Unnecessary Expenditures

A Brief on the Government's Initiative to Refocus Expenditures

Volume 3 - July 2012

Sikika

Unnecessary Expenditures

Volume III

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List of Abbreviations & Acronyms

AIDS	Acquired Immune Deficiency Syndrome
BN	Billion
DAS	District Administrative Secretary
GBS	General Budget Support
MDA	Ministries, Department, Agencies
MN	Million
MP	Member of Parliament
MTEF	Medium Term Expenditure Framework
PBO	Parliamentary Budget Office
PMO-RALG	Prime Minister’s Office – Regional Administration and Local Government
TACAIDS	Tanzania Commission for AIDS
TSH	Tanzanian Schilling
URT	United Republic of Tanzania

Executive Summary

There is broad concern that the public sector is spending monies on activities that are not necessary for the achievement of Tanzania's development vision. In 2008, the Government committed itself to reduce unnecessary expenditures and to redirect the savings to strategic areas that promote the well-being of Tanzanian citizens. In the budget speech for the fiscal year 2011/12, the Minister of Finance reemphasised that "the Government will continue efforts to control expenditure".

Sikika has been monitoring the implementation of the Government's policy to curb unnecessary expenditures since 2009/10. Our analysis focuses on six budget items which we deem to contain activities that have a questionable effect on the welfare of citizens. The list encompasses allowances (discretionary, non-discretionary, in-kind), training (domestic, foreign) and travel (in-country, out-of-country), hospitality supplies and services, the acquisition of vehicles and transportation, as well as fuel, oil and lubricants. We do not claim that the entire allocation to those items is actually unnecessary; such an assertion would be untenable since some of those activities are vitally needed; it requires a transparent budget planning and execution process to distinguish necessary from unnecessary expenditures. For reasons of linguistic convenience, we continue using the colloquial term *unnecessary* expenditures interchangeably with our list of six budget items.

The analysis of the fiscal year 2011/12 shows that the Government allocated TSH 558 billion (bn) to *unnecessary* expenditures. That is a moderate increase of (+2%) compared to the previous fiscal year. Allowances have been reduced by (-1%) to TSH 271 bn, expenditures for travel surged by (+8%) to TSH 137 bn and the budget for trainings went up by (+5%) to TSH 59 bn. Hospitality supplies and services were estimated to cost the taxpayer TSH 21 bn, that's an increase of (+5%). With regard to the acquisition of vehicles, the government matched its words with actions and cut the allocation down by (-22%) to TSH 13 bn. The estimated expenses for fuel, oil and lubricants grew by (+9%) to TSH 57 bn.

A noticeable observation has been that efforts to curb *unnecessary* expenditures vary with the government level. We consolidated all six budget items and found out that regions achieved an average reduction of (-19%) while MDAs increased their expenditures by (+4%). We, therefore, surmise that the policy to control *unnecessary* expenditures has failed at the central level where the budget planning process is not sufficiently controlled. Evidence from the Medium Term Expenditure Framework of the Ministry of Health and Social Welfare suggests that standard instructions which are in place to ensure prudential costing of activities were not followed properly; the Ministry used inconsistent units of measurement and varying prices for inputs. The arbitrary costing of activities produces unnecessarily inflated budget lines which absorb funds that could be used for activities of greater utility.

We suggest three measures to strengthen the governance framework that surrounds the budget process. Firstly, accounting officers and budgeting committees must follow the Government's standard budget planning procedure and establish consistent units of measurement for all inputs and prepare a corresponding price well in advance. This information should be made public to promote budget transparency. Secondly, the Paymaster-General needs to sanction accounting officers who do not adhere to budget guidelines and planning procedures that are provided by the Ministry of Finance. Therefore, it is necessary that the President relinquishes its power to appoint permanent secretaries who concurrently perform the function of an accounting officer. Thirdly, the Government needs to submit the budget estimates to the Parliament 21 days before the budget session begins to allow the legislators scrutinizing the proposal regarding suspicious budget allocations. Further, we recommend the establishment of a Parliamentary Budget Office which supports Members of Parliament during the budget preparation stage and the subsequent oversight process.

1. Introduction

The Tanzanian Government's primary objective is the welfare of the people from who it derives all its power and authority[1]. For that purpose, it is obliged to ensure "that the use of national resources places emphasis on the development of the people and in particular is geared towards the eradication of poverty, ignorance and disease; [...]."[2] However, there is an ongoing discussion if certain expenditures are actually necessary to achieve the Nation's development goals.

In October 2008, Sikika raised concerns about unnecessary expenditures of the Ministry of Health and Social Welfare during the Joint Annual Health Sector Review meeting. In the following month, the Prime Minister, Mizengo Pinda, acknowledged the existence of unnecessary expenditures referring to allowances, seminars and workshops and luxurious vehicles in public institutions. During the following years, the Government repeatedly emphasized its intention to control such unnecessary expenses and to redirect the savings to strategic areas which promote the well-being of Tanzanian citizens.

In July 2010, Sikika published a brief on the Government's initiative to refocus expenditures. The analysis focused on a list of six budget items which we deem to contain activities that have a questionable effect on the welfare of citizens. This list of budget items includes:

- allowances (discretionary, non-discretionary, in-kind);
- training (domestic, foreign);
- travel (in-country, out-of-country);
- hospitality supplies and services;
- acquisition of vehicles and transportation; and
- fuel, oil, lubricants.

If the Government had effectively implemented its policy to control unnecessary expenditures, the systematic obstruction of related activities should have resulted in reduced resource allocations for the list of suspicious budget items. However, the data, which reached back to 2008/09, revealed only occasional improvements which were overshadowed by large inconsistencies among budget items and government institutions. The lack of budget transparency, especially with regard to how the financial estimates are produced, made a concluding judgement difficult.

The discussion about unnecessary spending has been widely covered by the media and it did also reach the Parliament when the controversy of sitting allowances was hotly debated. During the budget speech for the fiscal year 2011/12, the then Minister of Finance, Mustafa H. Mkulo, repeated the Government's intention to control unnecessary expenditures:

1. Compare article 8(1) of the Constitution of United Republic of Tanzania (1977, amended 2005).
2. Compare article 9(i) of the Constitution of United Republic of Tanzania (1977, amended 2005).

"The Government will continue with its efforts to control expenditure by suspending procurement of all kinds of vehicles except for special reasons; and with approval by the Prime Minister's Office. Similarly, it will stop purchasing imported office furniture; rationalize and scale down various allowances, cut down fuel costs on government vehicles, reduce the number of internal and external trips, together with reducing the size of delegations and continue ensuring that seminars and workshop are curbed and, where necessary, should be under approval by the Prime Minister's Office. The government will also cut down costs for exhibition and public ceremony."[3]

While we commend the Minister for being very specific about where the Government intends to control unnecessary expenditures, we need to examine whether the budget actually corresponds with the Minister's words. For this analysis, we have used the most recently published budget estimates that the Ministry of Finance has uploaded on its website. We, once more, congratulate the Ministry for taking the initiative making these documents truly public. We hope that our analysis contributes to the ongoing debate about how public money should be allocated, spent and accounted for to achieve the Nation's development goals.

In the next chapter, we present our analytical findings by looking into the overall allocation to our list of six budget items. It will become clear that the Government has, again, failed to present a budget that is in line with its parliamentary statement. We will also shed light on how government institutions contributed to the overall results. In chapter 3 we will provide evidence that the implementation of the policy to control unnecessary expenditures varies with the government level; regions follow the policy consistently while Ministries, Departments and Agencies (MDAs) do not. A discussion of this phenomenon takes place in chapter 4 followed by our recommendations in chapter 5.

3. See Minister of Finance (2011), p. 30.

2. *Unnecessary* Expenditures in 2011/12

In this chapter, we present the overall trend of public expenditures and compare the aggregated allocations for each of the six budget items under scrutiny. Then, we present how individual votes fit into the big picture. For that purpose, we briefly discuss ranking tables which show the top and bottom three performing institutions (votes) with regard to each budget item. The complete ranking tables can be found in the annex.

We do not claim that the entire sum, which is earmarked for one of the six budget items, incurs actually unnecessary expenditures; some of them are, of course, necessary. It requires a transparent budget planning and execution process to discern which activities bring value for money and which ones need to be stopped. However, for reasons of linguistic convenience, we continue using the colloquial term *unnecessary* interchangeably with our list of budget items. The figures for the year 2009/10 are 'actual expenditures', figures for 2010/11 are 'approved estimates' and figures for the year 2011/12 are 'estimates', which have not officially been approved by the Parliament.[4] We urge the reader to keep these details in mind while going through this report.

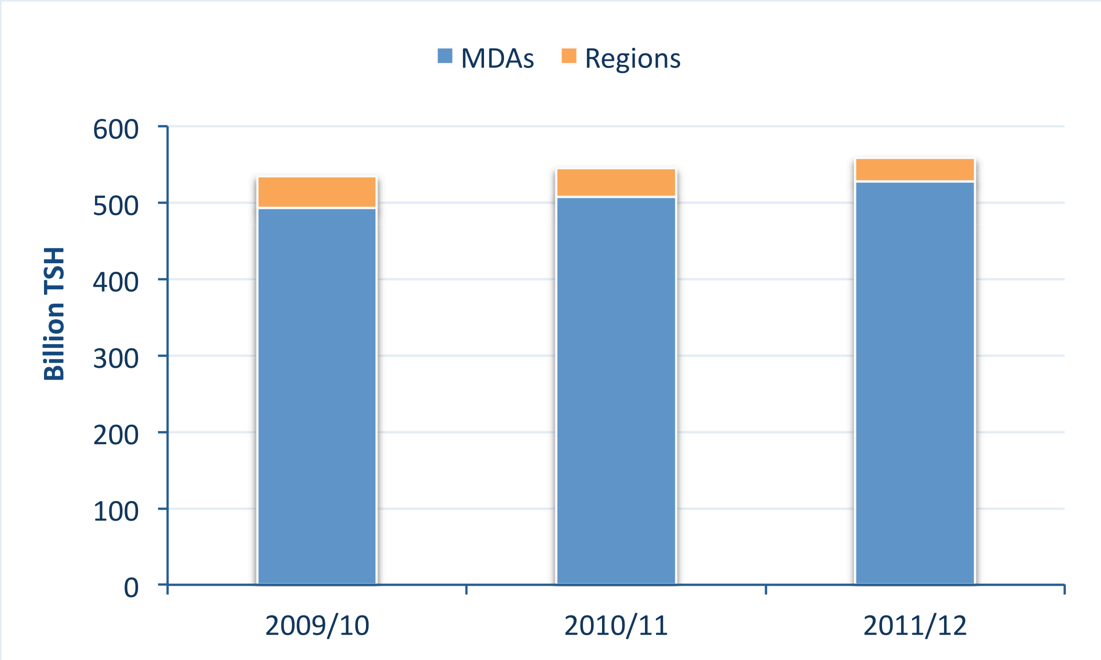
2.1. The Public Sector

As illustrated by the stacked bar chart of Figure 1, the Government allocated nearly the same amount to the list of six *unnecessary* expenditure items in 2011/12 like in the previous fiscal year. The overall sum increased by (+2%) from TSH 545 billion (bn) to TSH 558 bn. We also observe that the *unnecessary* allocations of MDAs have increased by (+4%) while regions (incl. District Administrative Secretaries)[5] decreased them by (-19%). This development has not resulted in an overall reduction of *unnecessary* expenditures because the allocations to regions in 2011/12 merely account for 5% of the overall sum compared with 95% for MDAs. We surmise that the Government failed to control *unnecessary* expenditures at the central government level. More evidence for that supposition is presented in chapter 3 and possible reasons are discussed in chapter 4.

4. The data can be accessed on the website of the Ministry of Finance at www.mof.go.tz.

5. The Budget Estimates Vol. III do not further disaggregate 'Current Grants to Other Levels of Government', which account for 94.6% of all allocations under the regional votes in 2011/12. Therefore, our analysis does not capture the *unnecessary* expenditures that are planned for at the local government level except the allocations under District Administrative Secretaries (DAS).

Figure 1: *Unnecessary* Expenditures of the Public Sector, 2009/10 to 2011/12



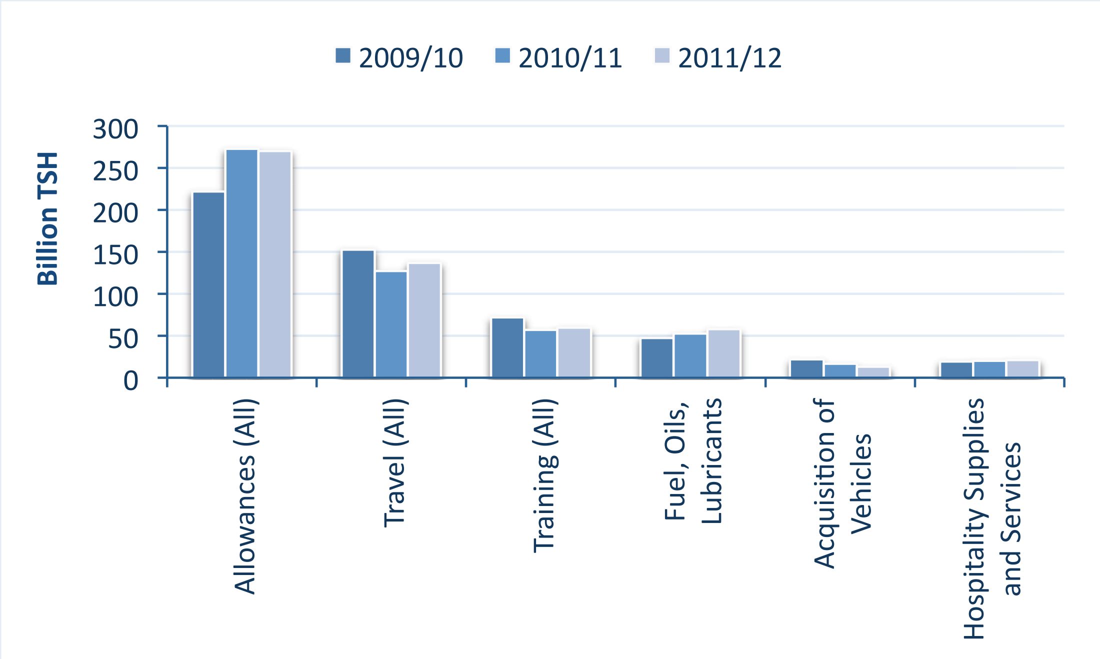
Source: URT (2011a) and URT (2011b).

Next, we look at the Government's allocation to each of the six *unnecessary* budget items on our list, which are summarized in Figure 2 below. The largest share (48%) represents allowances (including discretionary, non-discretionary, in-kind). After a staggering increment of (+23%) in the last year, the allocations for allowances have slightly diminished this year by (-1%) from TSH 273 bn to TSH 271 bn.

In 2011/12, one quarter of all *unnecessary* items has been earmarked for travel expenditures (in-country, out-of-country). Last year, we witnessed a reduction of (-17%), whereby this year, we observe an (+8%) increase from TSH 127 bn to TSH 137 bn, which clearly contradicts the Government's policy. We expect the Minister of Finance to explain to the Parliament why the estimated figures do not match with the budget speech where the Government announced to cut the number of trips and the size of the delegations.

The 2011/12 estimates for seminars and workshops are another disappointment. The total of training expenditures (domestic, foreign) accounts for 11% of all *unnecessary* items in 2011/12. After a promising reduction in the last year (-21%), we observe that the amount has grown this year by (+5%) from TSH 57 bn in to TSH 59 bn. We recall that the Minister of Finance announced that seminars and workshops are supposed to be curbed. The Prime Minister, who approves such expenditures, needs to explain how much of the allocated amounts he has authorized during the current financial year, and we urge the Minister of Finance to ensure that the budget estimates for 2012/13 are in line with his speech.

Figure 2: *Unnecessary* Budget Items of the Public Sector, 2009/10 to 2011/12



Source: URT (2011a) and URT (2011b).

The estimated expenditures for fuel, oil and lubricants account for about 10% of all *unnecessary* expenditures in 2011/12. The Minister's announcement to cut down fuel costs has not been reflected by the budget figures in 2010/11 and 2011/12 when they grew by (+10%) and (+9%), respectively. However, we need to acknowledge the fact that global oil prices have surged considerably and that the increase of estimated expenditures may come from higher per unit costs while the quantities have been reduced. As we will discuss in chapter 4, inconsistent costing of diesel, which we have observed in the Ministry of Health and Social Welfare, might help explaining why these expenditures are not fully controlled.

Next, we take a brief look at the Government's efforts to curb expenditures for the acquisition of vehicles which account for 2% of the all *unnecessary* expenditures in 2011/12. We are glad to see that the estimated amounts have significantly dropped for the second consecutive year. After a (-25%) reduction in 2010/11, we see another reduction of (-22%) in 2011/12. Over three fiscal years, the allocation has sunk by (-59%) from TSH 22 bn in 2009/10 to TSH 13 bn 2011/12. The announcement that the Prime Minister's Office approves the procurement of vehicles for only special reasons seems to be in conformity with the last budget speech.

Another budget item that we monitor since 2010 is 'hospitality supplies and services' since we don't see why such expenditures are necessary to alleviate "poverty, ignorance and disease". But they account for 4% of the overall sum of *unnecessary* expenditures in 2011/12 and have expanded by (+5%) from TSH 20 bn in the previous year to TSH 21 bn.

2.2. MDAs and Regions

After presenting aggregate figures for the list of monitored budget items, we take a look at how individual MDAs and regions have contributed to the aforementioned results. To show which institutions have been the best and least successful following the Government's policy to control *unnecessary* expenditures, we ranked all MDAs and regions according to the percentage change of the allocation for each of the *unnecessary* budget items.

We would like to emphasize that the purpose of presenting the figures below is to facilitate a discussion of the institutions' performance with regard to the Government's policy to control unnecessary expenditures. But one also needs to carefully investigate the reasons for the presented results before drawing premature conclusions.

2.2.1. Allowances

Looking at averages can be very misleading if one does not also examine the variation in data. This becomes evident if one analyzes the MDAs efforts to control all kinds of allowances. As depicted in Table 1, MDAs' overall allocation for allowances in 2010/11 is virtually the same like in the previous year (about TSH 259 bn). But the variation among MDAs is striking: the percentage changes range between (-98%) and (+83%). However, one needs to interpret these results with caution since some of those changes can represent outliers (extreme values) which don't fit well into the general picture. The dramatic cutting of allowances for the Electoral Commission is such an example: in 2009/10, the Commission earmarked only TSH 520 million (mn) for allowances. Because of the general election in 2010, allowances shot up to TSH 27,372 bn. In this light, the large reduction in 2011/12 back to TSH 536 mn must be explained by the nature of the Electoral Commission's activities (to supervise general elections) and not because it is implementing the policy to control *unnecessary* expenditures.

The second largest cut of allowances occurred in the budget of the Ministry of Education and Vocational Planning. After a modest reduction in 2010/11, the Ministry has reduced its allocation for allowances by two-thirds (-66%). The Ministry of Water has also managed sustaining its efforts and has curbed its budget for allowances by more than half (-52%) of its previous year's allocation. At the end of the ranking table, we find the Industrial Court of Tanzania (+79%), the Ministry of Health and Social Welfare (+82%) and the Vice President's office (+83%). All those votes show substantially increased budgets for various kinds of allowances.

Table 1: Allowances (All Kinds), 2009/10 to 2011/12

Rank	Vote	Personnel Allowances (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 61 Electoral Commission	519,652,600	27,372,858,000	536,050,000	-98%
2	Vote 46 Ministry of Education and Vocational	7,082,669,210	6,843,938,000	2,301,279,075	-66%
3	Vote 49 Ministry of Water	1,475,578,631	1,091,990,000	524,890,000	-52%
58	Vote 60 Industrial Court of Tanzania	106,060,472	163,950,000	292,850,000	79%

cont...

Rank	Vote	Personnel Allowances (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
59	Vote 52 Ministry of Health and Social Welfare	5,725,381,080	4,438,866,302	8,090,305,502	82%
60	Vote 26 Vice President	298,499,888	343,310,000	627,700,000	83%
	Total MDAs	**210,395,146,595**	**259,916,289,878**	**259,202,286,856**	**0%**
1	Vote 78 Mbeya Region	494,013,286	544,403,400	375,057,000	-31%
2	Vote 87 Kagera Region	530,616,238	613,508,400	436,519,200	-29%
3	Vote 72 Dodoma Region	569,538,273	662,343,000	513,047,000	-23%
19	Vote 88 Dar es Salaam Region	556,188,380	574,665,212	653,360,000	14%
20	Vote 86 Tanga Region	510,227,543	624,061,920	742,815,789	19%
21	Vote 76 Lindi Region	469,486,640	363,217,255	535,340,200	47%
	Total Regions	**11,393,940,080**	**12,679,873,189**	**11,450,431,889**	**-10%**
	Grand Total	**221,789,086,675**	**272,596,163,067**	**270,652,718,745**	**-1%**

Source: URT (2011a) and URT (2011b).

In contrast to the MDAs, regions have cut their allowances on average by (-10%) in 2011/12. The variation of percentage changes among regions is also considerably smaller compared with the MDAs; it ranges only between (-31%) and (+47%). The top performers in 2011/12 are Mbeya (-31%), Kagera (-29%) and Dodoma (-23%). Their allocations are more than a simple reverse of the previous year's increases as they are all below the level of 2009/10. In contrast, the regions that rank at the bottom this year are Dar es Salaam (+14%), Tanga (+19%) and Lindi (+47%). All their allocations for allowances lie significantly above the level of 2009/10.

2.2.2. Travel

Next, we look how various government institutions have contributed to the overall increasing travel budgets. On average, MDAs have increased them by (+10%). The Electoral Commission is an exceptional case; the National Service and the Ethics Secretariat have both reduced their travel budget by respectable (-59%). Their allocations of 2011/12 are far below the level of 2009/10. At the end of the ranking table we can find the National Assembly Fund which has more than doubled its estimated travel expenditures (+126%). The Tanzanian Commission for AIDS and the Immigration Department have also considerably expanded their travel plans as their budgets are more than twice the size of the previous year.

Table 2: Travel (All Kinds), 2009/10 to 2011/12

Rank	Vote	Travel (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 61 Electoral Commission	4,045,482,300	6,593,256,000	600,960,000	-91%
2	Vote 39 National Service	596,000,900	514,180,900	211,650,000	-59%
3	Vote 33 Ethics Secretariat	298,907,688	330,233,150	136,740,000	-59%
57	Vote 42 The National Assembly Fund	15,418,840,422	8,610,026,000	19,438,830,000	126%
58	Vote 92 Tanzania Commission for AIDS (TACAIDS)	187,958,592	190,500,000	464,350,000	144%
59	Vote 93 Immigration Department	1,101,178,439	1,669,315,000	4,268,245,000	156%
	Total MDAs	**139,849,031,948**	**116,911,813,296**	**129,038,673,644**	**10%**
1	Vote 76 Lindi Region	523,291,566	550,045,350	266,945,000	-51%
2	Vote 86 Tanga Region	683,130,707	469,177,000	274,056,820	-42%
3	Vote 95 Manyara Region	754,727,339	504,210,000	306,526,000	-39%
19	Vote 88 Dar es Salaam Region	205,064,538	196,913,004	178,396,000	-9%
20	Vote 84 Singida Region	489,895,072	426,353,000	428,699,200	1%
21	Vote 85 Tabora Region	603,585,361	522,000,000	684,754,000	31%
	Total Regions	**13,238,562,090**	**10,438,467,754**	**8,164,398,820**	**-22%**
	Grand Total	**153,087,594,038**	**127,350,281,050**	**137,203,072,464**	**8%**

Source: URT (2011a) and URT (2011b).

Most regions have followed the Government's policy to economize travel costs. Their average allocation has been reduced by (-22%). Only two regions, Singida and Tabora have increased their travel budgets (+1% and +31%, respectively). All the other regions, including Dar es Salaam, which ranks 19th, have managed to cut travelling led by Lindi (-51%), Tanga (-42%) and Manyara (-39%).

2.2.3. Training

The estimated expenditures for seminars and workshops also show enormous variation among government institutions. While the average MDA increased its training budget by (+6%), the individual allocations vary from (-87%) to (+398%). The top performer is the Commission for Human Rights and Good Governance. In 2009/10, its training budgets accumulated to TSH 95 bn whereas, in 2011/12, it has been cut down to THS 6.3 bn. The Law Reform Commission has also decided to economize its training by (-86%) in 2011/12. We congratulate both Commissions for their success. On the bottom ranks of the table, we find MDAs which have reversed their previous year's achievement. The Land Court, the High Court and the Ministry of Industry and Trade have expanded their training budgets 3 to 5-fold of the level in 2010/11. We expect these institutions to have well functioning monitoring and evaluation plans that will help justifying these huge expenditure increases.

At the regional level, the picture is more positive. On average, training has been reduced by (-21%). Arusha and Mbeja Region have cut down their trainings by (-68%) and (-55%), respectively. It is important to acknowledge that the austerity measures have persisted for both consecutive years. After an increment in the last year, Kilimanjaro Region has brought down the training budgets by (-51%) which is now also below the 2009/10 level. At the end of the table we find Kigoma, Dodoma and Tanga Region. They decided to raise their training budgets by (+28%), (+33%) and (+53%). Different to the other two, Tanga Region's allocation for training in 2011/12 is lower than in 2009/10.

Table 3: Training (All Kinds), 2009/10 to 2011/12

Rank	Vote	Training (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 55 Commission for Human Rights and Good Governance	95,058,918	48,318,600	6,270,200	-87%
2	Vote 59 Law Reform Commission	71,096,990	52,228,500	7,500,000	-86%
3	Vote 29 Ministry of Home Affairs-Prison Services	648,462,132	761,050,000	225,452,000	-70%
56	Vote 90 Land Court	103,017,040	26,000,000	79,750,000	207%
57	Vote 18 High Court	117,400,000	40,006,550	167,600,000	319%
58	Vote 44 Ministry of Industry and Trade	190,165,448	151,542,800	755,241,200	398%
	Total MDAs	**69,009,757,797**	**54,357,062,546**	**57,678,524,112**	**6%**
1	Vote 70 Arusha Region	112,465,186	96,193,400	30,744,800	-68%
2	Vote 78 Mbeya Region	119,867,470	92,815,000	42,043,000	-55%
3	Vote 75 Kilimanjaro Region	100,444,046	161,451,000	78,696,000	-51%
19	Vote 74 Kigoma Region	141,797,031	143,420,000	183,790,000	28%
20	Vote 72 Dodoma Region	41,497,000	36,100,000	47,900,000	33%
21	Vote 86 Tanga Region	92,004,549	57,873,280	88,462,483	53%
	Total Regions	**2,578,512,519**	**2,289,041,228**	**1,811,640,999**	**-21%**
	Grand Total	**71,588,270,316**	**56,646,103,774**	**59,490,165,111**	**5%**

Source: URT (2011a) and URT (2011b).

2.2.4. Fuel, Oil, Lubricants

The Government has repeatedly announced to control the costs for fuel. Therefore, we monitor its allocation for the budget item 'Fuel, Oil and Lubricants'. We can observe that, despite rising world oil prices, many government institutions have reduced their allocations. The average MDA has raised its budget in this fiscal year by (+13%). The Electoral Commission is an exceptional case and, therefore, not part of our analysis. The Tanzania Commission for AIDS (TACAIDS) has reduced the consumption of oil products by (-72%). However, this is merely a reversal of the last year's increase; the budget for 2011/12 is about the same as in 2009/10. The Ministry of Foreign Affairs and International Co-operation has also reversed its expenditure trend; but, in contrast to TACAIDS, its allocation is (-56%) lower than in 2009/10. At the end of the ranking table are the Immigration Department, the Ministry of Constitution and Legal Affairs and the Cooperative Development Commission. These institutions have increased their estimated expenses for oil products by (+72%), (+102) and (+142%), respectively. Further, their budgets lie above the level of 2009/10.

The regions have retrenched their planned expenditures for oil products by (-15%) on average. Kagera, Dodoma and Ruvuma decreased their budget lines by (-41%), (-34%) and (-32%), respectively. Thereby, all three regions were able to continue their cost-cutting measures. Mwanza, Rukwa and Arusha region have been less successful increasing their allocations by (+3%), (+8%) and (+11%), respectively. While Mwanza's estimates are still below the 2009/10 level, Rukwa and Arusha have increased theirs for the second consecutive year.

Table 4: Fuel, Oil, Lubricants, 2009/10 to 2011/12

Rank	Vote	Fuel, Oils, Lubricants			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 61 Electoral Commission	676,200,000	2,465,975,200	199,600,000	-92%
2	Vote 92 Tanzania Commission for AIDS (TACAIDS)	79,590,000	285,600,000	78,961,000	-72%
3	Vote 34 Ministry of Foreign Affairs and International Co-operation	565,685,498	608,792,871	305,987,937	-50%
58	Vote 93 Immigration Department	651,920,064	600,449,000	1,051,579,000	75%
59	Vote 41 Ministry of Constitution and Legal Affairs	116,452,076	89,995,000	181,890,000	102%
60	Vote 24 The Cooperative Development Commission	0	123,930,000	299,143,500	141%
	Total MDAs	**39,858,161,977**	**45,723,623,437**	**51,582,836,727**	**13%**
1	Vote 87 Kagera Region	307,866,609	297,986,000	177,256,600	-41%
2	Vote 72 Dodoma Region	340,237,129	322,754,000	212,580,000	-34%
3	Vote 82 Ruvuma Region	441,643,413	353,692,212	239,676,900	-32%

cont...

Rank	Vote	Fuel, Oils, Lubricants			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
19	Vote 81 Mwanza Region	471,645,333	347,482,000	357,049,000	3%
20	Vote 89 Rukwa Region	353,447,755	387,288,000	417,863,200	8%
21	Vote 70 Arusha Region	385,488,541	381,455,500	420,668,800	10%
	Total Regions	**7,798,308,623**	**6,882,848,912**	**5,881,304,800**	**-15%**
	Grand Total	**47,656,470,600**	**52,606,472,349**	**57,464,141,527**	**9%**

Source: URT (2011a) and URT (2011b).

2.2.5. Hospitality Supplies and Services

The average budget of MDAs for 'Hospitality Supplies and Services' has increased by (+8%) in 2011/12. We discard the Electoral Commission again and look at the performance of the National Service and the Ministry of Water. They have reversed the last year's momentum and curbed their expenses by (-62%) and (-61%), respectively, below the level of 2009/10. At the end of the ranking table, we find disturbing results. The allocation of the Public Service Recruitment Secretariat, the Prime Minister's Office – Regional Administration and Local Government and the President's Office and Cabinet Secretariat have tripled or quadrupled.

Regional administrations have economized their hospitality expenditures on average by (-21%). Singida, Lindi and Kigoma slashed them by (-68%), (-59%) and (-54%), respectively, and carried on the austerity measures from 2009/10. At the end of the ranking table are Arusha, Mwanza and Tanga Region which raised their budget lines for hospitality expenditures by (+6%), (+17%) and (+47%), respectively. Despite that increase, Tanga Region's expenditure level is still less than half of that in the fiscal year 2009/10.

How can the Government justify earmarking TSH 21 bn for hospitality expenses while its citizens bleed to death because most health facilities lack essential medical supplies like stitching material and surgical gauze?[6]

Table 5: Hospitality Supplies and Services, 2009/10 and 2011/12

Rank	Vote	Hospitality Supplies and Services			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 61 Electoral Commission	290,480,000	2,624,190,000	40,200,000	-98%
2	Vote 39 National Service	41,200,000	82,840,000	31,500,000	-62%
3	Vote 49 Ministry of Water	94,391,917	144,500,000	56,800,000	-61%
57	Vote 67 Public Service Recruitment Secretariat	0	17,867,000	58,400,000	227%
58	Vote 56 PMO-RALG	219,817,836	273,845,004	940,120,001	243%

6. Compare Sikika (2011).

cont...

Rank	Vote	Hospitality Supplies and Services			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
59	Vote 30 President's Office and Cabinet Secretariat	3,026,016,500	526,127,900	2,059,903,000	292%
	Total MDAs	**16,930,833,468**	**17,701,663,099**	**19,166,779,020**	**8%**
1	Vote 84 Singida Region	106,679,014	104,047,400	33,700,000	-68%
2	Vote 76 Lindi Region	133,279,193	97,755,440	40,509,000	-59%
3	Vote 74 Kigoma Region	152,985,019	111,200,000	51,480,000	-54%
19	Vote 70 Arusha Region	148,691,048	136,696,660	144,753,400	6%
20	Vote 81 Mwanza Region	129,570,207	142,676,000	166,843,000	17%
21	Vote 86 Tanga Region	88,127,226	27,889,512	40,927,456	47%
	Total Regions	**2,562,522,029**	**2,081,479,356**	**1,646,600,020**	**-21%**
	Grand Total	**19,493,355,497**	**19,783,142,455**	**20,813,379,040**	**5%**

Source: URT (2011a) and URT (2011b).

2.2.6. Acquisition of Vehicles and Transportation

The last budget item on our list of *unnecessary* expenditures is the 'Acquisition of Vehicles and Transportation'. It is the only item where MDAs have achieved success through retrenching these expenses on average by (-13%). However, regions could outperform the central government institutions again through reducing their budgets on average by (-63%). However, analyzing expenditure patterns of individual institutions doesn't make much sense since they are very erratic; we observe institutions which earmark substantial amounts for the acquisition of vehicles in one year and eliminate those costs in the following year completely.

Table 6: Acquisition of Vehicles and Transportation, 2009/10 to 2011/12

Rank	Vote	Acquisition of Vehicles and Transportation			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 44 Ministry of Industry and Trade	0	420,000,000	0	-100%
2	Vote 46 Ministry of Education and Vocational	0	1,996,000,000	0	-100%
3	Vote 51 Ministry of Home Affairs	60,000,000	105,000,000	0	-100%
28	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	105,755,132	12,000,000	316,400,000	2537%
29	Vote 40 Judiciary	1,725,975,343	46,000	80,020,000	173857%

cont...

Rank	Vote	Acquisition of Vehicles and Transportation			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
30	Vote 98 Ministry of Works	300,000,000	8,098	120,009,500	1481865%
	Total MDAs	**17,744,194,554**	**13,322,978,898**	**11,626,839,500**	**-13%**
1	Vote 70 Arusha Region	348,999,999	459,359,550	0	-100%
2	Vote 72 Dodoma Region	203,000,000	28,000,000	0	-100%
3	Vote 73 Iringa Region	0	200,000,000	0	-100%
12	Vote 82 Ruvuma Region	161,999,700	4,000,000	6,700,000	68%
13	Vote 95 Manyara Region	0	120,000,000	214,000,000	78%
14	Vote 77 Mara Region	425,600,000	220,400,000	457,009,000	107%
	Total Regions	**3,770,939,541**	**2,897,276,550**	**1,082,709,000**	**-63%**
	Grand Total	**21,515,134,095**	**16,220,255,448**	**12,709,548,500**	**-22%**

Source: URT (2011a) and URT (2011b).

2.2.7. Consolidated *Unnecessary* Expenditures

As the analysis has shown, the individual organisations' performance varies considerably depending on the budget items under scrutiny. That is not surprising given the variety of their activities. To get a more condensed view on how individual government institutions managed to follow the policy to control unnecessary expenditures, we also take a look at their consolidated amounts earmarked for all six budget items.

The best performing MDAs in 2011/12 were the Ministry of Water (-45%) and the Registrar of Political Parties (-43%). The Electoral Commission's achievement (-96%) has to be evaluated with regard to the general election in the previous year. The budget allocations of 2011/12 lie all substantially below the level of 2009/10. At the end of the ranking table of consolidated expenses are the National Assembly Fund (+55%), the Prime Minister's Office – Regional Administration and Local Government (+57%) and the Immigration Department (+96%). All these MDAs have budgeted more for *unnecessary* expenditure items than in 2009/10 and, hence, failed to comply with the Government's policy.

The opposite holds true for regions. They were all able to economize their allocations for *unnecessary* expenditure items. The top performers are Kagera, Arusha and Dodoma Region; the least successful ones were Tabora, Mara and Singida region. With the exception of Singida region, all 2011/12 consolidated *unnecessary* items are below the level of 2009/10.

Table 7: Consolidated *Unnecessary* Expe nditures, 2009/10 to 2011/12

Rank	Vote	Consolidated Unnecessary Items			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
1	Vote 61 Electoral Commission	7,383,914,900	39,379,730,800	1,526,310,000	-96%
2	Vote 49 Ministry of Water	4,788,113,642	3,177,864,000	1,749,188,000	-45%
3	Vote 27 Registrar of Political Parties	1,619,977,660	1,076,434,800	612,415,000	-43%
58	Vote 42 The National Assembly Fund	48,765,705,241	37,071,926,000	57,627,090,000	55%
59	Vote 56 PMO-RALG	9,350,842,053	7,048,581,004	11,055,878,952	57%
60	Vote 93 Immigration Department	6,626,888,810	8,006,958,000	15,671,845,000	96%
	Total MDAs	**493,787,126,339**	**507,933,431,154**	**528,295,939,859**	**4%**
1	Vote 87 Kagera Region	2,470,251,930	2,105,091,800	1,306,017,500	-38%
2	Vote 70 Arusha Region	2,257,275,663	2,332,561,410	1,707,882,200	-27%
3	Vote 72 Dodoma Region	1,733,735,330	1,566,798,000	1,159,018,000	-26%
19	Vote 85 Tabora Region	2,090,657,677	1,895,348,400	1,673,151,300	-12%
20	Vote 77 Mara Region	2,557,402,108	2,069,082,500	1,835,065,100	-11%
21	Vote 84 Singida Region	1,491,205,565	1,588,646,300	1,499,717,000	-6%
	Total Regions	**41,342,784,882**	**37,268,986,989**	**30,037,085,528**	**-19%**
	Grand Total	**535,129,911,221**	**545,202,418,143**	**558,333,025,387**	**2%**

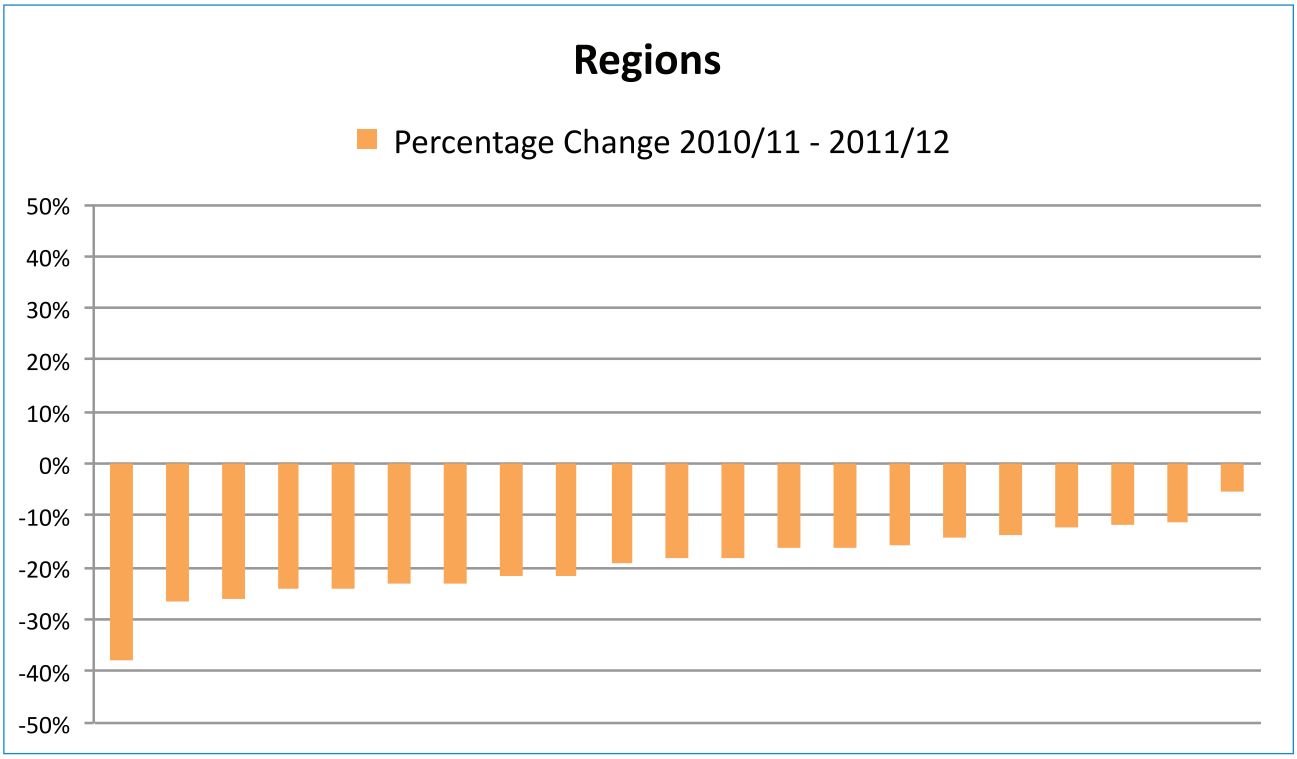
Source: URT (2011a) and URT (2011b).

3. MDAs vs. Regions

Throughout the above findings, it has been striking that institutional efforts to control unnecessary expenditures vary with the government level: regions (including District Administration Secretaries) adhere more closely to the Government's policy than the MDAs. This is demonstrated by the next two figures below. In Figure 3, we can see that all regions show a negative percentage change of the consolidated *unnecessary* budget items between 2010/11 and 2011/12.[7] In contrast to this, Figure 4 illustrates that only one out of three MDAs has cut down its total allocation to all *unnecessary* budget items from 2010/11 to 2011/12. In other words, there are about twice as many MDAs which seem to ignore the Government's policy (40) than those which show compliance with it (21).

We want to try finding a sound explanation for these findings. One might argue that those 40 MDAs are expanding actually necessary activities which promote the well-being of citizens, whereby the other 21 MDAs and 21 regions were funding actually unnecessary expenditures in the past years which are now being cut down rigorously. If that argument were true, we would have to congratulate those 40 MDAs for withstanding the public pressure by pursuing their actually necessary activities.

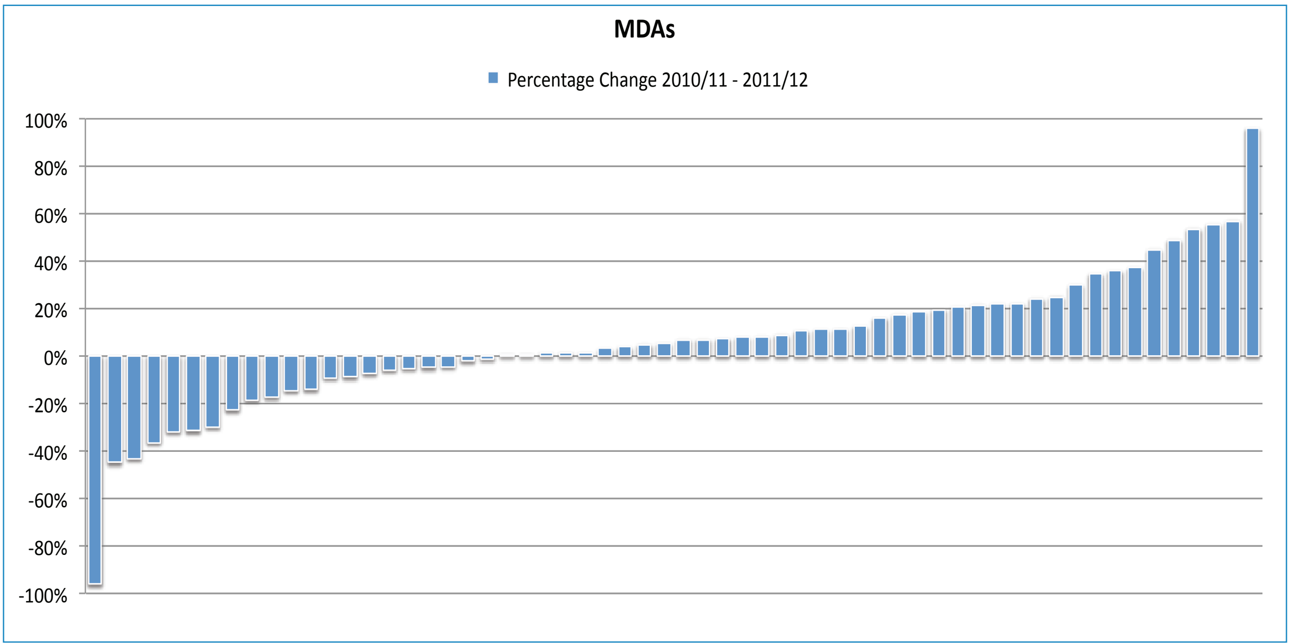
Figure 3: Percentage Change of Consolidated *Unnecessary* Expenditures of Regions, 2010/11 to 2011/12



Source: URT (2011b).

7. We did not indicate which bar belongs to which regions since we are only interested in the overall pattern at this point of the analysis.

Figure 4: Percentage Change of Consolidated *Unnecessary* Expenditures of MDAs, 2010/11 to 2011/12

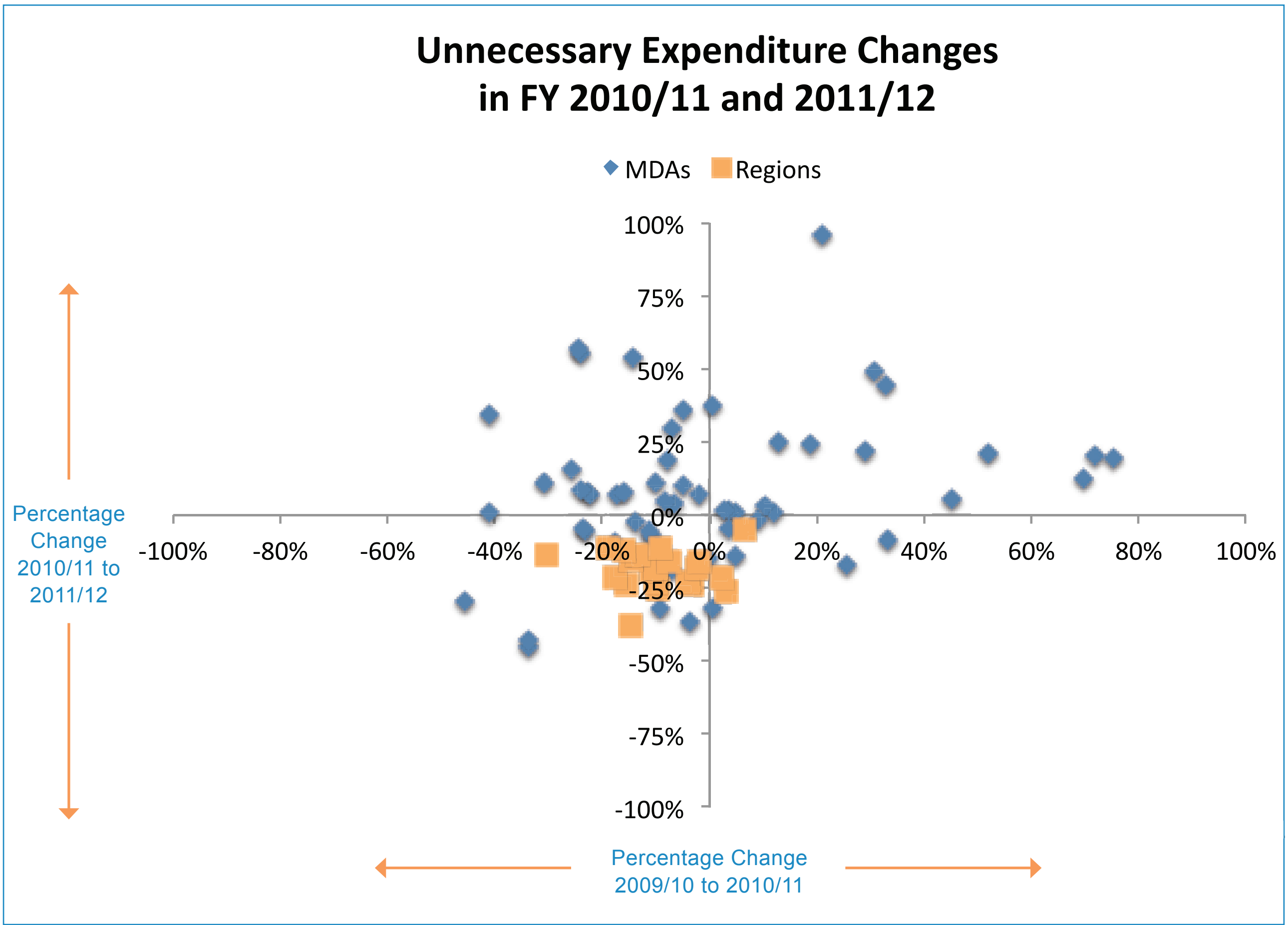


Source: URT (2011a).

We will now test this argument. If those 40 MDAs were conducting actually necessary activities in the past years while others did not, they would have resisted cutting expenditures in the past as well. Furthermore, those MDAs which cut actually unnecessary expenditures in the past would have no reason to reverse that act by adding substantial funding to them in the following year.

Figure 5 contains evidence which we use to assess the validity of this argument. Every blue spot represents a particular MDA and each orange spot represents a particular region. The horizontal scale represents the percentage change of consolidated *unnecessary* expenditures between the fiscal year 2009/10 and 2010/11. Those spots that lie on the left hand side of the graph cut their *unnecessary* expenditure items in that period, and the spots on the right hand side of the graph have increase their allocations. The vertical scale represents the percentage change of *unnecessary* expenditures between the fiscal year 2010/11 and 2011/12. The spots that lie on the upper side of the graph have increased *unnecessar*y expenditure items, and spots on the bottom side of the graph have cut them during that period. More specifically, spots that lie in the upper-right sector have increase their *unnecessary* expenditures in both consecutive years; spots that lie in the bottom-right sector have increased them first and then decreased their expenditures; spots that lie in the upper-left sector have decreased them first and then increased their expenditures; spots that lie in the bottom-left sector have cut their expenditures in both years.

Figure 5: Percentage Changes of Consolidated *Unnecessary* Expenditures of the Public Sector, 2009/10 to 2010/11 to 2011/12



Source: URT (2011a) and URT (2011b).

As we can see, most orange spots, which represent regions, lie in the bottom-left sector; they consistently comply with the Government's policy to control *unnecessary* expenditures. In contrast to that, the blue spots, which represent MDAs, are scattered across the whole graph. Some of them consistently comply with the policy, some consistently fail to do so, and quite many of them show inconsistent behavior. Thus we presuppose rejecting the theory that most of the MDAs don't need to curb *unnecessary* expenditures because they are all necessary. Rather, we surmise that the MDAs' allocations vary considerably over the years because they are not properly controlled.

4. Discussion

In this chapter, we highlight three issues that might help explaining why the Government fails to control *unnecessary* expenditures at the central level. Therefore, we discuss parts of the governance framework that surround the budget process.

4.1. Costing of Activities

Some lack of control over the budget for *unnecessary* items might emanate from the planning process. If government institutions have too much discretion over the costing of their activities, they might abuse that scope of decision-making by applying inflated per unit prices which make activities unnecessarily expensive. To buttress this point, we present an excerpt of the Government's instructions for the costing process during the budget formulation stage followed by evidence that shows how the Ministry of Health and Social Welfare fails to implement those regulations with regard to 'Food and Refreshments' and 'Diesel' expenditures.

The Medium Term Expenditure Framework (MTEF) is a management tool that is meant to enhance the predictability, sustainability, flexibility and output orientation of the budget. The Government issued a Medium Term Strategic Planning and Budgeting Manuel (2005) which assists institutions preparing MTEFs that cover three fiscal years. Responsible for the budget preparation process are institutional budget committees which are chaired by the respective accounting officer. After the identification of activities that are to be carried out under specified targets of the strategic plan, the costing of those activities should be conducted in the following way:[8]

> Identify inputs for each activity. [...] Institutions are required to ensure that only those inputs that are relevant to an activity are considered. [...]
>
> Re-group the inputs and select the most appropriate sub-items in the GFS Item List. This is intended to minimize the number of inputs per activity.
>
> Cost each input as follows:
> - Establish the unit of measurement to be used as a base for costing the input. [...] The number should not be used as a unit of measurement and consistency of unit of measurement is highly required.
> - Identify the unit cost of each input. This is a cost attached to each unit of measurement. [...] Institutions are required to use current prices prevailing in their areas. In this regard, price list of inputs should be prepared well in advance.

8. URT (2005), p. 43.

- Carefully determine the number of units for each input for three years. [...] The number of units should be realistic and for some inputs use estimate figure as appropriate as in the case of contingency.

As we learn from the Budgeting Manual, consistency of unit of measurement is highly required. We compared this clear instruction with the MTEF 2011/12-2013/14 of the Ministry of Health and Social Welfare[9] and realize that it has not been followed properly. For instance, with regard to the input 'Food and Refreshments', the applied units of measurement are either 'days' or 'person'. For the input 'Diesel', the Ministry has applied the units of measurement 'litre' or 'quarterly'.

Moreover, the Budgeting Manual clearly states that institutions have to use current prices taken from a price list of inputs. In the MTEF of the Ministry of Health, unit costs of 'Food and Refreshments per person' vary between TSH 20,000 (see segment E01S01 on page 98) and TSH 1,920,000 (see segment G04S01 on page 117). Similarly, the price for 'Diesel per litre' ranges from TSH 1500 (see segment H04S01 on page 123) to TSH 4000 (see segment G02S03 on page 116).[10]

The inflated budget prices in the Ministry of Health show that the process is not fully controlled. If the Ministry does not fully comply with the clear instructions of the Budgeting Manual, the question arises: why are accounting officers not held accountable for such practices?

4.2. Accountability of Accounting Officers

To examine who has to ensure that all government institutions comply with the Budgeting Manual, we need to briefly consult the law.

The Public Finance Act (2001) obligates the Minister of Finance to ensure "that systems are established throughout the Government for planning, allocating, and budgeting [...]".[11] The Minister is assisted by its Permanent Secretary who is also the Paymaster-General. S/he shall ensure that:

> "(a) there is established and operated an effective system for the collection of information to ensure that timely and effective preparation of the annual estimates of expenditures for consideration and preparation of the Minister and submission to the National Assembly; and (b) such estimates are prepared in conjunction with any general or specific direction of the Minister and reflect, as can best be ascertained at the time, good value for money and the effective use of Government's resources."[12]

9. This was the only MTEF that was available to us for this analysis.
10.Photocopies of the referred MTEF pages can be found in the annex pp. 36-39.
11.See article 5(2)(b) of the Public Finance Act (2001).
12.See article 6(3) of the Public Finance Act (2001).

Thus we can record that it is the Paymaster-General who is to ensure that the budget estimates are prepared in conjunction with the Budgeting Manual. But what can the Paymaster-General do to enforce compliance?

According to article 8(1) of the Public Finance Act (2001), the Paymaster-General has the power to appoint the accounting officers for each institution (expenditure vote).

> "There shall be appointed by name and office and in writing by the Paymaster-General an accounting officer in respect of each expenditure vote, who shall control and be accountable for the expenditure of money applied to that vote by an Appropriation Act and for all revenues and other public moneys received, held or disposed of, by or on account of the department or service for which the vote provides."

Hence, the Paymaster-General has the legal power to replace those accounting officers who don't prepare budget estimates in conjunction with directions of the Minister of Finance. The problem is that, in practice, the accounting officers are also the permanent secretaries in their respective ministries, like the Paymaster-General, and they are all appointed and replaced by the President. Because of that power interference, accounting officers are able to neglect the Budgeting Manual and establish inconsistent units of measurement and costs per units without fearing their replacement by the Paymaster-General until the President considers this to be necessary.

4.3. Parliamentary Oversight

Nevertheless, any appropriation bill that contains expenditures which do not reflect "good value for money and the effective use of Government's resources" still needs to be passed by the National Assembly before it becomes an act of law. As the previous analysis has shown, the Minister of Finance's budget speech contained many announcements that aren't reflected by the budget which he presented to the Members of Parliament. This can be explained by the Parliaments inability to realize such discrepancies.

One reason for this inability might be that the Parliament currently lacks the time to deeply analyse the Government's budget proposal. Article 96 of the Parliamentary Standing Orders requires the Government to submit the budget proposal 21 days before the Parliamentary debate begins in order to provide sufficient time to scrutinize it and prepare recommendations. But in the past years, the Government has never met this requirement and, hence, the approval of the appropriation bill is reduced to a formality which does not provide a critical discussion about which expenditures are actually necessary and which are not.

Additionally, not all Members of Parliament have the required analytical skills and resources to meaningfully analyse the budget figures. They receive four big budget books that are not user-friendly and the provision of hard copies limits the application of information technology. Currently, the Tanzanian Parliament has no independent parliamentary research unit that could strengthen its constitutional oversight function.

But even if the Parliament had the time and analytical capacity to compare the budget speech with the presented proposal, it would be difficult to reject a budget proposal that is loaded with unnecessary expenditures. The reason is that, under the current constitution, the President has the power to dissolve the Parliament if it refuses to approve the Government's budget proposal.[13] Again, we realize that the presidential powers pose a fundamental problem to the accountability framework that should prevent unnecessary expenditures.

13. Compare article 90(2)(b) of the Constitution of United Republic of Tanzania (1977, amended 2005).

5. Recommendations

In June 2012, when the Minister of Finance and Economic Affairs tables the budget proposal for the financial year 2012/13, politicians and citizens will discuss about how the available resources should be spent. While the past years have always shown increases in revenues, the Budget Guidelines for 2012/13 reveal that the public sector faces extensive economies since recurrent expenditures have outpaced recurrent revenues: the expected budget outturn for 2011/12 indicates that domestic revenues (tax, non-tax, and Local Government Authority revenues) only amount to TSH 6.9 trillion; meanwhile, recurrent expenditures are expected to amount to TSH 8.3 trillion exceeding recurrent revenues by about 20 percent.[14] Thus, the running of public entities heavily relies on foreign development assistance (like General Budget Support) and on borrowed funds from domestic and foreign financial markets. However, development partners that provide General Budget Support (GBS) have indicated during the Review 2012 that the financial turmoil makes donor countries watching their monies more closely and that the disappointing development outcomes, especially in the energy, education and health sector, raise criticism.

Thus, if the Government cannot rely on increasing GBS, one needs to start discussing where budget-cuts should be made. There exist four major spending categories among which the Government has to economize expenditures: a) debt service b) personal emoluments c) development and d) other charges. Honouring debt obligations surely has the highest priority since the Government does not want to risk its good reputation as a debtor since much of its development expenditures are refinanced through financial markets. It is also very unlikely that personal emoluments experience cuts – rather the opposite – since the high inflation (which is mainly driven by surging food and oil prices) reduces workers purchasing power, and public servants won't hesitate to down their tools if the Government ignores their demands. The recent strike of medical doctors has been a warning example. Another expenditure area is 'development' which forms the whole backbone of the policy framework. Without investments into core sectors like infrastructure and social services, Tanzania won't realize its development goals. It seems that 'other charges' which include our list of *unnecessary* budget items are the politically most feasible option to bring recurrent expenditure and revenues back into balance.

We recommend three measures to improve the control over unnecessary expenditures.

1. Apply a transparent costing framework

During the preparation of the next fiscal year, the budgeting committees which are chaired by the accounting officers need to strictly adhere to the Medium Term Strategic Planning and Budgeting Manuel (2005) and establish consistent units of measurement for all inputs and prepare a corresponding price list well in advance. This information should be made public to promote budget transparency.

14. Compare Ministry of Finance (2012), p. 41.

2. Clarify accounting officers' accountability

The Public Finance Act (2001) clearly states that accounting officers are in control and accountable for the expenditure of money applied under their vote. Moreover, the Act provides the Paymaster-General with legal powers to appoint accounting officers. For that reason, the President should relinquish his power to appoint permanent secretaries who concurrently perform the function of an accounting officer. This would give the Paymaster-General the necessary authority to replace accounting officers that repeatedly neglect instructions in the Budgeting Manual and the Budget Guidelines which are both essential to control *unnecessary* expenditures.

Further, we recommend that accounting officers should safeguard their own liability if a minister of a department contemplates a course of action which the accounting officer considers would not reflect "good value for money and the effective use of Government's resources". In that case, the accounting officer should put his/her objection together with his/her reasons in writing. If the advice is overruled by the minister, the accounting officer should seek a written instruction and proceed. Both the minister's written instruction and the accounting officers objection should be send to the Controller and Auditor General who can further investigate the matter.[15]

3. Strengthen parliamentary oversight

Currently, the Parliament cannot adequately fulfil its constitutional oversight function because it lacks the required time and capacity to deeply analyse if the Government's budget proposal regarding allocations for *unnecessary* expenditures. A first step is to submit the budget estimates 21 days before the budget session begins, as per article 96 of the Parliamentary Standing Orders. Another option is to provide the Members of Parliament with timely, objective and comprehensible analysis and recommendations from an independent research unit. Therefore, we propose the establishment of a Parliamentary Budget Office (PBO) that supports the Members of Parliament during the whole budget preparation stage and the remaining oversight process.

15. Compare Cabinet Office of the United Kingdom (2010), p. 11.

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Annex - Allowances

Table 8: Allowances (All Kinds), 2009/10 to 2011/12

Rank	Vote	Personnel Allowances (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
1	Vote 61 Electoral Commission	519,652,600	27,372,858,000	536,050,000	-98%
2	Vote 46 Ministry of Education and Vocational	7,082,669,210	6,843,938,000	2,301,279,075	-66%
3	Vote 49 Ministry of Water	1,475,578,631	1,091,990,000	524,890,000	-52%
4	Vote 27 Registrar of Political Parties	610,493,377	397,358,000	225,100,000	-43%
5	Vote 90 Land Court	283,791,115	293,315,000	201,000,000	-31%
6	Vote 53 Ministry of Community Development, Gender and Children	1,873,179,234	1,512,942,073	1,078,882,728	-29%
7	Vote 51 Ministry of Home Affairs	897,082,012	1,042,607,700	786,029,308	-25%
8	Vote 99 Ministry of Livestock Development and Fisheries	1,557,928,697	2,433,690,000	1,868,740,000	-23%
9	Vote 96 Ministry of Information, Youth and Sports	1,009,165,783	1,108,501,012	876,099,000	-21%
10	Vote 65 Ministry of Labour and Employment	1,004,449,641	1,067,333,600	854,535,000	-20%
11	Vote 32 President's Office-Public Service Management	1,267,695,314	1,470,605,912	1,220,756,994	-17%
12	Vote 69 Ministry of Natural Resources and Tourism	1,832,354,661	2,741,342,000	2,492,150,700	-9%
13	Vote 37 Prime Minister's Office	1,557,581,716	2,810,657,500	2,574,187,900	-8%
14	Vote 98 Ministry of Works	1,862,706,354	2,011,930,096	1,854,083,100	-8%
15	Vote 91 Anti Drug Commission	178,307,965	234,208,000	216,750,000	-7%
16	Vote 40 Judiciary	1,800,352,643	1,985,020,500	1,863,060,000	-6%
17	Vote 21 The Treasury	8,078,488,552	4,285,893,000	4,092,410,000	-5%
18	Vote 38 Defence	3,953,109,600	2,953,106,620	2,824,689,000	-4%
19	Vote 14 Fire and Rescue Force	820,860,184	800,633,000	779,232,000	-3%
20	Vote 16 Attorney General's Office	1,645,634,733	1,898,823,000	1,856,891,800	-2%
21	Vote 55 Commission for Human Rights and Good Governance	810,939,885	695,784,000	682,048,000	-2%
22	Vote 94 Public Service Commission	1,393,672,435	1,614,705,400	1,591,444,500	-1%
23	Vote 12 Judicial Service Commission	200,357,252	279,226,000	277,340,000	-1%
24	Vote 64 Commercial Court	370,367,200	405,400,000	403,500,000	0%
25	Vote 68 Ministry of Communication, Science and Technology	1,260,953,649	1,235,583,867	1,233,622,968	0%
26	Vote 19 District and Primary Courts	2,654,665,800	1,604,622,500	1,622,728,000	1%

cont... Annex - Allowances

Rank	Vote	Personnel Allowances (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
27	Vote 39 National Selvice	29,094,959,200	31,330,082,400	31,904,800,000	2%
28	Vote 25 Prime Minister	271,391,635	350,800,000	361,300,000	3%
29	Vote 20 State House	863,177,646	998,200,000	1,028,760,000	3%
30	Vote 29 Ministry of Home Affairs-Prison Services	16,463,284,048	17,952,825,000	18,663,920,000	4%
31	Vote 50 Ministry of Finance	5,104,964,947	4,284,630,000	4,477,130,000	4%
32	Vote 30 President's Office and Cabinate Secretariat	1,448,753,100	1,952,324,600	2,055,469,500	5%
33	Vote 59 Law Reform Commission	221,998,239	338,050,000	362,170,000	7%
34	Vote 57 Ministry of Defence and National Service	557,888,840	693,205,700	752,320,000	9%
35	Vote 31 Vice President's Office	878,737,202	955,287,400	1,045,027,000	9%
36	Vote 28 Ministry of Home Affairs-Police Force	24,870,797,417	48,319,558,000	53,102,530,000	10%
37	Vote 41 Ministry of Constitution and Legal Affairs	580,671,183	585,990,000	650,442,000	11%
38	Vote 35 Public Prosecutions Division	0	709,594,000	794,698,800	12%
39	Vote 24 The Cooperative Development Commission	0	443,221,500	498,500,000	12%
40	Vote 23 Accountant General's Department	5,924,470,223	3,935,187,000	4,463,013,997	13%
41	Vote 67 Public Service Recruitment Secretariat	0	480,826,010	545,380,000	13%
42	Vote 48 Ministry of Lands,Housing and Human Settlements Development	953,549,722	1,715,690,000	1,965,810,000	15%
43	Vote 34 Ministry of Foreign Affairs and International Co-operation	19,990,910,050	19,313,305,654	22,224,076,973	15%
44	Vote 44 Ministry of Industry and Trade	1,168,875,385	1,305,397,748	1,532,891,900	17%
45	Vote 97 Ministry for East African Cooperation	750,018,853	804,054,000	949,322,764	18%
46	Vote 45 National Audit Office	5,831,009,471	7,291,810,000	8,740,310,000	20%
47	Vote 33 Ethics Secretariat	737,505,971	569,054,850	738,533,100	30%
48	Vote 42 The National Assembly Fund	28,066,462,263	25,303,850,000	33,716,760,000	33%
49	Vote 66 President's Office-Planning Commission	1,550,145,658	1,171,740,000	1,578,406,000	35%
50	Vote 22 Public Debt and General Services	211,059,000	307,320,000	414,280,000	35%
51	Vote 92 Tanzania Commission for AIDS (TACAIDS)	403,793,399	503,136,000	683,800,000	36%
52	Vote 56 PMO-RALG	604,575,458	1,785,760,000	2,536,081,779	42%

cont... Annex - Allowances

Rank	Vote	Personnel Allowances (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
53	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	3,601,944,348	2,079,840,638	3,004,221,200	44%
54	Vote 18 High Court	2,249,754,686	2,148,968,600	3,177,700,000	48%
55	Vote 15 Commission for Mediation and Arbitration	345,484,100	259,800,000	432,400,000	66%
56	Vote 58 Ministry of Energy and Minerals	1,548,716,589	2,277,413,696	3,865,397,056	70%
57	Vote 93 Immigration Department	3,968,268,279	4,611,166,000	7,984,576,000	73%
58	Vote 60 Industrial Court of Tanzania	106,060,472	163,950,000	292,850,000	79%
59	Vote 52 Ministry of Health and Social Welfare	5,725,381,080	4,438,866,302	8,090,305,502	82%
60	Vote 26 Vice President	298,499,888	343,310,000	627,700,000	83%
61	Vote 62 Ministry of Transport	0	0	1,103,903,212	N/A
	Total MDAs	**210,395,146,595**	**259,916,289,878**	**259,202,286,856**	**0%**
1	Vote 78 Mbeya Region	494,013,286	544,403,400	375,057,000	-31%
2	Vote 87 Kagera Region	530,616,238	613,508,400	436,519,200	-29%
3	Vote 72 Dodoma Region	569,538,273	662,343,000	513,047,000	-23%
4	Vote 71 Coast Region	566,870,911	646,517,420	501,913,000	-22%
5	Vote 89 Rukwa Region	473,416,584	561,240,000	438,092,000	-22%
6	Vote 81 Mwanza Region	654,442,640	806,722,800	631,799,000	-22%
7	Vote 95 Manyara Region	494,539,031	471,614,762	373,262,800	-21%
8	Vote 83 Shinyanga Region	542,216,923	624,252,000	501,679,000	-20%
9	Vote 77 Mara Region	429,802,770	735,599,000	608,016,400	-17%
10	Vote 74 Kigoma Region	312,322,322	327,110,000	285,450,000	-13%
11	Vote 82 Ruvuma Region	470,381,432	568,106,200	503,889,000	-11%
12	Vote 79 Morogoro Region	909,290,985	677,195,720	608,830,000	-10%
13	Vote 70 Arusha Region	769,133,790	800,152,300	735,721,200	-8%
14	Vote 75 Kilimanjaro Region	639,824,923	740,381,400	690,307,000	-7%
15	Vote 73 Iringa Region	565,278,039	524,256,300	490,839,500	-6%
16	Vote 85 Tabora Region	523,836,805	552,397,000	541,963,000	-2%
17	Vote 80 Mtwara Region	394,567,074	603,696,300	602,075,000	0%
18	Vote 84 Singida Region	517,945,491	658,432,800	680,455,800	3%
19	Vote 88 Dar es Salaam Region	556,188,380	574,665,212	653,360,000	14%
20	Vote 86 Tanga Region	510,227,543	624,061,920	742,815,789	19%
21	Vote 76 Lindi Region	469,486,640	363,217,255	535,340,200	47%
	Total Regions	**11,393,940,080**	**12,679,873,189**	**11,450,431,889**	**-10%**
	Grand Total	**221,789,086,675**	**272,596,163,067**	**270,652,718,745**	**-1%**

Source: URT (2011a) and URT (2011b).

Annex - Travel

Table 9: Travel (All Kinds), 2009/10 to 2011/12

Rank	Vote	Travel (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
1	Vote 61 Electoral Commission	4,045,482,300	6,593,256,000	600,960,000	-91%
2	Vote 39 National Selvice	596,000,900	514,180,900	211,650,000	-59%
3	Vote 33 Ethics Secretariat	298,907,688	330,233,150	136,740,000	-59%
4	Vote 27 Registrar of Political Parties	515,322,389	400,352,800	173,730,000	-57%
5	Vote 49 Ministry of Water	1,851,705,824	1,258,980,000	599,640,000	-52%
6	Vote 96 Ministry of Information, Youth and Sports	941,874,083	884,167,000	519,596,060	-41%
7	Vote 51 Ministry of Home Affairs	888,570,165	661,044,300	430,235,650	-35%
8	Vote 38 Defence	4,527,860,000	4,527,860,000	3,142,525,000	-31%
9	Vote 99 Ministry of Livestock Development and Fisheries	3,705,793,590	2,062,740,000	1,518,390,000	-26%
10	Vote 68 Ministry of Communication, Science and Technology	1,194,305,098	1,015,893,368	762,095,633	-25%
11	Vote 66 President's Office-Planning Commission	1,030,648,317	810,505,000	609,080,000	-25%
12	Vote 53 Ministry of Community Development, Gender and Children	1,236,637,789	1,100,506,960	831,513,500	-24%
13	Vote 65 Ministry of Labour and Employment	1,229,848,523	1,023,634,000	824,305,000	-19%
14	Vote 55 Commission for Human Rights and Good Governance	425,399,826	285,850,600	235,563,000	-18%
15	Vote 50 Ministry of Finance	4,465,957,314	3,313,510,000	2,770,440,000	-16%
16	Vote 15 Commission for Mediation and Arbitration	352,922,021	249,260,000	214,260,000	-14%
17	Vote 97 Ministry for East African Cooperation	1,885,814,460	1,688,587,000	1,508,686,116	-11%
18	Vote 60 Industrial Court of Tanzania	42,289,200	55,200,000	49,600,000	-10%
19	Vote 32 President's Office-Public Service Managenent	578,460,667	759,439,000	684,723,060	-10%
20	Vote 30 President's Office and Cabinate Secretariat	557,320,000	608,320,000	568,990,000	-6%
21	Vote 25 Prime Minister	395,699,936	504,840,000	478,360,000	-5%
22	Vote 34 Ministry of Foreign Affairs and International Co-operation	26,355,979,453	12,748,660,408	12,544,665,986	-2%
23	Vote 28 Ministry of Home Affairs-Police Force	4,376,337,410	10,971,440,000	10,972,160,000	0%
24	Vote 98 Ministry of Works	989,079,211	1,027,580,050	1,031,059,450	0%

cont... Annex - Travel

Rank	Vote	Travel (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
25	Vote 57 Ministry of Defence and National Service	1,018,694,140	702,920,000	707,990,000	1%
26	Vote 69 Ministry of Natural Resources and Tourism	2,986,891,543	5,184,245,100	5,256,525,000	1%
27	Vote 16 Attorney General's Office	1,884,878,057	1,884,661,000	1,917,989,000	2%
28	Vote 46 Ministry of Education and Vocational	17,078,337,540	5,214,639,100	5,373,267,320	3%
29	Vote 31 Vice President's Office	1,598,586,292	773,211,700	797,525,000	3%
30	Vote 21 The Treasury	2,913,151,787	3,150,578,000	3,299,732,000	5%
31	Vote 37 Prime Minister's Office	1,507,702,434	1,877,736,000	2,009,850,700	7%
32	Vote 20 State House	839,256,265	832,390,000	897,710,000	8%
33	Vote 59 Law Reform Commission	178,391,067	190,890,000	207,180,000	9%
34	Vote 91 Anti Drug Commission	167,815,055	145,910,000	159,545,000	9%
35	Vote 29 Ministry of Home Affairs-Prison Services	2,714,005,326	1,198,770,000	1,324,562,000	10%
36	Vote 41 Ministry of Constitution and Legal Affairs	563,460,651	565,489,000	627,245,000	11%
37	Vote 19 District and Primary Courts	296,628,189	1,050,609,000	1,174,470,000	12%
38	Vote 12 Judicial Service Commission	265,287,736	268,928,000	301,001,000	12%
39	Vote 24 The Cooperative Development Commission	0	1,010,274,500	1,132,390,000	12%
40	Vote 18 High Court	1,401,004,107	1,465,161,100	1,658,000,002	13%
41	Vote 23 Accountant General's Department	3,775,556,577	3,200,539,870	3,645,980,806	14%
42	Vote 64 Commercial Court	129,300,000	81,000,000	93,800,000	16%
43	Vote 45 National Audit Office	3,920,222,000	7,516,831,400	8,763,035,800	17%
44	Vote 52 Ministry of Health and Social Welfare	3,404,468,781	3,467,431,384	4,139,369,000	19%
45	Vote 14 Fire and Rescue Force	412,304,209	277,415,600	331,559,200	20%
46	Vote 94 Public Service Commission	1,829,476,651	349,253,710	424,311,000	21%
47	Vote 48 Ministry of Lands,Housing and Human Settlements Development	752,161,923	1,233,120,000	1,502,630,000	22%
48	Vote 35 Public Prosecutions Division	0	295,870,000	364,050,000	23%
49	Vote 40 Judiciary	1,308,503,394	1,327,629,500	1,702,050,000	28%
50	Vote 44 Ministry of Industry and Trade	823,913,187	608,734,099	790,362,600	30%
51	Vote 26 Vice President	369,200,000	271,480,000	353,110,000	30%
52	Vote 90 Land Court	258,266,859	166,700,000	223,009,000	34%
53	Vote 56 Prime Minister's Office - Regional Administration and Local Government	2,604,214,945	3,402,590,000	5,144,700,000	51%

cont... Annex - Travel

Rank	Vote	Travel (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
54	Vote 58 Ministry of Energy and Minerals	2,768,631,268	2,807,928,000	4,396,479,860	57%
55	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	2,882,528,348	2,361,172,697	3,809,646,550	61%
56	Vote 67 Public Service Recruitment Secretariat	0	161,823,000	274,978,000	70%
57	Vote 42 The National Assembly Fund	15,418,840,422	8,610,026,000	19,438,830,000	126%
58	Vote 92 Tanzania Commission for AIDS (TACAIDS)	187,958,592	190,500,000	464,350,000	144%
59	Vote 93 Immigration Department	1,101,178,439	1,669,315,000	4,268,245,000	156%
60	Vote 22 Public Debt and General Services	0	0	0	N/A
61	Vote 62 Ministry of Transport	0	0	644,226,351	N/A
	Total MDAs	**139,849,031,948**	**116,911,813,296**	**129,038,673,644**	**10%**
1	Vote 76 Lindi Region	523,291,566	550,045,350	266,945,000	-51%
2	Vote 86 Tanga Region	683,130,707	469,177,000	274,056,820	-42%
3	Vote 95 Manyara Region	754,727,339	504,210,000	306,526,000	-39%
4	Vote 87 Kagera Region	967,320,717	789,033,600	510,673,200	-35%
5	Vote 78 Mbeya Region	544,955,329	462,028,500	310,493,000	-33%
6	Vote 80 Mtwara Region	578,380,013	423,761,000	295,517,000	-30%
7	Vote 82 Ruvuma Region	492,659,611	475,078,600	335,438,500	-29%
8	Vote 71 Coast Region	649,085,765	559,990,400	400,919,000	-28%
9	Vote 77 Mara Region	721,141,505	498,076,000	359,394,800	-28%
10	Vote 72 Dodoma Region	499,608,378	446,439,000	331,554,000	-26%
11	Vote 74 Kigoma Region	640,838,562	419,175,000	341,470,000	-19%
12	Vote 70 Arusha Region	492,497,099	458,704,000	375,994,000	-18%
13	Vote 83 Shinyanga Region	708,710,260	525,516,000	434,370,000	-17%
14	Vote 73 Iringa Region	781,448,804	553,773,800	469,394,000	-15%
15	Vote 75 Kilimanjaro Region	484,873,492	359,473,000	306,394,200	-15%
16	Vote 89 Rukwa Region	767,065,792	699,678,000	600,527,100	-14%
17	Vote 81 Mwanza Region	973,937,732	703,887,500	609,598,000	-13%
18	Vote 79 Morogoro Region	676,344,448	395,155,000	343,285,000	-13%
19	Vote 88 Dar es Salaam Region	205,064,538	196,913,004	178,396,000	-9%
20	Vote 84 Singida Region	489,895,072	426,353,000	428,699,200	1%
21	Vote 85 Tabora Region	603,585,361	522,000,000	684,754,000	31%
	Total Regions	**13,238,562,090**	**10,438,467,754**	**8,164,398,820**	**-22%**
	Grand Total	**153,087,594,038**	**127,350,281,050**	**137,203,072,464**	**8%**

Source: URT (2011a) and URT (2011b).

Annex - Training

Table 10: Training (All Kinds), 2009/10 to 2011/12

Rank	Vote	Training (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
1	Vote 55 Commission for Human Rights and Good Governance	95,058,918	48,318,600	6,270,200	-87%
2	Vote 59 Law Reform Commission	71,096,990	52,228,500	7,500,000	-86%
3	Vote 29 Ministry of Home Affairs-Prison Services	648,462,132	761,050,000	225,452,000	-70%
4	Vote 66 President's Office-Planning Commission	969,482,945	721,250,000	224,500,000	-69%
5	Vote 15 Commission for Mediation and Arbitration	94,049,161	43,420,000	15,000,000	-65%
6	Vote 33 Ethics Secretariat	46,219,543	114,995,620	46,000,000	-60%
7	Vote 92 Tanzania Commission for AIDS (TACAIDS)	510,153,508	76,800,000	32,400,000	-58%
8	Vote 27 Registrar of Political Parties	218,148,118	138,550,000	60,725,000	-56%
9	Vote 61 Electoral Commission	452,100,000	323,451,600	149,500,000	-54%
10	Vote 68 Ministry of Communication, Science and Technology	312,592,389	450,990,000	245,988,000	-45%
11	Vote 14 Fire and Rescue Force	298,001,589	246,070,000	135,450,000	-45%
12	Vote 49 Ministry of Water	795,020,949	273,850,000	150,910,000	-45%
13	Vote 51 Ministry of Home Affairs	446,684,499	286,973,100	176,624,600	-38%
14	Vote 20 State House	285,447,400	279,100,000	173,800,000	-38%
15	Vote 94 Public Service Commission	414,643,838	113,575,000	72,050,000	-37%
16	Vote 96 Ministry of Information, Youth and Sports	306,084,167	242,144,000	157,914,800	-35%
17	Vote 32 President's Office-Public Service Managenent	39,590,000	127,800,000	85,020,000	-33%
18	Vote 99 Ministry of Livestock Development and Fisheries	361,835,792	588,770,000	393,820,000	-33%
19	Vote 19 District and Primary Courts	283,488,404	270,805,500	185,578,000	-31%
20	Vote 25 Prime Minister	57,500,000	126,000,000	102,000,000	-19%
21	Vote 21 The Treasury	3,438,699,137	3,166,320,000	2,618,843,800	-17%
22	Vote 41 Ministry of Constitution and Legal Affairs	197,524,666	229,400,000	190,228,000	-17%
23	Vote 98 Ministry of Works	216,849,146	322,528,002	268,595,000	-17%
24	Vote 53 Ministry of Community Development, Gender and Children	231,468,239	211,368,022	177,262,496	-16%
25	Vote 24 The Cooperative Development Commission	0	304,400,000	279,000,000	-8%

cont... Annex - Training

Rank	Vote	Training (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
26	Vote 30 President's Office and Cabinate Secretariat	897,345,000	715,815,000	656,140,000	-8%
27	Vote 69 Ministry of Natural Resources and Tourism	729,778,094	894,373,500	838,920,000	-6%
28	Vote 45 National Audit Office	1,608,146,127	2,133,964,500	2,007,820,000	-6%
29	Vote 46 Ministry of Education and Vocational	21,537,812,841	10,040,687,600	9,500,236,151	-5%
30	Vote 23 Accountant General's Department	5,113,499,221	5,273,161,400	5,038,335,000	-4%
31	Vote 31 Vice President's Office	754,069,913	625,145,000	608,450,000	-3%
32	Vote 39 National Selvice	785,124,000	440,650,000	443,006,000	1%
33	Vote 52 Ministry of Health and Social Welfare	6,874,416,474	6,409,255,130	6,596,318,360	3%
34	Vote 91 Anti Drug Commission	40,135,408	29,200,000	30,200,000	3%
35	Vote 50 Ministry of Finance	4,796,579,896	4,124,752,000	4,364,680,000	6%
36	Vote 48 Ministry of Lands,Housing and Human Settlements Development	416,699,869	644,030,000	697,590,000	8%
37	Vote 56 PMO-RALG	294,452,513	580,882,000	673,223,172	16%
38	Vote 12 Judicial Service Commission	56,546,060	75,410,000	90,100,000	19%
39	Vote 38 Defence	3,329,520,000	2,929,536,000	3,531,915,000	21%
40	Vote 37 Prime Minister's Office	418,787,792	561,339,700	682,864,900	22%
41	Vote 57 Ministry of Defence and National Service	104,000,000	119,050,000	154,406,000	30%
42	Vote 16 Attorney General's Office	300,365,849	794,920,000	1,048,738,200	32%
43	Vote 65 Ministry of Labour and Employment	73,128,284	37,649,200	50,000,000	33%
44	Vote 60 Industrial Court of Tanzania	92,999,680	132,000,000	178,800,000	35%
45	Vote 40 Judiciary	352,215,007	269,252,000	365,420,000	36%
46	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	2,279,791,779	2,894,960,342	4,242,110,000	47%
47	Vote 93 Immigration Department	690,192,218	767,728,000	1,132,410,500	48%
48	Vote 97 Ministry for East African Cooperation	382,333,669	192,336,000	287,260,000	49%
49	Vote 64 Commercial Court	42,000,000	20,000,000	31,000,000	55%
50	Vote 58 Ministry of Energy and Minerals	1,473,988,663	2,330,110,800	3,642,058,900	56%
51	Vote 67 Public Service Recruitment Secretariat	0	28,500,000	54,480,000	91%
52	Vote 28 Ministry of Home Affairs-Police Force	389,600,000	256,130,000	506,200,000	98%

cont... Annex - Training

Rank	Vote	Training (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
53	Vote 34 Ministry of Foreign Affairs and International Co-operation	1,117,175,223	688,647,080	1,384,718,833	101%
54	Vote 26 Vice President	31,400,000	30,870,000	69,300,000	124%
55	Vote 42 The National Assembly Fund	2,826,870,199	579,000,000	1,372,200,000	137%
56	Vote 90 Land Court	103,017,040	26,000,000	79,750,000	207%
57	Vote 18 High Court	117,400,000	40,006,550	167,600,000	319%
58	Vote 44 Ministry of Industry and Trade	190,165,448	151,542,800	755,241,200	398%
59	Vote 22 Public Debt and General Services	0	0	0	N/A
60	Vote 35 Public Prosecutions Division	0	0	41,120,000	N/A
61	Vote 62 Ministry of Transport	0	0	175,480,000	N/A
	Total MDAs	**69,009,757,797**	**54,357,062,546**	**57,678,524,112**	**6%**
1	Vote 70 Arusha Region	112,465,186	96,193,400	30,744,800	-68%
2	Vote 78 Mbeya Region	119,867,470	92,815,000	42,043,000	-55%
3	Vote 75 Kilimanjaro Region	100,444,046	161,451,000	78,696,000	-51%
4	Vote 77 Mara Region	226,890,055	213,040,000	113,634,500	-47%
5	Vote 85 Tabora Region	115,868,747	93,768,400	57,025,500	-39%
6	Vote 71 Coast Region	120,001,558	167,513,400	103,582,500	-38%
7	Vote 89 Rukwa Region	192,234,571	117,664,800	79,920,010	-32%
8	Vote 88 Dar es Salaam Region	60,420,875	88,194,448	60,830,000	-31%
9	Vote 79 Morogoro Region	62,775,271	65,287,000	45,280,000	-31%
10	Vote 84 Singida Region	76,080,755	90,765,400	65,569,000	-28%
11	Vote 95 Manyara Region	66,112,587	90,560,000	69,010,000	-24%
12	Vote 81 Mwanza Region	69,555,380	102,708,500	79,236,000	-23%
13	Vote 87 Kagera Region	413,086,844	117,056,000	100,515,500	-14%
14	Vote 80 Mtwara Region	122,013,878	141,742,600	127,242,000	-10%
15	Vote 83 Shinyanga Region	104,903,841	83,884,000	85,730,000	2%
16	Vote 82 Ruvuma Region	134,743,679	123,331,000	129,872,706	5%
17	Vote 73 Iringa Region	136,957,150	84,843,000	89,876,000	6%
18	Vote 76 Lindi Region	68,792,046	120,830,000	132,681,000	10%
19	Vote 74 Kigoma Region	141,797,031	143,420,000	183,790,000	28%
20	Vote 72 Dodoma Region	41,497,000	36,100,000	47,900,000	33%
21	Vote 86 Tanga Region	92,004,549	57,873,280	88,462,483	53%
	Total Regions	**2,578,512,519**	**2,289,041,228**	**1,811,640,999**	**-21%**
	Grand Total	**71,588,270,316**	**56,646,103,774**	**59,490,165,111**	**5%**

Source: URT (2011a) and URT (2011b).

Annex - Fuel, Oil, Lubricants

Table 11: Fuel, Oil, Lubricants, 2009/10 to 2011/12

Rank	Vote	Fuel, Oil, Lubricants			
		2009/10 actual TSH	2010/11 approved TSH	2011/12 estimated TSH	2010/11 - 2011/12 change (%)
1	Vote 61 Electoral Commission	676,200,000	2,465,975,200	199,600,000	-92%
2	Vote 92 Tanzania Commission for AIDS (TACAIDS)	79,590,000	285,600,000	78,961,000	-72%
3	Vote 34 Ministry of Foreign Affairs and International Co-operation	565,685,498	608,792,871	305,987,937	-50%
4	Vote 46 Ministry of Education and Vocational	1,611,549,015	1,178,936,000	736,294,000	-38%
5	Vote 67 Public Service Recruitment Secretariat	0	130,000,000	85,475,000	-34%
6	Vote 99 Ministry of Livestock Development and Fisheries	2,066,928,496	1,332,000,000	927,740,000	-30%
7	Vote 52 Ministry of Health and Social Welfare	817,379,046	1,401,832,000	1,080,140,000	-23%
8	Vote 69 Ministry of Natural Resources and Tourism	792,772,502	1,975,982,000	1,568,132,400	-21%
9	Vote 15 Commission for Mediation and Arbitration	12,700,000	44,850,000	38,502,000	-14%
10	Vote 27 Registrar of Political Parties	140,590,139	106,274,000	92,860,000	-13%
11	Vote 96 Ministry of Information, Youth and Sports	199,335,600	188,106,600	166,478,000	-11%
12	Vote 32 President's Office-Public Service Managenent	313,666,589	229,182,823	203,617,000	-11%
13	Vote 64 Commercial Court	44,300,000	50,300,000	45,000,000	-11%
14	Vote 91 Anti Drug Commission	54,298,803	67,520,000	61,034,200	-10%
15	Vote 39 National Selvice	1,281,902,000	933,279,000	889,735,000	-5%
16	Vote 40 Judiciary	324,360,000	461,600,000	443,600,000	-4%
17	Vote 29 Ministry of Home Affairs-Prison Services	2,181,094,854	1,787,720,000	1,720,550,000	-4%
18	Vote 20 State House	344,853,896	389,810,000	392,640,000	1%
19	Vote 49 Ministry of Water	571,416,321	408,544,000	416,948,000	2%
20	Vote 31 Vice President's Office	261,363,794	266,144,000	277,880,500	4%
21	Vote 19 District and Primary Courts	-29,672,324	442,172,100	461,860,000	4%
22	Vote 51 Ministry of Home Affairs	188,351,975	174,573,600	182,348,000	4%
23	Vote 25 Prime Minister	145,999,972	167,148,000	175,014,000	5%
24	Vote 30 President's Office and Cabinate Secretariat	437,690,354	250,858,000	264,700,000	6%
25	Vote 23 Accountant General's Department	558,586,799	648,398,300	694,855,244	7%
26	Vote 55 Commission for Human Rights and Good Governance	184,927,761	170,040,000	184,012,000	8%

Cont... Annex - Fuel, Oil, Lubricants

Rank	Vote	Fuel, Oil, Lubricants			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
27	Vote 68 Ministry of Communication, Science and Technology	216,567,706	243,979,757	265,355,848	9%
28	Vote 94 Public Service Commission	210,273,423	163,495,500	183,670,000	12%
29	Vote 22 Public Debt and General Services	446,623,000	540,000,000	619,200,000	15%
30	Vote 50 Ministry of Finance	589,408,896	728,448,000	855,461,000	17%
31	Vote 33 Ethics Secretariat	134,953,015	88,165,800	105,108,000	19%
32	Vote 21 The Treasury	184,138,923	596,608,000	714,088,000	20%
33	Vote 14 Fire and Rescue Force	120,890,416	116,000,000	139,400,000	20%
34	Vote 48 Ministry of Lands,Housing and Human Settlements Development	273,800,642	469,059,500	564,660,000	20%
35	Vote 16 Attorney General's Office	325,756,587	179,470,000	220,130,000	23%
36	Vote 45 National Audit Office	381,485,000	1,172,802,600	1,461,430,000	25%
37	Vote 12 Judicial Service Commission	70,519,829	46,251,000	58,700,000	27%
38	Vote 18 High Court	476,272,699	484,961,000	619,463,000	28%
39	Vote 38 Defence	8,015,272,606	7,702,273,008	9,881,607,000	28%
40	Vote 26 Vice President	299,901,098	322,007,000	414,000,000	29%
41	Vote 66 President's Office-Planning Commission	163,532,709	182,996,000	240,520,000	31%
42	Vote 60 Industrial Court of Tanzania	40,100,000	30,000,000	40,400,000	35%
43	Vote 28 Ministry of Home Affairs-Police Force	8,532,756,177	10,301,065,400	13,890,900,000	35%
44	Vote 37 Prime Minister's Office	316,335,672	384,969,600	526,942,500	37%
45	Vote 53 Ministry of Community Development, Gender and Children	195,232,018	163,594,600	225,166,000	38%
46	Vote 98 Ministry of Works	351,291,616	382,395,708	535,237,108	40%
47	Vote 35 Public Prosecutions Division	0	251,769,000	353,416,400	40%
48	Vote 58 Ministry of Energy and Minerals	756,195,081	886,151,000	1,245,577,090	41%
49	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	735,091,325	790,687,470	1,118,475,500	41%
50	Vote 65 Ministry of Labour and Employment	204,699,805	199,900,000	283,602,500	42%
51	Vote 59 Law Reform Commission	89,397,873	64,350,000	93,340,000	45%
52	Vote 44 Ministry of Industry and Trade	156,704,000	186,277,000	272,337,000	46%
53	Vote 97 Ministry for East African Cooperation	284,169,383	124,340,000	181,999,800	46%

Cont... Annex - Fuel, Oil, Lubricants

Rank	Vote	Fuel, Oil, Lubricants			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
54	Vote 57 Ministry of Defence and National Service	129,200,000	199,040,000	292,380,000	47%
55	Vote 90 Land Court	42,700,000	36,000,000	53,850,000	50%
56	Vote 42 The National Assembly Fund	902,168,517	901,050,000	1,351,220,000	50%
57	Vote 56 PMO-RALG	618,480,731	805,504,000	1,261,754,000	57%
58	Vote 93 Immigration Department	651,920,064	600,449,000	1,051,579,000	75%
59	Vote 41 Ministry of Constitution and Legal Affairs	116,452,076	89,995,000	181,890,000	102%
60	Vote 24 The Cooperative Development Commission	0	123,930,000	299,143,500	141%
61	Vote 62 Ministry of Transport	0	0	286,869,200	N/A
	Total MDAs	**39,858,161,977**	**45,723,623,437**	**51,582,836,727**	**13%**
1	Vote 87 Kagera Region	307,866,609	297,986,000	177,256,600	-41%
2	Vote 72 Dodoma Region	340,237,129	322,754,000	212,580,000	-34%
3	Vote 82 Ruvuma Region	441,643,413	353,692,212	239,676,900	-32%
4	Vote 95 Manyara Region	347,177,346	349,753,400	238,631,800	-32%
5	Vote 73 Iringa Region	415,105,127	352,079,000	251,064,000	-29%
6	Vote 85 Tabora Region	431,640,177	363,923,000	283,752,000	-22%
7	Vote 83 Shinyanga Region	425,673,997	337,122,000	271,808,000	-19%
8	Vote 77 Mara Region	461,923,998	302,722,500	245,035,400	-19%
9	Vote 75 Kilimanjaro Region	319,439,947	281,128,900	228,721,000	-19%
10	Vote 79 Morogoro Region	412,446,682	284,400,000	232,302,000	-18%
11	Vote 86 Tanga Region	353,826,234	384,513,600	317,132,100	-18%
12	Vote 78 Mbeya Region	507,570,669	453,340,500	377,272,000	-17%
13	Vote 88 Dar es Salaam Region	161,920,075	143,506,500	134,039,600	-7%
14	Vote 84 Singida Region	300,605,233	309,047,700	291,293,000	-6%
15	Vote 71 Coast Region	355,156,810	300,954,000	283,905,000	-6%
16	Vote 80 Mtwara Region	428,848,076	370,080,500	356,724,000	-4%
17	Vote 76 Lindi Region	281,212,958	259,198,600	251,692,400	-3%
18	Vote 74 Kigoma Region	295,432,514	300,421,000	292,838,000	-3%
19	Vote 81 Mwanza Region	471,645,333	347,482,000	357,049,000	3%
20	Vote 89 Rukwa Region	353,447,755	387,288,000	417,863,200	8%
21	Vote 70 Arusha Region	385,488,541	381,455,500	420,668,800	10%
	Total Regions	**7,798,308,623**	**6,882,848,912**	**5,881,304,800**	**-15%**
	Grand Total	**47,656,470,600**	**52,606,472,349**	**57,464,141,527**	**9%**

Source: URT (2011a) and URT (2011b).

Annex - Hospitality Supplies and Services

Table 12: Hospitality Supplies and Services, 2009/10 and 2011/12

Rank	Vote	Hospitality Supplies and Services			
		2009/10 actual TSH	2010/11 approved TSH	2011/12 estimated TSH	2010/11 - 2011/12 change (%)
1	Vote 61 Electoral Commission	290,480,000	2,624,190,000	40,200,000	-98%
2	Vote 39 National Selvice	41,200,000	82,840,000	31,500,000	-62%
3	Vote 49 Ministry of Water	94,391,917	144,500,000	56,800,000	-61%
4	Vote 33 Ethics Secretariat	34,169,722	11,250,000	5,500,000	-51%
5	Vote 50 Ministry of Finance	761,107,095	1,281,784,000	662,150,000	-48%
6	Vote 32 President's Office-Public Service Managenent	3,576,000	183,025,800	96,467,000	-47%
7	Vote 46 Ministry of Education and Vocational	781,563,542	928,725,000	505,395,000	-46%
8	Vote 60 Industrial Court of Tanzania	13,999,500	11,000,000	6,000,000	-45%
9	Vote 51 Ministry of Home Affairs	222,360,152	182,514,400	101,232,000	-45%
10	Vote 38 Defence	264,958,000	266,958,000	183,774,000	-31%
11	Vote 55 Commission for Human Rights and Good Governance	39,789,934	83,492,500	59,700,000	-28%
12	Vote 96 Ministry of Information, Youth and Sports	185,367,696	213,350,000	153,924,250	-28%
13	Vote 59 Law Reform Commission	44,091,000	20,937,500	16,200,000	-23%
14	Vote 12 Judicial Service Commission	13,900,000	41,230,000	32,490,000	-21%
15	Vote 31 Vice President's Office	156,344,232	169,300,000	145,160,000	-14%
16	Vote 40 Judiciary	240,042,220	394,160,000	343,000,000	-13%
17	Vote 99 Ministry of Livestock Development and Fisheries	12,642,897	166,260,000	144,910,000	-13%
18	Vote 15 Commission for Mediation and Arbitration	35,132,879	27,360,000	24,360,000	-11%
19	Vote 37 Prime Minister's Office	303,918,490	323,700,000	298,780,000	-8%
20	Vote 21 The Treasury	729,682,791	509,170,000	470,570,000	-8%
21	Vote 92 Tanzania Commission for AIDS (TACAIDS)	4,800,000	36,000,000	33,600,000	-7%
22	Vote 68 Ministry of Communication, Science and Technology	105,474,180	132,270,000	125,686,999	-5%
23	Vote 98 Ministry of Works	166,455,581	289,314,046	276,467,140	-4%
24	Vote 65 Ministry of Labour and Employment	131,419,228	137,563,000	132,265,000	-4%
25	Vote 94 Public Service Commission	242,070,966	185,888,000	181,803,000	-2%
26	Vote 41 Ministry of Constitution and Legal Affairs	150,876,745	104,490,000	103,418,000	-1%
27	Vote 97 Ministry for East African Cooperation	155,249,999	155,850,000	156,048,920	0%

Cont... Annex - Hospitality Supplies and Services

Rank	Vote	Hospitality Supplies and Services			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
28	Vote 53 Ministry of Community Development, Gender and Children	204,688,105	660,905,000	666,531,000	1%
29	Vote 25 Prime Minister	611,765,999	640,000,000	657,250,000	3%
30	Vote 57 Ministry of Defence and National Service	166,094,000	166,350,000	171,860,000	3%
31	Vote 45 National Audit Office	199,000,000	266,700,000	278,900,000	5%
32	Vote 35 Public Prosecutions Division	0	136,520,000	144,789,900	6%
33	Vote 93 Immigration Department	136,621,000	253,300,000	270,034,500	7%
34	Vote 26 Vice President	204,000,000	284,000,000	307,500,000	8%
35	Vote 29 Ministry of Home Affairs-Prison Services	159,626,722	438,730,000	495,745,000	13%
36	Vote 20 State House	444,349,999	566,440,000	645,440,000	14%
37	Vote 64 Commercial Court	49,000,000	37,000,000	42,500,000	15%
38	Vote 16 Attorney General's Office	310,078,141	163,740,000	189,711,000	16%
39	Vote 24 The Cooperative Development Commission	0	71,370,000	83,920,000	18%
40	Vote 44 Ministry of Industry and Trade	191,229,403	189,038,209	223,791,600	18%
41	Vote 18 High Court	187,499,198	322,820,350	394,801,500	22%
42	Vote 91 Anti Drug Commission	21,744,155	74,460,000	97,270,000	31%
43	Vote 28 Ministry of Home Affairs-Police Force	313,108,560	184,500,000	252,500,000	37%
44	Vote 23 Accountant General's Department	217,783,062	161,592,000	221,402,000	37%
45	Vote 90 Land Court	36,999,977	29,500,000	42,800,000	45%
46	Vote 48 Ministry of Lands,Housing and Human Settlements Development	198,612,076	303,110,000	450,470,000	49%
47	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	144,619,255	242,894,344	375,850,100	55%
48	Vote 34 Ministry of Foreign Affairs and International Co-operation	1,830,418,292	1,124,947,046	1,846,019,451	64%
49	Vote 14 Fire and Rescue Force	39,300,000	14,725,000	24,800,000	68%
50	Vote 27 Registrar of Political Parties	132,823,633	33,900,000	60,000,000	77%
51	Vote 52 Ministry of Health and Social Welfare	373,351,067	376,738,000	683,453,000	81%
52	Vote 69 Ministry of Natural Resources and Tourism	323,033,652	313,834,000	606,026,300	93%
53	Vote 42 The National Assembly Fund	1,551,363,840	628,000,000	1,253,080,000	100%

Cont... Annex - Hospitality Supplies and Services

Rank	Vote	Hospitality Supplies and Services			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
54	Vote 19 District and Primary Courts	8,200,000	37,040,000	78,040,000	111%
55	Vote 58 Ministry of Energy and Minerals	329,931,231	402,047,000	851,219,800	112%
56	Vote 66 President's Office-Planning Commission	74,692,999	52,500,000	117,000,000	123%
57	Vote 67 Public Service Recruitment Secretariat	0	17,867,000	58,400,000	227%
58	Vote 56 PMO-RALG	219,817,836	273,845,004	940,120,001	243%
59	Vote 30 President's Office and Cabinate Secretariat	3,026,016,500	526,127,900	2,059,903,000	292%
60	Vote 22 Public Debt and General Services	0	0	0	N/A
61	Vote 62 Ministry of Transport	0	0	188,249,559	N/A
	Total MDAs	**16,930,833,468**	**17,701,663,099**	**19,166,779,020**	**8%**
1	Vote 84 Singida Region	106,679,014	104,047,400	33,700,000	-68%
2	Vote 76 Lindi Region	133,279,193	97,755,440	40,509,000	-59%
3	Vote 74 Kigoma Region	152,985,019	111,200,000	51,480,000	-54%
4	Vote 77 Mara Region	292,043,780	99,245,000	51,975,000	-48%
5	Vote 95 Manyara Region	34,534,332	92,663,000	53,087,370	-43%
6	Vote 71 Coast Region	164,628,519	133,872,000	80,611,812	-40%
7	Vote 80 Mtwara Region	103,218,770	64,879,000	46,303,000	-29%
8	Vote 83 Shinyanga Region	95,802,352	119,800,200	86,370,000	-28%
9	Vote 75 Kilimanjaro Region	134,665,445	101,763,000	75,532,000	-26%
10	Vote 72 Dodoma Region	79,854,550	71,162,000	53,937,000	-24%
11	Vote 79 Morogoro Region	113,802,740	95,533,000	74,489,000	-22%
12	Vote 78 Mbeya Region	129,722,528	107,305,000	86,127,000	-20%
13	Vote 87 Kagera Region	126,361,522	87,507,800	81,053,000	-7%
14	Vote 85 Tabora Region	118,727,187	108,260,000	100,656,800	-7%
15	Vote 82 Ruvuma Region	124,301,761	101,087,200	95,096,182	-6%
16	Vote 73 Iringa Region	86,462,319	75,618,000	75,431,000	0%
17	Vote 89 Rukwa Region	94,607,118	93,220,000	93,659,000	0%
18	Vote 88 Dar es Salaam Region	104,457,399	109,299,144	114,059,000	4%
19	Vote 70 Arusha Region	148,691,048	136,696,660	144,753,400	6%
20	Vote 81 Mwanza Region	129,570,207	142,676,000	166,843,000	17%
21	Vote 86 Tanga Region	88,127,226	27,889,512	40,927,456	47%
	Total Regions	**2,562,522,029**	**2,081,479,356**	**1,646,600,020**	**-21%**
	Grand Total	**19,493,355,497**	**19,783,142,455**	**20,813,379,040**	**5%**

Source: URT (2011a) and URT (2011b).

Annex - Acquisition of Vehicles and Transportation

Table 13: Acquisition of Vehicles and Transportation, 2009/10 to 2011/12

Rank	Vote	Acquisition of Vehicles and Transportation			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
1	Vote 44 Ministry of Industry and Trade	0	420,000,000	0	-100%
2	Vote 46 Ministry of Education and Vocational	0	1,996,000,000	0	-100%
3	Vote 51 Ministry of Home Affairs	60,000,000	105,000,000	0	-100%
4	Vote 58 Ministry of Energy and Minerals	320,000,000	703,900,100	0	-100%
5	Vote 67 Public Service Recruitment Secretariat	0	500,000,000	0	-100%
6	Vote 96 Ministry of Information, Youth and Sports	98,000,000	115,000,000	0	-100%
7	Vote 38 Defence	309,000,000	309,000,000	6,242,000	-98%
8	Vote 99 Ministry of Livestock Development and Fisheries	361,269,929	1,205,000,000	105,000,000	-91%
9	Vote 29 Ministry of Home Affairs-Prison Services	820,995,229	1,650,000,000	200,004,000	-88%
10	Vote 16 Attorney General's Office	0	1,033,120,000	196,779,000	-81%
11	Vote 42 The National Assembly Fund	0	1,050,000,000	495,000,000	-53%
12	Vote 19 District and Primary Courts	0	200,000,000	100,000,000	-50%
13	Vote 20 State House	336,000,000	336,000,000	224,000,000	-33%
14	Vote 50 Ministry of Finance	288,800,000	490,000,000	370,000,000	-24%
15	Vote 65 Ministry of Labour and Employment	0	310,000,000	241,776,000	-22%
16	Vote 30 President's Office and Cabinate Secretariat	1,079,588,500	337,904,700	300,000,000	-11%
17	Vote 26 Vice President	321,123,782	200,000,000	200,000,000	0%
18	Vote 25 Prime Minister	721,200,000	476,000,000	520,000,000	9%
19	Vote 24 The Cooperative Development Commission	0	255,000,000	300,000,000	18%
20	Vote 97 Ministry for East African Cooperation	358,815,107	200,000,000	300,000,000	50%
21	Vote 31 Vice President's Office	168,987,183	184,000,000	315,000,000	71%
22	Vote 48 Ministry of Lands,Housing and Human Settlements Development	0	100,000,000	200,000,000	100%
23	Vote 56 Prime Minister's Office - Regional Administration and Local Government	5,009,300,570	200,000,000	500,000,000	150%
24	Vote 69 Ministry of Natural Resources and Tourism	0	567,000,000	3,194,470,000	463%
25	Vote 45 National Audit Office	300,000,000	230,000,000	1,344,000,000	484%
26	Vote 93 Immigration Department	78,708,810	105,000,000	965,000,000	819%

Cont... Annex - Acquisition of Vehicles and Transportation

Rank	Vote	Acquisition of Vehicles and Transportation			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
27	Vote 52 Ministry of Health and Social Welfare	182,508,574	33,000,000	361,000,000	994%
28	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	105,755,132	12,000,000	316,400,000	2537%
29	Vote 40 Judiciary	1,725,975,343	46,000	80,020,000	173857%
30	Vote 98 Ministry of Works	300,000,000	8,098	120,009,500	1481865%
31	Vote 12 Judicial Service Commission	119,052,511	0	0	N/A
32	Vote 14 Fire and Rescue Force	0	0	15,000,000	N/A
33	Vote 15 Commission for Mediation and Arbitration	0	0	0	N/A
34	Vote 18 High Court	0	0	100,000,000	N/A
35	Vote 21 The Treasury	0	0	0	N/A
36	Vote 22 Public Debt and General Services	0	0	0	N/A
37	Vote 23 Accountant General's Department	146,636,620	0	200,000,000	N/A
38	Vote 27 Registrar of Political Parties	2,600,004	0	0	N/A
39	Vote 28 Ministry of Home Affairs-Police Force	2,758,755,000	0	0	N/A
40	Vote 32 President's Office-Public Service Managenent	0	0	0	N/A
41	Vote 33 Ethics Secretariat	0	0	0	N/A
42	Vote 34 Ministry of Foreign Affairs and International Co-operation	0	0	2,000,000	N/A
43	Vote 35 Public Prosecutions Division	0	0	0	N/A
44	Vote 37 Prime Minister's Office	0	0	180,000,000	N/A
45	Vote 39 National Selvice	0	0	0	N/A
46	Vote 41 Ministry of Constitution and Legal Affairs	140,010,000	0	0	N/A
47	Vote 49 Ministry of Water	0	0	0	N/A
48	Vote 53 Ministry of Community Development, Gender and Children	182,427,730	0	0	N/A
49	Vote 55 Commission for Human Rights and Good Governance	0	0	0	N/A
50	Vote 57 Ministry of Defence and National Service	0	0	0	N/A
51	Vote 59 Law Reform Commission	0	0	0	N/A
52	Vote 60 Industrial Court of Tanzania	0	0	0	N/A
53	Vote 61 Electoral Commission	1,400,000,000	0	0	N/A

Cont... Annex - Acquisition of Vehicles and Transportation

Rank	Vote	Acquisition of Vehicles and Transportation			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
54	Vote 62 Ministry of Transport	0	0	55,139,000	N/A
55	Vote 64 Commercial Court	0	0	0	N/A
56	Vote 66 President's Office-Planning Commission	34,874,900	0	0	N/A
57	Vote 68 Ministry of Communication, Science and Technology	0	0	0	N/A
58	Vote 90 Land Court	0	0	0	N/A
59	Vote 91 Anti Drug Commission	1,809,699	0	120,000,000	N/A
60	Vote 92 Tanzania Commission for AIDS (TACAIDS)	0	0	0	N/A
61	Vote 94 Public Service Commission	11,999,931	0	0	N/A
	Total MDAs	**17,744,194,554**	**13,322,978,898**	**11,626,839,500**	**-13%**
1	Vote 70 Arusha Region	348,999,999	459,359,550	0	-100%
2	Vote 72 Dodoma Region	203,000,000	28,000,000	0	-100%
3	Vote 73 Iringa Region	0	200,000,000	0	-100%
4	Vote 74 Kigoma Region	240,361,100	169,741,000	0	-100%
5	Vote 80 Mtwara Region	284,979,342	50,800,000	0	-100%
6	Vote 81 Mwanza Region	0	243,976,000	0	-100%
7	Vote 87 Kagera Region	125,000,000	200,000,000	0	-100%
8	Vote 88 Dar es Salaam Region	500,000,000	240,000,000	0	-100%
9	Vote 85 Tabora Region	296,999,400	255,000,000	5,000,000	-98%
10	Vote 76 Lindi Region	275,000,000	306,000,000	60,000,000	-80%
11	Vote 86 Tanga Region	285,000,000	400,000,000	140,000,000	-65%
12	Vote 82 Ruvuma Region	161,999,700	4,000,000	6,700,000	68%
13	Vote 95 Manyara Region	0	120,000,000	214,000,000	78%
14	Vote 77 Mara Region	425,600,000	220,400,000	457,009,000	107%
15	Vote 71 Coast Region	289,000,000	0	0	N/A
16	Vote 75 Kilimanjaro Region	0	0	0	N/A
17	Vote 78 Mbeya Region	0	0	200,000,000	N/A
18	Vote 79 Morogoro Region	0	0	0	N/A
19	Vote 83 Shinyanga Region	0	0	0	N/A
20	Vote 84 Singida Region	0	0	0	N/A
21	Vote 89 Rukwa Region	335,000,000	0	0	N/A
	Total Regions	**3,770,939,541**	**2,897,276,550**	**1,082,709,000**	**-63%**
	Grand Total	**21,515,134,095**	**16,220,255,448**	**12,709,548,500**	**-22%**

Source: URT (2011a) and URT (2011b).

Annex - Consolidated *Unnecessary* Expenditures

Table 14: Consolidated *Unnecessary* Expenditures, 2009/10 to 2011/12

Rank	Vote	Consolidated Unnecessary Expenditures (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
1	Vote 61 Electoral Commission	7,383,914,900	39,379,730,800	1,526,310,000	-96%
2	Vote 49 Ministry of Water	4,788,113,642	3,177,864,000	1,749,188,000	-45%
3	Vote 27 Registrar of Political Parties	1,619,977,660	1,076,434,800	612,415,000	-43%
4	Vote 99 Ministry of Livestock Development and Fisheries	8,066,399,401	7,788,460,000	4,958,600,000	-36%
5	Vote 96 Ministry of Information, Youth and Sports	2,739,827,329	2,751,268,612	1,874,012,110	-32%
6	Vote 51 Ministry of Home Affairs	2,703,048,803	2,452,713,100	1,676,469,558	-32%
7	Vote 46 Ministry of Education and Vocational	48,091,932,148	26,202,925,700	18,416,471,546	-30%
8	Vote 67 Public Service Recruitment Secretariat	0	1,319,016,010	1,018,713,000	-23%
9	Vote 53 Ministry of Community Development, Gender and Children	3,923,633,115	3,649,316,655	2,979,355,724	-18%
10	Vote 32 President's Office-Public Service Managenent	2,202,988,570	2,770,053,535	2,290,584,054	-17%
11	Vote 68 Ministry of Communication, Science and Technology	3,089,893,022	3,078,716,992	2,632,749,448	-14%
12	Vote 65 Ministry of Labour and Employment	2,643,545,481	2,776,079,800	2,386,483,500	-14%
13	Vote 55 Commission for Human Rights and Good Governance	1,556,116,324	1,283,485,700	1,167,593,200	-9%
14	Vote 16 Attorney General's Office	4,466,713,367	5,954,734,000	5,430,239,000	-9%
15	Vote 33 Ethics Secretariat	1,251,755,939	1,113,699,420	1,031,881,100	-7%
16	Vote 66 President's Office-Planning Commission	3,823,377,528	2,938,991,000	2,769,506,000	-6%
17	Vote 50 Ministry of Finance	16,006,818,148	14,223,124,000	13,499,861,000	-5%
18	Vote 29 Ministry of Home Affairs-Prison Services	22,987,468,311	23,789,095,000	22,630,233,000	-5%
19	Vote 21 The Treasury	15,344,161,190	11,708,569,000	11,195,643,800	-4%
20	Vote 14 Fire and Rescue Force	1,691,356,398	1,454,843,600	1,425,441,200	-2%
21	Vote 20 State House	3,113,085,206	3,401,940,000	3,362,350,000	-1%
22	Vote 19 District and Primary Courts	3,213,310,069	3,605,249,100	3,622,676,000	0%
23	Vote 39 National Selvice	31,799,186,100	33,301,032,300	33,480,691,000	1%
24	Vote 94 Public Service Commission	4,102,137,244	2,426,917,610	2,453,278,500	1%
25	Vote 98 Ministry of Works	3,886,381,908	4,033,756,000	4,085,451,298	1%
26	Vote 25 Prime Minister	2,203,557,542	2,264,788,000	2,293,924,000	1%
27	Vote 59 Law Reform Commission	604,975,169	666,456,000	686,390,000	3%

Cont... Annex - Consolidated *Unnecessary* Expenditures

Rank	Vote	Consolidated Unnecessary Expenditures (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
28	Vote 64 Commercial Court	634,967,200	593,700,000	615,800,000	4%
29	Vote 38 Defence	20,399,720,206	18,688,733,628	19,570,752,000	5%
30	Vote 37 Prime Minister's Office	4,104,326,104	5,958,402,800	6,272,626,000	5%
31	Vote 12 Judicial Service Commission	725,663,388	711,045,000	759,631,000	7%
32	Vote 97 Ministry for East African Cooperation	3,816,401,471	3,165,167,000	3,383,317,600	7%
33	Vote 31 Vice President's Office	3,818,088,616	2,973,088,100	3,189,042,500	7%
34	Vote 23 Accountant General's Department	15,736,532,502	13,218,878,570	14,263,587,047	8%
35	Vote 40 Judiciary	5,751,448,607	4,437,708,000	4,797,150,000	8%
36	Vote 90 Land Court	724,774,991	551,515,000	600,409,000	9%
37	Vote 57 Ministry of Defence and National Service	1,975,876,980	1,880,565,700	2,078,956,000	11%
38	Vote 34 Ministry of Foreign Affairs and International Co-operation	49,860,168,516	34,484,353,059	38,307,469,180	11%
39	Vote 41 Ministry of Constitution and Legal Affairs	1,748,995,321	1,575,364,000	1,753,223,000	11%
40	Vote 28 Ministry of Home Affairs-Police Force	41,241,354,564	70,032,693,400	78,724,290,000	12%
41	Vote 15 Commission for Mediation and Arbitration	840,288,161	624,690,000	724,522,000	16%
42	Vote 24 The Cooperative Development Commission	0	2,208,196,000	2,592,953,500	17%
43	Vote 92 Tanzania Commission for AIDS (TACAIDS)	1,186,295,499	1,092,036,000	1,293,111,000	18%
44	Vote 69 Ministry of Natural Resources and Tourism	6,664,830,452	11,676,776,600	13,956,224,400	20%
45	Vote 48 Ministry of Lands,Housing and Human Settlements Development	2,594,824,232	4,465,009,500	5,381,160,000	21%
46	Vote 45 National Audit Office	12,239,862,598	18,612,108,500	22,595,495,800	21%
47	Vote 35 Public Prosecutions Division	0	1,393,753,000	1,698,075,100	22%
48	Vote 22 Public Debt and General Services	657,682,000	847,320,000	1,033,480,000	22%
49	Vote 91 Anti Drug Commission	464,111,085	551,298,000	684,799,200	24%
50	Vote 44 Ministry of Industry and Trade	2,530,887,423	2,860,989,856	3,574,624,300	25%
51	Vote 52 Ministry of Health and Social Welfare	17,377,505,022	16,127,122,816	20,950,585,862	30%
52	Vote 30 President's Office and Cabinate Secretariat	7,446,713,454	4,391,350,200	5,905,202,500	34%
53	Vote 26 Vice President	1,524,124,768	1,451,667,000	1,971,610,000	36%

Cont... Annex - Consolidated *Unnecessary* Expenditures

Rank	Vote	Consolidated Unnecessary Expenditures (All Kinds)			
		2009/10	2010/11	2011/12	2010/11 - 2011/12
		actual TSH	approved TSH	estimated TSH	change (%)
54	Vote 18 High Court	4,431,930,690	4,461,917,600	6,117,564,502	37%
55	Vote 60 Industrial Court of Tanzania	295,448,852	392,150,000	567,650,000	45%
56	Vote 58 Ministry of Energy and Minerals	7,197,462,832	9,407,550,596	14,000,732,706	49%
57	Vote 43 Ministry of Agriculture, Food Security and Cooperatives	9,749,730,187	8,381,555,491	12,866,703,350	54%
58	Vote 42 The National Assembly Fund	48,765,705,241	37,071,926,000	57,627,090,000	55%
59	Vote 56 Prime Minister's Office - Regional Administration and Local Government	9,350,842,053	7,048,581,004	11,055,878,952	57%
60	Vote 93 Immigration Department	6,626,888,810	8,006,958,000	15,671,845,000	96%
61	Vote 62 Ministry of Transport	0	0	2,453,867,322	N/A
	Total MDAs	**493,787,126,339**	**507,933,431,154**	**528,295,939,859**	**4%**
1	Vote 87 Kagera Region	2,470,251,930	2,105,091,800	1,306,017,500	-38%
2	Vote 70 Arusha Region	2,257,275,663	2,332,561,410	1,707,882,200	-27%
3	Vote 72 Dodoma Region	1,733,735,330	1,566,798,000	1,159,018,000	-26%
4	Vote 71 Coast Region	2,144,743,563	1,808,847,220	1,370,931,312	-24%
5	Vote 76 Lindi Region	1,751,062,403	1,697,046,645	1,287,167,600	-24%
6	Vote 73 Iringa Region	1,985,251,439	1,790,570,100	1,376,604,500	-23%
7	Vote 95 Manyara Region	1,697,090,635	1,628,801,162	1,254,517,970	-23%
8	Vote 74 Kigoma Region	1,783,736,548	1,471,067,000	1,155,028,000	-21%
9	Vote 81 Mwanza Region	2,299,151,292	2,347,452,800	1,844,525,000	-21%
10	Vote 82 Ruvuma Region	1,825,729,596	1,625,295,212	1,310,673,288	-19%
11	Vote 83 Shinyanga Region	1,877,307,373	1,690,574,200	1,379,957,000	-18%
12	Vote 86 Tanga Region	2,012,316,259	1,963,515,312	1,603,394,648	-18%
13	Vote 78 Mbeya Region	1,796,129,282	1,659,892,400	1,390,992,000	-16%
14	Vote 75 Kilimanjaro Region	1,679,247,853	1,644,197,300	1,379,650,200	-16%
15	Vote 88 Dar es Salaam Region	1,588,051,267	1,352,578,308	1,140,684,600	-16%
16	Vote 79 Morogoro Region	2,174,660,126	1,517,570,720	1,304,186,000	-14%
17	Vote 80 Mtwara Region	1,912,007,153	1,654,959,400	1,427,861,000	-14%
18	Vote 89 Rukwa Region	2,215,771,820	1,859,090,800	1,630,061,310	-12%
19	Vote 85 Tabora Region	2,090,657,677	1,895,348,400	1,673,151,300	-12%
20	Vote 77 Mara Region	2,557,402,108	2,069,082,500	1,835,065,100	-11%
21	Vote 84 Singida Region	1,491,205,565	1,588,646,300	1,499,717,000	-6%
	Total Regions	**41,342,784,882**	**37,268,986,989**	**30,037,085,528**	**-19%**
	Grand Total	**535,129,911,221**	**545,202,418,143**	**558,333,025,387**	**2%**

Source: URT (2011a) and URT (2011b).

Annex – MTEF 2011/12-2013/14 of the Ministry of Health and Social Welfare

FORM 3B: ACTIVITY COSTING SHEET

VOTE CODE: 52

SUB - VOTE: 1008

SUB-VOTE NAME: Information, Communication & Technology

(Segment 2) Codes	Activity Description	Segment 4	Segment 4 Description (GFS Code Description	Unit cost of Measure	Unit cost of Inputs	Annual Budget Estimates 2011/12 No. of Units	Annual Budget Estimates 2011/12 Estimates	Forward budget Estimates 20112/13 No. of Units	Forward budget Estimates 20112/13 Estimates	Forward budget Estimates 20113/14 No. of Units	Forward budget Estimates 20113/14 Estimates	Total
Objective E: Information and Communication Improved												
Target E01S:E- health services including Telemedicine, eLearning and m-health services to enhance health service delivery at all levels developed and operationalized by June 2014.												
E01S01	Review Practitioners Legislation (2 working sessions, 20 people)	220101	Office Consumables (papers,pencils, pens and stationaries)	lots	5,000	40	200,000	48	240,000	52	260,000	700,000
		221404	Food and Refreshments	person	20,000	20	400,000	20	400,000	20	400,000	1,200,000
E01S01 Total							**600,000**		**640,000**		**660,000**	**1,900,000**
E01S02	Facilitate three members of Medical Association of Tanzania to study tour Kenya & Uganda on re-registration of	221101	Air Travel Tickets	person	1,000,000	3	3,000,000	4	4,000,000	5	5,000,000	12,000,000
		221105	Per Diem - Foreign	person	3,528,000	3	10,584,000	4	14,112,000	5	17,640,000	42,336,000
E01S02 Total							**13,584,000**		**18,112,000**		**22,640,000**	**54,336,000**
E01S03	Assists Associations to prepare guidelines for re-registration (2 working sessions, 10 people per association) Cost for 10 associations	220101	Office Consumables (papers,pencils, pens and stationaries)	lots	100,000	20	2,000,000	22	2,200,000	22	2,200,000	6,400,000
		221005	Per Diem - Domestic	person	200,000	20	4,000,000	21	4,200,000	23	4,600,000	12,800,000
E01S03 Total							**6,000,000**		**6,400,000**		**6,800,000**	**19,200,000**
E01S04	Facilitate Participation of MOH&SW Attorneys to WHO-FCTC, EAC, SADC and Commonwealth Law Conference and State Attorneys' Annual	220302	Diesel	litres	500,000	18	9,000,000	19	9,500,000	21	10,500,000	29,000,000
		221005	Per Diem - Domestic	mandays	480,000	18	8,640,000	18	8,640,000	18	8,640,000	25,920,000
E01S04 Total							**17,640,000**		**18,140,000**		**19,140,000**	**54,920,000**
E01S05	Establish and operationalize a Telemedicine Coordinating Committee (TCC) (4 meetings each 2 days)	220101	Office Consumables (papers,pencils, pens and	lots	240,000	4	960,000	4	960,000	4	960,000	2,880,000
		221001	Air Travel Tickets	trip	500,000	4	2,000,000	4	2,000,000	4	2,000,000	6,000,000
		221002	Ground travel (bus, railway taxi, etc)	trip	900,000	4	3,600,000	4	3,600,000	4	3,600,000	10,800,000
		221005	Per Diem - Domestic	mandays	1,440,000	4	5,760,000	4	5,760,000	4	5,760,000	17,280,000
		221404	Food and Refreshments	days	420,000	4	1,680,000	4	1,680,000	4	1,680,000	5,040,000
E01S05 Total							**14,000,000**		**14,000,000**		**14,000,000**	**42,000,000**
E01S06	Establish Telephone Communication with coordinators and hospitals (TTCL Mobile Closed User Group (CGU)) by Initialising costs of CDMA mobile	221210	Telephone Equipment (mobile)	pieces	15,000	520	7,800,000	520	7,800,000	520	7,800,000	23,400,000
E01S06 Total							**7,800,000**		**7,800,000**		**7,800,000**	**23,400,000**
E01S07	Determine and prepare services to be offered such as preparation of CME materials	210401	Honoraria	person	100,000	100	10,000,000	100	10,000,000	100	10,000,000	30,000,000
E01S07 Total							**10,000,000**		**10,000,000**		**10,000,000**	**10,000,000**

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PREVENTIVE SERVICES

(Segment 2) Codes	Activity Description	Segment 4	Segment 4 Description (GFS Code Description)	Unit cost of Measure	Unit cost of Inputs	Annual Budget Estimates 2011/12 No. of Units	Annual Budget Estimates 2011/12 Estimates	Forward budget Estimates 2012/13 No. of Units	Forward budget Estimates 2012/13 Estimates	Forward budget Estimates 2013/14 No. of Units	Forward budget Estimates 2013/14 Estimates	Total
G02S02	To procure backup devices for EPI national, Regions and sentinel sites	410601	Computers and Photocopiers	pcs	560,000	2	1,120,000	5	2,800,000	8	4,480,000	8,400,000
		410602	Printers and Scanners	pcs	250,000	25	6,250,000	22	5,500,000	20	5,000,000	16,750,000
G02S02 Total							7,370,000		8,300,000		9,480,000	25,150,000
G02S03	Facilitate EPI Training to newly appointed Supervisors (New Comers) from different level of health provision by 2012	210303	Extra-Duty	person	-	-	0	-	-	-	-	0
		220101	Office Consumables	person	20,000	30	600,000	30	600,000	30	600,000	1,800,000
		220103	Printing and Photocopy paper	lot	10,000	30	300,000	30	300,000	30	300,000	900,000
		220302	Diesel	litres	4,000	930	3,720,000	1,000	4,000,000	1,100	4,400,000	12,120,000
		220709	Conference Facilities	days	200,000	14	2,800,000	12	2,400,000	12	2,400,000	7,600,000
		221002	Ground travel	person	240,000	30	7,200,000	32	7,680,000	34	8,160,000	23,040,000
		221005	Per Diem - Domestic	person	480,000	30	14,400,000	30	14,400,000	30	14,400,000	43,200,000
		221404	Food and Refreshments	person	200,000	30	6,000,000	30	6,000,000	30	6,000,000	18,000,000
G02S03 Total							35,020,000		35,380,000		36,260,000	106,660,000
G02S04	Conduct Launching of HPV Vaccine introduction	220109	Printing and Photocopying	lot	200,000	3	600,000	1	200,000	4	800,000	1,600,000
		220302	Diesel	litres	2,000	700	1,400,000	800	1,600,000	1,000	2,000,000	5,000,000
		220503	Tents and Camp Equipment	contract	5,200,000	1	5,200,000	1	5,200,000	1	5,200,000	15,600,000
		220612	Uniforms	contract	10,000	2,000	20,000,000	2,100	21,000,000	2,100	21,000,000	62,000,000
		221005	Per Diem - Domestic	person	3,600,000	1	3,600,000	1	3,600,000	1	3,600,000	10,800,000
		221205	Advertising and Publication	contract	5,500,000	1	5,500,000	1	5,500,000	1	5,500,000	16,500,000
G02S04 Total							36,300,000		37,100,000		38,100,000	111,500,000
G02S Total							242,610,000		245,220,000		248,700,000	736,530,000
Target G03S: Build capacity of regional and district trainers on Adolescent friendly Sexual Reporductive health services by June 2013												
G03S01	Facilitate training 1session of 40 District TOTs on Adlescent Friendly SRH Services by June 2012	210303	Extra-Duty	person	100,000	10	1,000,000	10	1,000,000	10	1,000,000	3,000,000
		220101	Office Consumables	lot	7,500	48	360,000	48	360,000	48	360,000	1,080,000
		220109	Printing and Photocopying	lot	3,000	48	144,000	48	144,000	48	144,000	432,000
		220302	Diesel	litres	2,200	400	880,000	480	1,056,000	520	1,144,000	3,080,000
		220709	Conference Facilities	days	120,000	12	1,440,000	12	1,440,000	12	1,440,000	4,320,000
		221002	Ground travel (bus, railway taxi, etc)	person	70,000	48	3,360,000	48	3,360,000	48	3,360,000	10,080,000
		221005	Per Diem - Domestic	person	1,840,000	12	22,080,000	12	22,080,000	12	22,080,000	66,240,000
		221404	Food and Refreshments	person	640,000	12	7,680,000	15	9,600,000	17	10,880,000	28,160,000
		230401	Motor Vehicles and Water Craft	lumpsum	176,000	1	176,000	1	176,000	1	176,000	528,000
G03S01 Total							37,120,000		39,216,000		40,584,000	116,920,000
G03S Total							37,120,000		39,216,000		40,584,000	116,920,000

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Annex – MTEF 2011/12-2013/14 of the Ministry of Health and Social Welfare

PREVENTIVE SERVICES

(Segment 2) Codes	Activity Description	Segment 4	Segment 4 Description (GFS Code Description)	Unit cost of Measure	Unit cost of Inputs	Annual Budget Estimates 2011/12		Forward budget Estimates 2012/13		Forward budget Estimates 2013/14		Total
						No. of Units	Estimates	No. of Units	Estimates	No. of Units	Estimates	
Target G04S: Strengthen Gender Mainstreaming in Reproductive and child health services and health sector response to Gender Based Violence by 2013												0
G04S01	Build capacity of staff in the health sector on response to gender based violence and gender mainstreaming and orientation on GBV policy guidelines and management	220101	Office Consumables (papers,pencils, pens and stationaries)	lotlot	162,000	4	648,000	4	648,000	4	648,000	1,944,000
		220109	Printing and Photocopying Costs	lot	135,000	4	540,000	4	540,000	4	540,000	1,620,000
		220302	Diesel	litres	2,200	750	1,650,000	950	2,090,000	1,180	2,596,000	6,336,000
		220709	Conference Facilities	days	150,000	5	750,000	5	750,000	5	750,000	2,250,000
		221001	Air Travel Tickets	trips	600,000	2	1,200,000	2	1,200,000	2	1,200,000	3,600,000
		221002	Ground travel (bus, railway taxi, etc)	trips	2,000,000	2	4,000,000	2	4,000,000	2	4,000,000	12,000,000
		221005	Per Diem - Domestic	person	3,195,000	7	22,365,000	7	22,365,000	7	22,365,000	67,095,000
		221404	Food and Refreshments	person	1,920,000	5	9,600,000	5	9,600,000	5	9,600,000	28,800,000
G04S01 Total							40,753,000		41,193,000		41,699,000	123,645,000
G04S Total							40,753,000		41,193,000		41,699,000	123,645,000
Target G06S: Early Detection and control of Reproductive health Cancers strengthened by 2014												
G06S01	Training of National ToT on cervical cancer screening	220101	Office Consumables (papers,pencils, pens and	lot	450,000	1	450,000	1	450,000	1	450,000	1,350,000
		220109	Printing and Photocopying Costs	lot	300,000	3	900,000	3	900,000	3	900,000	2,700,000
		220302	Diesel	litres	2,000	1,162	2,324,000	1,240	2,480,000	1,680	3,360,000	8,164,000
		220709	Conference Facilities	days	200,000	7	1,400,000	7	1,400,000	7	1,400,000	4,200,000
		221002	Ground travel (bus, railway taxi, etc)	person	12,000	5	60,000	5	60,000	5	60,000	180,000
		221005	Per Diem - Domestic	person	2,400,000	7	16,800,000	7	16,800,000	7	16,800,000	50,400,000
		221404	Food and Refreshments	days	300,000	7	2,100,000	7	2,100,000	7	2,100,000	6,300,000
		230401	Motor Vehicles and Water Craft	trip	350,000	5	1,750,000	5	1,750,000	5	1,750,000	5,250,000
G06S01 Total							25,784,000		25,940,000		26,820,000	78,544,000
G06S Total							25,784,000		25,940,000		26,820,000	78,544,000
Target G07S: Integrated and comprehensive PMTCT+ and Paediatric HIV/AIDS Care and Treatment services provided at all levels by 2014												0
G07S01	Conduct training on Early infant diagnosis of HIV to 50 health care workers in five regions with low scale up of HEID services.	220101	Office Consumables (papers,pencils, pens and stationaries)	lot	30,000	50	1,500,000	50	1,500,000	50	1,500,000	4,500,000
		220302	Diesel	litres	2,200	1,000	2,200,000	1,000	2,200,000	1,000	2,200,000	6,600,000
		220709	Conference Facilities	days	1,000,000	5	5,000,000	5	5,000,000	5	5,000,000	15,000,000
		221001	Air Travel Tickets	trip	350,000	2	700,000	2	700,000	2	700,000	2,100,000
		221002	Ground travel (bus, railway taxi, etc)	trip	3,000,000	2	6,000,000	2	6,000,000	2	6,000,000	18,000,000
		221005	Per Diem - Domestic	days	10,780,000	3	32,340,000	3	32,340,000	3	32,340,000	97,020,000
		221404	Food and Refreshments	days	4,000,000	3	12,000,000	3	12,000,000	3	12,000,000	36,000,000
							59,740,000		59,740,000		59,740,000	179,220,000
G07S Total							59,740,000		59,740,000		59,740,000	179,220,000

Annex – MTEF 2011/12-2013/14 of the Ministry of Health and Social Welfare

PREVENTIVE SERVICES

(Segment 2) Codes	Activity Description	Segment 4	Segment 4 Description (GFS Code Description)	Unit cost of Measure	Unit cost of Inputs	Annual Budget Estimates 2011/12 No. of Units	Annual Budget Estimates 2011/12 Estimates	Forward budget Estimates 2012/13 No. of Units	Forward budget Estimates 2012/13 Estimates	Forward budget Estimates 2013/14 No. of Units	Forward budget Estimates 2013/14 Estimates	Total
H03S02	Contract technical personnel to strengthen TLCU management	210201	Civil Servants Contracts	lumpsum	39,800,000	1	39,800,000	2	79,600,000	3	119,400,000	238,800,000
H03S02 Total							39,800,000		79,600,000		119,400,000	238,800,000
H03S03	To Commemorate World TB and Leprosy Days on 30th January and 24th March, 2011	210303	Extra-Duty	days	800,000	16	12,800,000	16	12,800,000	16	12,800,000	38,400,000
		220109	Printing and Photocopying Costs	lumpsum	-	-	0	50	-	50	-	0
		220302	Diesel	litres	-	-	0	10,250	-	1,370	-	0
		220408	Specialised Medical Supplies	lot	30,000,000	1	30,000,000	1	30,000,000	1	30,000,000	90,000,000
		221005	Per Diem - Domestic	person	1,100,000	20	22,000,000	20	22,000,000	20	22,000,000	66,000,000
		221102	Ground travel	trip	-	-	0	1,000	-	1,000	-	0
		221202	Posts and Telegraphs	lumpsum	1,250,000	1	1,250,000	1	1,250,000	1	1,250,000	3,750,000
		221204	Programs Transmission Fees	lumpsum	6,000,000	1	6,000,000	1	6,000,000	1	6,000,000	18,000,000
		221205	Advertising and Publication	lot	-	1	0	1	-	1	-	0
		221405	Entertainment	days	100,000	20	2,000,000	20	2,000,000	20	2,000,000	6,000,000
		221406	Gifts and Prizes	lot	1,000,000	1	1,000,000	1	1,000,000	1	1,000,000	3,000,000
		230210	Outsource maintenance contract services	lumpsum	6,000,000	1	6,000,000	1	6,000,000	1	6,000,000	18,000,000
H03S03 Total							81,050,000		81,050,000		81,050,000	243,150,000
H03S Total							240,420,000		280,892,000		322,932,000	844,244,000
Target H04S: Environmental pollution levels reduced from 20% in 2003 to 10% by 2014												0
H04S01	Re-tooling of Environmental Protection Unit (Fuel, repairs,(office tables and Chairs for Health care Waste management Programme)	210303	Extra-Duty	person	1,000,000	7	7,000,000	7	7,000,000	7	7,000,000	21,000,000
		220101	Office Consumables	sets	100,000	4	400,000	4	400,000	4	400,000	1,200,000
		220302	Diesel	litres	1,500	2,100	3,150,000	2,800	4,200,000	3,200	4,800,000	12,150,000
		230401	Motor Vehicles and Water Craft	vehicle	2,000,000	2	4,000,000	2	4,000,000	2	4,000,000	12,000,000
		230701	Computers, printers, scanners,	sets	1,000,000	4	4,000,000	4	4,000,000	4	4,000,000	12,000,000
H04S01 Total							18,550,000		19,600,000		20,200,000	58,350,000
H04S02	To support training of regional health officers on environmental planning and an update of environmental health and disease control.	220101	Office Consumables	lot	450,000	1	450,000	1	450,000	1	450,000	1,350,000
		220103	Printing and Photocopy	lot	5,000	1,000	5,000,000	1,000	5,000,000	1,000	5,000,000	15,000,000
		220301	Petrol	litres	4,500	300	1,350,000	450	2,025,000	570	2,565,000	5,940,000
		220709	Conference Facilities	days	200,000	5	1,000,000	5	1,000,000	5	1;000,000	3,000,000
		221001	Air Travel Tickets	days	910,000	2	1,820,000	2	1,820,000	2	1,820,000	5,460,000
		221005	Per Diem - Domestic	mandays	2,490,000	7	17,430,000	7	17,430,000	7	17,430,000	52,290,000
		221404	Food and Refreshments	mandays	576,000	5	2,880,000	5	2,880,000	5	2,880,000	8,640,000
H04S02 Total							29,930,000		30,605,000		31,145,000	91,680,000
H04S Total							48,480,000		50,205,000		51,346,000	150,030,000

Sikika works to ensure equitable and affordable quality health care services through health systems social accountability at all levels of government

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