	-	-	-	-	N/A	N/A
18	22	PUBLIC DEBT AND GENERAL SERVICES	-	-	-	-	-	N/A	N/A
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	675,000,000	400,000,000	1,095,000,000	(275,000,000)	695,000,000	-41%	174%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	-	-	-	-	-	N/A	N/A
21	25	PRIME MINISTER	-	-	-	-	-	N/A	N/A
22	26	VICE PRESIDENT	-	-	-	-	-	N/A	N/A
23	27	REGISTRAR OF POLITICAL PARTIES	-	3,998,000	-	3,998,000	(3,998,000)	N/A	N/A
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	-	-	-	-	-	N/A	N/A
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	190,140,000	-	-	(190,140,000)	-	N/A	N/A
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	691,000,000	500,000,000	700,000,000	(191,000,000)	200,000,000	-28%	40%
27	31	VICE PRESIDENT'S OFFICE	-	-	-	-	-	N/A	N/A
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	-	-	-	-	-	N/A	N/A
29	33	ETHICS SECRETARIAT	-	-	150,000,000	-	150,000,000	N/A	N/A
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	-	-	1,008,000,000	-	1,008,000,000	N/A	N/A
31	35	PUBLIC PROSECUTIONS DIVISION	-	-	-	-	-	N/A	N/A
32	37	PRIME MINISTER'S OFFICE	360,000,000	170,000,000	6,000,000	(190,000,000)	(164,000,000)	-53%	-96%
33	38	DEFENCE	1,591,250,000	621,749,100	186,524,730	(969,500,900)	(435,224,370)	-61%	-70%
34	39	NATIONAL SERVICE	102,400,000	168,500,000	180,000,000	66,100,000	11,500,000	65%	7%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	-	-	1,000,000	-	1,000,000	N/A	N/A
37	42	THE NATIONAL ASSEMBLY FUND	2,200,000,000	-	-	(2,200,000,000)	-	N/A	N/A
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	85,000,000	-	-	(85,000,000)	-	N/A	N/A
39	44	MINISTRY OF INDUSTRY AND TRADE	94,162,000	-	-	(94,162,000)	-	N/A	N/A
40	45	NATIONAL AUDIT OFFICE	1,440,000,000	-	2,060,000,000	(1,440,000,000)	2,060,000,000	N/A	N/A
41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	-	130,000,000	130,000,465	130,000,000	465	N/A	0%

42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	960,000,000	-	-	(960,000,000)	-	N/A	N/A
43	49	MINISTRY OF WATER	40,000,000	20,000,000	15,000,000	(20,000,000)	(5,000,000)	-50%	-25%
44	50	MINISTRY OF FINANCE	305,100,000	1,000,000	210,000,000	(304,100,000)	209,000,000	N/A	20900%
45	51	MINISTRY OF HOME AFFAIRS	10,000,000	-	50,000,000	(10,000,000)	50,000,000	N/A	N/A
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	390,000,000	-	80,000,000	(390,000,000)	80,000,000	N/A	N/A
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	-	-	180,000,000	-	180,000,000	N/A	N/A
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	-	-	-	-	-	N/A	N/A
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	155,633,000	-	8,002,000	(155,633,000)	8,002,000	N/A	N/A
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	-	-	-	-	-	N/A	N/A
51	58	MINISTRY OF ENERGY & MINERALS	-	-	-	-	-	N/A	N/A
52	59	LAW REFORM COMMISSION	-	-	-	-	-	N/A	N/A
53	60	TRADE AND INVESTMENT	-	-	-	-	-	N/A	N/A
54	61	ELECTORAL COMMISSION	-	-	-	-	-	N/A	N/A
55	62	MINISTRY OF TRANSPORT	9,100	-	3,000	(9,100)	3,000	N/A	N/A
56	64	FISHERIES SECTOR	-	-	16,000,000	-	16,000,000	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	-	-	-	-	-	N/A	N/A
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	-	-	-	-	-	N/A	N/A
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	-	-	-	-	-	N/A	N/A
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	-	-	-	-	-	N/A	N/A
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	155,911,000	-	1,274,989,837	(155,911,000)	1,274,989,837	N/A	N/A
62	91	ANTI DRUG COMMISSION	-	-	-	-	-	N/A	N/A
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	-	-	-	-	-	N/A	N/A
64	93	IMMIGRATION DEPARTMENT	2,021,000,000	-	-	(2,021,000,000)	-	N/A	N/A
65	94	PUBLIC SERVICE COMMISSION	-	-	282,700,000	-	282,700,000	N/A	N/A
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	-	-	-	-	-	N/A	N/A
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	100,000,000	-	-	(100,000,000)	-	N/A	N/A
68	98	MINISTRY OF WORKS	1,000	-	2,000	(1,000)	2,000	N/A	N/A
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	4,000,000	23,519,000	213,000,000	19,519,000	189,481,000	488%	806%
		Total MDAs	**12,530,606,100**	**3,398,766,100**	**9,580,222,032**	**(9,131,840,000)**	**6,181,455,932**	**-73%**	**182%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	-	-	-	-	-	N/A	N/A
2	47	SIMIYU REGION	92,000,000	-	-	(92,000,000)	-	N/A	N/A
3	54	NJOMBE REGION	7,000,000	3,000,000	-	(4,000,000)	(3,000,000)	-57%	N/A
4	63	GEITA REGION	-	-	5,000	-	5,000	N/A	N/A
5	70	ARUSHA REGION	-	-	-	-	-	N/A	N/A
6	71	COAST REGION	48,000	-	1,000	(48,000)	1,000	N/A	N/A
7	72	DODOMA REGION	-	-	-	-	-	N/A	N/A
8	73	IRINGA REGION	-	-	-	-	-	N/A	N/A
9	74	KIGOMA REGION	131,062,000	-	-	(131,062,000)	-	N/A	N/A
10	75	KILIMANJARO REGION	-	120,000,000	2,000,000	120,000,000	(118,000,000)	N/A	-98%
11	76	LINDI REGION	200,000,000	-	-	(200,000,000)	-	N/A	N/A
12	77	MARA REGION	-	4,500,000	-	4,500,000	(4,500,000)	N/A	N/A
13	78	MBEYA REGION	-	-	-	-	-	N/A	N/A
14	79	MOROGORO REGION	-	-	100,000,000	-	100,000,000	N/A	N/A
15	80	MTWARA REGION	-	-	-	-	-	N/A	N/A
16	81	MWANZA REGION	-	-	100,000	-	100,000	N/A	N/A
17	82	RUVUMA REGION	-	-	-	-	-	N/A	N/A
18	83	SHINYANGA REGION	-	-	-	-	-	N/A	N/A
19	84	SINGIDA REGION	-	-	-	-	-	N/A	N/A
20	85	TABORA REGION	230,000,000	-	78,067,000	(230,000,000)	78,067,000	N/A	N/A
21	86	TANGA REGION	10,000,000	-	-	(10,000,000)	-	N/A	N/A
22	87	KAGERA REGION	7,000,000	-	-	(7,000,000)	-	N/A	N/A
23	88	DAR ES SALAAM REGION	-	-	204,000	-	204,000	N/A	N/A
24	89	RUKWA REGION	-	-	1,004,000	-	1,004,000	N/A	N/A
25	90	SONGWE REGION	-	-	-	-	-	N/A	N/A
26	95	MANYARA REGION	-	-	-	-	-	N/A	N/A
		Total RASs	**677,110,000**	**127,500,000**	**181,381,000**	**(549,610,000)**	**53,881,000**	**-81%**	**42%**

6. ANNEX 3: Consolidated

S/N	Vote No.	Ministry/Department	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	2	TEACHERS SERVICE COMMISSION	-	641,509,000	1,511,813,295	641,509,000	870,304,295	N/A	136%
2	3	NATIONAL LAND USE PLANNING COMMISSION	-	271,608,104	293,368,000	271,608,104	21,759,896	N/A	8%
3	4	RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT	65,670,000	103,335,000	278,672,000	37,665,000	175,337,000	57%	170%
4	5	NATIONAL IRRIGATION COMM BOARD	82,424,005	120,358,400	180,280,000	37,934,395	59,921,600	46%	50%
5	6	PRESIDENT'S DELIVERY BUREAU	490,420,000	-	-	(490,420,000)	-	-100%	N/A
6	7	TREASURY REGISTRAR	1,258,630,000	2,865,217,284	3,139,613,859	1,606,587,284	274,396,575	128%	10%
7	9	SECRETARIAT OF THE PUBLIC RENUMERATION BOARD	432,931,700	30,000,000	119,113,000	(402,931,700)	89,113,000	-93%	297%
8	10	JOINT FINANCE COMMISSION	265,255,000	228,555,000	218,555,000	(36,700,000)	(10,000,000)	-14%	-4%
9	11	OIL AND GAS BUREAU	-	92,039,000	254,208,900	92,039,000	162,169,900	N/A	176%
10	12	JUDICIARY SERVICE COMMISSION	546,835,000	67,677,000	200,557,800	(479,158,000)	132,880,800	-88%	196%
11	13	FINANCIAL INTELLIGENCE UNIT	209,610,000	675,410,000	639,110,000	465,800,000	(36,300,000)	222%	-5%
12	14	FIRE AND RESCUE FORCE	5,027,015,000	407,336,000	1,204,336,000	(4,619,679,000)	797,000,000	-92%	196%
13	15	COMMISSION FOR MEDIATION AND ARBITRATION	490,390,566	75,950,000	177,165,000	(414,440,566)	101,215,000	-85%	133%
14	16	ATTORNEY GENERAL'S OFFICE	1,291,098,000	883,315,000	597,353,000	(407,783,000)	(285,962,000)	-32%	-32%
15	18	UNESCO COMMISSION	-	-	178,445,000	-	178,445,000	N/A	N/A
16	20	STATE HOUSE	4,823,405,000	3,315,635,000	3,490,995,000	(1,507,770,000)	175,360,000	-31%	5%
17	21	THE TREASURY	8,350,642,500	7,390,930,000	6,635,459,500	(959,712,500)	(755,470,500)	-11%	-10%
18	22	PUBLIC DEBT AND GENERAL SERVICES	1,428,000,000	1,440,000,000	1,296,000,000	12,000,000	(144,000,000)	1%	-10%
19	23	ACCOUNTANT GENERAL'S DEPARTMENT	13,729,079,000	3,915,504,000	4,367,122,641	(9,813,575,000)	451,618,641	-71%	12%
20	24	THE TANZANIA COOPERATIVE DEVELOPMENT COMMISSION	834,090,000	245,648,000	283,234,000	(588,442,000)	37,586,000	-71%	15%
21	25	PRIME MINISTER	945,098,000	1,036,005,000	1,151,705,000	90,907,000	115,700,000	10%	11%
22	26	VICE PRESIDENT	603,575,000	609,420,000	708,080,000	5,845,000	98,660,000	1%	16%
23	27	REGISTRAR OF POLITICAL PARTIES	407,341,000	41,865,603	396,002,000	(365,475,397)	354,136,397	-90%	846%
24	28	MINISTRY OF HOME AFFAIRS - POLICE FORCE	25,457,270,600	6,846,505,000	9,353,382,000	(18,610,765,600)	2,506,877,000	-73%	37%
25	29	MINISTRY OF HOME AFFAIRS - PRISON SERVICES	3,065,116,000	2,184,395,000	1,962,250,000	(880,721,000)	(222,145,000)	-29%	-10%
26	30	PRESIDENT'S OFFICE AND CABINET SECRETARIAT	3,635,705,000	2,991,145,000	3,874,260,000	(644,560,000)	883,115,000	-18%	30%
27	31	VICE PRESIDENT'S OFFICE	943,931,500	1,317,272,000	1,206,122,000	373,340,500	(111,150,000)	40%	-8%
28	32	PRESIDENT'S OFFICE - PUBLIC SERVICE MANAGEMENT	1,009,396,600	313,200,000	689,153,800	(696,196,600)	375,953,800	-69%	120%
29	33	ETHICS SECRETARIAT	176,362,640	76,995,000	753,273,200	(99,367,640)	676,278,200	-56%	878%
30	34	MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION	30,271,864,964	21,579,798,712	19,225,278,763	(8,692,066,252)	(2,354,519,949)	-29%	-11%
31	35	PUBLIC PROSECUTIONS DIVISION	1,938,756,900	252,284,000	695,379,000	(1,686,472,900)	443,095,000	-87%	176%
32	37	PRIME MINISTER'S OFFICE	2,436,884,116	2,222,752,688	1,369,802,114	(214,131,428)	(852,950,574)	-9%	-38%
33	38	DEFENCE	49,522,041,000	19,349,746,100	11,323,951,435	(30,172,294,900)	(8,025,794,665)	-61%	-41%
34	39	NATIONAL SERVICE	3,089,813,100	2,646,778,112	5,040,270,401	(443,034,988)	2,393,492,289	-14%	90%
35	40	JUDICIARY	-	-	-	-	-	N/A	N/A
36	41	MINISTRY OF CONSTITUTIONAL AFFAIRS AND JUSTICE	754,697,000	229,035,000	390,472,000	(525,662,000)	161,437,000	-70%	70%
37	42	THE NATIONAL ASSEMBLY FUND	34,124,930,000	11,350,500,000	15,498,386,500	(22,774,430,000)	4,147,886,500	-67%	37%
38	43	MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES	7,648,099,337	5,794,279,210	3,507,696,722	(1,853,820,127)	(2,286,582,488)	-24%	-39%
39	44	MINISTRY OF INDUSTRY AND TRADE	1,739,522,300	1,645,771,500	1,204,516,172	(93,750,800)	(441,255,328)	-5%	-27%
40	45	NATIONAL AUDIT OFFICE	30,440,228,450	7,363,053,131	16,172,289,976	(23,077,175,319)	8,809,236,845	-76%	120%
41	46	MINISTRY OF EDUCATION AND VOCATIONAL TRAINING	7,164,105,870	8,707,423,668	6,811,728,333	1,543,317,798	(1,895,695,335)	22%	-22%

42	48	MINISTRY OF ANDS AND HUMAN SETTLEMENTS DEVELOPMENT	6,975,787,500	3,008,534,000	3,662,440,000	(3,967,253,500)	653,906,000	-57%	22%
43	49	MINISTRY OF WATER	1,862,169,950	947,649,000	880,891,500	(914,520,950)	(66,757,500)	-49%	-7%
44	50	MINISTRY OF FINANCE	6,517,431,000	4,838,372,000	5,534,566,200	(1,679,059,000)	696,194,200	-26%	14%
45	51	MINISTRY OF HOME AFFAIRS	837,168,760	327,928,000	983,901,362	(509,240,760)	655,973,362	-61%	200%
46	52	MINISTRY OF HEALTH AND SOCIAL WELFARE	7,950,932,200	4,871,708,600	5,275,764,000	(3,079,223,600)	404,055,400	-39%	8%
47	53	MINISTRY OF COMMUNITY DEVELOPMENT, GENDER AND CHILDREN	588,370,780	837,937,417	1,908,344,500	249,566,637	1,070,407,083	42%	128%
48	55	COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE	326,733,440	151,818,000	281,029,400	(174,915,440)	129,211,400	-54%	85%
49	56	PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT	2,749,291,700	767,937,789	1,355,196,611	(1,981,353,911)	587,258,822	-72%	76%
50	57	MINISTRY OF DEFENCE AND NATIONAL SERVICE	699,564,108	372,667,640	543,736,300	(326,896,468)	171,068,660	-47%	46%
51	58	MINISTRY OF ENERGY & MINERALS	22,934,455,660	5,172,138,300	5,639,356,400	(17,762,317,360)	467,218,100	-77%	9%
52	59	LAW REFORM COMMISSION	452,646,800	199,605,026	275,055,000	(253,041,774)	75,449,974	-56%	38%
53	60	TRADE AND INVESTMENT	-	-	590,692,000	-	590,692,000	N/A	N/A
54	61	ELECTORAL COMMISSION	285,494,400	201,944,500	674,565,676	(83,549,900)	472,621,176	-29%	234%
55	62	MINISTRY OF TRANSPORT	2,175,115,360	268,597,500	371,575,900	(1,906,517,860)	102,978,400	-88%	38%
56	64	FISHERIES SECTOR	-	-	862,002,500	-	862,002,500	N/A	N/A
57	65	MINISTRY OF LABOUR, AND EMPLOYMENT	1,202,724,600	467,975,000	568,109,572	(734,749,600)	100,134,572	-61%	21%
58	66	PRESIDENTS OFFICE - PLANNING COMMISSION	887,611,840	451,430,000	772,302,000	(436,181,840)	320,872,000	-49%	71%
59	67	PUBLIC SERVICE RECRUITMENT SECRETARIAT	415,575,000	125,681,000	126,801,105	(289,894,000)	1,120,105	-70%	1%
60	68	MINISTRY OF COMMUNICATION, SCIENCE & TECHNOLOGY	783,541,559	227,320,000	279,873,000	(556,221,559)	52,553,000	-71%	23%
61	69	MINISTRY OF NATURAL RESOURCES AND TOURISM	4,127,685,556	3,641,965,000	4,470,083,793	(485,720,556)	828,118,793	-12%	23%
62	91	ANTI DRUG COMMISSION	841,115,000	766,616,200	1,849,470,000	(74,498,800)	1,082,853,800	-9%	141%
63	92	TACAIDS (TANZANIA COMMISSION FOR AIDS)	304,068,370	93,236,190	224,531,500	(210,832,180)	131,295,310	-69%	141%
64	93	IMMIGRATION DEPARTMENT	9,854,626,000	1,514,800,000	815,412,000	(8,339,826,000)	(699,388,000)	-85%	-46%
65	94	PUBLIC SERVICE COMMISSION	709,123,500	325,169,000	783,603,419	(383,954,500)	458,434,419	-54%	141%
66	96	MINISTRY OF INFORMATION, YOUTH, CULTURE AND SPORTS	721,538,000	535,940,000	541,360,109	(185,598,000)	5,420,109	-26%	1%
67	97	MINISTRY FOR EAST AFRICAN COOPERATION	2,757,154,000	-	-	(2,757,154,000)	-	-100%	N/A
68	98	MINISTRY OF WORKS	595,204,826	267,102,000	246,778,660	(328,102,826)	(20,323,340)	-55%	-8%
69	99	MINISTRY OF LIVESTOCK DEVELOPMENT AND FISHERIES	2,212,038,216	2,197,570,999	1,916,801,972	(14,467,217)	(280,769,027)	-1%	-13%
		Total MDAs	**324,467,403,273**	**151,909,894,673**	**167,833,645,890**	**(172,557,508,600)**	**15,923,751,217**	**-53%**	**10%**

S/N	Vote No.	Regions	2015/2016 Approved Estimates TZS.	2016/2017 Approved Estimates TZS.	2017/2018 Approved Estimates TZS.	Amount Difference Between 2016/17 & 2015/16	Amount Difference Between 2017/18 & 2016/17	Percentage Change (%) 2015/16-2016/17	Percentage Change (%) 2016/17-2017/18
1	36	KATAVI REGION	363,140,500	162,010,000	272,142,000	(201,130,500)	110,132,000	-55%	68%
2	47	SIMIYU REGION	419,865,900	117,764,000	310,919,000	(302,101,900)	193,155,000	-72%	164%
3	54	NJOMBE REGION	320,771,700	185,811,948	202,255,500	(134,959,752)	16,443,552	-42%	9%
4	63	GEITA REGION	398,232,500	104,370,500	190,483,000	(293,862,000)	86,112,500	-74%	83%
5	70	ARUSHA REGION	580,359,900	376,840,300	462,847,600	(203,519,600)	86,007,300	-35%	23%
6	71	COAST REGION	250,766,500	112,055,000	235,541,000	(138,711,500)	123,486,000	-55%	110%
7	72	DODOMA REGION	217,005,000	418,785,000	339,673,000	201,780,000	(79,112,000)	93%	-19%
8	73	IRINGA REGION	293,281,000	235,094,000	242,733,400	(58,187,000)	7,639,400	-20%	3%
9	74	KIGOMA REGION	829,488,000	267,475,600	365,803,600	(562,012,400)	98,328,000	-68%	37%
10	75	KILIMANJARO REGION	393,345,900	423,483,900	377,981,000	30,138,000	(45,502,900)	8%	-11%
11	76	LINDI REGION	533,041,500	224,057,000	360,340,000	(308,984,500)	136,283,000	-58%	61%
12	77	MARA REGION	285,073,000	205,315,000	257,270,000	(79,758,000)	51,955,000	-28%	25%
13	78	MBEYA REGION	451,530,200	224,181,000	277,075,000	(227,349,200)	52,894,000	-50%	24%
14	79	MOROGORO REGION	225,841,000	398,134,000	535,124,600	172,293,000	136,990,600	76%	34%
15	80	MTWARA REGION	344,375,500	277,513,000	368,658,000	(66,862,500)	91,145,000	-19%	33%
16	81	MWANZA REGION	410,147,500	303,353,000	291,312,000	(106,794,500)	(12,041,000)	-26%	-4%
17	82	RUVUMA REGION	358,136,691	363,306,800	378,168,000	5,170,109	14,861,200	1%	4%
18	83	SHINYANGA REGION	371,880,000	262,048,000	372,855,000	(109,832,000)	110,807,000	-30%	42%
19	84	SINGIDA REGION	100,882,000	109,490,000	283,835,000	8,608,000	174,345,000	9%	159%
20	85	TABORA REGION	847,737,372	577,849,000	551,317,795	(269,888,372)	(26,531,205)	-32%	-5%
21	86	TANGA REGION	538,052,128	310,075,000	384,603,000	(227,977,128)	74,528,000	-42%	24%
22	87	KAGERA REGION	587,178,000	334,451,300	345,186,100	(252,726,700)	10,734,800	-43%	3%
23	88	DAR ES SALAAM REGION	132,620,000	58,600,000	284,833,200	(74,020,000)	226,233,200	-56%	386%
24	89	RUKWA REGION	279,248,000	264,111,500	270,138,000	(15,136,500)	6,026,500	-5%	2%
25	90	SONGWE REGION	-	283,690,000	223,388,000	283,690,000	(60,302,000)	N/A	-21%
26	95	MANYARA REGION	334,974,000	206,081,000	395,705,800	(128,893,000)	189,624,800	-38%	92%
		Total RASs	**9,866,973,791**	**6,805,945,848**	**8,580,188,595**	**(3,061,027,943)**	**1,774,242,747**	**-31%**	**26%**
		TOTAL	**334,334,377,064**	**158,715,840,521**	**176,413,834,485**	**(175,618,536,543)**	**17,697,993,964**	**-53%**	**11%**

Sikika works to enhance health and public finance systems through social accountability monitoring and advocacy at all government levels

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