

THE UNITED REPUBLIC OF TANZANIA



PRIME MINISTER'S OFFICE

REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

**GUIDELINES FOR THE PREPARATION OF LOCAL
GOVERNMENT AUTHORITIES' MEDIUM TERM
PLANS AND BUDGETS FOR 2008/09 TO 2010/11**

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PREAMBLE

1. These guidelines are issued for the purpose of interpreting the National Plan and Budget Guidelines issued by the Ministry of Finance and Economic Affairs (MOFEA) and for guiding the Local Government Authorities (LGAs) in preparing their plans and budgets for the medium term 2008/09 – 2010/11.
2. The guidelines are also issued in realization of the fact that LGAs are key actors in the implementation of MKUKUTA in the areas of their jurisdiction. The LGAs will therefore have to prepare and present their plans and budgets in line with MKUKUTA using the Planning and Reporting (PlanRep) system.
3. LGAs are required by the Local Government Finances Act No. 9 of 1982 to prepare annual estimates of income and expenditure. In accordance with section 54 (1) of that law, a district, town, municipal or city council is required to approve its annual budget in a period of not less than two months before the beginning of the financial year in a special meeting of the council to be convened for that purpose. The LGA's annual budget plan should describe the following in detail:
 - The estimated income for the next financial year, including the amount of revenue expected to be collected from own revenue sources, as well as the amount of resources expected to be received as grants; and
 - The estimated recurrent and development expenditure for the next financial year.
4. LGAs' approved plans and budgets provide direction and guidance to council staff and other stakeholders on the delivery of services and on the implementation of planned activities. Apart from showing the activities planned for implementation and the services to be delivered during the year, the approved plans and budgets also enable monitoring and evaluation as the execution of the plans and budgets progresses.
5. The LGAs' annual plans and budgets for next financial year should be prepared in the context of Government's ongoing commitment to its policy of Decentralisation by Devolution (D by D). As a reflection of this commitment, Government recently decided to devolve responsibility for secondary education to the local government level. Preparations are currently ongoing to shift the financial resources required for the delivery of secondary education to the local government level. It is expected that these resources will be devolved to LGAs in the course of the coming Financial Year.
6. Local government officials should note that the budgetary ceilings contained in these Guidelines reflect tough budgetary circumstances at the National level. These circumstances resulted in the squeezing of available resources for Other Charges, both for MDAs as well as for the LGAs. During the process of budget preparation and approval, the Ministry of Finance and Economic Affairs will continue to monitor fiscal conditions. As such, LGAs will be informed by PMO-RALG if evolving fiscal conditions allow adjustments in the resource ceilings at the local government level.

CHAPTER ONE

A REVIEW OF MACROECONOMIC PERFORMANCE AND OUTLOOK: EFFECTS ON THE PERFORMANCE OF LOCAL GOVERNMENT AUTHORITIES

The Revised National Accounts Estimates

- 1.1. In 2007, the base year for constant prices was revised from 1992 to 2001 in order to incorporate relative price movements and changes in the structure of economic activities. The change in base year was intended to:-
- Reflect the reforms that have been taking place;
 - Integrate the structural changes that have taken place especially in the patterns of production, consumption and investment;
 - Take into account the changes in the relative prices of various products which are always subjected to various changes over a period;
 - Update the list of products as continuous developments and innovations, lead to new products to appear in the market and due to obsolescence, many old products disappear from the market; and
 - Incorporate all new data sources available.

Macroeconomic Performance

- 1.2. Macroeconomic and structural policies pursued by the government have had significant impact to economic growth, manifested by good performance of the economy at macro level over the past 5 years. Real GDP growth rate of 7.3 percent has been projected for the year 2007 compared to 6.7 percent in 2006. The performance of the economy during 2007 was satisfactory, but partly affected by problems relating to hydropower generation and persistent increase in oil prices in the world market.
- 1.3. The economy experienced some inflationary pressures mainly emanating from rising fuel and food prices. In February 2007, the inflation rate was 7.3 percent; however, following the increase in food supply between March and May 2007, the rate declined to 5.0 percent in May 2007, before turning upward to 5.9 percent and 9.0 percent in June and July 2007 respectively. The inflation rate for November 2007 was 7.3 percent and it declined to 6.4 percent in December 2007. Therefore, the average annual inflation rate for 2007 was 7.0 percent, a slight decline from 7.3 percent in 2006.
- 1.4. The agriculture sector registered a growth rate of 3.8 percent in 2007, the same as 2006. The fishing sector grew by 5.5 percent in 2007 compared with 5.0 percent in 2006. The Electricity and Gas sub-sector registered an increase in their growth rate from -1.9 percent in 2006 to 2.0 percent in 2007. With the completion of heavy investments in the mining sector, production has

stabilized and thus the growth rate was 14.0 percent in 2007, compared to 15.6 percent attained in 2006. There was a slight growth in the manufacturing sector to 8.7 percent in 2007 compared to 8.5 percent in 2006.

- 1.5. During 2007/08, the budget performance up to the second quarter was generally satisfactory, particularly with respect to domestic revenue collection, which turned out higher than the period estimates. The good performance of tax revenue collections was attributed to improvement in the tax administration system on VAT and Income Tax. On cumulative basis, up to end-November 2007, domestic revenue collected was **Tshs. 1,767,108** millions. This enabled LGAs to receive the transfers from Central Government as approved by Parliament.

Macroeconomic and Sector Assumption and Medium Term Outlook

- 1.6. Key macroeconomic assumptions underlying macroeconomic projections and policy targets for the period 2008/09– 2010/11 are on sustaining key macroeconomic indicators, including economic growth, inflation, domestic revenue, and exchange rates, consistent with overall macroeconomic policy objectives. Sector assumptions are as follows:
 - 1.7. **Agriculture:** Growth of the agricultural sector in 2007 is expected to register the same rate as the previous year, due to the drought experience in first half of- 2006/07 season, which affected agricultural output during 2007. However, due to good rains realized during the 2007/08 season, the sector is expected to register a growth of 3.9 percent in 2008, rising to 4.1 percent in 2009 and 4.4 percent by 2011. Improved performance of the sector is also expected to be driven by implementation of the District Agriculture Development Programmes (DADPs), increased efficiency in crop and livestock marketing, enhanced performance of cooperative societies (SACCOS and SACCAS), provision of guarantees for agricultural exports, rehabilitation of rural roads and development/rehabilitation of irrigation schemes.
 - 1.8. **Mining and quarrying:** Major investments in the mining sector have been completed while production activities have stabilized. Thus, rapid growth of the sector witnessed in recent years is expected to decline to around 11.5 percent in the medium term. The sector is expected to register a growth rate of 14.0 percent in 2007.
 - 1.9. **Manufacturing:** In 2007, the manufacturing sector is expected to grow at 8.7 percent, largely as a result of the Government's deliberate measure of sparing industrial consumers of electricity from the full extent of power-shedding imposed on other consumers during the year. Implementation of the SME policy, including operationalization of the SME Guarantee Scheme

and expansion of the Special Economic Zones under the Mini-Tiger Plan 2020 is expected to boost output in the manufacturing sector. Growth of the sector in the medium term is projected at 11.2 percent.

- 1.10. **Electricity and Gas:** In view of the power supply and gas improvements, with the resumption of hydropower generation at full capacity, the electricity and gas sector is expected to improve and register an average growth of 2.5 percent in the medium term.
- 1.11. **Construction:** The construction sector is expected to grow by 9.7 percent in 2007 compared to 9.5 percent in 2006, largely due to increased infrastructure developments, including roads and bridges, water supply projects in Dar es Salaam and Shinyanga and construction of shopping malls, construction of commercial, residential and non-residential buildings and other land developments. In the medium term, the sector is expected to grow at an average of 12.0 percent. It is expected that revenue collection from property taxation and other revenue sources of LGAs will accordingly be boosted in future.
- 1.12. **Trade and Repair:** The trade and repair sub-sector is projected to grow at 9.7 percent in 2007. In the medium term, growth of the sub- sector is expected to pick up, rising to 10.5 percent in 2008 and 13.0 percent by 2011. Increased promotion of tourism, export promotion initiatives (i.e AGOA, EBA, SEZ), preferential regional trading arrangements (EAC, SADC), the implementation of Export Credit Guarantee Scheme, improved business environment and construction of new shopping centres are expected to boost growth in this sub-sector.
- 1.13. **Transport and communication:** The transport and communication sub-sectors are projected to grow in line with developments in the trade sector and the overall economy. Growth of the sub-sectors is expected to emanate from improvements in physical infrastructure and telecommunications, such as roads, bridges and telephone services. Growths of these sub-sectors are also expected to be stimulated by improved performance of the agriculture, manufacturing and mining sectors. While the sub-sectors were projected to grow at an average of 7.2 percent in 2007, a growth rate of 7.5 percent is expected in 2008. In the medium term the sub-sectors are expected to grow at an average of 8.0 percent.

Macroeconomic Projections and Policy Targets

1.14. Macroeconomic Projections and Policy Targets: The key macroeconomic projections and policy targets for the period 2008/09 – 2010/11 are as follows:

- Attain a real GDP growth of 7.3 percent in 2007, 7.8 percent in 2008 rising to 8.8 percent by 2010;
- Control Consumer Price Inflation (CPI) at below 5.0 percent by end of June, 2008, consistent with major trading partners;
- Increase domestic revenue collection to the equivalent of 15.1 percent of GDP in 2007/08, 15.4 percent in 2008/09, and 15.8 percent in 2009/10 and 16.1 in 2010/11;

Accelerate reforms to the requisite legal and regulatory framework for enhancing access to credit by the private sector.

CHAPTER TWO

NATIONAL POLICY IMPLICATIONS FOR LOCAL GOVERNMENT AUTHORITIES

Policy Implications

- 2.1. This chapter highlights Government commitments in the Medium term period 2008/09 – 2010/11. The interventions are identified within the Vision 2025, MKUKUTA and Sector policies focusing on scaling up and accelerating economic growth to supporting social services provision and reduction of poverty. This will be carried out with due attention to sustaining commitment to prudent and stable macroeconomic frameworks, and good governance and accountability at all levels. The measures specifically focus on enhancing productivity, reducing cost of doing business at microeconomic level, strengthening economic competitiveness and generating stimulus to the economy.
- 2.2. Improving quality of social services and human capital is also the central goal for the medium term. The implementation of the medium term interventions would adopt an integrated and outcome approach, whereby sectors would collaborate in order to tap on the synergies and inter-sectoral linkages. The three areas namely; economic growth, quality of social welfare and well being and good governance are reinforcing on each other. This chapter presents the Government commitments in the medium term period 2008/09 – 2010/11, organized per clusters, special programmes and cross cutting issues.
- 2.3. LGAs should therefore ensure that their plans and budgets are developed in line with the government's medium term plan and objectives as outlined in the National Plan and Budget Guidelines for 2008/09-2010/11. At the local government level, it is expected that MKUKUTA strategies will continue to be used to draw up priority activities which will be consistent with sustaining the pro growth interventions, creating conducive environment for private sector development, improving the quality of social services delivery while fostering good governance and accountability.
- 2.4. In addition, LGAs should in particular take note of the main focus of the government's efforts in mainstreaming cross-cutting issue including environment protection, gender equity, HIV and AIDS control and capacity building to further the government policy of Decentralization by Devolution (D by D).

- 2.5. Major areas during the medium term include the government decision and commitments that can bring about major changes in national economic growth. During 2008/09 resources should be directed to the priority areas in the three MKUKUTA clusters as follows:

Cluster I: Growth and reduction of Income poverty

In this cluster LGAs are required to focus on activities that will increase incomes at household level so as to facilitate their access to social services.

- 2.6. **Agricultural Sector:** Major areas of intervention during the medium term, should include the following:-

- Implementing sustainable water and irrigation development;
- Enhancing agricultural research and development, training and extension services;
- Enhancing productivity through agricultural intensification, use of agricultural inputs and introduction of voucher scheme inputs;
- Promoting rural finance and credit services; and
- Strengthening mechanization interventions.

- 2.7. **Livestock:** The focus of the government on the medium term, like in the crop sub sector, is to improve livestock productivity by addressing animal husbandry practices, health conditions and animal nutrition as well as diseases. Major options package covers the following areas:

- Improving husbandry practices in meat and milk production through increasing production and use of supplementary feeds (molasses and minerals)
- Improving extension services primarily focusing on improving animal husbandry, nutrition and health.
- Increasing the use of traditional crops (cassava, sorghum, and millet) in local feed production,
- Encouraging private entrepreneurs in outlying rural areas to establish small feed compounding plants using pre-mixes prepared by large urban-based large-scale feed producers; and
- Encouraging and promoting large-scale production of poultry and dairy products and piggery.

- 2.8. **Manufacturing:** The focus for the manufacturing sub-sector includes:
- Improving access to advanced and relevant technology;
 - Improving infrastructure and skilled labour;
 - Preparing an Integrated Industrial Development Framework;
 - Supporting institutions to develop and transfer appropriate, user and environment friendly technologies; and
 - Supporting the expansion and deepening of value addition through agro-processing.
- 2.9. **Trade:** Under this sub-sector attention will be directed at the following:
- Promoting entrepreneurship skills development and market linkages;
 - Promoting and facilitating development of marketing infrastructure; and
 - Improving access to financial capital by sensitizing the community.
- 2.10. **Roads:** Emphasis will be on Constructing/Rehabilitating on-going trunk, regional and essential rural road;

Cluster II: Improved Quality of Life and Social Well Being

- 2.11. **Education Sector:** The following actions should receive attention from central and local government levels:
- Increasing supply of qualified teachers, so as to improve the teacher - pupil ratio across the country;
 - Constructing teacher houses in difficult environments as well as training and recruiting more teachers and tutors;
 - Improving the supply of textual and non-textual teaching and learning materials for regular and students with learning disabilities through provision of relevant financial resources including capitation grants at all levels;
 - Improving the teaching and learning environment at all levels through construction/rehabilitation of necessary learning infrastructure such as classrooms, libraries, laboratories, lecture theatres and sports facilities;
 - Strengthening data gathering, analysis and performance reporting through implementation of the Education Sector Management Information System (ESMIS) plan and provide capacity building on the same; and
 - Strengthening education planning, budgeting and monitoring of disbursement, expenditures and results including undertaking financial audit and conducting regular finance tracking surveys and capacity building of key players at all levels;

2.12. **Health:** Attention should be directed to the following:

- Continuing prevention and treatment of malaria;
- Continuing rehabilitation of regional hospitals;
- Scaling up provision of immunization services;
- Scaling-up of proven non-ARV interventions, including TB prevention and treatment of opportunistic infection in PLWAs; and
- Improving human resource capacity at all levels in terms of quality, skills mix and quantity;

Cluster III: Good Governance and Accountability

2.13. **Good Governance:** A number of interventions will be made including:

- Improving working environment and conditions;
- Scaling up control and monitoring of borders;
- Improving communication infrastructure and putting comprehensive system for good governance, accountability and representation;
- Strengthening administrative systems by emphasizing transparent management;
- Scaling up awareness raising activities to the community with respect to the role and usefulness of public information;
- Strengthening disaster management; and
- Instilling ethics and integrity in professions;

Fight against corruption: Interventions aimed at contributing to the fight against corruption will include:

- Preparing a workable modality for involving Non State Actors in implementing Anti-corruption programmes;
- Preparing communication modalities between State and Non-State Actors in implementing anti-corruption programmes; and
- Continuing to provide providing education and sensitization programmes on effects of corruption and measures for combating it.

CROSS-CUTTING ISSUES

In the medium term, more emphasis will be put on addressing issues of HIV and AIDS, environment, employment, gender and economic empowerment.

2.14. HIV and AIDS Pandemic: Priority areas for resource allocation for 2008/09-2010/11

- Stepping up efforts to effect behavioral change;
- Promoting home-based care and treatment for People living with HIV/AIDS;
- Increasing coverage of ARV recipients;
- Containing HIV and AIDS spread, especially focusing on young people and other key drivers of the epidemic and commercial sex workers; and
- Economically and socially supporting people affected by HIV and AIDS.

2.15. Gender: During the medium term period of 2008/09- 2010/11, the Government will focus on the following priority areas:

- Proceeding with mainstreaming gender into policies, plans and strategies at all levels including sensitization on gender issues including pertinent issues such as fight against gender violence and reducing women work loads;
- Capacity building for gender focal points and other stakeholder;
- Empowering prospective entrepreneurs by promoting credit facilities for women and youth; and
- Facilitating and creating a conducive environment for enabling formation of women SACCOS which will be the basis for establishing women's Bank.

Environment Priority areas for resource allocation for 2008/09-2010/11:

2.16. During the medium term period of 2008/09- 2010/11, the Government will focus on the following priority areas:

- Finalizing the development of state of Environment Reporting System;
- Scaling-up afforestation initiatives and strengthening forest surveillance;
- Continue implementing the Strategy for Urgent Actions on Land Degradation and Water Catchments (SUA-LWC);
- Operationalising the programme to support implementation of Environmental Management Act (EMA) of 2004; and
- Mainstreaming environmental management concerns into sectors' and LGAs' plans.

2.17. **Employment:** Over the medium term 2008/09 – 2010/11 the Government will continue focusing on the following:-

- Implementing the National Employment Policy;
- Creating an enabling environment for the private sector in order to create more jobs; and
- Facilitating access to credit.

2.18. **Economic Empowerment:** During the medium term period focus will be on the following:

- Continuing with sensitization, awareness creation and dissemination of the National Economic Empowerment Policy and its Act to various stakeholders;
- Overseeing training on entrepreneurship skills;
- Monitoring and evaluating economic empowerment programs; and
- Forging linkages between research institutions and entrepreneurs to enhance economic development.

CHAPTER THREE

CRITIQUE OF LOCAL GOVERNMENT PLAN AND BUDGET PROCESSES FOR THE YEAR 2007/08 – 2009/10

Introduction:

- 3.1. The Guidelines for the Preparation of the Medium Term Plan and Budget is issued annually to guide the planning and budgeting processes of the Government at all levels. The Guidelines, which provide instructions to MDAs, Regions and LGAs on how government policies are translated into workable plans and programmes, are to guide MDAs, Regions and LGAs in preparing their MTEF. A separate Local Government Planning and Budgeting Guideline is issued to address specific concerns needed to enhance the quality of LGAs' plans and budgets.
- 3.2. This chapter briefly evaluates the 2007/08 – 2009/10 LGA Plan and Budget Guidelines document in order to assess the plan and budget processes for that period by pointing out areas of strength and weakness for future improvement.

2007/08 – 2009/10 Plan and Budget Process

- 3.3. In accordance with the Local Government Finances Act, No. 9 of 1982 Council Directors are Accounting Officers and therefore have the duty to supervise, monitor and evaluate all activities of the LGA. As the chief executive officer of a Council, the Council Director is responsible for closely supervising the preparation of the local government plan and budget that shows detailed costs of the planned activities to be implemented and also services to be delivered to the people during a specified period. In this context, he/she has to be conversant with national guidelines and policies as well as council priorities.

3.4 Strengths

- The Budget Guidelines for 2007/08 – 2009/10 recognized the critical role which local governments play in delivering efficient and accountable governance, economic and social services directly to the people—thus, confirming the recognized attention at the national level for D by D;
- The guidelines emphasized the need for effective collaboration between government/NGO and other stakeholders at the lower levels and the important role of bottom up planning and implementation to guarantee sustainability of activities and projects to sustain efficient and accountable service delivery;

- The guidelines stressed the importance of an increased resource base for local level services from both central-local transfers and enhanced local own-source revenues; and
- For those ministries whose budgets were evaluated for D by D compliance in 2007, a total of Tshs. 216.2 billion was transferred from Ministerial Votes to LGAs thus enhancing transparency in financial allocation and shortening the time and route of the fund resources to the LGAs. Therefore, local focused activities can be implemented in a more timely and accountable manner.

3.5 Weaknesses

- The 2007/08 National Budget Guidelines were issued quite late thus further delaying the 2007/08 Local Government Budget Guidelines. The combined delay meant that the MDAs, Regions and LGAs all had a very short time to internalize the Budget Guidelines and actively involve and make adequate consultation with key stakeholders in the development of their plans and budgets for the next year;
- The recurrent transfer allocations continues to be affected by the perpetuation of the 'hold harmless' provisions. This means that the recurrent transfer amounts to LGAs are not being allocated strictly according to formula. Although these hold harmless provisions were to be phased out several years ago, it is anticipated that definitive moves to phase out the hold harmless provisions would have been instigated to enable the full achievement of the transparency, accountability, equity and efficiency benefits from a rationalized, formula-based transfer system to support D-by-D;
- The LGCDG system is not yet fully integrated into the Government budget. The LGCDG system was initiated four years ago to provide a uniform mechanism by which development finance would be provided to the LGAs. It was expected that definitive actions would have been initiated to mainstream the LGCDG system into the government budget by the end of the medium term plan for the period 2005/06 – 2007/08;
- There continues to be an inadequate commitment to devolve human resources to LGAs in line with the devolved functions in order to effectively and efficiently deliver the intended improved services. HR decisions continue to be heavily influenced by the central government, without the adequate flexibility and control at the LGA level needed to improve the efficiency in allocating human resources to maximize improved local service delivery;

- Further effort needs to be focused on improving capacities of LGAs to carry out their devolved functions and responsibilities in a D by D environment; and
- Further attention must be paid to align functions and funds, ensuring balance between functions/activities and devolved funds.

3.6 The Way Forward

- The National Budget Guidelines should be prepared in August/September and be issued in November in order to give more time for other implementers at various levels to study and effectively make use of the Guideline in preparing plans and budgets;
- The LGA Budget Guidelines, based on these National Budget Guidelines, should be issued by December to give LGAs and their various stakeholders time to plan and budget in an open, participatory manner;
- LGAs should be encouraged to identify more specific potential areas for investment to encourage sustainable economic and social development;
- LGAs should be encouraged to improve local own source revenue mobilization in an equitable and efficient manner;
- LGAs should be strengthened to be in the driver's seat in order to accelerate implementation of the Government's policy on Decentralisation by Devolution (D-by-D);
- LGAs should be encouraged to screen the development projects to eliminate unnecessary recurrent expenses in the development programmes/projects;
- LGAs should be encouraged to study existing by-laws and formulate new ones in order to create and promote an enabling environment for investment; and
- LGAs should be encouraged to build capacity for implementing plans in line with the deployed resources so as to align or match functions/activities with funds.

CHAPTER FOUR

EMBEDDING DECENTRALIZATION BY DEVOLUTION (D BY D) ACROSS GOVERNMENT: RESULTS AND IMPLICATIONS FOR COUNCILS

Background

4.1 The Government remains committed to improving service delivery through reformed Local Government Authorities (LGAs). In a devolved system of Government, Central Government is responsible for the following:

- Policy formulation
- Setting standards
- Providing regulatory framework
- Conducting Inspections
- Monitoring
- Auditing; and
- Providing the enabling environment for LGAs

Principles and Criteria Guiding D by D

4.2 In deciding as to which level of government should perform a certain function or provide a certain service, the principle of subsidiary has been invoked. The principle requires that the management and delivery of services should be done at the lowest government level that can do so efficiently. Another principle that is observed in implementing D by D is that resources (financial and human resources as well as materials) should be provided to each government level in accordance with their functions – ‘resources follow functions’.

4.3 The following broad criteria were applied in assessing the ministries in order to determine which functions and responsibilities should be devolved to LGAs along with the attendant resources:

- Activities meant to execute national policies at the local level;
- Interventions planned at community level;
- Activities requiring community contributions;
- Short term training aimed at improving capacity at the local level; and
- Routine data collection and monitoring.

Ministries Assessed for D by D Compliance

4.4 So far, 14 Government Ministries have been assessed on the extent to which they are D by D compliant. The first batch of six Ministries was assessed during the financial year 2006/07 as a result of which some activities and projects were identified for devolution to LGAs. The six ministries are:

- Ministry of Education and Vocational Training (as it was then);
- Ministry of Health and Social Welfare;
- Ministry of Agriculture, Food Security and Cooperatives;
- Ministry of Water (as it was then);
- Ministry of Infrastructure Development; and
- Prime Minister's Office, Regional Administration and Local Government.

4.5 A total of Shs. 216.2 billion was identified to be transferred from the Votes of these Ministries and allocated directly to LGAs for the year 2007/08. The level of resources transferred to LGAs was therefore raised to Tshs. 1,074.6 billion which is 19.7% of Government budget for 2007/08 net of Consolidated Fund Services.

4.6 The D by D compliance assessment exercise was rolled out to eight other Ministries during FY 2007/08, namely:

- President's Office, Public Service Management (PO-PSM);
- Ministry of Lands, Housing and Human Settlements Development;
- Ministry of Community Development, Gender and Children;
- Ministry of Livestock Development (as it then was);
- Ministry of Natural Resources and Tourism;
- Ministry of Energy and Minerals;
- Ministry of Industry, Trade and Marketing; and
- Ministry of Labour, Employment and Development.

4.7 The rest of this chapter will provide the financial implications for devolving the non-core activities contained in the MTEFs for 2007/08 – 2009/10 that have been identified for transfer to LGAs along with the attendant human and financial resources:

(i) President's Office, Public Service Management (PO-PSM):

PO-PSM is supposed to provide an enabling environment for decentralized management of staff by LGAs.

(ii) Ministry of Lands, Housing and Human Settlements Development:

The following activities were identified for devolution to LGAs from the Ministry of Lands, Housing and Human Settlements Development budget:

- Routine land related issues, information and data collection;
- Preparation of urban strategic plans
- Revenue collection e.g. land rent, transfer fees, deed plan fees, registration fees etc.
- Demarcation of village boundaries
- Land allocation and land registration particularly in Dar es Salaam
- Regularisation of unplanned settlements

In 2007/08, the devolvable activities under the recurrent budget attracted Tshs. 1,770,457,700 while those in the development budget were allocated a total of Tshs. 916,114,000/= making a total of Tshs. 2,686,571,700/=.

(iii) Ministry of Community Development, Gender and Children:

Under this Ministry of Community Development, Gender and Children, the following activities were identified for devolution to LGAs:

- Coordination and monitoring of community based HIV and AIDS intervention and gender issues
- Management and control of staff and funds of Folk Development Colleges

In 2007/08 the activities identified for devolution in the recurrent budget were allocated Tshs. 782,270,000/= while those in the Development Budget were allocated a total of Tshs. 879,688,000/=. Thus, a total of Tsh 1,661,958,000 was identified for possible devolution to LGAs.

(iv) Ministry of Energy and Minerals:

The following are the levels of funding for the activities identified for devolution as per 2007/08 budget of the Ministry of Energy and Minerals:

Recurrent Budget	Tshs.	434,100,000
Development Budget	Tshs.	<u>2,083,655,500</u>
Total	Tshs.	<u>2,517,755,600</u>

(v) Ministry of Natural Resources and Tourism:

The following are the allocations for the activities identified for devolution as per budget for the year 2007/08 of the Ministry of Natural Resources and Tourism:

Recurrent Budget (14 activities)	Tshs.	1,153,292,000
Development Budget (31 activities)	Tshs.	<u>5,351,950,000</u>
Total	Tshs.	<u>6,505,242,000</u>

(vi) Ministry of Livestock Development:

The activities which were identified for devolution were allocated funds in the 2007/08 budget of the Ministry of Livestock Development as follows:

Recurrent Budget (34 activities)	Tshs.	314,088,200
Development Budget (18 activities)		<u>997,800,000</u>
Total		<u>1,311,888,200</u>

(vii) Ministry of Labour, Employment and Youth:

The activities which were identified for devolution to LGAs were allocated funds in the 2007/08 budget of the Ministry of Labour, Employment and Youth as follows:

Recurrent Budget	Tshs.	154,900,000
Development Budget		<u>241,125,000</u>
	Total	<u>406,115,000</u>

(viii) Ministry of Industry, Trade and Marketing:

The activities that were identified for devolution to LGAs were allocated funds in 2007/08 budget of the Ministry of Industry, Trade and Marketing as follows:

Recurrent Budget	Tshs.	87,010,200
Development Budget		<u>3,634,533,100</u>
	Total	<u>3,721,543,300</u>

Considering the current budget squeeze facing the Government, it is not possible to transfer the activities and the attendant financial resources to LGAs during the year 2008/09.

Medium Term Focus

- 4.8 Over the medium term, the achievements of D by D will be consolidated. It is expected that some of the staff and equipment relating to the transferred functions and responsibilities will also be transferred to LGAs.
- 4.9 In addition, deliberate efforts should be made by individual relevant ministries to enhance the capacity at the local level so that LGAs can further improve on service delivery and hasten the process of development in their areas of jurisdiction.

CHAPTER FIVE

RESOURCE ENVELOPE FOR LOCAL GOVERNMENT AUTHORITIES FOR 2008/09

- 5.1 The Government has consistently placed high priority on implementation of Vision 2025, MKUKUTA and the Millennium Development Goals (MDGs). Local Government Authorities (LGAs), as one of the key stakeholders for enhancing governance, development and poverty alleviation, are charged to effectively mobilize and allocate the public resources under their budgets in order to effectively provide local-level priorities as well as support the implementation of the aforementioned National agenda.
- 5.2 The available resource envelope for LGAs consists of the following:-
- Revenue from own source;
 - Transfers from Central Government; and
 - Loans from financial institutions.

Revenue from Own Sources

- 5.3 In order to provide improved local services, LGAs must effectively use a combination of central-local transfers and local own source revenues. Local own source revenues are critically important in order to enhance local accountability between the LGA and their residents and improve the efficiency in budget resource allocation. In 2006/07 Local Government Authorities collected Tsh 61,411 million in local revenues out of its budgeted amount of Tsh 63,385 million, about 96% performance.
- 5.4 During 2007/08 LGAs budgeted a total of Tsh 80,136 million to be collected from own sources. Councils are expected to exert maximum effort to collect those budgeted own source revenues for 2007/08 in order to ensure sufficient funds to provide the local services included in their respective budgets.
- 5.5 Priority for 2008/09 should be placed on improving local own revenue administration, combined with increasing citizen awareness and mobilizing more effective civic leadership in order to further improve own source revenue mobilization in an efficient and equitable manner. Further reform interventions in the area of own source revenue are expected to be introduced under the second phase of the Decentralization by Devolution Reform Programme which will begin in July 2008.
- 5.6 Economic growth is likely to result in continued revenue growth at the local government level in 2008/09. LGAs should continue to incorporate prudent revenue projections in their income estimates for 2008/09.

Intergovernmental Transfers

5.7 Three types of Intergovernmental transfers will be provided from the Central Government Budget to the Local Government level during 2008/09-2010/11 (See Table 5.1). These include;

- **Formula-based recurrent block grants**, including block grants for the grant-aided sectors as well as a General-Purpose Grant;
- **Other transfers (subventions)** from ministries, departments and agencies for recurrent purposes; and,
- **Development grants and funds**, including grants from the Local Government Capital Development Grant (LGCDG) system and other development resources.

5.8 The following tables at the end of this Chapter summarise the allocation of the ceilings for various fund transfers to the Local Government Authorities for 2008/09.

Table 5.1 Summary of Local Government Transfers: FY 2007-08 to FY 2010-11

Table 5.2 Local Government Block Grant Allocations, FY 2008/09

Table 5.3 Local Government Block Grant Allocations: Ceilings for Personal Emoluments, FY 2008-09

Table 5.4 Local Government Block Grant Allocations: Ceilings for Other Charges, FY 2008-09

Table 5.5 Other Recurrent Transfers (Subventions) to Local Governments, FY 2008/09

Table 5.6 LGCDG Grants to Local Governments, FY 2008/09

Table 5.7 Other Development Grants and Funds to Local Governments, FY 2008/09

- 5.9 To facilitate the MTEF planning process, the following additional tables are provided in Appendix 1, presenting the fund allocations for the current fiscal year (2007/08), providing the ceilings for FY 2008/09 and projections for the two subsequent fiscal years of 2009/10 and 2010/11:

Tables in Appendix 1 to Facilitate MTEF Preparation for Local Government Authorities (2007/08 – 2010/11)	
A	Local Government Agriculture Block Grants, FY 2007/08-FY 2010-11
B	Local Government Education Block Grants, FY 2007/08-FY 2010-11
C	Local Government Health Block Grants, FY 2007/08-FY 2010-11
D	Local Government Roads Block Grants, FY 2007/08-FY 2010-11
E	Local Government Water Block Grants, FY 2007/08-FY 2010-11
F	Local Government General Purpose Grants, FY 2007/08-FY 2010-11
G	Health Basket Fund Allocations, FY 2007/08 – 2010/11
H	Road Fund Allocations, FY 2007/08 – 2010/11
I	HIV/AIDS (TACAIDS) Allocations, FY 2007/08 – 2010/11
J	LGCDG System: Capital Development Grant, FY 2007/08 – FY 2010/11
K	LGCDG System: Capacity Development Grant, FY 2007/08 – FY 2010/11

- 5.10 **(New in 2008/09)**: To facilitate the planning and budgeting process for LGAs, a one-page council summary is provided in Appendix 2 for each individual LGA. This one-page summary for each council provides an overview of the total expected LGA resource envelope disaggregated for each recurrent and capital transfer, subvention, and own source revenue. In addition to the information presented in this chapter and Appendix 1, this one-page council-specific summary will help the individual councillors, officers and citizens to more easily see the total resources that will be available for planning and budgeting to provide the level and quality of local services as determined in the participatory, consultative process.
- 5.11 The remainder of this Chapter describes how the transfer ceilings were determined, and provides guidance and limitations on how these transfer resources are to be used at the local level.

Recurrent Grants

- 5.12 In 2004, the Government committed itself to introducing formula-based recurrent block grants to LGAs. These formulae are designed to allocate the block grant resources in an objective, fair and transparent manner.

5.13 The recurrent block grant formulae, which differ by sector reflecting the differing characteristics of the services that they fund, were prepared with the involvement of the relevant sector ministries, PMO-RALG and the Ministry of Finance and Economic Affairs (MOFEA). While the grant formulae are discussed in greater detail in subsequent sections, the “box” below gives a summary of the recurrent block grant formulae.

Box: Recurrent block grant formulas for FY 2008/09	
Recurrent Block Grant	Allocation Formula
Primary Education	Number of school-aged children: 100% (Earmarked amount for special schools, capitation allocations and allocations for exam fees)
Local Health Services	Population: 70% Number of poor residents: 10% District medical vehicle route: 10% Under-five mortality: 10%
Agriculture Extension	Number of villages: 80% Rural population: 10% Rainfall index: 10%
Water	Equal shares: 10% Number of unserved rural residents: 90%
Local Roads	Road network length: 75% Land area (capped): 15% Number of poor residents: 10%
General Purpose Grant	Fixed lump sum: 10 % Total number of villages: 10 % Total population: 50 % Total number of rural residents: 30 %

5.14 The use of formula-based allocations provides LGAs with greater stability and transparency in their budget allocations and should facilitate more effective and accountable financial planning and budgeting processes. In budgeting and spending of block grant resources, LGAs have to comply with a number of general conditions, as well as specific sectoral block grant conditions specified by the respective line ministries.

5.15 In addition to the recurrent sectoral block grants provided through the Government budget, LGAs also receive transfers from sector programmes such as Health Sector Basket Fund, allocations for HIV/AIDS, Road Fund etc. These other transfers (“subventions”) are discussed later in this chapter. Wherever possible the formulae and conditionalities have been harmonized between the two types of transfers.

Allocation of Grant Ceilings between PE and OC

- 5.16 The funding allocations for sector block grants are determined by formula and are intended to cover both PE and OC. In contrast with previous years, formula-based allocations are computed separately for PE and OC, albeit using the same sectoral formulae for both PE and OC. While the OC amount of each block grant is allocated strictly on a formula-basis, the allocation of PE resources prioritizes existing PE commitments, after which any remaining available PE resources are distributed in accordance with the formula. To facilitate planning and increase transparency, the single grant amount (including both PE and OC) is provided to LGAs in Table 5.2, with the disaggregated PE amount separately listed in Table 5.3 and the disaggregated OC amount separately listed in Table 5.4.
- 5.17 Individual Councils continue to be responsible for determining the allocation of PE and OC resources for each grant within the formula-based ceilings allocated to them and this must be done seriously, recognizing commitments and the needs of sectors. As a result, all existing and any new posts included in a council's budget must be fully fundable. PO-PSM approval for the filling of a vacant post does not allow budgetary limits to be ignored, as the request from the council and the approval from PO-PSM for the post is subject to the Council having funds available in its budget.
- 5.18 In budgeting for existing commitments for PE, Councils should take existing payroll figures including the Employer's contribution to LAPF and other PE costs. Unlike in previous years, Councils are not required to budget for salary scale increases at this stage; all budgets will be topped up for any scale increases during the finalization of the Central Government budget.
- 5.19 Councils that have completed the restructuring process should not provide PE funds for those staff that have been identified for redundancy and it has been agreed with PMO-RALG and PO-PSM that they will be terminated before June 2008. Where they are expected to be terminated thereafter, PE should be provided for at least 6 months in 2008/09.
- 5.20 Staff identified for transfer under the restructuring process should be budgeted for in the council in which they are currently employed, unless their transfer has been agreed and the new council has accepted them. Estimates of the costs of transfers should be noted in the council budget documents and brought to the attention of MoFEA and PMO-RALG for financing.

Block Grant for Primary Education

- 5.21 **Purpose:** The purpose of the grant is to provide funding for the effective administration and delivery of Universal Primary Education at the council level, including school operation costs as well as adult education.

- 5.22 **Formula:** The allocation on the education block grant between LGAs is 100% based on the number of school-aged children in each council (based on census figures).
- 5.23 In addition to the formula-based allocation, there is also an earmarked element of the education block grant for funding special schools in specific LGAs (for example, schools for the blind). These amounts are not allocated by formula because not all LGAs have such facilities and due to the special nature of this expenditure item. In addition, resources for examination fees as well as resources for capitation spending at the school-level (i.e., the previous PEDP capitation grant) are now also allocated as earmarked OC allocations. These resources have been allocated among LGAs on a per-pupil basis. As a result, these earmarked amounts are shown separately in the grant computation and must be used for the funding of special schools, examination fees and capitation spending only.
- 5.24 **Specific Grant Conditions:** Councils should allocate the OC amount firstly for council-wide activities as needed. The balance of the funds should then be distributed to the schools according to the enrolment figures for capitation purposes (to supplement the earmarked capitation resources).
- 5.25 The following further conditions and limitations of the use of funds should be observed:
- (a) LGAs shall abide by all technical and professional standards in the delivery of local education as set forth by the Ministry of Education and Vocational Training (MoEVT). The local education plan shall adhere to the national education policy, national gender policy, and the National Strategy for Growth and Reduction of Poverty (*MKUKUTA*).
 - (b) LGAs must budget within the OC element of their grant for the cost of national examinations, at an amount not less than the actual amount incurred in the previous year.
 - (c) Councils are expected to provide Tshs. 6,000 per enrolled pupil in OC capitation resources to the school level from the Education Block Grant.
 - (d) School-level funding should be distributed between the schools in the LGA in accordance to the number of pupils enrolled in each of the schools. This condition shall apply separately to PE (staff postings) as well as OC.
 - (e) School plans should be the basis for the use of OC resources at the school level. School level plans and budgets will be consolidated into those of the LGA.
 - (f) School level OC resources (capitation funding) should be used for: text books, teaching and learning materials, maintenance, minor repairs, furniture, and school administration.

- (g) No more than 10 percent of school-level OC resources shall be allocated for school administration, including allowances and transportation.
- (h) School level OC resource should not be used for spending on capital infrastructure, such as construction of classroom or teachers' houses.

(New in 2008/09): Please note that in addition to the recurrent block grant for primary education, a new primary education development grant amount has been allocated by formula to each LGA beginning in FY 2008/09 (See paragraph 5.125 for details).

- 5.26 For any Council for which specific peculiarities necessitate exemptions to the specific grant conditions, the council director should put up a written proposal through RAS/PMO-RALG/MoEVT for approval before finalisation of council education plans.
- 5.27 Block allocations for Primary Education are shown on Appendix 1, Table "A"

Block Grant for Primary Health

- 5.28 **Purpose:** The purpose of the grant is to provide funds for the operation and delivery of primary health care services at the council level, including district hospitals, health centers, and dispensaries, as well as local health programmes such as immunization and health education programmes. Drugs and medical supplies are provided to local health facilities through a separate allocation mechanism employed by the Medical Stores Department.
- 5.29 **Formula:** The Health Block Grant uses the following formula for the allocation of transfer to LGAs:
 - 70% of the pool is distributed to local governments in proportion to population.
 - 10% of the pool is distributed in proportion to the estimated number of poor residents in a council area.
 - 10% of the pool is distributed in proportion to the length of the official medical vehicle route in a council area.
 - 10% of the pool is distributed in proportion to the estimated morbidity count in each LGA.
- 5.30 **Specific Grant Conditions:** The following limitations on the use of the Block Grant must be followed by councils in preparing their plans and budgets for the use of the funds:
 - (a) LGAs shall abide by all technical and professional regulations issued by Ministry of Health and Social Welfare in the delivery of health services. The comprehensive council health plan, upon which health block grant will be based, shall adhere to the national health policy, national

gender policy, and the National Strategy for Growth and Reduction of Poverty (MKUKUTA).

- (b) LGAs shall determine the combination of allocations for personal emoluments (PE) and other charges (OC) in accordance with the objective of efficient delivery of local health services through the local health plan.
- (c) The PE budget and recruitment must be according to her approved establishments and nationally defined technical requirements.
- (d) All LGAs should set their own performance objectives within the context of the Comprehensive Council Health Plan, taking into account national priorities, local conditions and priorities and the availability of local resources.

5.31 As noted in the Comprehensive Council Health Plan Guidelines issued by Ministry of Health and Social Welfare (August 2006), there are two types of specific block grant conditions on the health block grant, namely:

- (e) Conditions on the allocation per cost center, which guide the allocation of resources by type of provider or level of the health system, and
- (f) Conditions on the allocation by type of expenditure, such as those on the use of block grant resources on allowances, transport, training and, maintenance.

5.32 The ranges and guidelines on resource allocation to cost center

COST CENTRE	ALLOCATION RANGE
Office of DMO/MoH	15%– 20%
Council Hospital /CDH/Regional Hospital	25% - 35%
VAHs (if present)	10% - 15%
Health Centre (public and VA owned)	15% - 20%
Dispensary (public and VA owned)	15% - 20%
Community initiatives in health	5% - 10%
Guidelines	
<ul style="list-style-type: none"> • The health team can allocate within the range given in the table above; however the total allocation sum for all cost centres combined should not exceed 100% of total allocation • The allocation given to each cost centre should not be less than the minimum percentage provided for within that cost centre range • DMO/MoH office allocation includes distribution and supervision related costs 	

- Release of funds to DDH and other VAHs will be conditional on submission of an activity plan for inclusion in the Council Comprehensive Plan and signing of a Service Agreement between the LGA and VAH
- Release of funds to the Regional Hospital that serves as the CDH will be conditional to submission of a comprehensive Regional Hospital plan to the council by the Regional Hospital.

5.33 The ranges and guidelines on resource allocation by type of expenditure as given hereunder:

Type of Expenditure	Allocation range	Examples of expenditure
Allowances	Maximum 25%	Supervision, distribution, outreach and training
Transport	Maximum 20%	Fuel for supervision, other fuel & fares
Minor maintenance	10 – 20%	All health facility levels
Guidelines <ul style="list-style-type: none"> • The allocation ranges given above are for the overall budget • Funds should not be used for construction of buildings • Drugs should always be procured from MSD unless they are out of stock at the time of order. RMO and regional pharmacist should verify and approve the procurement procedure. • Funds should not be used for purchase of cars, motorcycles and boats • Funds should not be used for purchase of satellite dishes or other sophisticated technical equipment. 		

5.34 For any Council for which specific peculiarities necessitate exemptions to the specific grant conditions, the council director should put up a written proposal through RHMT/RAS/PMO-RALG for approval before finalization of comprehensive council health plans.

5.35 Block Grant allocations for Primary Health are shown on Appendix 1, Table "B"

Block Grant for Agricultural Extension and Livestock Development Services

5.36 **Purpose:** The purpose of the grant is to provide funds to allow LGAs to administer and deliver effectively agricultural extension and livestock development services and thereby increase productivity and food security.

5.37 **Formula:** The formula will cover the Block Grant for Agricultural Extension Services, including Livestock Development Services. The component parts of the formula and their proportions are:

- | | | |
|-----|--------------------|-----|
| (a) | Number of Villages | 80% |
| (b) | Rural Population | 10% |
| (c) | Rainfall Index | 10% |

5.38 **Specific Grant Conditions:** LGAs shall allocate Agriculture Sector Block Grant resources to cover the recurrent cost of providing basic training and support to local farmers and for assistance in livestock development.

- (a) No more than 20% of block grant resources may be used to provide funding for the District Agriculture and Livestock Development Office (DALDO) and the administration of agricultural extension activities.
- (b) At least 80% of block grant resources must be used to provide direct funding for agriculture extension activities at the Ward and Village level, in accordance with the provisions of the District Agriculture Development Plan (DADP).

5.39 For any LGA for which specific peculiarities necessitate exemptions to the specific grant conditions, a written proposal should be submitted through RAS/PMO-RALG for approval before finalization of the agriculture and livestock plan and budget.

5.40 Block Grant allocations for Agricultural and Livestock Extension Services are shown on Appendix 1, Table "C"

Block Grant for Council Roads

5.41 **Purpose:** The purpose of the recurrent block grant for Roads is to provide core funding to the Council Roads Engineer's department for the administration of road works in the Council and for the maintenance of Council Roads. The block grant recognizes that substantive road maintenance activities are funded through the Roads Board Fund and other sources, such as the LGTP and VTTP (discussed further below).

5.42 **Formula:** The two major sources of recurrent funding for Roads in LGAs are the Block Grant and the Road Fund Grant. The formula for the allocation of the Block Grant to councils has the following elements and proportions:

- | | | |
|-----|-------------------|-----|
| (a) | Network length | 75% |
| (b) | Land Area | 15% |
| (c) | Poverty Indicator | 10% |

- 5.43 With the network length (kilometers of road), weightings are applied to the types of road in order to adjust for differences in the relative cost of maintenance:
- (a) Earth x 1.0
 - (b) Gravel x 1.5
 - (c) Tarmac x 3.5
- 5.44 The data for the network length has come from council returns to PMO-RALG.
- 5.45 ***Specific Grant Conditions:*** LGAs shall use Roads Block Grant resources to cover the cost of maintaining the existing local roads network. Given the modest size of the grant, and recognizing that substantial additional funding for road maintenance projects is provided through the Road Board Fund, the block grant should predominantly be used to ensure the proper operation and administration of the Council Engineer's office.
- 5.46 Use of road block grant resources for capital development purposes is prohibited.
- 5.47 For any LGA for which specific peculiarities necessitate exemptions to the specific grant conditions, a written proposal should be submitted through RAS/PMO-RALG for approval before finalization of the road plan and budget.
- 5.48 Block Grant allocations for Council Roads are shown on Appendix 1, Table "D"

Block Grant for Rural Water

- 5.49 ***Purpose:*** The purpose of the Rural Water Block Grant is to provide recurrent funding for local water activities, including monitoring local access to potable water and implementation to new local water schemes to unserved communities. Once implemented, the actual operation and maintenance of water schemes is handed over to autonomous local water providers (such as user groups, local water boards, or incorporated water authorities), which should fund the operation and maintenance of water supply schemes (O & M) from user fees or community resources, though the LGA may be required to provide support to O & M from time to time.
- 5.50 ***Formula:*** The formula for the Water Block Grant is as follows:
- (a) 90% in proportion to the unserved rural population
 - (b) 10% on the basis of "equal shares" (by which all urban and rural councils receive the same amount)

- 5.51 Data used for the water block grant allocation formula (the number of residents not served by water supply schemes in each rural council) is estimated each year by the Ministry responsible for Water based on procedures agreed upon by PMO-RALG and MOFEA.
- 5.52 ***Specific Grant Conditions:*** The following limitations on the use of the Block Grant must be followed by councils in preparing their plans and budgets for the use of the funds.
- (a) LGAs shall abide by all technical and professional standards in the monitoring and support of local water delivery as set forth by the Ministry of Water. The local water planning and delivery shall adhere to the sector-wide policies, national gender policy, and *MKUKUTA*.
 - (b) LGAs shall allocate Water Block Grant resources to cover the recurrent cost of monitoring local access to potable water across the district and the administrative elements of implementing new local water schemes to unserved communities.
 - (c) Grant resources may provide funding for the District Water Engineer, other relevant professional staff, and/or relevant support staff in line with the above. Grant resources should also provide funding for Other Charges.
- 5.53 Water sector block grants are subject to the following specific restrictions:
- (a) Expenditure not exceeding 20% of the total grant may be used for supporting post-construction maintenance of water schemes (in addition to maintenance financed from community funds).
 - (b) Expenditure not exceeding 60% may be used to finance activities to promote ownership of water schemes among communities and to support their sustainability.
 - (c) Urban councils should use the block grant resources to improve water access for unserved or underserved peri-urban areas.
- 5.54 Any LGA for which specific peculiarities necessitate exemptions to the specific grant conditions, a written proposal should be submitted through RAS/PMO-RALG for approval before finalization of the water plan and budget.
- 5.55 Block Grant allocations for Rural Water are shown on Appendix 1, Table "E".

The General Purpose Grant

- 5.56 ***Purpose:*** The General Purpose Grant is an unconditional, equalising grant whose purpose is (1) to provide funds for council administration, and (2) to provide equalising funds to allow those councils with low revenue bases to provide some additional local services, particularly outside the grant-aided sectors. Since the GPG is intended to cover basic council administration costs

as much as possible, local own source revenues should be used to fund local service delivery.

5.57 **Formula:** The Formula for the General Purpose Grant is:

Fixed lump sum:	10%
Total number of villages:	10%
Total population:	50%
Rural population:	30%

5.58 **Phasing-in of Formula:** During previous years, the GPG has been phased in to assure a more gradual introduction of the formula-based GPG allocations. From FY 2008/09 onwards, the GPG formula will be applied in the same manner as for sectoral block grants.

5.59 In addition to the formula-based portion of the GPG, certain earmarked allocations may be provided to councils under the GPG, including earmarked allocations for ration allowance, among others.

5.60 **Conditions for the use of the grant:** The GPG is an unconditional grant that can be used by LGAs to finance local needs and priorities, including the cost of operating and administering the LGA. As general public funding, the GPG has to be spent in accordance with the LGA's budget processes and financial regulations

5.61 Budgets for the utilisation of GPG funds should make full provision for the funding of local administration salaries, including the funding of salaries for VEOs and MEOs, as well as other council administrative expenses. Local Own Revenues should therefore generally not be budgeted to meet administrative costs but be used to improve local service delivery.

5.62 The Ministry of Finance and Economic Affairs will continue in 2008/09 to recover, from the GPG, arrears owed to the Local Authorities Provident Fund (LAPF) in respect of employee and employer contributions for previous years. Councils should agree with MOFEA the amount of such arrears to be deducted in 2008/09 and prepare their budgets accordingly, showing the payment of LAPF arrears as one of the uses of GPG funds

5.63 Allocations for General Purpose Grant are shown on Appendix 1, Table "F".

Other Recurrent Transfers (Subventions) to LGAs Agriculture Sector Development Programme

5.64 **Purpose:** The purpose of the recurrent element of the Agriculture Sector Development Programme (ASDP) is to supplement the OC funds provided under the Agriculture Block Grant for the operation and delivery of Agricultural Extension Services at the council level.

- 5.65 To avoid duplication, the ASDP is described in greater detail below in the section dealing with Development Grants.

Health Sector Basket Fund (HSBF)

- 5.66 **Purpose:** The purpose of the HSBF is to supplement the OC funds provided under the Health Block Grant for the operation and delivery of primary health care services at the council level, including district hospitals, health centres, and dispensaries, as well as local health programmes such as immunization and health education programmes.
- 5.67 **Formula:** The Health Sector Basket Fund uses the same formula as the Health Block Grant for the allocation of transfer to LGAs.
- 5.68 **Specific Grant Conditions:** The HSBF carries the same limitations on its use as for the Health Block Grant.
- 5.69 Allocations of the Health Sector Basket Fund transfer are shown on Appendix 1, Table "G".

Roads (Fuel Levy) Fund

- 5.70 **Purpose:** The Roads (Fuel Levy) Fund is shared between Central Government (70%) and the local government level, although a small share of the funds are retained by PMO-RALG for administration and oversight. The bulk of the funds received by PMO-RALG from the Roads Fund Board for distribution to LGAs are to be used to meet the costs of road network maintenance for which LGAs are responsible.
- 5.71 **Formula:** The formula described above for the Road Maintenance Block Grant was used in allocating the ceilings for the 30% share from the Roads Fund in 2008/09.
- 5.72 Roads Fund transfer allocations are shown on Appendix 1, Table "H".

TACAIDS (HIV/AIDS) and Global Fund Subventions

- 5.73 **Purpose:** LGAs play a critical role in addressing the HIV and AIDS epidemic in Tanzania. The National Multi-Sectoral Framework (NMSF) recognises that many activities can only be successfully implemented at the local level, whether they are targeting prevention, care and treatment or mitigating the impact of HIV and AIDS. As a result, the Government has devised a mechanism to increase ownership and accountability at the LGA level for the planning and implementation of HIV and AIDS, through the introduction of a grant from TACAIDS to LGAs. In addition, selected councils will receive targeted, lump-sum allocations from the Global Fund.
- 5.74 **Formula:** The TACAIDS subvention for HIV and AIDS for 2008/09 is distributed based on a formula that takes into account population (70%), the

number of poor residents (10%); district medical vehicle route (10%), and the council's estimated HIV/AIDS prevalence rate (10%).

5.75 **Minimum Conditions:** In order to access the HIV and AIDS Grant funds each council must demonstrate that the following conditions have been met:

- There is Council Multi-sectoral HIV and AIDS Committee.
- This Committee meets regularly and keeps records of decision making
- There is an existing plan and budget consistent with the guidance from TACAIDS, PMO-RALG and the Ministry of Health and Social Welfare.

5.76 **Specific Grant Conditions:** The following conditions on the use of the Block Grant must be observed by councils in preparing their plans and budgets for the use of HIV/AIDS funds.

5.77 LGAs shall abide by all the technical and professional regulations of MOH and MLYD where applicable, including the delivery of Voluntary Testing and Counselling services. The HIV and AIDS component of the comprehensive council plan should align to the National Multi-Sectoral Framework for HIV and AIDS and the MKUKUTA.

5.78 Ranges and guidelines on resource allocation by type of expenditure:

Type of Expenditure	Allocation Range	Examples of Expenditure
Allowances	Maximum 25%	Supervision, distribution, outreach, short term training
Transport	Maximum 25%	Fuel for supervision, all other fuel and fares
Training	Maximum 10%	Training at zonal training centres or local short term training
Support	Maximum 25%	Material support to orphans, PLHAs, etc
Minor repairs/ maintenance	Maximum 15%	At facility level

Guidelines

- The allocation ranges given above are for the overall budget
- Funds can be used for assets when unit cost is less than Tshs. 2,000,000
- Funds should not be used for long term and costly training
- Purchase of drugs is only allowed when the council has evidence that MSD drug items are out of stock at the time of order. RMO and regional pharmacist should verify and approve the procurement procedure
- Funds should not be used for the purchase of cars, motorcycles and boats without prior approval
- Funds should not be used for satellite dish or other high sophisticated technical equipment without prior approval.

- 5.79 For any LGA for which specific peculiarities necessitate exemptions to the specific grant conditions, a written proposal should be submitted through RAS/PMO-RALG to TACAIDS for approval before finalization of the comprehensive council HIV and AIDS plans
- 5.80 Council MTEF and Budget Preparation: HIV and AIDS targets and activities should be codified within the MTEF as Objective A to enable tracking of expenditure. In addition, LGAs should use standardised targets with respect to their HIV and AIDS spending as follows:
- (a) Target 1, Cross-cutting support to fighting the HIV and AIDS epidemic;
 - (b) Target 2, Prevention of HIV and AIDS;
 - (c) Target 3, Care and treatment of PLWHA; and
 - (d) Target 4, Economic and social support to those affected by HIV and AIDS.
- The source of funds should be identified as the HIV and AIDS Grant and / or development funds, where appropriate.
- 5.81 TACAIDS has developed the “minimum package of interventions” which encompasses prevention, care and impact mitigation activities. LGAs should facilitate dialogue at all levels on how to include the minimum package of interventions using the Opportunities and Obstacles to Development (O &OD) approach and/or any other participatory methodology. Councils should further consult with the Ministry of Health and Social Welfare on their Comprehensive Council Health Plan to avoid duplication and overlapping.
- 5.82 The grant will be disbursed into the TMAP bank account currently held by each LGA and the budget will be managed by the Council Director and coordinated by the Council Department responsible for Community Development and Social Welfare.
- 5.83 The allocations of the HIV and AIDS subvention are shown on Appendix 1, Table “I”.

DEVELOPMENT GRANTS AND FUNDS

I. The Local Government Capital Development Grant (LGCDG) System

- 5.84 **Purpose:** The Government has implemented a unified system for the provision of capital funding to LGAs that will, over time, be the main such mechanism into which sectoral and other capital funding for LGAs will be harmonised.
- 5.85 The main features of the development transfers including those under the LGCDG System are:
- (a) **National applicability:** All councils that qualify for LGCDG transfers under the performance assessment will receive their allocation in strict accordance with the allocation formula.
 - (b) **Formula based allocation** The allocations for every LGCDG transfer will be based on an objective, equitable, efficient and transparent allocation formula.
 - (c) **Qualification by performance:** The allocations for every LGCDG transfer will be performance-based and subject to a common performance assessment.
 - (d) **Allocation to be Guided by Single Approval and Disbursement Process:** The allocations for every LGCDG transfer follows a single approval and disbursement process, managed by PMO-RALG/DLG under the guidance of a single LGCDG Steering Committee.
- 5.86 The LGCDG system, funded through the Government Budget, with the assistance of development partners, uses common procedures and formulae, while all funds are transferred to LGAs through the Consolidated Fund.
- 5.87 The LGCDG system includes the core LGCDG transfers (Capital Development Grants and the Capacity Building Grants) and several sector-specific LGCDG transfers which to date include agriculture and water while plans are underway to bring the education sector on board for the year 2008/09. In the near future, it is expected that a separate sectoral window for health and roads will also be available to facilitate the flow of development funding for health and roads to the LGAs.
- 5.88 Appendix 1, Table "J" shows the provisional distribution of the various LGCDG transfers. It should be noted that the provisional allocation shown in the Table is subject to each council meeting the Performance Criteria and Minimum Access Conditions established for the LGCDG. In particular, the LGAs will only receive such funds if they do not receive an adverse opinion audit report on their accounts for the year 2006/07.

LGCDG Capital Development Grants

- 5.89 **Purpose:** Capital Development Grants (CDG) are provided to assist LGAs to construct new infrastructure or to rehabilitate existing infrastructure, according to locally defined priorities against a broad investment menu, with a view to empowering communities, improving service delivery and reducing poverty.
- 5.90 **Funding pool:** The average amount of the CDG pool is set at US\$1.50 per capita and distributed under a transparent formula.
- 5.91 **Eligibility:** All LGAs are in principle eligible for CDGs. However, eligible councils must also meet certain minimum access conditions to qualify for CDG funds. LGAs are required each year to meet certain minimum access conditions designed to demonstrate their capacity to effectively carry out CDG-funded projects, provide counterpart funding and account for the use of the funds.
- 5.92 **Co-funding:** One of the Minimum Access Conditions is the requirement for co-funding from LGAs, which is set at 5% of the grant amount. LGAs should therefore budget 5% as a cash contribution to the allocated to the projects expected to be funded from the CDG.
- 5.93 **Allocation Formula:** The CDG will be distributed amongst those councils that have qualified under the assessment process according to the following formula:
- (a) 70% is distributed to local governments in proportion to the size of population
 - (b) 10% is distributed to local governments in proportion to the (capped) land area.
 - (c) 20% is distributed to local governments in proportion to the estimated number of poor residents in each council area.
- 5.94 **Performance Measurement:** Whereas the Minimum Conditions are seen primarily as safeguards for proper utilization of the grant and thus as an “on/off switch” for the access to the grants, performance indicators are also used to measure more qualitative aspects of LGAs performances, e.g. within planning, financial management and good governance.
- 5.95 Based on council performance, the CDG allocations are adjusted on a yearly basis to give incentives/sanctions to the LGAs. Councils may receive a 20% bonus or a 20% deduction based on their performance score. The LGCDG System Assessment manual details how this is calculated.
- 5.96 **Eligible investments:** The capital development grant can be used for a broad range of investments in infrastructure and service provision within the mandates of the LGAs. The grant is a non-sectoral discretionary capital

transfer to LGAs for capital investments in new infrastructure and rehabilitation of the existing stock. The grant cannot be used for the costs of recurrent and maintenance activities, and a short list of barred expenses is included in the LGCDG System Implementation and Operations Guide.

- 5.97 Up to 15% of the funds may be utilized to cover costs of planning, appraisal, monitoring and supervision to ensure a strong planning and project implementation at the local levels.
- 5.98 The performance measurement incentives have been designed to ensure that the majority of funds are spent within the key poverty reduction areas (health, education, water and sanitation, roads and agriculture). It is anticipated that 80% of the Capital Development Grant will be spent in these areas.
- 5.99 50% of LGCDG investments should be at Villages or *Mitaa* and identified by those levels, through the procedures set out in the Planning and Budgeting Guidelines for Villages and *Mitaa*.

LGCDG System Capacity Building Grants

- 5.100 **Purpose:** The LGCDG System also provides a Capacity Building Grant (CBG) to assist LGAs improve their capacity and performance in order to enable them to meet the CDG Minimum Access Conditions or to access additional funds through the Performance Measurement process.
- 5.101 **Eligibility:** All LGAs must meet two minimum access conditions to receive the CDG:
 - (a) The LGA must have an acceptable capacity building plan, which should follow the format stipulated in the Council Restructuring methodology.
 - (b) The LGA must have satisfactorily accounted for previous grant disbursements

Compliance with these conditions will be determined during the annual performance assessments conducted by PMO-RALG.

- 5.102 **Allocation Formula:** The average amount per annum of CBG per qualifying council is equivalent to US\$ 35,000 of which each qualifying council will receive a fixed amount of US\$20,000 and the balance of US\$15,000 will be allocated to qualifying councils according to the same formula as for the CDG.
- 5.103 **Eligible Capacity Building Activities:** Eligible CBG interventions for LGAs include a wide variety of activities, like education, training, technical assistance, study of other LGAs' best practices, and so on, as well as provision of adequate working tools. Limitations on the amount that may be used for each activity are set out in the LGCDG System Implementation and Operations Guide.

5.104 In addition, a minimum of 40% of the CBG should be utilized at sub-district level for Ward, Village and *Mtaa* councilors and officers.

Agriculture Sector Development Transfers to LGAs

5.105 **Objective:** The Government is providing funds to LGAs for agricultural development under the Agricultural Sector Development Programme (ASDP) which was developed jointly by the four Agriculture Sector Lead Ministries (ASLMs)¹ to provide the overall framework and processes for implementing the Agricultural Sector Development Strategy (ASDS), which sets the framework for achieving the sector's objectives and targets.

5.106 Development activities under the ASDP at district level are to be implemented by Local Government Authorities (LGAs), based on District Agricultural Development Plans (DADP) which are part of the broader District Development Plan (DDP).

5.107 The majority of ASDP expenditures will be at the LGA level and will be provided through three fiscal grant transfers:

- (a) District Agricultural Development Grant (DADG);
- (b) Agricultural Extension Block Grant (EBG); and
- (c) Agricultural Capacity Building Grant (A-CBG).

5.108 Each grant has two elements: a standard or basic grant and an enhanced or top-up grant. The enhanced grants will be released based on LGAs meeting a set of minimum conditions and thereafter adjusted based on annually assessed performance improvement.

5.109 LGAs will need to fulfil a set of predetermined minimum conditions, relating to the quality of the DADP planning and its implementation, including extension reform, in addition to those set for the LGCDG system.

5.110 **District Agricultural Development Grant (DADG):** Local Agricultural Investments Public investments will be funded through an earmarked top-up to the CDG and allocated to those LGAs that meet the DADG minimum conditions.

5.111 Consistent with the CDG, and dependent on performance, LGAs will either get a 25 percent increase, reduction, or no change in the level of resource transfers. The DADG will support implementation of DADPs on a cost-sharing basis, with beneficiaries contributing additional labour and materials in varying proportions, depending on the nature of the investment.

¹ The ASLMs include the three sector line ministries: the Ministry of Agriculture Food Security and Cooperatives (MAFS), Ministry of Livestock Development, as well as the Prime Minister's Office – Regional Administration and Local Government (PMO-RALG).

- 5.112 Investments will be identified in accordance with local needs, as determined through local participatory planning and budget processes, and in line with the LGCDG system.
- 5.113 Types of investments which could qualify for financing include: environmental investments; public infrastructure, such as rural roads; small-scale irrigation schemes; group or community investments of a small scale productive nature; group or community investments in risk bearing (locally) innovative equipment.
- 5.114 Agricultural inputs (seeds, fertilizers, agro-chemicals) would ordinarily not be eligible for cost-sharing, unless they are part of participatory technology development activities.
- 5.115 **Agricultural Extension Block Grant (A-EBG):** This sub-component will support the shift to contracting of services with greater control over resource allocation decisions by farmers. This sub-component will provide funding for both public extension services, as a Government contribution, and for private service providers. The latter will be engaged through agreements and contracts directly between farmer groups or through local government outsourcing. It will be financed through the existing discretionary, formula-based Agricultural Extension Block Grant.
- 5.116 **Agricultural Capacity Building Grant (A-CBG):** All districts will receive a capacity building grant irrespective of whether they meet the minimum conditions to access the DADG and EBG top-ups. The capacity building grant funds will be used to improve functional areas to meet the minimum conditions and to improve on the performance criteria in subsequent years to access higher resource transfers.
- 5.117 The initial focal areas of the capacity building grant, consistent with the minimum conditions, will likely be on improving district agricultural planning, agricultural investment appraisal and review, agricultural services reform, and enhancing stakeholder engagement. The LGAs will need to develop a capacity building plan prior to accessing the grant.
- 5.118 The formula: The DADG, the A-CBG and the Recurrent element of the ASDP will be allocated according to the same formula as the Agriculture Recurrent Block Grant:
- | | | |
|-----|--------------------|-----|
| (a) | Number of Villages | 80% |
| (b) | Rural Population | 10% |
| (c) | Rainfall Index | 10% |

National Rural Water Supply and Sanitation Programme (RWSSP)

5.119 **Objective:** The Government has adopted a Water Sector Development Program (WSDP), which includes a component on Rural Water Supply and Sanitation Program (RWSSP). The objectives of the RWSSP are to:

- Strengthen decentralised planning, project preparation, funding, implementation and management through local governments;
- Improve the capacity of central government institutions to facilitate and channel technical assistance to local governments;
- Increase the capacity for sustained delivery of goods and services by developing and utilising local private sector capacities in facilitation, engineering, construction, spare parts distribution and operation and maintenance and
- Develop a strategy for sanitation, hygiene promotion and communication

5.120 As the majority of Rural Water Supply and Sanitation (RWSSP) expenditures will be at the LGA level, the Government established a LGCDG sector window for RWSSP consisting of a capital development grant (RWSSP-CDG) and a capacity building grant (RWSSP-CBG). Each grant has two elements: a standard or basic grant and an enhanced or top-up grant. The enhanced grant is released based on LGAs meeting a set of minimum conditions and thereafter adjusted based on annually assessed performance improvement. LGAs are required to fulfil a set of predetermined minimum conditions, relating to the quality of the WSDP planning and its implementation.

5.121 **Formula:** The RWSSP capital grant (RWSSP-CDG) is allocated based on the following criteria:

- Total unserved population: a maximum of 70%
- Technological options: a maximum of 30%

The RWSSP capacity building grant (RWSSP-CBG) is allocated on an equal share (lump sum) basis. In 2008/09, a flat amount of Tsh 21 million will be allocated to each qualifying LGA for the RWSSP-CBG.

5.122 **Conditions for Access:** LGAs are eligible for access to the RWSS CDG if they meet the LGCDG assessment qualifications for the core LGCDG capital development grant and if the water engineer position at the LGA level is filled with a qualified person.

5.123 RWSSP-CDG funds can be used for implementation of infrastructures such as (i) drilling of boreholes, (ii) construction of dams, (iii) installation of pumps, (iv) construction of piped systems, and (v) construction of demo latrines.

5.124 RWSSP-CBG funds can be used to support the LGA in (i) creation and strengthening of DWSTs within LGAs, enabling them to prepare district RWSS plans and appraise RWSS projects proposed by communities. This will involve rehabilitation and construction of offices, logistical support (vehicles, motorcycles, computers, photocopiers and fax machines) (ii) installation of an MIS to monitor RWSS services delivery; (iii) building community capacities to properly maintain and operate their facilities; and (iv) promoting hygiene, sanitation, and HIV/AIDS mitigation and prevention.

Primary Education Development Grant (PEDG) (New in 2008/09)

5.125 **Objective:** The Primary Education Development Grant (PEDG) monies are to be used by LGAs to improve the accessibility and quality of primary education. The PEDG resources are to be used to fund capital/development infrastructure priorities related to primary education as identified through a local participatory planning approach.

5.126 **Formula:** The PEDG monies are allocated based on the following criteria:

- Number of school-aged children in each district 80%
- Classroom shortage (the gap between the number of classrooms required and the actual number of classrooms, as determined by MOEVT). 20%

5.127 **Conditions for Access:** All LGAs are eligible to receive the PEDG grant monies.

5.128 PEDG funds can be used for implementation / rehabilitation of primary education infrastructures such as (i) school class rooms; (ii) school administration buildings; (iii) school-related wash rooms / latrines; (iv) school desks and chairs; and (v) other education-specific development investments.

II. Other Special Development Grants and Funds to Local Governments

- 5.129 In addition to development transfers under the LGCDG System, LGAs receive a variety of other development grants limited to specific regions (area-based programmes), sectors and purposes. These include some transfers as the PADEP (Participatory Agriculture Development Empowerment Project), DASIP (District Agriculture Sector Investment Project), UDEM (Urban Development and Environmental Management), Participatory Forest Management (PFM) / Sustainable Wetland Management (SWM) Grants, district and village transportation grants (LGTP/VTTP), Council Premise Development Grant, and the UNICEF support for Social Planning and Budgeting, among others.
- 5.130 Each of the special development grants are earmarked for specific purposes and allocated based on earmarked, purpose-specific criteria. These funds should be allocated, planned and budgeted in accordance with the Local Government Acts and relevant financial management regulations as well as the specific conditions attached to each special development grant as determined by the specific sector ministries, PMO-RALG and MOFEA.
- 5.131 LGAs who receive these special development grants should consult the specific requirements and regulations and hold discussions with PMO-RALG and the various sector ministries for guidance as required and appropriate.
- 5.132 See Table 4.7 for details on the councils and the amounts to be received for these special development grants and funds to Local Government Authorities.

Urban Development and Environmental Management (UDEM) Grant

- 5.133 The main objective of the UDEM grant is to enable increased funding flows for improving living conditions of urban communities in Tanzania by facilitating the decentralized implementation and monitoring of sustainable urban development and environmental management in the LGA sector. LGAs will be provided with the following types of grants under this programme.
- Grants to enable LGAs to make investments for improved urban development and environmental management
 - UDEM Capacity Building Grant to improve local capacity in urban environmental management.
- 5.134 Formula and Use of UDEM-Capacity Building Grant (UDEM-CBG): The UDEM investments grants, based on USD. 1.00 per capita per annum, are disbursed to selected LGAs on the following formula basis:
- Urban population 70%
 - Urban poverty count 30%

5.135 The menu of eligible investments for the UDEM-CDG include the following:

<ul style="list-style-type: none"> • Solid waste management • Liquid waste management • Sanitation • Water supply • Upgrading of unplanned settlements • Law and order (e.g. street lights, police posts etc) • Managing extraction of building materials • Cleaner production technologies 	<ul style="list-style-type: none"> • Urban agriculture • Urban Greening and Management of Open Spaces • Storm water drainage and erosion protection • Urban transportation • Managing petty/ informal trading • Alternative energy sources and or recovery • Urban (air, land, water) pollution • Employment creation/income generation
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5.136 **Formula and Use of UDEM-Capacity Building Grant (UDEM-CBG):**

Each eligible LGA will receive the following amounts:

- City, Municipal and Town Councils Tsh 32,125,000 p.a.
- District Councils Tsh 15,420,000 p.a.

The UDEM-CBG should be spent in the following proportions:

Technical assistance and other capacity building activities such as study visits, workshops, consultations, consultancies:	minimum 40%
Skills development for staff, councillors, working groups and other stakeholders	Maximum 30%
Tooling and retooling	Maximum 20%
Professional career development but excluding long-term studies for council staff:	Maximum 10%

UNICEF Grant Support for Social Planning and Budgeting

5.137 UNICEF provides support to six focus LGAs (Temeke Municipal District and Makete, Bagamoyo, Mtwara, Magu and Hai District Councils) to assist in identifying demonstration lessons – learning on how policy can be applied at community level for resource mobilization and evidence packaged to influence national policies and processes, scaling up of vulnerability mitigation and disparity reduction strengthen partnerships with stakeholders and forge critical linkages and synergies at various levels in terms of policies and

programmes to the six focus councils in order to gauge the potential for scaling up.

Council Premises Development Grant

5.138 **Purpose:** The Council Premise Development Grant provides special, earmarked funds to selected Councils needing new/improved council facilities. In 2008/09, 25 councils will be receiving a total of Tsh 1.68 billion divided proportionately among the councils based on the estimated costs of council premises.

5.139 The following tables summarise the allocation of the ceilings for various funds to be transferred to the Local Government Authorities for 2008/09-2010/11

Table 5.1: Summary of Local Government Transfers: FY 2007-08 to FY 2010-11				
Transfer	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
	Allocation	Ceiling	Forecast	Forecast
RECURRENT GRANTS				
BLOCK GRANTS				
Agriculture	24,306.2	21,237.1	22,298.9	23,413.9
Education	507,295.4	486,352.0	507,617.5	529,946.3
Health	137,699.7	118,003.4	123,896.0	130,083.3
Roads	9,697.9	7,759.7	8,147.7	8,555.0
Water	15,643.4	9,164.8	9,623.0	10,104.2
General Purpose Grant	115,408.2	112,172.9	117,690.0	123,482.9
Sub Total	810,050.8	754,689.8	789,273.2	825,585.7
OTHER REC. TRANSFERS				
HSBF	25,092.3	47,667.6	49,050.0	50,472.4
HIV/AIDS	13,300.0	25,032.4	26,284.0	27,598.2
Road Fund	24,422.6	24,422.6	25,643.7	26,925.9
Sub Total	62,814.9	97,122.6	100,977.7	104,996.5
TOTAL RECURRENT	872,865.7	851,812.4	890,250.9	930,582.2
DEVELOPMENT GRANTS				
LGCDG SYSTEM				
CDG	64,000.0	79,451.7	83,424.3	87,595.5
CBG	5,385.8	5,778.5	6,067.4	6,370.8
DADG	25,179.3	25,583.0	26,862.1	28,205.2
A-CBG	17,284.0	17,996.8	18,896.7	19,841.5
A-EBG	8,980.8	9,439.3	9,911.3	10,406.9
RWSSP-CDG	65,914.4	59,614.9	62,595.7	65,725.5
RWSSP-CBG	3,729.6	2,772.0	2,910.6	3,056.1
Prim. Education Dev. Grant	5,000.0	5,000.0	5,250.0	5,512.5
Sub Total	195,473.8	205,636.2	215,918.1	226,714.0
OTHER DEVELOPM. GRANTS				
UDEM Grant	1,334.1	3,350.7	3,518.3	3,694.2
UDEM CBG Grant	2,293.2	2,469.8	2,593.3	2,723.0
PADEP (Inv. & Capacity)		5,962.3	6,260.4	6,573.4
DASIP (Inv. & Capacity)		19,922.0	20,918.1	21,964.0
Part. Forest Mgmt. (Incl. SWM)		5,626.3	5,907.6	6,203.0
LGTP (incl. VTP)		18,265.0	19,178.3	20,137.2
UNICEF Grant		7,758.9	8,146.9	8,554.2
Council Premise Grant		1,680.0	1,764.0	1,852.2
Sub Total	3,627.3	65,034.9	68,286.9	71,701.2
TOTAL DEVELOPMENT	199,101.1	270,671.2	284,205.0	298,415.2
GRAND TOTAL	1,071,966.8	1,122,483.6	1,174,455.8	1,228,997.4

Table 5.2 - Local Government Block Grant Allocations, FY 2008-09

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Arusha Region									
702001	Arusha	MC	3,970,125,000	1,215,244,000	228,934,000	10,336,000	52,029,000	839,317,000	6,315,985,000
703006	Monduli	DC	1,765,386,000	601,230,000	223,386,000	67,196,000	48,162,000	463,970,000	3,169,330,000
703007	Ngorongoro	DC	1,526,879,000	359,612,000	107,797,000	60,766,000	47,425,000	478,174,000	2,580,653,000
703084	Karatu	DC	3,027,901,000	652,008,000	204,539,000	44,417,000	27,285,000	535,040,000	4,491,190,000
703098	Meru	DC	4,433,769,000	774,244,000	382,204,000	82,664,000	73,901,000	683,772,000	6,430,554,000
703099	Arusha	DC	4,597,767,000	757,991,000	421,784,000	91,475,000	76,476,000	766,004,000	6,711,497,000
703100	Longido	DC	887,812,000	283,577,000	74,731,000	22,411,000	23,221,000	276,288,000	1,568,040,000
Total For Region			20,209,639,000	4,643,906,000	1,643,375,000	379,265,000	348,499,000	4,042,565,000	31,267,249,000
Coast Region									
712023	Kibaha	TC	1,568,027,000	626,428,000	166,906,000	21,195,000	45,902,000	460,891,000	2,889,349,000
713008	Bagamoyo	DC	4,310,948,000	1,356,846,000	11,887,000	73,049,000	62,968,000	380,456,000	6,196,154,000
713009	Mafia	DC	571,946,000	416,775,000	80,546,000	42,140,000	24,741,000	318,063,000	1,454,211,000
713010	Kisarawe	DC	1,621,971,000	1,181,320,000	12,873,000	60,687,000	45,010,000	759,663,000	3,681,524,000
713011	Kibaha	DC	1,134,109,000	512,876,000	202,345,000	34,168,000	60,279,000	407,080,000	2,350,857,000
713012	Rufiji	DC	2,618,494,000	1,139,497,000	195,121,000	128,700,000	73,286,000	737,943,000	4,893,041,000
713085	Mkuranga	DC	2,675,154,000	846,126,000	256,080,000	42,534,000	15,002,000	801,361,000	4,636,257,000
Total For Region			14,500,649,000	6,079,868,000	925,758,000	402,473,000	327,188,000	3,865,457,000	26,101,393,000
Dodoma Region									
722003	Dodoma	MC	4,956,250,000	1,269,863,000	6,333,000	75,535,000	54,668,000	1,756,880,000	8,119,529,000
723014	Kondoa	DC	6,354,342,000	1,019,578,000	322,247,000	103,856,000	48,465,000	1,105,140,000	8,953,628,000
723015	Mpwapwa	DC	3,359,250,000	1,258,107,000	428,302,000	113,175,000	67,490,000	756,294,000	5,982,618,000
723086	Kongwa	DC	3,063,451,000	1,054,488,000	178,851,000	90,135,000	53,670,000	656,160,000	5,096,755,000
723101	Bahi	DC	2,403,994,000	575,544,000	8,200,000	56,442,000	29,317,000	687,541,000	3,761,038,000
723102	Chamwino	DC	3,167,878,000	776,354,000	10,832,000	76,067,000	39,775,000	930,407,000	5,001,313,000
Total For Region			23,305,165,000	5,953,934,000	954,765,000	515,210,000	293,385,000	5,892,422,000	36,914,881,000
Iringa Region									
732004	Iringa	MC	2,251,618,000	599,776,000	107,854,000	2,417,000	66,586,000	934,585,000	3,962,836,000
732026	Njombe	TC	1,882,965,000	206,789,000	93,116,000	32,987,000	7,423,000	308,885,000	2,532,165,000
733016	Iringa	DC	4,245,042,000	688,738,000	439,860,000	96,150,000	39,396,000	889,289,000	6,398,475,000
733017	Mufindi	DC	4,854,398,000	1,367,680,000	314,784,000	108,733,000	83,315,000	994,977,000	7,723,887,000
733018	Njombe	DC	5,087,534,000	1,333,320,000	261,875,000	109,201,000	118,220,000	929,277,000	7,839,427,000
733019	Ludewa	DC	2,734,160,000	1,096,314,000	195,443,000	79,748,000	108,110,000	636,298,000	4,850,073,000
733020	Makete	DC	2,069,052,000	592,416,000	129,016,000	42,548,000	68,838,000	506,212,000	3,408,082,000
733094	Kilolo	DC	2,744,342,000	478,465,000	330,753,000	78,195,000	56,250,000	674,182,000	4,362,187,000
Total For Region			25,869,111,000	6,363,498,000	1,872,701,000	549,979,000	548,138,000	5,873,705,000	41,077,132,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Kigoma Region									
742005	Kigoma/Ujiji	MC	1,207,743,000	149,826,000	2,032,790,000	2,417,000	22,313,000	302,166,000	3,717,255,000
743021	Kigoma	DC	5,356,648,000	835,561,000	13,716,000	100,074,000	46,260,000	1,331,918,000	7,684,177,000
743022	Kasulu	DC	7,983,503,000	1,608,422,000	41,052,000	92,834,000	87,694,000	1,503,560,000	11,317,065,000
743023	Kibondo	DC	4,264,503,000	1,123,461,000	21,693,000	69,717,000	53,960,000	1,053,230,000	6,586,564,000
Total For Region			18,812,397,000	3,717,270,000	2,109,251,000	265,042,000	210,227,000	4,190,874,000	29,305,061,000
Kilimanjaro Region									
752009	Moshi	MC	2,592,442,000	939,248,000	1,154,000	2,417,000	84,724,000	894,256,000	4,514,241,000
753024	Hai	DC	3,521,969,000	973,085,000	362,448,000	46,597,000	42,840,000	582,537,000	5,529,476,000
753025	Moshi	DC	9,796,864,000	1,447,197,000	20,588,000	117,031,000	61,367,000	1,946,330,000	13,389,377,000
753026	Rombo	DC	5,212,142,000	1,202,809,000	9,212,000	48,393,000	38,858,000	1,047,491,000	7,558,905,000
753027	Same	DC	5,275,894,000	1,536,833,000	13,063,000	174,484,000	121,274,000	1,211,231,000	8,332,779,000
753028	Mwanga	DC	3,227,453,000	1,470,904,000	319,401,000	143,368,000	48,899,000	646,526,000	5,856,551,000
753103	Siha	DC	1,854,245,000	511,855,000	190,789,000	25,392,000	22,442,000	321,230,000	2,925,953,000
Total For Region			31,481,009,000	8,081,931,000	916,655,000	557,682,000	420,404,000	6,649,601,000	48,107,282,000
Lindi Region									
762006	Lindi	MC	700,725,000	231,690,000	47,803,000	2,417,000	70,975,000	490,542,000	1,544,152,000
763029	Nachingwea	DC	2,343,222,000	751,884,000	13,703,000	77,028,000	36,725,000	672,287,000	3,894,849,000
763030	Kilwa	DC	2,351,016,000	998,428,000	12,540,000	97,793,000	62,433,000	849,489,000	4,371,699,000
763031	Liwale	DC	1,147,184,000	404,022,000	5,020,000	81,994,000	61,782,000	423,697,000	2,123,699,000
763032	Lindi	DC	2,882,383,000	639,551,000	213,377,000	86,825,000	59,800,000	937,084,000	4,819,020,000
763092	Rwangwa	DC	1,523,079,000	502,467,000	9,963,000	53,413,000	55,485,000	562,553,000	2,706,960,000
Total For Region			10,947,609,000	3,528,042,000	302,406,000	399,470,000	347,200,000	3,935,652,000	19,460,379,000
Mara Region									
772011	Musoma	MC	2,377,549,000	492,045,000	1,204,000	39,485,000	1,571,000	570,123,000	3,481,977,000
773033	Bunda	DC	4,704,703,000	931,251,000	286,501,000	98,027,000	84,535,000	713,465,000	6,818,482,000
773034	Musoma	DC	4,949,024,000	712,157,000	333,999,000	102,603,000	41,195,000	794,629,000	6,933,607,000
773035	Serengeti	DC	2,481,402,000	525,901,000	226,268,000	50,944,000	68,626,000	613,841,000	3,966,982,000
773036	Tarime	DC	6,325,967,000	943,879,000	174,251,000	77,279,000	51,105,000	788,085,000	8,360,566,000
773104	Rorya	DC	3,077,829,000	466,872,000	132,917,000	48,174,000	25,397,000	504,402,000	4,255,591,000
Total For Region			23,916,474,000	4,072,105,000	1,155,140,000	416,512,000	272,429,000	3,984,545,000	33,817,205,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Mbeya Region									
782007	Mbeya	CC	4,954,439,000	1,271,057,000	145,926,000	2,417,000	160,853,000	1,156,466,000	7,691,158,000
783037	Chunya	DC	2,506,080,000	811,941,000	120,945,000	63,382,000	73,484,000	609,724,000	4,185,556,000
783038	Ileje	DC	2,272,514,000	549,162,000	179,724,000	65,224,000	98,847,000	586,011,000	3,751,482,000
783039	Kyela	DC	3,410,099,000	1,162,266,000	28,407,000	51,551,000	65,177,000	815,824,000	5,533,324,000
783040	Mbeya	DC	4,523,512,000	742,964,000	402,735,000	53,663,000	46,671,000	757,157,000	6,526,702,000
783041	Mbozi	DC	7,179,840,000	1,330,424,000	274,310,000	103,739,000	61,711,000	1,283,098,000	10,233,122,000
783042	Rungwe	DC	5,871,235,000	1,287,943,000	369,410,000	71,456,000	53,381,000	1,034,089,000	8,687,514,000
783087	Mbarali	DC	2,739,460,000	844,724,000	274,195,000	24,596,000	45,645,000	676,504,000	4,605,124,000
Total For Region			33,457,179,000	8,000,481,000	1,795,652,000	436,028,000	605,769,000	6,918,873,000	51,213,982,000
Morogoro Region									
792008	Morogoro	MC	4,327,540,000	697,714,000	321,231,000	2,417,000	58,085,000	899,756,000	6,306,743,000
793043	Morogoro	DC	4,350,836,000	970,598,000	362,339,000	89,983,000	66,845,000	937,600,000	6,778,201,000
793044	Kilosa	DC	6,570,577,000	1,990,825,000	537,345,000	138,695,000	139,752,000	1,232,420,000	10,609,614,000
793045	Kilombero	DC	4,494,974,000	901,692,000	338,865,000	80,420,000	57,897,000	822,183,000	6,696,031,000
793046	Ulanga	DC	3,165,666,000	1,131,007,000	230,967,000	67,498,000	106,738,000	756,969,000	5,458,845,000
793096	Mvomero	DC	3,106,962,000	817,098,000	493,063,000	46,995,000	40,123,000	1,161,057,000	5,665,298,000
Total For Region			26,016,555,000	6,508,934,000	2,283,810,000	426,008,000	469,440,000	5,809,985,000	41,514,732,000
Mtwara Region									
802010	Mtwara	MC	1,408,037,000	166,296,000	27,697,000	32,901,000	86,898,000	550,759,000	2,272,588,000
803047	Mtwara	DC	3,042,097,000	335,403,000	57,678,000	87,377,000	50,431,000	722,306,000	4,295,292,000
803048	Newala	DC	3,775,919,000	348,493,000	63,688,000	77,482,000	56,925,000	760,965,000	5,083,472,000
803049	Masasi	DC	7,209,034,000	282,895,000	132,968,000	106,017,000	122,146,000	916,697,000	8,769,757,000
803088	Tandahimba	DC	3,210,021,000	252,640,000	17,814,000	34,990,000	10,670,000	679,261,000	4,205,396,000
803105	Nanyumbu	DC	225,880,000	32,020,000	10,342,000	15,262,000	3,591,000	181,498,000	468,593,000
Total For Region			18,870,988,000	1,417,747,000	310,187,000	354,029,000	330,661,000	3,811,486,000	25,095,098,000
Mwanza Region									
812012	Mwanza	CC	6,327,170,000	1,864,432,000	232,424,000	92,693,000	5,703,000	1,262,193,000	9,784,615,000
813050	Ukerewe	DC	3,660,446,000	930,639,000	133,922,000	63,806,000	37,499,000	648,481,000	5,474,793,000
813051	Sengerema	DC	6,544,555,000	1,368,683,000	275,482,000	129,033,000	78,991,000	1,146,100,000	9,542,844,000
813052	Geita	DC	7,500,198,000	1,960,669,000	296,152,000	85,442,000	53,460,000	1,524,234,000	11,420,155,000
813053	Kwimba	DC	4,049,770,000	1,055,773,000	155,818,000	74,284,000	60,695,000	802,400,000	6,198,740,000
813054	Magu	DC	6,316,568,000	1,688,528,000	363,873,000	101,932,000	68,775,000	1,246,431,000	9,786,107,000
813089	Misungwi	DC	3,650,698,000	1,314,960,000	17,858,000	61,664,000	82,277,000	877,487,000	6,004,944,000
Total For Region			38,049,405,000	10,183,684,000	1,475,529,000	608,854,000	387,400,000	7,507,326,000	58,212,198,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Ruvuma Region									
822015	Songea	MC	2,752,143,000	743,736,000	130,585,000	2,417,000	176,656,000	730,347,000	4,535,884,000
823055	Songea	DC	3,600,759,000	618,415,000	387,803,000	78,325,000	44,355,000	556,369,000	5,286,026,000
823056	Tunduru	DC	3,841,422,000	1,109,375,000	103,645,000	66,867,000	67,431,000	839,845,000	6,028,585,000
823057	Mbinga	DC	7,059,091,000	1,247,650,000	105,631,000	134,300,000	62,006,000	1,265,379,000	9,874,057,000
823097	Namtumbo	DC	2,471,098,000	802,257,000	142,227,000	81,084,000	47,656,000	236,868,000	3,781,190,000
Total For Region			19,724,513,000	4,521,433,000	869,891,000	362,993,000	398,104,000	3,628,808,000	29,505,742,000
Shinyanga Region									
832013	Shinyanga	MC	2,791,979,000	217,866,000	4,137,000	3,705,000	23,064,000	352,085,000	3,392,836,000
833058	Shinyanga	DC	3,264,481,000	732,205,000	291,240,000	71,070,000	54,507,000	786,711,000	5,200,214,000
833059	Maswa	DC	3,795,397,000	1,300,037,000	15,024,000	53,442,000	48,695,000	1,061,787,000	6,274,382,000
833060	Bariadi	DC	6,292,007,000	1,968,803,000	301,789,000	119,695,000	71,303,000	1,241,024,000	9,994,621,000
833061	Kahama	DC	6,420,276,000	1,508,802,000	96,671,000	161,152,000	47,466,000	2,648,925,000	10,883,292,000
833082	Meatu	DC	2,715,940,000	904,532,000	50,848,000	58,674,000	35,645,000	780,146,000	4,545,785,000
833090	Bukombe	DC	3,509,171,000	549,127,000	168,055,000	91,350,000	51,592,000	812,161,000	5,181,456,000
833095	Kishapu	DC	2,591,350,000	657,206,000	50,760,000	47,867,000	33,207,000	781,246,000	4,161,636,000
Total For Region			31,380,601,000	7,838,578,000	978,524,000	606,955,000	365,479,000	8,464,085,000	49,634,222,000
Singida Region									
842014	Singida	MC	2,162,107,000	489,077,000	103,320,000	2,417,000	37,059,000	561,077,000	3,355,057,000
843063	Iramba	DC	4,721,010,000	1,441,106,000	179,049,000	43,503,000	50,688,000	1,208,540,000	7,643,896,000
843062	Singida	DC	5,777,891,000	889,018,000	31,525,000	61,861,000	54,754,000	1,260,437,000	8,075,486,000
843064	Manyoni	DC	2,500,197,000	869,950,000	230,970,000	123,184,000	111,481,000	677,883,000	4,513,665,000
Total For Region			15,161,205,000	3,689,151,000	544,864,000	230,965,000	253,982,000	3,707,937,000	23,588,104,000
Tabora Region									
852017	Tabora	MC	3,673,757,000	538,032,000	12,534,000	2,417,000	29,691,000	973,847,000	5,230,278,000
853065	Igunga	DC	3,055,330,000	955,922,000	14,693,000	89,331,000	36,602,000	985,757,000	5,137,635,000
853066	Nzega	DC	3,924,933,000	1,014,862,000	25,078,000	228,838,000	63,579,000	1,146,290,000	6,403,580,000
853067	Tabora	DC	2,109,177,000	374,835,000	121,316,000	85,269,000	49,269,000	890,483,000	3,630,349,000
853068	Urambo	DC	4,965,387,000	815,043,000	196,284,000	105,824,000	54,044,000	786,049,000	6,922,631,000
853091	Sikonge	DC	2,686,544,000	294,477,000	12,031,000	43,087,000	29,055,000	457,781,000	3,522,975,000
Total For Region			20,415,128,000	3,993,171,000	381,936,000	554,766,000	262,240,000	5,240,207,000	30,847,448,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Tanga Region									
862018	Tanga	CC	3,807,907,000	1,165,995,000	3,591,000	39,345,000	41,400,000	1,150,542,000	6,208,780,000
862025	Korogwe	TC	844,585,000	203,799,000	1,560,000	41,137,000	49,588,000	530,303,000	1,670,972,000
863069	Muheza	DC	3,889,355,000	726,369,000	220,140,000	74,647,000	55,720,000	597,151,000	5,563,382,000
863070	Pangani	DC	1,029,805,000	651,483,000	112,923,000	98,514,000	82,121,000	425,920,000	2,400,766,000
863071	Korogwe	DC	4,232,966,000	1,181,182,000	24,897,000	88,575,000	79,127,000	1,087,519,000	6,694,266,000
863072	Handeni	DC	3,452,325,000	1,075,239,000	335,814,000	96,041,000	62,630,000	865,627,000	5,887,676,000
863073	Lushoto	DC	6,908,183,000	1,242,805,000	25,901,000	104,933,000	63,774,000	1,562,534,000	9,908,130,000
863093	Kilindi	DC	1,633,444,000	607,105,000	148,966,000	58,348,000	40,280,000	577,005,000	3,065,148,000
863106	Mkinga	DC	862,315,000	318,702,000	208,579,000	97,624,000	53,167,000	640,597,000	2,180,984,000
Total For Region			26,660,885,000	7,172,679,000	1,082,371,000	699,164,000	527,807,000	7,437,198,000	43,580,104,000
Kagera Region									
872002	Bukoba	MC	1,362,330,000	361,224,000	1,516,000	67,410,000	18,423,000	461,438,000	2,272,341,000
873074	Karagwe	DC	5,327,197,000	1,186,357,000	208,570,000	105,279,000	82,359,000	1,019,196,000	7,928,958,000
873075	Biharamulo	DC	2,039,738,000	375,652,000	109,471,000	60,035,000	38,397,000	479,546,000	3,102,839,000
873076	Muleba	DC	5,445,958,000	564,831,000	175,990,000	118,413,000	59,780,000	943,441,000	7,308,413,000
873077	Bukoba	DC	4,619,780,000	580,088,000	244,563,000	64,819,000	30,746,000	762,016,000	6,302,012,000
873078	Ngara	DC	3,583,854,000	595,549,000	13,800,000	65,501,000	51,188,000	804,805,000	5,114,697,000
873107	Chato	DC	2,774,675,000	498,275,000	63,239,000	61,309,000	15,603,000	485,183,000	3,898,284,000
873108	Misenyi	DC	2,597,991,000	279,906,000	106,412,000	21,570,000	4,070,000	436,549,000	3,446,498,000
Total For Region			27,751,523,000	4,441,882,000	923,561,000	564,336,000	300,566,000	5,392,174,000	39,374,042,000
Dar es Salaam Region									
882019	Ilala	MC	9,493,663,000	3,054,240,000	1,749,000	2,417,000	106,931,000	1,576,564,000	14,235,564,000
882020	Kinondoni	MC	11,346,101,000	3,307,052,000	166,192,000	2,417,000	168,397,000	1,847,097,000	16,837,256,000
882021	Temeke	MC	9,623,324,000	3,940,841,000	1,781,000	43,774,000	90,316,000	1,745,168,000	15,445,204,000
882022	Dar es Salaam	CC	0	259,567,000	0	0	93,467,000	2,166,394,000	2,519,428,000
Total For Region			30,463,088,000	10,561,700,000	169,722,000	48,608,000	459,111,000	7,335,223,000	49,037,452,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Rukwa Region									
892016	Sumbawanga	MC	2,600,343,000	434,190,000	47,495,000	21,657,000	81,028,000	692,447,000	3,877,160,000
892027	Mpanda	TC	607,490,000	149,802,000	35,212,000	13,299,000	11,443,000	132,633,000	949,879,000
893079	Mpanda	DC	4,934,383,000	1,002,129,000	16,818,000	90,928,000	102,685,000	1,092,746,000	7,239,689,000
893080	Sumbawanga	DC	4,562,086,000	1,012,074,000	142,327,000	178,574,000	67,452,000	927,277,000	6,889,790,000
893081	Nkasi	DC	2,094,105,000	631,535,000	11,725,000	63,434,000	59,482,000	1,042,549,000	3,902,830,000
Total For Region			14,798,407,000	3,229,730,000	253,577,000	367,892,000	322,090,000	3,887,652,000	22,859,348,000
Manyara Region									
952024	Babati	TC	1,273,301,000	108,117,000	1,839,000	17,247,000	26,725,000	415,779,000	1,843,008,000
953002	Babati	DC	3,409,042,000	953,631,000	11,749,000	79,212,000	28,004,000	1,076,189,000	5,557,827,000
953003	Hanang	DC	2,992,336,000	859,911,000	9,019,000	94,104,000	62,403,000	939,056,000	4,956,829,000
953004	Kiteto	DC	1,662,803,000	752,341,000	7,112,000	87,441,000	68,599,000	847,347,000	3,425,643,000
953005	Mbulu	DC	3,711,148,000	752,429,000	251,021,000	72,686,000	63,001,000	721,513,000	5,571,798,000
953083	Simanjiro	DC	1,511,858,000	577,203,000	6,658,000	67,856,000	60,820,000	597,285,000	2,821,680,000
Total For Region			14,560,488,000	4,003,632,000	287,398,000	418,546,000	309,552,000	4,597,169,000	24,176,785,000
Grand Total			486,352,018,000	118,003,356,000	21,237,073,000	9,164,777,000	7,759,671,000	112,172,944,000	754,689,839,000

Table 5.3 - Local Government Block Grant Allocations: Ceilings for Personal Emoluments, FY 2008-09

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Arusha Region									
702001	Arusha	MC	3,532,199,000	1,147,325,000	227,668,000	0	45,769,000	609,878,000	5,562,839,000
703006	Monduli	DC	1,307,958,000	567,093,000	217,800,000	52,797,000	40,180,000	305,429,000	2,491,257,000
703007	Ngorongoro	DC	1,119,071,000	312,051,000	102,405,000	40,342,000	35,248,000	297,469,000	1,906,586,000
703084	Karatu	DC	2,560,122,000	598,868,000	197,648,000	24,412,000	20,852,000	299,965,000	3,701,867,000
703098	Meru	DC	3,887,421,000	715,243,000	372,273,000	59,927,000	70,817,000	403,450,000	5,509,131,000
703099	Arusha	DC	3,892,574,000	681,837,000	410,737,000	62,831,000	72,500,000	419,052,000	5,539,531,000
703100	Longido	DC	758,249,000	260,843,000	70,392,000	12,014,000	17,907,000	158,366,000	1,277,771,000
Total For Region			17,057,594,000	4,283,260,000	1,598,923,000	252,323,000	303,273,000	2,493,609,000	25,988,982,000
Coast Region									
712023	Kibaha	TC	1,411,039,000	605,547,000	165,295,836	18,778,000	44,629,000	352,556,164	2,597,845,000
713008	Bagamoyo	DC	3,820,936,000	1,287,489,000	0	38,484,000	56,797,000	91,097,000	5,294,803,000
713009	Mafia	DC	484,085,000	403,641,000	77,830,773	34,115,000	22,726,000	240,215,227	1,262,613,000
713010	Kisarawe	DC	1,422,853,000	1,152,099,000	3,060,898	42,650,000	37,352,000	603,840,102	3,261,855,000
713011	Kibaha	DC	1,003,934,000	496,610,000	198,154,823	24,545,000	55,956,000	313,523,177	2,092,723,000
713012	Rufiji	DC	2,214,770,000	1,077,961,000	181,769,783	98,011,000	63,904,000	472,590,217	4,109,006,000
713085	Mkuranga	DC	2,289,158,000	788,598,000	241,362,393	12,150,000	5,656,000	537,366,607	3,874,291,000
Total For Region			12,646,775,000	5,811,945,000	867,474,506	268,733,000	287,020,000	2,611,188,494	22,493,136,000
Dodoma Region									
722003	Dodoma	MC	4,384,640,000	1,192,646,000	0	73,118,000	50,188,000	1,401,565,000	7,102,157,000
723014	Kondoa	DC	5,386,564,000	904,604,000	299,387,130	62,258,000	35,055,000	559,526,870	7,247,395,000
723015	Mpwapwa	DC	2,887,800,000	1,187,493,000	416,075,498	93,733,000	56,363,000	429,286,502	5,070,751,000
723086	Kongwa	DC	2,599,015,000	989,232,000	168,831,900	73,300,000	45,736,000	340,223,100	4,216,338,000
723101	Bahi	DC	2,052,767,000	522,737,000	0	42,237,000	24,619,000	444,179,000	3,086,539,000
723102	Chamwino	DC	2,747,597,000	699,675,000	0	56,534,000	32,952,000	594,527,000	4,131,285,000
Total For Region			20,058,383,000	5,496,387,000	884,294,528	401,180,000	244,913,000	3,769,307,472	30,854,465,000
Iringa Region									
732004	Iringa	MC	2,052,500,000	573,450,000	106,641,000	0	65,386,000	814,426,000	3,612,403,000
732026	Njombe	TC	1,638,226,000	177,435,000	87,320,000	21,349,000	3,410,000	149,154,000	2,076,894,000
733016	Iringa	DC	3,688,915,000	619,862,000	424,220,000	55,462,000	26,470,000	553,168,000	5,368,097,000
733017	Mufindi	DC	4,176,757,000	1,286,413,000	297,323,000	83,787,000	70,197,000	625,874,000	6,540,351,000
733018	Njombe	DC	4,414,261,000	1,249,890,000	240,595,000	81,993,000	107,058,000	532,585,000	6,626,382,000
733019	Ludewa	DC	2,395,211,000	1,057,602,000	185,645,000	67,217,000	97,636,000	444,826,000	4,248,137,000
733020	Makete	DC	1,847,187,000	556,702,000	116,823,000	30,764,000	60,172,000	327,254,000	2,938,902,000
733094	Kilolo	DC	2,270,991,000	424,356,000	319,491,000	45,638,000	47,338,000	399,575,000	3,507,389,000
Total For Region			22,484,048,000	5,945,710,000	1,778,058,000	386,210,000	477,667,000	3,846,862,000	34,918,555,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Kigoma Region									
742005	Kigoma/Ujiji	MC	865,482,000	114,711,000	2,031,483,207	0	20,856,000	154,544,793	3,187,077,000
743021	Kigoma	DC	4,297,784,000	701,447,000	0	75,345,000	39,226,000	757,254,000	5,871,056,000
743022	Kasulu	DC	6,809,048,000	1,445,418,000	24,212,288	64,799,000	77,619,000	779,696,712	9,200,793,000
743023	Kibondo	DC	3,582,405,000	1,013,711,000	9,625,893	41,940,000	45,158,000	558,744,107	5,251,584,000
Total For Region			15,554,719,000	3,275,287,000	2,065,321,388	182,084,000	182,859,000	2,250,239,612	23,510,510,000
Kilimanjaro Region									
752009	Moshi	MC	2,346,722,000	905,105,000	0	0	80,856,000	745,540,000	4,078,223,000
753024	Hai	DC	3,180,344,000	925,830,000	354,516,000	44,180,000	38,302,000	357,127,000	4,900,299,000
753025	Moshi	DC	8,928,072,000	1,340,856,000	0	99,963,000	53,102,000	1,432,258,000	11,854,251,000
753026	Rombo	DC	4,585,445,000	1,141,273,000	0	34,115,000	35,385,000	735,497,000	6,531,715,000
753027	Same	DC	4,715,484,000	1,476,866,000	2,014,000	154,211,000	113,443,000	949,819,000	7,411,837,000
753028	Mwanga	DC	2,925,230,000	1,436,301,000	311,514,000	132,019,000	42,163,000	481,923,000	5,329,150,000
753103	Siha	DC	1,674,666,000	487,016,000	186,554,000	22,975,000	20,056,000	187,953,000	2,579,220,000
Total For Region			28,355,963,000	7,713,247,000	854,598,000	487,463,000	383,307,000	4,890,117,000	42,684,695,000
Lindi Region									
762006	Lindi	MC	634,314,000	218,218,000	46,490,931	0	69,770,000	410,000,069	1,378,793,000
763029	Nachingwea	DC	2,028,536,000	705,133,000	0	47,577,000	28,543,000	438,248,000	3,248,037,000
763030	Kilwa	DC	2,017,352,000	943,596,000	0	66,969,000	49,795,000	605,799,000	3,683,511,000
763031	Liwale	DC	992,206,000	379,849,000	0	66,853,000	54,660,000	304,365,000	1,797,933,000
763032	Lindi	DC	2,507,402,000	573,854,000	196,697,353	50,495,000	49,961,000	641,339,647	4,019,749,000
763092	Rwangwa	DC	1,308,731,000	466,036,000	0	31,662,000	49,213,000	377,514,000	2,233,156,000
Total For Region			9,488,541,000	3,286,686,000	243,188,284	263,556,000	301,942,000	2,777,265,716	16,361,179,000
Mara Region									
772011	Musoma	MC	2,080,715,000	464,978,000	0	37,068,000	0	452,138,000	3,034,899,000
773033	Bunda	DC	4,024,790,000	860,815,000	273,360,000	67,583,000	78,851,000	392,628,000	5,698,027,000
773034	Musoma	DC	4,074,876,000	620,379,000	318,047,000	48,834,000	33,490,000	372,958,000	5,468,584,000
773035	Serengeti	DC	2,028,503,000	471,569,000	215,740,000	27,411,000	61,330,000	371,827,000	3,176,380,000
773036	Tarime	DC	5,648,950,000	868,756,000	162,657,000	40,311,000	46,626,000	452,522,000	7,219,822,000
773104	Rorya	DC	2,540,348,000	407,232,000	121,536,000	18,327,000	21,836,000	224,368,000	3,333,647,000
Total For Region			20,398,182,000	3,693,729,000	1,091,340,000	239,534,000	242,133,000	2,266,441,000	27,931,359,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Mbeya Region									
782007	Mbeya	CC	4,392,528,000	1,208,515,000	144,324,000	0	159,266,000	924,398,000	6,829,031,000
783037	Chunya	DC	2,132,533,000	753,051,000	110,485,000	44,438,000	65,941,000	339,040,000	3,445,488,000
783038	Ileje	DC	1,997,098,000	512,965,000	170,522,000	51,948,000	93,935,000	412,279,000	3,238,747,000
783039	Kyela	DC	3,009,436,000	1,115,711,000	15,263,000	49,134,000	61,286,000	570,046,000	4,820,876,000
783040	Mbeya	DC	3,945,801,000	674,739,000	384,300,000	40,719,000	38,281,000	418,400,000	5,502,240,000
783041	Mbozi	DC	5,976,630,000	1,196,739,000	248,258,000	47,126,000	51,261,000	656,761,000	8,176,775,000
783042	Rungwe	DC	5,104,469,000	1,203,166,000	347,693,000	44,088,000	47,574,000	623,743,000	7,370,733,000
783087	Mbarali	DC	2,300,657,000	778,733,000	260,500,000	22,179,000	38,660,000	373,850,000	3,774,579,000
Total For Region			28,859,152,000	7,443,619,000	1,681,345,000	299,632,000	556,204,000	4,318,517,000	43,158,469,000
Morogoro Region									
792008	Morogoro	MC	3,944,395,000	644,010,000	319,848,000	0	54,444,000	697,184,000	5,659,881,000
793043	Morogoro	DC	3,826,711,000	897,225,000	344,447,000	76,229,000	56,893,000	577,004,000	5,778,509,000
793044	Kilosa	DC	5,610,276,000	1,855,457,000	514,691,000	79,653,000	123,311,000	667,687,000	8,851,075,000
793045	Kilombero	DC	3,833,377,000	819,026,000	327,007,000	49,958,000	50,673,000	456,903,000	5,536,944,000
793046	Ulanga	DC	2,767,160,000	1,077,167,000	221,405,000	63,760,000	99,422,000	504,212,000	4,733,126,000
793096	Mvomero	DC	2,577,653,000	749,191,000	479,143,000	34,384,000	34,519,000	827,139,000	4,702,029,000
Total For Region			22,559,572,000	6,042,076,000	2,206,541,000	303,984,000	419,262,000	3,730,129,000	35,261,564,000
Mtwara Region									
802010	Mtwara	MC	1,258,523,000	143,860,000	26,371,394	30,484,000	86,117,000	435,740,606	1,981,096,000
803047	Mtwara	DC	2,665,033,000	279,020,000	42,426,936	62,354,000	42,427,000	435,359,064	3,526,620,000
803048	Newala	DC	3,402,740,000	297,968,000	47,271,291	59,048,000	47,271,000	494,412,709	4,348,711,000
803049	Masasi	DC	6,585,475,000	198,038,000	112,638,590	69,560,000	112,639,000	510,142,410	7,588,493,000
803088	Tandahimba	DC	2,839,366,000	198,038,000	0	13,103,000	0	395,143,000	3,445,650,000
803105	Nanyumbu	DC	0	0	0	0	0	0	0
Total For Region			16,751,137,000	1,116,924,000	228,708,211	234,549,000	288,454,000	2,270,797,789	20,890,570,000
Mwanza Region									
812012	Mwanza	CC	5,366,058,000	1,741,731,000	230,220,000	8,990,000	0	876,266,000	8,223,265,000
813050	Ukerewe	DC	2,996,670,000	858,556,000	122,670,000	33,105,000	31,752,000	323,208,000	4,365,961,000
813051	Sengerema	DC	5,392,476,000	1,234,526,000	255,833,000	70,869,000	70,120,000	548,498,000	7,572,322,000
813052	Geita	DC	5,945,180,000	1,769,320,000	267,057,000	26,425,000	42,694,000	692,627,000	8,743,303,000
813053	Kwimba	DC	3,312,482,000	969,211,000	139,487,000	46,504,000	48,038,000	397,829,000	4,913,551,000
813054	Magu	DC	5,343,894,000	1,575,046,000	345,111,000	75,389,000	59,615,000	739,175,000	8,138,230,000
813089	Misungwi	DC	3,012,192,000	1,241,790,000	6,077,000	32,738,000	75,613,000	550,809,000	4,919,219,000
Total For Region			31,368,952,000	9,390,180,000	1,366,455,000	294,020,000	327,832,000	4,128,412,000	46,875,851,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Ruvuma Region									
822015	Songea	MC	2,414,106,000	711,727,000	129,048,928	0	173,893,000	585,110,072	4,013,885,000
823055	Songea	DC	3,268,914,000	572,728,000	378,255,135	64,301,000	37,013,000	335,875,865	4,657,087,000
823056	Tunduru	DC	3,344,500,000	1,038,282,000	87,417,715	45,073,000	54,801,000	508,809,285	5,078,883,000
823057	Mbinga	DC	6,171,510,000	1,136,033,000	77,210,062	78,674,000	46,458,000	731,844,938	8,241,730,000
823097	Namtumbo	DC	2,089,834,000	749,274,000	133,390,000	65,619,000	39,461,000	0	3,077,578,000
Total For Region			17,288,864,000	4,208,044,000	805,321,840	253,667,000	351,626,000	2,161,640,160	25,069,163,000
Shinyanga Region									
832013	Shinyanga	MC	2,514,504,000	186,172,000	1,287,602	1,288,000	20,198,000	185,979,398	2,909,429,000
833058	Shinyanga	DC	2,677,787,000	655,591,000	275,914,699	41,417,000	49,163,000	417,839,301	4,117,712,000
833059	Maswa	DC	3,104,031,000	1,212,784,000	0	30,473,000	39,906,000	675,174,000	5,062,368,000
833060	Bariadi	DC	4,988,980,000	1,807,432,000	281,280,065	52,808,000	58,051,000	527,587,935	7,716,139,000
833061	Kahama	DC	5,211,732,000	1,351,034,000	65,795,510	84,148,000	39,647,000	1,925,111,490	8,677,468,000
833082	Meatu	DC	2,142,041,000	830,807,000	39,466,584	22,599,000	26,371,000	456,288,416	3,517,573,000
833090	Bukombe	DC	2,668,756,000	444,431,000	150,937,257	23,956,000	45,281,000	330,420,743	3,663,782,000
833095	Kishapu	DC	2,076,838,000	590,295,000	36,428,985	23,083,000	27,698,000	459,505,015	3,213,848,000
Total For Region			25,384,669,000	7,078,546,000	851,110,702	279,772,000	306,315,000	4,977,906,298	38,878,319,000
Singida Region									
842014	Singida	MC	1,897,981,000	460,616,000	100,564,900	0	34,941,000	411,677,100	2,905,780,000
843063	Iramba	DC	3,954,705,000	1,329,404,000	161,204,271	5,147,000	39,172,000	749,693,729	6,239,326,000
843062	Singida	DC	4,913,811,000	779,671,000	10,117,403	39,135,000	44,279,000	749,693,597	6,536,707,000
843064	Manyoni	DC	2,090,491,000	805,191,000	220,317,035	103,693,000	101,275,000	414,601,965	3,735,569,000
Total For Region			12,856,988,000	3,374,882,000	492,203,609	147,975,000	219,667,000	2,325,666,391	19,417,382,000
Tabora Region									
852017	Tabora	MC	3,189,863,000	491,229,000	9,049,198	0	26,989,000	776,701,802	4,493,832,000
853065	Igunga	DC	2,510,254,000	868,220,000	0	37,595,000	25,414,000	578,810,000	4,020,293,000
853066	Nzega	DC	3,249,589,000	906,489,000	4,910,299	162,300,000	53,258,000	630,585,701	5,007,132,000
853067	Tabora	DC	1,598,631,000	291,647,000	107,292,783	41,902,000	38,718,000	523,499,217	2,601,690,000
853068	Urambo	DC	4,249,256,000	715,318,000	181,041,824	37,604,000	39,706,000	334,216,176	5,557,142,000
853091	Sikonge	DC	2,451,817,000	251,051,000	5,716,092	18,295,000	20,801,000	272,404,908	3,020,085,000
Total For Region			17,249,410,000	3,523,954,000	308,010,196	297,696,000	204,886,000	3,116,217,804	24,700,174,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Tanga Region									
862018	Tanga	CC	3,296,142,000	1,106,331,000	0	0	38,895,000	916,213,000	5,357,581,000
862025	Korogwe	TC	732,339,000	189,034,000	0	38,720,000	48,225,000	438,146,000	1,446,464,000
863069	Muheza	DC	3,491,120,000	677,234,000	206,258,000	51,484,000	50,027,000	352,750,000	4,828,873,000
863070	Pangani	DC	938,783,000	628,837,000	108,567,000	93,861,000	76,380,000	338,445,000	2,184,873,000
863071	Korogwe	DC	3,762,100,000	1,121,005,000	8,032,000	71,672,000	73,510,000	796,214,000	5,832,533,000
863072	Handeni	DC	2,913,439,000	1,004,823,000	319,367,000	65,675,000	54,501,000	532,475,000	4,890,280,000
863073	Lushoto	DC	5,733,182,000	1,130,400,000	0	63,760,000	53,094,000	1,022,943,000	8,003,379,000
863093	Kilindi	DC	1,349,846,000	564,833,000	139,567,000	38,470,000	34,310,000	367,274,000	2,494,300,000
863106	Mkinga	DC	614,325,000	288,104,000	198,538,000	82,288,000	49,627,000	472,133,000	1,705,015,000
Total For Region			22,831,276,000	6,710,601,000	980,329,000	505,930,000	478,569,000	5,236,593,000	36,743,298,000
Kagera Region									
872002	Bukoba	MC	1,137,840,000	342,235,000	0	64,993,000	17,286,000	353,658,000	1,916,012,000
873074	Karagwe	DC	4,400,632,000	1,078,067,000	188,121,000	43,501,000	72,124,000	490,316,000	6,272,761,000
873075	Biharamulo	DC	1,698,045,000	335,340,000	101,893,000	35,487,000	34,680,000	267,814,000	2,473,259,000
873076	Muleba	DC	4,644,328,000	465,601,000	154,256,000	64,127,000	52,317,000	450,738,000	5,831,367,000
873077	Bukoba	DC	4,097,218,000	514,052,000	229,989,000	32,161,000	24,328,000	437,976,000	5,335,724,000
873078	Ngara	DC	2,994,499,000	506,631,000	0	26,891,000	45,107,000	388,865,000	3,961,993,000
873107	Chato	DC	2,236,893,000	434,825,000	51,292,000	24,061,000	9,762,000	169,501,000	2,926,334,000
873108	Misenyi	DC	2,267,033,000	238,083,000	95,367,000	0	0	213,970,000	2,814,453,000
Total For Region			23,476,488,000	3,914,834,000	820,918,000	291,221,000	255,604,000	2,772,838,000	31,531,903,000
Dar es Salaam Region									
882019	Ilala	MC	8,310,056,000	2,903,631,000	0	0	101,771,000	1,135,660,000	12,451,118,000
882020	Kinondoni	MC	9,732,320,000	3,055,346,000	164,305,987	0	160,792,000	1,129,142,013	14,241,906,000
882021	Temeke	MC	8,204,655,000	3,761,411,000	0	41,357,000	86,632,000	1,222,190,000	13,316,245,000
882022	Dar es Salaar	CC	0	109,567,000	0	0	93,467,000	706,994,000	910,028,000
Total For Region			26,247,031,000	9,829,955,000	164,305,987	41,357,000	442,662,000	4,193,986,013	40,919,297,000
Rukwa Region									
892016	Sumbawanga	MC	2,253,183,000	397,956,000	43,876,632	0	76,783,000	513,024,368	3,284,823,000
892027	Mpanda	TC	503,096,000	137,313,000	33,195,261	7,153,000	9,740,000	49,233,739	739,731,000
893079	Mpanda	DC	4,131,763,000	903,088,000	0	59,840,000	89,415,000	652,613,000	5,836,719,000
893080	Sumbawanga	DC	3,774,201,000	903,772,000	119,268,136	143,598,000	48,512,000	440,667,864	5,430,019,000
893081	Nkasi	DC	1,698,118,000	570,899,000	0	36,544,000	51,352,000	774,238,000	3,131,151,000
Total For Region			12,360,361,000	2,913,028,000	196,340,029	247,135,000	275,802,000	2,429,776,971	18,422,443,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Manyara Region									
952024	Babati	TC	1,125,662,000	91,761,000	0	14,830,000	25,043,000	313,045,000	1,570,341,000
953002	Babati	DC	2,863,719,000	888,240,000	0	49,297,000	19,372,000	763,204,000	4,583,832,000
953003	Hanang	DC	2,343,325,000	804,761,000	0	69,119,000	53,218,000	673,455,000	3,943,878,000
953004	Kiteto	DC	1,195,906,000	701,593,000	0	68,505,000	53,088,000	642,413,000	2,661,505,000
953005	Mbulu	DC	3,070,300,000	688,118,000	240,630,000	42,853,000	56,807,000	417,122,000	4,515,830,000
953083	Simanjiro	DC	1,117,955,000	532,107,000	0	51,224,000	47,483,000	415,295,000	2,164,064,000
Total For Region			11,716,867,000	3,706,580,000	240,630,000	295,828,000	255,011,000	3,224,534,000	19,439,450,000
Grand Total			414,994,972,000	108,759,474,000	19,725,416,280	5,973,849,000	6,805,008,000	69,792,044,720	626,050,764,000

Table 5.4 - Local Government Block Grant Allocations: Ceilings for Other Charges, FY 2008-09

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Arusha Region									
702001	Arusha	MC	437,926,000	67,919,000	1,266,000	10,336,000	6,260,000	229,439,000	753,146,000
703006	Monduli	DC	457,428,000	34,137,000	5,586,000	14,399,000	7,982,000	158,541,000	678,073,000
703007	Ngorongoro	DC	407,808,000	47,561,000	5,392,000	20,424,000	12,177,000	180,705,000	674,067,000
703084	Karatu	DC	467,779,000	53,140,000	6,891,000	20,005,000	6,433,000	235,075,000	789,323,000
703098	Meru	DC	546,348,000	59,001,000	9,931,000	22,737,000	3,084,000	280,322,000	921,423,000
703099	Arusha	DC	705,193,000	76,154,000	11,047,000	28,644,000	3,976,000	346,952,000	1,171,966,000
703100	Longido	DC	129,563,000	22,734,000	4,339,000	10,397,000	5,314,000	117,922,000	290,269,000
Total For Region			3,152,045,000	360,646,000	44,452,000	126,942,000	45,226,000	1,548,956,000	5,278,267,000
Coast Region									
712023	Kibaha	TC	156,988,000	20,881,000	1,610,164	2,417,000	1,273,000	108,334,836	291,504,000
713008	Bagamoyo	DC	490,012,000	69,357,000	11,887,000	34,565,000	6,171,000	289,359,000	901,351,000
713009	Mafia	DC	87,861,000	13,134,000	2,715,227	8,025,000	2,015,000	77,847,773	191,598,000
713010	Kisarawe	DC	199,118,000	29,221,000	9,812,102	18,037,000	7,658,000	155,822,898	419,669,000
713011	Kibaha	DC	130,175,000	16,266,000	4,190,177	9,623,000	4,323,000	93,556,823	258,134,000
713012	Rufiji	DC	403,724,000	61,536,000	13,351,217	30,689,000	9,382,000	265,352,783	784,035,000
713085	Mkuranga	DC	385,996,000	57,528,000	14,717,607	30,384,000	9,346,000	263,994,393	761,966,000
Total For Region			1,853,874,000	267,923,000	58,283,494	133,740,000	40,168,000	1,254,268,506	3,608,257,000
Dodoma Region									
722003	Dodoma	MC	571,610,000	77,217,000	6,333,000	2,417,000	4,480,000	355,315,000	1,017,372,000
723014	Kondoa	DC	967,778,000	114,974,000	22,859,870	41,598,000	13,410,000	545,613,130	1,706,233,000
723015	Mpwapwa	DC	471,450,000	70,614,000	12,226,502	19,442,000	11,127,000	327,007,498	911,867,000
723086	Kongwa	DC	464,436,000	65,256,000	10,019,100	16,835,000	7,934,000	315,936,900	880,417,000
723101	Bahi	DC	351,227,000	52,807,000	8,200,000	14,205,000	4,698,000	243,362,000	674,499,000
723102	Chamwino	DC	420,281,000	76,679,000	10,832,000	19,533,000	6,823,000	335,880,000	870,028,000
Total For Region			3,246,782,000	457,547,000	70,470,472	114,030,000	48,472,000	2,123,114,528	6,060,416,000
Iringa Region									
732004	Iringa	MC	199,118,000	26,326,000	1,213,000	2,417,000	1,200,000	120,159,000	350,433,000
732026	Njombe	TC	244,739,000	29,354,000	5,796,000	11,638,000	4,013,000	159,731,000	455,271,000
733016	Iringa	DC	556,127,000	68,876,000	15,640,000	40,688,000	12,926,000	336,121,000	1,030,378,000
733017	Mufindi	DC	677,641,000	81,267,000	17,461,000	24,946,000	13,118,000	369,103,000	1,183,536,000
733018	Njombe	DC	673,273,000	83,430,000	21,280,000	27,208,000	11,162,000	396,692,000	1,213,045,000
733019	Ludewa	DC	338,949,000	38,712,000	9,798,000	12,531,000	10,474,000	191,472,000	601,936,000
733020	Makete	DC	221,865,000	35,714,000	12,193,000	11,784,000	8,666,000	178,958,000	469,180,000
733094	Kilolo	DC	473,351,000	54,109,000	11,262,000	32,557,000	8,912,000	274,607,000	854,798,000
Total For Region			3,385,063,000	417,788,000	94,643,000	163,769,000	70,471,000	2,026,843,000	6,158,577,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Kigoma Region									
742005	Kigoma/Ujiji	MC	342,261,000	35,115,000	1,306,793	2,417,000	1,457,000	147,621,207	530,178,000
743021	Kigoma	DC	1,058,864,000	134,114,000	13,716,000	24,729,000	7,034,000	574,664,000	1,813,121,000
743022	Kasulu	DC	1,174,455,000	163,004,000	16,839,712	28,035,000	10,075,000	723,863,288	2,116,272,000
743023	Kibondo	DC	682,098,000	109,750,000	12,067,107	27,777,000	8,802,000	494,485,893	1,334,980,000
Total For Region			3,257,678,000	441,983,000	43,929,612	82,958,000	27,368,000	1,940,634,388	5,794,551,000
Kilimanjaro Region									
752009	Moshi	MC	245,720,000	34,143,000	1,154,000	2,417,000	3,868,000	148,716,000	436,018,000
753024	Hai	DC	341,625,000	47,255,000	7,932,000	2,417,000	4,538,000	225,410,000	629,177,000
753025	Moshi	DC	868,792,000	106,341,000	20,588,000	17,068,000	8,265,000	514,072,000	1,535,126,000
753026	Rombo	DC	626,697,000	61,536,000	9,212,000	14,278,000	3,473,000	311,994,000	1,027,190,000
753027	Same	DC	560,410,000	59,967,000	11,049,000	20,273,000	7,831,000	261,412,000	920,942,000
753028	Mwanga	DC	302,223,000	34,603,000	7,887,000	11,349,000	6,736,000	164,603,000	527,401,000
753103	Siha	DC	179,579,000	24,839,000	4,235,000	2,417,000	2,386,000	133,277,000	346,733,000
Total For Region			3,125,046,000	368,684,000	62,057,000	70,219,000	37,097,000	1,759,484,000	5,422,587,000
Lindi Region									
762006	Lindi	MC	66,411,000	13,472,000	1,312,069	2,417,000	1,205,000	80,541,931	165,359,000
763029	Nachingwea	DC	314,686,000	46,751,000	13,703,000	29,451,000	8,182,000	234,039,000	646,812,000
763030	Kilwa	DC	333,664,000	54,832,000	12,540,000	30,824,000	12,638,000	243,690,000	688,188,000
763031	Liwale	DC	154,978,000	24,173,000	5,020,000	15,141,000	7,122,000	119,332,000	325,766,000
763032	Lindi	DC	374,981,000	65,697,000	16,679,647	36,330,000	9,839,000	295,744,353	799,271,000
763092	Rwangwa	DC	214,348,000	36,431,000	9,963,000	21,751,000	6,272,000	185,039,000	473,804,000
Total For Region			1,459,068,000	241,356,000	59,217,716	135,914,000	45,258,000	1,158,386,284	3,099,200,000
Mara Region									
772011	Musoma	MC	296,834,000	27,067,000	1,204,000	2,417,000	1,571,000	117,985,000	447,078,000
773033	Bunda	DC	679,913,000	70,436,000	13,141,000	30,444,000	5,684,000	320,837,000	1,120,455,000
773034	Musoma	DC	874,148,000	91,778,000	15,952,000	53,769,000	7,705,000	421,671,000	1,465,023,000
773035	Serengeti	DC	452,899,000	54,332,000	10,528,000	23,533,000	7,296,000	242,014,000	790,602,000
773036	Tarime	DC	677,017,000	75,123,000	11,594,000	36,968,000	4,479,000	335,563,000	1,140,744,000
773104	Rorya	DC	537,481,000	59,640,000	11,381,000	29,847,000	3,561,000	280,034,000	921,944,000
Total For Region			3,518,292,000	378,376,000	63,800,000	176,978,000	30,296,000	1,718,104,000	5,885,846,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Mbeya Region									
782007	Mbeya	CC	561,911,000	62,542,000	1,602,000	2,417,000	1,587,000	232,068,000	862,127,000
783037	Chunya	DC	373,547,000	58,890,000	10,460,000	18,944,000	7,543,000	270,684,000	740,068,000
783038	Ileje	DC	275,416,000	36,197,000	9,202,000	13,276,000	4,912,000	173,732,000	512,735,000
783039	Kyela	DC	400,663,000	46,555,000	13,144,000	2,417,000	3,891,000	245,778,000	712,448,000
783040	Mbeya	DC	577,711,000	68,225,000	18,435,000	12,944,000	8,390,000	338,757,000	1,024,462,000
783041	Mbozi	DC	1,203,210,000	133,685,000	26,052,000	56,613,000	10,450,000	626,337,000	2,056,347,000
783042	Rungwe	DC	766,766,000	84,777,000	21,717,000	27,368,000	5,807,000	410,346,000	1,316,781,000
783087	Mbarali	DC	438,803,000	65,991,000	13,695,000	2,417,000	6,985,000	302,654,000	830,545,000
Total For Region			4,598,027,000	556,862,000	114,307,000	136,396,000	49,565,000	2,600,356,000	8,055,513,000
Morogoro Region									
792008	Morogoro	MC	383,145,000	53,704,000	1,383,000	2,417,000	3,641,000	202,572,000	646,862,000
793043	Morogoro	DC	524,125,000	73,373,000	17,892,000	13,754,000	9,952,000	360,596,000	999,692,000
793044	Kilosa	DC	960,301,000	135,368,000	22,654,000	59,042,000	16,441,000	564,733,000	1,758,539,000
793045	Kilombero	DC	661,597,000	82,666,000	11,858,000	30,462,000	7,224,000	365,280,000	1,159,087,000
793046	Ulanga	DC	398,506,000	53,840,000	9,562,000	3,738,000	7,316,000	252,757,000	725,719,000
793096	Mvomero	DC	529,309,000	67,907,000	13,920,000	12,611,000	5,604,000	333,918,000	963,269,000
Total For Region			3,456,983,000	466,858,000	77,269,000	122,024,000	50,178,000	2,079,856,000	6,253,168,000
Mtwara Region									
802010	Mtwara	MC	149,514,000	22,436,000	1,325,606	2,417,000	781,000	115,018,394	291,492,000
803047	Mtwara	DC	377,064,000	56,383,000	15,251,064	25,023,000	8,004,000	286,946,936	768,672,000
803048	Newala	DC	373,179,000	50,525,000	16,416,709	18,434,000	9,654,000	266,552,291	734,761,000
803049	Masasi	DC	623,559,000	84,857,000	20,329,410	36,457,000	9,507,000	406,554,590	1,181,264,000
803088	Tandahimba	DC	370,655,000	54,602,000	17,814,000	21,887,000	10,670,000	284,118,000	759,746,000
803105	Nanyumbu	DC	225,880,000	32,020,000	10,342,000	15,262,000	3,591,000	181,498,000	468,593,000
Total For Region			2,119,851,000	300,823,000	81,478,789	119,480,000	42,207,000	1,540,688,211	4,204,528,000
Mwanza Region									
812012	Mwanza	CC	961,112,000	122,701,000	2,204,000	83,703,000	5,703,000	385,927,000	1,561,350,000
813050	Ukerewe	DC	663,776,000	72,083,000	11,252,000	30,701,000	5,747,000	325,273,000	1,108,832,000
813051	Sengerema	DC	1,152,079,000	134,157,000	19,649,000	58,164,000	8,871,000	597,602,000	1,970,522,000
813052	Geita	DC	1,555,018,000	191,349,000	29,095,000	59,017,000	10,766,000	831,607,000	2,676,852,000
813053	Kwimba	DC	737,288,000	86,562,000	16,331,000	27,780,000	12,657,000	404,571,000	1,285,189,000
813054	Magu	DC	972,674,000	113,482,000	18,762,000	26,543,000	9,160,000	507,256,000	1,647,877,000
813089	Misungwi	DC	638,506,000	73,170,000	11,781,000	28,926,000	6,664,000	326,678,000	1,085,725,000
Total For Region			6,680,453,000	793,504,000	109,074,000	314,834,000	59,568,000	3,378,914,000	11,336,347,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Ruvuma Region									
822015	Songea	MC	338,037,000	32,009,000	1,536,072	2,417,000	2,763,000	145,236,928	521,999,000
823055	Songea	DC	331,845,000	45,687,000	9,547,865	14,024,000	7,342,000	220,493,135	628,939,000
823056	Tunduru	DC	496,922,000	71,093,000	16,227,285	21,794,000	12,630,000	331,035,715	949,702,000
823057	Mbinga	DC	887,581,000	111,617,000	28,420,938	55,626,000	15,548,000	533,534,062	1,632,327,000
823097	Namtumbo	DC	381,264,000	52,983,000	8,837,000	15,465,000	8,195,000	236,868,000	703,612,000
Total For Region			2,435,649,000	313,389,000	64,569,160	109,326,000	46,478,000	1,467,167,840	4,436,579,000
Shinyanga Region									
832013	Shinyanga	MC	277,475,000	31,694,000	2,849,398	2,417,000	2,866,000	166,105,602	483,407,000
833058	Shinyanga	DC	586,694,000	76,614,000	15,325,301	29,653,000	5,344,000	368,871,699	1,082,502,000
833059	Maswa	DC	691,366,000	87,253,000	15,024,000	22,969,000	8,789,000	386,613,000	1,212,014,000
833060	Bariadi	DC	1,303,027,000	161,371,000	20,508,935	66,887,000	13,252,000	713,436,065	2,278,482,000
833061	Kahama	DC	1,208,544,000	157,768,000	30,875,490	77,004,000	7,819,000	723,813,510	2,205,824,000
833082	Meatu	DC	573,899,000	73,725,000	11,381,416	36,075,000	9,274,000	323,857,584	1,028,212,000
833090	Bukombe	DC	840,415,000	104,696,000	17,117,743	67,394,000	6,311,000	481,740,257	1,517,674,000
833095	Kishapu	DC	514,512,000	66,911,000	14,331,015	24,784,000	5,509,000	321,740,985	947,788,000
Total For Region			5,995,932,000	760,032,000	127,413,298	327,183,000	59,164,000	3,486,178,702	10,755,903,000
Singida Region									
842014	Singida	MC	264,126,000	28,461,000	2,755,100	2,417,000	2,118,000	149,399,900	449,277,000
843063	Iramba	DC	766,305,000	111,702,000	17,844,729	38,356,000	11,516,000	458,846,271	1,404,570,000
843062	Singida	DC	864,080,000	109,347,000	21,407,597	22,726,000	10,475,000	510,743,403	1,538,779,000
843064	Manyoni	DC	409,706,000	64,759,000	10,652,965	19,491,000	10,206,000	263,281,035	778,096,000
Total For Region			2,304,217,000	314,269,000	52,660,391	82,990,000	34,315,000	1,382,270,609	4,170,722,000
Tabora Region									
852017	Tabora	MC	483,894,000	46,803,000	3,484,802	2,417,000	2,702,000	197,145,198	736,446,000
853065	Igunga	DC	545,076,000	87,702,000	14,693,000	51,736,000	11,188,000	406,947,000	1,117,342,000
853066	Nzega	DC	675,344,000	108,373,000	20,167,701	66,538,000	10,321,000	515,704,299	1,396,448,000
853067	Tabora	DC	510,546,000	83,188,000	14,023,217	43,367,000	10,551,000	366,983,783	1,028,659,000
853068	Urambo	DC	716,131,000	99,725,000	15,242,176	68,220,000	14,338,000	451,832,824	1,365,489,000
853091	Sikonge	DC	234,727,000	43,426,000	6,314,908	24,792,000	8,254,000	185,376,092	502,890,000
Total For Region			3,165,718,000	469,217,000	73,925,804	257,070,000	57,354,000	2,123,989,196	6,147,274,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Tanga Region									
862018	Tanga	CC	511,765,000	59,664,000	3,591,000	39,345,000	2,505,000	234,329,000	851,199,000
862025	Korogwe	TC	112,246,000	14,765,000	1,560,000	2,417,000	1,363,000	92,157,000	224,508,000
863069	Muheza	DC	398,235,000	49,135,000	13,882,000	23,163,000	5,693,000	244,401,000	734,509,000
863070	Pangani	DC	91,022,000	22,646,000	4,356,000	4,653,000	5,741,000	87,475,000	215,893,000
863071	Korogwe	DC	470,866,000	60,177,000	16,865,000	16,903,000	5,617,000	291,305,000	861,733,000
863072	Handeni	DC	538,886,000	70,416,000	16,447,000	30,366,000	8,129,000	333,152,000	997,396,000
863073	Lushoto	DC	1,175,001,000	112,405,000	25,901,000	41,173,000	10,680,000	539,591,000	1,904,751,000
863093	Kilindi	DC	283,598,000	42,272,000	9,399,000	19,878,000	5,970,000	209,731,000	570,848,000
863106	Mkinga	DC	247,990,000	30,598,000	10,041,000	15,336,000	3,540,000	168,464,000	475,969,000
Total For Region			3,829,609,000	462,078,000	102,042,000	193,234,000	49,238,000	2,200,605,000	6,836,806,000
Kagera Region									
872002	Bukoba	MC	224,490,000	18,989,000	1,516,000	2,417,000	1,137,000	107,780,000	356,329,000
873074	Karagwe	DC	926,565,000	108,290,000	20,449,000	61,778,000	10,235,000	528,880,000	1,656,197,000
873075	Biharamulo	DC	341,693,000	40,312,000	7,578,000	24,548,000	3,717,000	211,732,000	629,580,000
873076	Muleba	DC	801,630,000	99,230,000	21,734,000	54,286,000	7,463,000	492,703,000	1,477,046,000
873077	Bukoba	DC	522,562,000	66,036,000	14,574,000	32,658,000	6,418,000	324,040,000	966,288,000
873078	Ngara	DC	589,355,000	88,918,000	13,800,000	38,610,000	6,081,000	415,940,000	1,152,704,000
873107	Chato	DC	537,782,000	63,450,000	11,947,000	37,248,000	5,841,000	315,682,000	971,950,000
873108	Misenyi	DC	330,958,000	41,823,000	11,045,000	21,570,000	4,070,000	222,579,000	632,045,000
Total For Region			4,275,035,000	527,048,000	102,643,000	273,115,000	44,962,000	2,619,336,000	7,842,139,000
Dar es Salaam Region									
882019	Ilala	MC	1,183,607,000	150,609,000	1,749,000	2,417,000	5,160,000	440,904,000	1,784,446,000
882020	Kinondoni	MC	1,613,781,000	251,706,000	1,886,013	2,417,000	7,605,000	717,954,987	2,595,350,000
882021	Temeke	MC	1,418,669,000	179,430,000	1,781,000	2,417,000	3,684,000	522,978,000	2,128,959,000
882022	Dar es Salaar	CC	0	150,000,000	0	0	0	1,459,400,000	1,609,400,000
Total For Region			4,216,057,000	731,745,000	5,416,013	7,251,000	16,449,000	3,141,236,987	8,118,155,000
Rukwa Region									
892016	Sumbawanga	MC	347,160,000	36,234,000	3,618,368	21,657,000	4,245,000	179,422,632	592,337,000
892027	Mpanda	TC	104,394,000	12,489,000	2,016,739	6,146,000	1,703,000	83,399,261	210,148,000
893079	Mpanda	DC	802,620,000	99,041,000	16,818,000	31,088,000	13,270,000	440,133,000	1,402,970,000
893080	Sumbawanga	DC	787,885,000	108,302,000	23,058,864	34,976,000	18,940,000	486,609,136	1,459,771,000
893081	Nkasi	DC	395,987,000	60,636,000	11,725,000	26,890,000	8,130,000	268,311,000	771,679,000
Total For Region			2,438,046,000	316,702,000	57,236,971	120,757,000	46,288,000	1,457,875,029	4,436,905,000

Vote ID	Council	Type	Primary Education	Health	Agricult. Extension	Water	Roads	Gen Purpose Grant	Total Block Grants
Manyara Region									
952024	Babati	TC	147,639,000	16,356,000	1,839,000	2,417,000	1,682,000	102,734,000	272,667,000
953002	Babati	DC	545,323,000	65,391,000	11,749,000	29,915,000	8,632,000	312,985,000	973,995,000
953003	Hanang	DC	649,011,000	55,150,000	9,019,000	24,985,000	9,185,000	265,601,000	1,012,951,000
953004	Kiteto	DC	466,897,000	50,748,000	7,112,000	18,936,000	15,511,000	204,934,000	764,138,000
953005	Mbulu	DC	640,848,000	64,311,000	10,391,000	29,833,000	6,194,000	304,391,000	1,055,968,000
953083	Simanjiro	DC	393,903,000	45,096,000	6,658,000	16,632,000	13,337,000	181,990,000	657,616,000
Total For Region			2,843,621,000	297,052,000	46,768,000	122,718,000	54,541,000	1,372,635,000	4,737,335,000
Grand Total			71,357,046,000	9,243,882,000	1,511,656,720	3,190,928,000	954,663,000	42,380,899,280	128,639,075,000

Table 5.5 - Other Recurrent Transfers (Subventions) to Local Governments, FY 2008-09

Vote ID	Council	Type	HSBF	Road Fund	HIV/AIDS	Total
Arusha Region						
702001	Arusha	MC	356,014,000	160,140,000	78,747,000	594,901,000
703006	Monduli	DC	178,935,000	204,191,000	43,267,000	426,393,000
703007	Ngorongoro	DC	249,304,000	311,516,000	58,499,000	619,319,000
703084	Karatu	DC	278,544,000	164,566,000	63,485,000	506,595,000
703098	Meru	DC	309,266,000	78,902,000	68,867,000	457,035,000
703099	Arusha	DC	399,176,000	101,717,000	86,963,000	587,856,000
703100	Longido	DC	119,167,000	135,934,000	31,026,000	286,127,000
Total For Region			1,890,406,000	1,156,966,000	430,854,000	3,478,226,000
Coast Region						
712023	Kibaha	TC	109,452,000	32,577,000	31,541,000	173,570,000
713008	Bagamoyo	DC	363,551,000	157,878,000	303,446,000	824,875,000
713009	Mafia	DC	68,846,000	51,544,000	243,285,000	363,675,000
713010	Kisarawe	DC	153,169,000	195,906,000	260,471,000	609,546,000
713011	Kibaha	DC	85,262,000	110,591,000	246,559,000	442,412,000
713012	Rufiji	DC	322,553,000	240,013,000	295,101,000	857,667,000
713085	Mkuranga	DC	301,548,000	239,090,000	70,867,000	611,505,000
Total For Region			1,404,381,000	1,027,599,000	1,451,270,000	3,883,250,000
Dodoma Region						
722003	Dodoma	MC	404,752,000	114,609,000	308,046,000	827,407,000
723014	Kondoa	DC	602,664,000	343,069,000	347,740,000	1,293,473,000
723015	Mpwapa	DC	370,140,000	284,661,000	301,122,000	955,923,000
723086	Kongwa	DC	342,053,000	202,975,000	294,961,000	839,989,000
723101	Bahi	DC	276,799,000	120,181,000	172,559,000	569,539,000
723102	Chamwino	DC	401,931,000	174,558,000	198,073,000	774,562,000
Total For Region			2,398,339,000	1,240,053,000	1,622,501,000	5,260,893,000
Iringa Region						
732004	Iringa	MC	137,996,000	30,690,000	44,773,000	213,459,000
732026	Njombe	TC	153,867,000	102,670,000	48,140,000	304,677,000
733016	Iringa	DC	361,029,000	330,670,000	89,969,000	781,668,000
733017	Mufindi	DC	425,979,000	335,604,000	103,375,000	864,958,000
733018	Njombe	DC	437,316,000	285,541,000	105,157,000	828,014,000
733019	Ludewa	DC	202,918,000	267,959,000	58,211,000	529,088,000
733020	Makete	DC	187,205,000	221,689,000	55,409,000	464,303,000
733094	Kilolo	DC	283,626,000	227,985,000	293,877,000	805,488,000
Total For Region			2,189,936,000	1,802,808,000	798,911,000	4,791,655,000
Kigoma Region						
742005	Kigoma/Ujiji	MC	184,063,000	37,283,000	259,827,000	481,173,000
743021	Kigoma	DC	702,988,000	179,947,000	364,695,000	1,247,630,000
743022	Kasulu	DC	854,424,000	257,739,000	394,273,000	1,506,436,000
743023	Kibondo	DC	575,280,000	225,171,000	338,423,000	1,138,874,000
Total For Region			2,316,755,000	700,140,000	1,357,218,000	4,374,113,000
Kilimanjaro Region						
752009	Moshi	MC	178,967,000	98,954,000	45,312,000	323,233,000
753024	Hai	DC	247,700,000	116,091,000	59,309,000	423,100,000
753025	Moshi	DC	557,411,000	211,428,000	121,427,000	890,266,000
753026	Rombo	DC	322,556,000	88,840,000	73,665,000	485,061,000
753027	Same	DC	314,328,000	200,335,000	72,929,000	587,592,000
753028	Mwanga	DC	181,380,000	172,320,000	46,171,000	399,871,000
753103	Siha	DC	130,200,000	61,050,000	35,500,000	226,750,000
Total For Region			1,932,542,000	949,018,000	454,313,000	3,335,873,000

Vote ID	Council	Type	HSBF	Road Fund	HIV/AIDS	Total
Lindi Region						
762006	Lindi	MC	70,615,000	30,824,000	19,224,000	120,663,000
763029	Nachingwea	DC	245,055,000	209,319,000	54,363,000	508,737,000
763030	Kilwa	DC	287,414,000	323,313,000	283,585,000	894,312,000
763031	Liwale	DC	126,708,000	182,189,000	250,555,000	559,452,000
763032	Lindi	DC	344,364,000	251,697,000	294,967,000	891,028,000
763092	Rwangwa	DC	190,963,000	160,463,000	43,416,000	394,842,000
Total For Region			1,265,119,000	1,157,805,000	946,110,000	3,369,034,000
Mara Region						
772011	Musoma	MC	141,876,000	40,199,000	253,240,000	435,315,000
773033	Bunda	DC	369,207,000	145,411,000	298,988,000	813,606,000
773034	Musoma	DC	481,073,000	197,123,000	321,845,000	1,000,041,000
773035	Serengeti	DC	284,794,000	186,648,000	282,706,000	754,148,000
773036	Tarime	DC	393,775,000	114,595,000	304,039,000	812,409,000
773104	Rorya	DC	312,615,000	91,095,000	67,619,000	471,329,000
Total For Region			1,983,340,000	775,071,000	1,528,437,000	4,286,848,000
Mbeya Region						
782007	Mbeya	CC	327,826,000	40,610,000	83,099,000	451,535,000
783037	Chunya	DC	308,686,000	192,977,000	79,594,000	581,257,000
783038	Ileje	DC	189,734,000	125,662,000	55,969,000	371,365,000
783039	Kyela	DC	244,026,000	99,537,000	286,090,000	629,653,000
783040	Mbeya	DC	357,617,000	214,643,000	89,028,000	661,288,000
783041	Mbozi	DC	700,738,000	267,339,000	377,752,000	1,345,829,000
783042	Rungwe	DC	444,378,000	148,557,000	326,843,000	919,778,000
783087	Mbarali	DC	345,905,000	178,686,000	87,047,000	611,638,000
Total For Region			2,918,910,000	1,268,011,000	1,385,422,000	5,572,343,000
Morogoro Region						
792008	Morogoro	MC	281,499,000	93,137,000	63,626,000	438,262,000
793043	Morogoro	DC	384,600,000	254,594,000	84,693,000	723,887,000
793044	Kilosa	DC	709,563,000	420,593,000	370,457,000	1,500,613,000
793045	Kilombero	DC	433,312,000	184,800,000	313,734,000	931,846,000
793046	Ulanga	DC	282,214,000	187,151,000	63,932,000	533,297,000
793096	Mvomero	DC	355,952,000	143,359,000	78,363,000	577,674,000
Total For Region			2,447,140,000	1,283,634,000	974,805,000	4,705,579,000
Mtwara Region						
802010	Mtwara	MC	117,601,000	19,974,000	33,093,000	170,668,000
803047	Mtwara	DC	295,546,000	204,775,000	69,075,000	569,396,000
803048	Newala	DC	264,839,000	246,963,000	62,845,000	574,647,000
803049	Masasi	DC	444,797,000	243,217,000	98,866,000	786,880,000
803088	Tandahimba	DC	286,208,000	272,964,000	66,983,000	626,155,000
803105	Nanyumbu	DC	167,839,000	91,854,000	43,061,000	302,754,000
Total For Region			1,576,830,000	1,079,747,000	373,923,000	3,030,500,000
Mwanza Region						
812012	Mwanza	CC	643,167,000	145,899,000	140,268,000	929,334,000
813050	Ukerewe	DC	377,840,000	147,019,000	305,491,000	830,350,000
813051	Sengerema	DC	703,212,000	226,936,000	150,921,000	1,081,069,000
813052	Geita	DC	1,002,998,000	275,433,000	211,513,000	1,489,944,000
813053	Kwimba	DC	453,737,000	323,802,000	320,801,000	1,098,340,000
813054	Magu	DC	594,844,000	234,333,000	129,282,000	958,459,000
813089	Misungwi	DC	383,539,000	170,491,000	306,928,000	860,958,000
Total For Region			4,159,337,000	1,523,913,000	1,565,204,000	7,248,454,000

Vote ID	Council	Type	HSBF	Road Fund	HIV/AIDS	Total
Ruvuma Region						
822015	Songea	MC	167,785,000	70,672,000	42,539,000	280,996,000
823055	Songea	DC	239,480,000	187,838,000	277,254,000	704,572,000
823056	Tunduru	DC	372,651,000	323,115,000	304,276,000	1,000,042,000
823057	Mbinga	DC	585,066,000	397,755,000	346,949,000	1,329,770,000
823097	Namtumbo	DC	277,722,000	209,643,000	285,269,000	772,634,000
Total For Region			1,642,704,000	1,189,023,000	1,256,287,000	4,088,014,000
Shinyanga Region						
832013	Shinyanga	MC	166,131,000	73,312,000	261,687,000	501,130,000
833058	Shinyanga	DC	401,587,000	136,709,000	309,452,000	847,748,000
833059	Maswa	DC	457,358,000	224,846,000	321,088,000	1,003,292,000
833060	Bariadi	DC	845,860,000	339,015,000	398,725,000	1,583,600,000
833061	Kahama	DC	826,977,000	200,022,000	394,760,000	1,421,759,000
833082	Meatu	DC	386,444,000	237,254,000	306,968,000	930,666,000
833090	Bukombe	DC	548,789,000	161,441,000	338,686,000	1,048,916,000
833095	Kishapu	DC	350,728,000	140,942,000	299,219,000	790,889,000
Total For Region			3,983,874,000	1,513,541,000	2,630,585,000	8,128,000,000
Singida Region						
842014	Singida	MC	149,182,000	54,179,000	34,310,000	237,671,000
843063	Iramba	DC	585,511,000	294,599,000	343,761,000	1,223,871,000
843062	Singida	DC	573,168,000	267,968,000	339,886,000	1,181,022,000
843064	Manyoni	DC	339,448,000	261,083,000	293,703,000	894,234,000
Total For Region			1,647,309,000	877,829,000	1,011,660,000	3,536,798,000
Tabora Region						
852017	Tabora	MC	245,328,000	69,129,000	58,868,000	373,325,000
853065	Igunga	DC	459,712,000	286,222,000	101,845,000	847,779,000
853066	Nzega	DC	568,059,000	264,045,000	343,245,000	1,175,349,000
853067	Tabora	DC	436,047,000	269,916,000	317,930,000	1,023,893,000
853068	Urambo	DC	522,733,000	366,809,000	334,547,000	1,224,089,000
853091	Sikonge	DC	227,627,000	211,168,000	275,880,000	714,675,000
Total For Region			2,459,506,000	1,467,289,000	1,432,315,000	5,359,110,000
Tanga Region						
862018	Tanga	CC	312,744,000	64,078,000	290,615,000	667,437,000
862025	Korogwe	TC	77,396,000	34,872,000	23,005,000	135,273,000
863069	Muheza	DC	257,553,000	145,648,000	279,468,000	682,669,000
863070	Pangani	DC	118,703,000	146,858,000	32,402,000	297,963,000
863071	Korogwe	DC	315,429,000	143,689,000	71,359,000	530,477,000
863072	Handeni	DC	369,101,000	207,961,000	302,050,000	879,112,000
863073	Lushoto	DC	589,195,000	273,219,000	346,017,000	1,208,431,000
863093	Kilindi	DC	221,579,000	152,736,000	272,282,000	646,597,000
863106	Mkinga	DC	160,388,000	90,554,000	39,719,000	290,661,000
Total For Region			2,422,088,000	1,259,615,000	1,656,917,000	5,338,620,000
Kagera Region						
872002	Bukoba	MC	99,535,000	29,089,000	24,726,000	153,350,000
873074	Karagwe	DC	567,624,000	261,842,000	338,477,000	1,167,943,000
873075	Biharamulo	DC	211,307,000	95,092,000	266,969,000	573,368,000
873076	Muleba	DC	520,135,000	190,924,000	329,070,000	1,040,129,000
873077	Bukoba	DC	346,142,000	164,192,000	74,626,000	584,960,000
873078	Ngara	DC	466,085,000	155,572,000	98,569,000	720,226,000
873107	Chato	DC	332,587,000	149,428,000	71,275,000	553,290,000
873108	Misenyi	DC	219,224,000	104,114,000	48,958,000	372,296,000
Total For Region			2,762,639,000	1,150,253,000	1,252,670,000	5,165,562,000

Vote ID	Council	Type	HSBF	Road Fund	HIV/AIDS	Total
Dar es Salaam Region						
882019	Ilala	MC	789,453,000	132,015,000	173,256,000	1,094,724,000
882020	Kinondoni	MC	1,319,376,000	194,567,000	279,767,000	1,793,710,000
882021	Temeke	MC	940,521,000	94,257,000	203,462,000	1,238,240,000
882022	Dar es Salaam	CC	0	0	0	0
Total For Region			3,049,350,000	420,839,000	656,485,000	4,126,674,000
Rukwa Region						
892016	Sumbawanga	MC	189,927,000	108,586,000	46,069,000	344,582,000
892027	Mpanda	TC	65,462,000	43,575,000	20,886,000	129,923,000
893079	Mpanda	DC	519,144,000	339,488,000	332,442,000	1,191,074,000
893080	Sumbawanga	DC	567,691,000	484,522,000	123,091,000	1,175,304,000
893081	Nkasi	DC	317,838,000	207,984,000	292,241,000	818,063,000
Total For Region			1,660,062,000	1,184,155,000	814,729,000	3,658,946,000
Manyara Region						
952024	Babati	TC	85,733,000	43,028,000	19,957,000	148,718,000
953002	Babati	DC	342,761,000	220,836,000	291,862,000	855,459,000
953003	Hanang	DC	289,081,000	234,965,000	280,859,000	804,905,000
953004	Kiteto	DC	266,006,000	396,815,000	277,384,000	940,205,000
953005	Mbulu	DC	337,101,000	158,455,000	290,598,000	786,154,000
953083	Simanjiro	DC	236,379,000	341,191,000	271,080,000	848,650,000
Total For Region			1,557,061,000	1,395,290,000	1,431,740,000	4,384,091,000
999999	Grand Total		47,667,628,000	24,422,599,000	25,032,356,000	97,122,583,000

Table 5.6 - LGCDG Grants to Local Governments, FY 2008-09

Vote ID	Council	Type	Core LGCDG		Agriculture			Water		Educ.
			CDG	CBG	DADG	A-CBG	A-EBG	RWSSP-CDG	RWSSP-CBG	PEDG
Arusha Region										
702001	Arusha	MC	636,819,300	43,457,700	40,074,964	28,028,639	10,133,732	275,016,000	21,000,000	33,613,000
703006	Monduli	DC	308,786,400	36,197,200	36,301,258	51,051,314	53,231,337	391,366,000	21,000,000	16,738,000
703007	Ngorongoro	DC	432,810,300	37,910,600	235,248,238	148,498,650	57,836,908	425,988,000	21,000,000	18,960,000
703084	Karatu	DC	516,757,800	40,192,100	55,129,837	247,319,769	98,050,091	420,475,000	21,000,000	27,413,000
703098	Meru	DC	503,321,000	42,567,200	329,937,337	197,317,308	84,740,323	483,122,000	21,000,000	37,425,000
703099	Arusha	DC	649,646,400	47,382,400	329,155,496	203,811,304	83,921,918	512,351,000	21,000,000	48,223,000
703100	Longido	DC	205,657,400	32,791,200	224,875,698	142,917,760	55,640,962	366,715,000	21,000,000	11,284,000
Total For Region			3,253,798,600	280,498,400	1,250,722,828	1,018,944,744	443,555,271	2,875,033,000	147,000,000	193,656,000
Coast Region										
712023	Kibaha	TC	169,759,200	31,587,400	48,037,781	32,755,053	11,217,691	304,575,000	21,000,000	10,325,000
713008	Bagamoyo	DC	746,288,400	46,520,500	232,840,275	145,263,750	57,036,564	411,042,000	21,000,000	31,471,000
713009	Mafia	DC	96,795,400	29,187,600	93,295,467	58,370,157	23,441,029	280,445,000	21,000,000	5,641,000
713010	Kisarawe	DC	251,703,400	34,301,800	302,229,238	189,171,137	76,228,009	355,730,000	21,000,000	13,088,000
713011	Kibaha	DC	163,039,500	30,478,500	128,506,548	94,984,615	31,878,173	312,664,000	21,000,000	7,240,000
713012	Rufiji	DC	692,876,600	45,065,800	345,100,504	215,754,110	86,148,799	500,258,000	21,000,000	27,707,000
713085	Mkuranga	DC	458,926,000	41,120,300	265,097,455	165,571,406	65,589,274	400,586,000	21,000,000	29,334,000
Total For Region			2,579,388,500	258,261,900	1,415,107,268	901,870,228	351,539,539	2,565,300,000	147,000,000	124,806,000
Dodoma Region										
722003	Dodoma	MC	641,456,400	47,114,600	132,632,340	82,566,142	31,954,521	362,268,000	21,000,000	44,061,000
723014	Kondoa	DC	1,249,495,000	60,335,600	483,962,683	298,876,640	117,861,591	487,872,000	21,000,000	65,568,000
723015	Mpwapwa	DC	494,682,500	46,391,800	229,940,281	146,529,275	55,666,276	308,684,000	21,000,000	38,354,000
723086	Kongwa	DC	558,868,700	44,406,700	210,767,480	133,333,463	48,730,516	313,806,000	21,000,000	34,794,000
723101	Bahi	DC	435,956,300	40,376,700	273,226,921	170,568,854	67,446,941	361,103,000	21,000,000	23,161,000
723102	Chamwino	DC	633,007,700	46,874,100	273,226,921	170,568,854	67,446,941	393,666,000	21,000,000	33,764,000
Total For Region			4,013,466,600	285,499,500	1,603,756,626	1,002,443,228	389,106,786	2,227,399,000	126,000,000	239,702,000
Iringa Region										
732004	Iringa	MC	195,718,900	32,437,600	32,631,399	23,376,735	8,279,224	272,453,000	21,000,000	13,812,000
732026	Njombe	TC	238,722,900	33,868,900	165,845,282	105,866,989	38,886,575	336,390,000	21,000,000	16,519,000
733016	Iringa	DC	771,228,900	47,226,400	403,393,393	249,014,314	99,458,718	413,832,000	21,000,000	37,338,000
733017	Mufindi	DC	774,377,500	47,271,900	474,836,081	293,769,611	117,622,482	524,877,000	21,000,000	44,557,000
733018	Njombe	DC	839,363,200	49,056,800	442,856,424	272,791,369	108,981,438	643,976,000	21,000,000	44,330,000
733019	Ludewa	DC	326,771,900	36,788,700	215,428,453	131,562,313	52,647,160	322,297,000	21,000,000	21,141,000
733020	Makete	DC	208,124,800	34,583,900	232,701,468	142,441,409	57,229,765	357,890,000	21,000,000	15,235,000
733094	Kilolo	DC	513,373,900	42,945,500	299,132,231	183,809,212	73,308,774	505,835,000	21,000,000	33,686,000
Total For Region			3,867,682,000	324,179,700	2,266,824,731	1,402,631,952	556,414,136	3,377,550,000	168,000,000	226,618,000

Kigoma Region										
742005	Kigoma/Ujiji	MC	293,332,000	35,649,900	66,994,083	46,547,337	16,934,367	274,772,000	21,000,000	24,524,000
743021	Kigoma	DC	1,396,297,500	64,350,000	61,110,823	89,104,615	114,942,268	1,057,402,000	21,000,000	85,207,000
743022	Kasulu	DC	1,431,073,800	73,135,400	88,097,368	128,447,266	165,700,785	883,174,000	21,000,000	103,073,000
743023	Kibondo	DC	1,052,732,200	60,730,800	60,630,621	107,019,550	114,039,065	607,599,000	21,000,000	62,006,000
Total For Region			4,173,435,500	233,866,100	276,832,895	371,118,768	411,616,485	2,822,947,000	84,000,000	274,810,000
Kilimanjaro Region										
752009	Moshi	MC	339,420,900	35,304,100	40,130,565	27,988,477	9,901,831	266,949,000	21,000,000	14,722,000
753024	Hai	DC	361,660,000	37,906,700	266,936,398	166,911,752	66,841,224	359,892,000	21,000,000	24,473,000
753025	Moshi	DC	833,418,300	53,424,800	62,875,697	91,668,856	118,261,788	560,259,000	21,000,000	58,955,000
753026	Rombo	DC	619,639,800	42,994,900	38,835,299	56,618,767	73,044,628	423,547,000	21,000,000	40,098,000
753027	Same	DC	493,548,900	42,270,800	32,776,370	46,068,049	54,124,966	481,770,000	21,000,000	36,465,000
753028	Mwanga	DC	258,147,500	34,505,900	34,402,439	51,202,556	53,421,647	384,843,000	21,000,000	17,664,000
753103	Siha	DC	190,113,300	32,258,200	258,077,232	161,357,680	64,574,964	314,858,000	21,000,000	13,190,000
Total For Region			3,095,948,700	278,665,400	734,034,000	601,816,137	440,171,048	2,792,118,000	147,000,000	205,567,000
Lindi Region										
762006	Lindi	MC	104,582,400	28,869,100	35,597,569	22,266,344	8,923,301	206,257,000	21,000,000	4,418,000
763029	Nachingwea	DC	537,455,100	40,773,200	288,420,052	180,277,130	71,830,372	529,648,000	21,000,000	21,801,000
763030	Kilwa	DC	609,970,400	42,783,000	286,502,970	179,004,550	71,085,500	470,168,000	21,000,000	25,447,000
763031	Liwale	DC	267,906,600	33,371,000	181,409,047	113,493,067	45,551,046	332,307,000	21,000,000	9,825,000
763032	Lindi	DC	696,640,100	45,142,500	323,848,116	202,311,887	80,259,291	451,920,000	21,000,000	26,454,000
763092	Rwangwa	DC	319,337,200	36,522,200	424,789,370	268,836,216	107,165,350	332,138,000	21,000,000	16,031,000
Total For Region			2,535,891,800	227,461,000	1,540,567,124	966,189,194	384,814,860	2,322,438,000	126,000,000	103,976,000
Mara Region										
772011	Musoma	MC	237,520,400	33,814,300	32,250,967	23,633,812	8,197,336	194,543,000	21,000,000	16,635,000
773033	Bunda	DC	604,180,200	45,893,900	46,543,896	69,811,029	87,543,592	416,310,000	21,000,000	43,369,000
773034	Musoma	DC	931,096,400	51,552,800	45,636,077	63,951,723	76,431,681	488,050,000	21,000,000	61,352,000
773035	Serengeti	DC	398,187,400	42,435,900	49,968,347	80,816,687	73,294,876	381,374,000	21,000,000	31,106,000
773036	Tarime	DC	755,855,100	0	45,854,303	82,539,669	86,246,550	684,743,000	21,000,000	41,869,000
773104	Rorya	DC	500,056,700	42,461,900	44,453,288	64,817,695	83,611,405	323,437,000	21,000,000	33,594,000
Total For Region			3,426,896,200	216,158,800	264,706,878	385,570,615	415,325,440	2,488,457,000	126,000,000	227,925,000
Mbeya Region										
782007	Mbeya	CC	581,045,400	41,926,300	94,366,660	61,479,279	23,672,960	306,700,000	21,000,000	37,625,000
783037	Chunya	DC	625,924,000	43,227,600	217,733,597	129,533,291	50,659,676	524,612,000	21,000,000	30,007,000
783038	Ileje	DC	232,239,800	33,650,500	256,287,814	158,345,488	61,591,324	404,199,000	21,000,000	17,697,000
783039	Kyela	DC	411,318,700	37,278,800	284,609,784	176,779,918	68,213,023	303,939,000	21,000,000	27,918,000
783040	Mbeya	DC	629,661,500	43,279,600	328,668,085	205,243,843	81,217,829	586,454,000	21,000,000	40,728,000
783041	Mbozi	DC	1,310,071,100	61,968,400	573,604,587	359,765,190	141,396,307	976,659,000	21,000,000	81,406,000
783042	Rungwe	DC	615,680,000	46,265,700	440,486,863	275,094,514	108,931,099	596,221,000	21,000,000	49,905,000
783087	Mbarali	DC	711,599,200	45,585,800	311,612,050	217,752,845	74,548,671	255,245,000	21,000,000	35,068,000
Total For Region			5,117,539,700	353,182,700	2,507,369,440	1,583,994,368	610,230,889	3,954,029,000	168,000,000	320,354,000

Morogoro Region										
792008	Morogoro	MC	432,058,900	40,212,900	47,359,128	32,265,545	11,873,191	208,390,000	21,000,000	28,145,000
793043	Morogoro	DC	670,113,600	48,119,500	52,590,186	259,569,745	119,557,969	422,523,000	21,000,000	41,919,000
793044	Kilosa	DC	1,150,182,800	63,923,600	768,583,564	414,921,390	182,720,348	671,356,000	21,000,000	70,844,000
793045	Kilombero	DC	964,087,800	52,512,200	75,887,549	94,940,235	142,735,553	416,340,000	21,000,000	44,013,000
793046	Ulanga	DC	511,980,300	42,909,100	33,011,810	48,125,124	62,091,331	312,930,000	21,000,000	28,802,000
793096	Mvomero	DC	599,991,600	45,776,900	516,126,084	280,388,258	127,862,787	487,780,000	21,000,000	38,397,000
Total For Region			4,328,415,000	293,454,200	1,493,558,321	1,130,210,297	646,841,179	2,519,319,000	126,000,000	252,120,000
Mtwara Region										
802010	Mtwara	MC	189,355,400	32,229,600	35,500,862	25,145,260	8,901,709	301,610,000	21,000,000	11,021,000
803047	Mtwara	DC	569,497,500	41,635,100	288,892,989	180,421,002	71,466,874	487,938,000	21,000,000	24,597,000
803048	Newala	DC	409,905,600	39,495,300	291,972,803	176,182,706	70,047,792	442,730,000	21,000,000	23,076,000
803049	Masasi	DC	0	50,833,900	45,067,047	65,697,312	84,765,813	120,000,000	21,000,000	41,471,000
803088	Tandahimba	DC	551,678,400	41,138,500	394,959,978	250,744,094	96,377,815	495,973,000	21,000,000	25,440,000
803105	Nanyumbu	DC	284,403,600	35,371,700	340,521,458	212,814,628	84,765,848	451,751,000	21,000,000	17,666,000
Total For Region			2,004,840,500	240,704,100	1,396,915,137	911,005,002	416,325,851	2,300,002,000	126,000,000	143,271,000
Mwanza Region										
812012	Mwanza	CC	1,279,031,000	61,072,700	171,050,788	106,096,921	39,801,423	258,815,000	21,000,000	69,080,000
813050	Ukerewe	DC	593,530,600	45,531,200	29,117,135	42,453,204	54,765,905	424,814,000	21,000,000	43,239,000
813051	Sengerema	DC	1,155,138,400	64,022,400	50,786,032	74,050,845	95,522,551	604,389,000	21,000,000	83,406,000
813052	Geita	DC	1,997,032,700	80,791,100	62,233,994	80,947,640	117,054,821	1,052,311,000	21,000,000	113,663,000
813053	Kwimba	DC	0	50,475,100	41,978,141	61,202,560	78,955,945	120,000,000	21,000,000	56,481,000
813054	Magu	DC	773,594,900	57,833,100	46,242,205	67,422,574	86,976,147	553,965,000	21,000,000	61,086,000
813089	Misungwi	DC	601,308,500	45,797,700	30,448,975	53,704,736	57,270,940	561,391,000	21,000,000	40,054,000
Total For Region			6,399,636,100	405,523,300	431,857,270	485,878,480	530,347,732	3,575,685,000	147,000,000	467,009,000
Ruvuma Region										
822015	Songea	MC	265,033,600	34,720,400	51,463,135	39,987,630	12,762,943	298,948,000	21,000,000	18,223,000
823055	Songea	DC	351,335,400	40,501,500	478,792,625	261,792,603	119,162,828	430,716,000	21,000,000	21,684,000
823056	Tunduru	DC	691,382,900	48,830,600	641,529,666	356,130,885	158,805,115	509,308,000	21,000,000	34,832,000
823057	Mbinga	DC	975,127,400	58,132,100	776,312,547	430,513,334	190,481,366	822,964,000	21,000,000	55,084,000
823097	Namtumbo	DC	489,881,600	42,177,200	474,861,103	276,360,618	116,928,048	310,072,000	21,000,000	25,712,000
Total For Region			2,772,760,900	224,361,800	2,422,959,076	1,364,785,070	598,140,300	2,372,008,000	105,000,000	155,535,000
Shinyanga Region										
832013	Shinyanga	MC	0	34,301,800	7,368,860	13,389,881	13,859,960	120,000,000	21,000,000	19,139,000
833058	Shinyanga	DC	0	47,521,500	30,906,786	45,062,747	58,132,028	120,000,000	21,000,000	42,982,000
833059	Maswa	DC	715,344,500	49,561,200	30,962,130	75,524,607	58,236,123	498,869,000	21,000,000	48,803,000
833060	Bariadi	DC	1,430,950,300	73,136,700	53,979,404	78,710,478	101,528,909	878,915,000	21,000,000	106,802,000
833061	Kahama	DC	1,408,236,700	72,387,900	50,003,333	73,194,857	103,267,376	1,139,611,000	21,000,000	90,741,000
833082	Meatu	DC	623,668,500	46,562,100	28,002,368	57,488,393	52,669,161	492,016,000	21,000,000	40,422,000
833090	Bukombe	DC	1,177,793,500	58,354,400	39,514,316	57,614,129	74,321,780	768,950,000	21,000,000	68,523,000
833095	Kishapu	DC	575,200,600	44,951,400	32,151,454	46,874,891	60,473,103	488,945,000	21,000,000	38,974,000
Total For Region			5,931,194,100	426,777,000	272,888,651	447,859,983	522,488,440	4,507,306,000	168,000,000	456,386,000

Singida Region										
842014	Singida	MC	185,801,200	33,640,100	58,454,499	51,796,000	13,326,214	245,374,000	21,000,000	18,229,000
843063	Iramba	DC	956,369,700	57,515,900	451,974,684	284,031,471	111,594,446	824,749,000	21,000,000	57,333,000
843062	Singida	DC	1,088,025,900	61,876,100	558,128,923	343,593,533	137,475,788	628,348,000	21,000,000	63,534,000
843064	Manyoni	DC	609,759,800	46,133,100	406,651,206	253,113,050	100,207,927	604,237,000	21,000,000	30,258,000
Total For Region			2,839,956,600	199,165,200	1,475,209,312	932,534,054	362,604,375	2,302,708,000	84,000,000	169,354,000
Tabora Region										
852017	Tabora	MC	368,439,500	38,130,300	68,635,785	50,457,757	16,806,496	370,843,000	21,000,000	27,000,000
853065	Igunga	DC	714,667,200	49,549,500	318,470,264	199,734,935	76,668,312	753,414,000	21,000,000	48,675,000
853066	Nzegga	DC	1,075,999,600	55,537,300	301,424,726	191,156,927	72,226,926	689,484,000	21,000,000	56,842,000
853067	Tabora	DC	699,666,500	49,095,800	257,043,685	164,270,069	62,297,299	651,509,000	21,000,000	45,375,000
853068	Urambo	DC	955,732,700	57,565,300	311,368,833	196,060,670	74,648,413	680,225,000	21,000,000	62,220,000
853091	Sikonge	DC	412,180,600	37,345,100	132,991,377	95,989,469	31,726,033	464,940,000	21,000,000	19,008,000
Total For Region			4,226,686,100	287,223,300	1,389,934,670	897,669,827	334,373,479	3,610,415,000	126,000,000	259,120,000
Tanga Region										
862018	Tanga	CC	0	40,960,400	9,306,271	16,508,648	17,504,002	120,000,000	21,000,000	33,311,000
862025	Korogwe	TC	109,174,000	0	142,034,930	88,633,890	34,817,651	271,827,000	21,000,000	7,795,000
863069	Muheza	DC	394,254,900	38,988,300	227,054,350	175,162,268	56,224,905	333,991,000	21,000,000	26,727,000
863070	Pangani	DC	108,355,000	29,573,700	154,723,427	125,750,400	37,931,836	296,781,000	21,000,000	5,976,000
863071	Korogwe	DC	468,353,600	0	48,127,141	70,161,428	90,521,490	346,190,000	21,000,000	31,748,000
863072	Handeni	DC	607,180,600	0	38,371,131	55,944,519	72,171,582	449,030,000	21,000,000	38,451,000
863073	Lushoto	DC	922,438,400	56,366,700	49,884,704	72,737,099	93,827,259	631,726,000	21,000,000	76,301,000
863093	Kilindi	DC	365,210,300	0	38,527,577	56,164,628	72,465,840	448,148,000	21,000,000	21,713,000
863106	Mkinga	DC	245,502,400	34,087,300	227,054,355	141,842,271	56,224,907	282,725,000	21,000,000	16,554,000
Total For Region			3,220,469,200	199,976,400	935,083,886	802,905,151	531,689,472	3,180,418,000	189,000,000	258,576,000
Kagera Region										
872002	Bukoba	MC	149,269,900	30,910,100	40,397,257	28,229,061	9,966,398	312,590,000	21,000,000	9,954,000
873074	Karagwe	DC	925,459,600	56,485,000	53,837,723	78,502,372	101,262,423	717,437,000	21,000,000	66,821,000
873075	Biharamulo	DC	358,486,700	37,814,400	28,975,802	42,247,189	54,500,076	433,135,000	21,000,000	25,759,000
873076	Muleba	DC	958,064,900	52,278,200	56,547,318	82,448,267	106,358,853	596,063,000	21,000,000	57,442,000
873077	Bukoba	DC	519,233,000	43,100,200	30,473,222	48,802,954	62,959,192	550,466,000	21,000,000	35,519,000
873078	Ngara	DC	712,290,800	49,454,600	37,583,664	54,804,971	70,690,449	455,068,000	21,000,000	47,566,000
873107	Chato	DC	564,219,500	44,595,200	28,975,787	42,247,167	54,500,047	663,303,000	21,000,000	42,046,000
873108	Misenyi	DC	328,855,800	36,830,300	30,473,246	48,802,989	62,959,237	454,628,000	21,000,000	22,479,000
Total For Region			4,515,880,200	351,468,000	307,264,019	426,084,970	523,196,675	4,182,690,000	168,000,000	307,586,000
Dar es Salaam Region										
882019	Ilala	MC	1,411,789,600	64,695,800	55,761,692	37,805,721	12,885,055	218,907,000	21,000,000	71,372,000
882020	Kinondoni	MC	2,412,047,300	92,112,800	80,016,016	52,971,374	18,947,015	243,043,000	21,000,000	117,063,000
882021	Temeke	MC	1,714,346,400	72,991,100	81,409,723	53,875,071	19,409,971	227,777,000	21,000,000	89,411,000
882022	Dar es Salaam	CC	0	0	0	0	0	0	0	0
Total For Region			5,538,183,300	229,799,700	217,187,431	144,652,166	51,242,041	689,727,000	63,000,000	277,846,000

Rukwa Region										
892016	Sumbawanga	MC	306,146,100	36,081,500	71,412,428	52,374,281	17,483,707	286,063,000	21,000,000	23,421,000
892027	Mpanda	TC	121,202,900	30,002,700	185,366,331	115,087,393	43,686,769	194,170,000	21,000,000	7,714,000
893079	Mpanda	DC	1,152,827,000	57,727,800	516,762,859	264,840,397	125,903,300	544,076,000	21,000,000	58,416,000
893080	Sumbawanga	DC	1,059,948,500	55,127,800	563,519,796	335,620,086	146,323,795	786,734,000	21,000,000	58,327,000
893081	Nkasi	DC	523,857,100	43,290,000	575,037,872	336,254,649	142,735,634	462,835,000	21,000,000	32,869,000
Total For Region			3,163,981,600	222,229,800	1,912,099,286	1,104,176,806	476,133,205	2,273,878,000	105,000,000	180,747,000
Manyara Region										
952024	Babati	TC	158,289,300	30,344,600	95,528,996	59,380,708	22,708,274	322,986,000	21,000,000	9,709,000
953002	Babati	DC	459,566,900	44,930,600	493,475,720	308,529,237	123,433,267	601,547,000	21,000,000	37,315,000
953003	Hanang	DC	569,725,000	41,636,400	47,392,159	222,735,241	89,139,076	494,712,000	21,000,000	33,245,000
953004	Kiteto	DC	424,613,800	40,021,800	313,292,447	195,979,759	78,709,150	388,179,000	21,000,000	20,969,000
953005	Mbulu	DC	439,918,700	44,110,300	290,277,810	181,276,261	71,910,118	507,192,000	21,000,000	36,633,000
953083	Simanjiro	DC	393,506,100	38,994,800	228,110,587	146,605,580	57,279,688	360,891,000	21,000,000	17,167,000
Total For Region			2,445,619,800	240,038,500	1,468,077,719	1,114,506,786	443,179,573	2,675,507,000	126,000,000	155,038,000
Grand Total			79,451,671,000	5,778,494,800	25,582,956,568	17,996,847,826	9,439,336,776	59,614,934,000	2,772,000,000	5,000,002,000

Table 5.7 - Other Development Grants and Funds to Local Governments, FY 2008-09

Vote ID	Council	Type	PADEP	DASIP	UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMCG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Arusha Region												
702001	Arusha	MC	-	-	168,602,280	32,125,000	0	0	30,000,000	0	0	0
703006	Monduli	DC	537,180,250	-	-	15,420,000	0	0	95,000,000	0	0	0
703007	Ngorongoro	DC	0	-	-	15,420,000	97,000,000	18,000,000	158,000,000	0	0	0
703084	Karatu	DC	316,423,713	-	-	15,420,000	0	0	273,000,000	0	0	75,180,700
703098	Meru	DC	0	-	-	15,420,000	0	0	73,000,000	35,000,000	0	86,746,900
703099	Arusha	DC	-	-	-	15,420,000	0	0	72,000,000	35,000,000	0	0
703100	Longido	DC	0	-	-	15,420,000	97,000,000	18,000,000	127,000,000	0	0	86,746,900
Total For Region			853,603,963	0	168,602,280	124,645,000	194,000,000	36,000,000	828,000,000	70,000,000	0	248,674,500
Coast Region												
712023	Kibaha	TC	-	-	43,349,475	32,125,000	0	0	21,000,000	0	0	0
713008	Bagamoyo	DC	-	-	-	15,420,000	0	0	77,000,000	20,000,000	748,972,000	0
713009	Mafia	DC	-	-	-	15,420,000	97,000,000	0	41,000,000	0	0	0
713010	Kisarawe	DC	-	-	-	15,420,000	0	0	118,000,000	25,000,000	0	0
713011	Kibaha	DC	-	-	-	15,420,000	97,000,000	0	21,000,000	0	0	0
713012	Rufiji	DC	-	-	-	15,420,000	126,824,000	0	91,000,000	15,000,000	0	0
713085	Mkuranga	DC	-	-	-	15,420,000	0	0	41,000,000	0	0	72,289,200
Total For Region			0	0	43,349,475	124,645,000	320,824,000	0	410,000,000	60,000,000	748,972,000	72,289,200
Dodoma Region												
722003	Dodoma	MC	-	-	200,878,910	32,125,000	0	0	152,000,000	0	0	0
723014	Kondoa	DC	-	-	-	15,420,000	0	0	313,000,000	0	0	0
723015	Mpwapwa	DC	-	-	-	15,420,000	0	0	314,000,000	0	0	0
723086	Kongwa	DC	-	-	-	15,420,000	0	0	175,000,000	0	0	0
723101	Bahi	DC	-	-	-	15,420,000	0	0	259,000,000	35,000,000	0	86,746,900
723102	Chamwino	DC	-	-	-	15,420,000	0	0	306,000,000	35,000,000	0	0
Total For Region			0	0	200,878,910	109,225,000	0	0	1,519,000,000	70,000,000	0	86,746,900
Iringa Region												
732004	Iringa	MC	-	-	58,908,255	32,125,000	0	0	30,000,000	0	0	0
732026	Njombe	TC	-	-	127,035,100	32,125,000	0	0	99,000,000	0	0	0
733016	Iringa	DC	-	-	-	15,420,000	88,264,000	35,500,000	205,000,000	50,000,000	0	0
733017	Mufindi	DC	-	-	-	15,420,000	92,508,000	35,500,000	101,000,000	145,000,000	0	0
733018	Njombe	DC	-	-	-	15,420,000	89,875,000	35,500,000	209,000,000	25,000,000	0	0
733019	Ludewa	DC	-	-	-	15,420,000	66,542,000	35,500,000	161,000,000	25,000,000	0	0
733020	Makete	DC	-	-	-	15,420,000	68,577,000	35,500,000	34,000,000	20,000,000	753,972,900	0
733094	Kilolo	DC	-	-	-	15,420,000	77,079,000	35,500,000	132,000,000	170,000,000	0	86,746,900
Total For Region			0	0	185,943,355	156,770,000	482,845,000	213,000,000	971,000,000	435,000,000	753,972,900	86,746,900

Vote ID	Council	Type	PADEP		UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMCG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Kigoma Region												
742005	Kigoma/Ujiji	MC	-	585,941,000	-	32,125,000	0	0	21,000,000	0	0	0
743021	Kigoma	DC	-	585,941,000	-	15,420,000	0	26,500,000	26,000,000	25,000,000	570,800,400	0
743022	Kasulu	DC	-	585,941,000	-	15,420,000	0	0	121,000,000	35,000,000	618,096,121	0
743023	Kibondo	DC	-	585,941,000	-	15,420,000	0	0	57,000,000	35,000,000	577,391,121	0
Total For Region			0	2,343,764,000	0	78,385,000	0	26,500,000	225,000,000	95,000,000	1,766,287,642	0
Kilimanjaro Region												
752009	Moshi	MC	-	-	99,007,965	32,125,000	0	0	102,000,000	0	0	0
753024	Hai	DC	-	-	-	15,420,000	0	0	116,000,000	0	605,574,100	0
753025	Moshi	DC	561,330,240	-	-	15,420,000	0	0	193,000,000	0	0	0
753026	Rombo	DC	492,948,612	-	-	15,420,000	0	0	128,000,000	35,000,000	0	0
753027	Same	DC	551,033,735	-	-	15,420,000	0	0	288,000,000	35,000,000	0	0
753028	Mwanga	DC	609,246,581	-	-	15,420,000	0	0	249,000,000	0	0	0
753103	Siha	DC	-	-	-	15,420,000	0	0	70,000,000	0	629,066,700	57,831,300
Total For Region			2,214,559,168	0	99,007,965	124,645,000	0	0	1,146,000,000	70,000,000	1,234,640,800	57,831,300
Lindi Region												
762006	Lindi	MC	-	-	22,946,245	32,125,000	0	0	6,000,000	0	0	0
763029	Nachingwea	DC	-	-	-	15,420,000	83,016,000	0	81,000,000	35,000,000	0	0
763030	Kilwa	DC	-	-	-	15,420,000	137,648,000	0	87,000,000	0	0	0
763031	Liwale	DC	-	-	-	15,420,000	152,803,000	0	95,000,000	0	0	0
763032	Lindi	DC	-	-	-	15,420,000	114,632,000	0	44,000,000	25,000,000	0	0
763092	Rwangwa	DC	-	-	-	15,420,000	68,901,000	0	48,000,000	0	0	86,746,900
Total For Region			0	0	22,946,245	109,225,000	557,000,000	0	361,000,000	60,000,000	0	86,746,900
Mara Region												
772011	Musoma	MC	-	585,941,000	-	32,125,000	0	0	50,000,000	0	0	57,831,300
773033	Bunda	DC	-	585,941,000	-	15,420,000	0	0	155,000,000	25,000,000	0	0
773034	Musoma	DC	-	585,941,000	-	15,420,000	0	0	166,000,000	35,000,000	0	0
773035	Serengeti	DC	-	585,941,000	-	15,420,000	0	0	136,000,000	0	0	0
773036	Tarime	DC	-	585,941,000	-	15,420,000	0	0	46,000,000	35,000,000	0	0
773104	Rorya	DC	-	585,941,000	-	15,420,000	0	0	44,000,000	0	0	-
Total For Region			0	3,515,646,000	0	109,225,000	0	0	597,000,000	95,000,000	0	57,831,300

Vote ID	Council	Type	PADEP		UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMCG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Mbeya Region												
782007	Mbeya	CC	-	-	135,219,265	32,125,000	0	0	71,000,000	0	0	0
783037	Chunya	DC	0	0	-	15,420,000	109,668,000	35,500,000	85,000,000	0	0	0
783038	Ileje	DC	-	-	-	15,420,000	64,884,000	35,500,000	28,000,000	0	0	0
783039	Kyela	DC	-	-	-	15,420,000	0	0	36,000,000	0	0	0
783040	Mbeya	DC	-	-	-	15,420,000	78,292,000	35,500,000	145,000,000	20,000,000	0	0
783041	Mbozi	DC	-	-	-	15,420,000	93,915,000	35,500,000	182,000,000	15,000,000	0	0
783042	Rungwe	DC	-	-	-	15,420,000	0	0	108,000,000	35,000,000	0	0
783087	Mbarali	DC	-	-	-	15,420,000	74,314,000	35,500,000	85,000,000	0	0	86,746,900
Total For Region			0	0	135,219,265	140,065,000	421,073,000	177,500,000	740,000,000	70,000,000	0	86,746,900
Morogoro Region												
792008	Morogoro	MC	-	-	119,567,965	32,125,000	0	0	111,000,000	0	0	0
793043	Morogoro	DC	264,175,753	-	-	15,420,000	85,944,000	0	701,000,000	20,000,000	0	0
793044	Kilosa	DC	-	-	-	15,420,000	106,238,000	0	240,000,000	0	0	0
793045	Kilombero	DC	363,436,375	0	-	15,420,000	94,405,000	0	75,000,000	20,000,000	0	0
793046	Ulanga	DC	446,124,155	-	-	15,420,000	123,292,000	0	155,000,000	20,000,000	0	0
793096	Mvomero	DC	-	-	-	15,420,000	84,412,000	0	227,000,000	20,000,000	0	0
Total For Region			1,073,736,283	0	119,567,965	109,225,000	494,291,000	0	1,509,000,000	80,000,000	0	0
Mtwara Region												
802010	Mtwara	MC	-	-	64,943,900	32,125,000	0	0	17,000,000	0	0	0
803047	Mtwara	DC	-	-	-	15,420,000	79,384,000	0	82,000,000	0	776,069,900	0
803048	Newala	DC	-	-	-	15,420,000	66,878,000	0	112,000,000	35,000,000	0	0
803049	Masasi	DC	-	-	-	15,420,000	0	0	108,000,000	20,000,000	0	0
803088	Tandahimba	DC	-	-	-	15,420,000	0	0	122,000,000	0	0	0
803105	Nanyumbu	DC	-	-	-	15,420,000	0	0	71,000,000	0	0	57,831,300
Total For Region			0	0	64,943,900	109,225,000	146,262,000	0	512,000,000	55,000,000	776,069,900	57,831,300
Mwanza Region												
812012	Mwanza	CC	-	1,171,882,000	330,111,360	32,125,000	0	0	135,000,000	0	21,864,400	0
813050	Ukerewe	DC	-	585,941,000	-	15,420,000	0	0	54,000,000	0	0	72,289,200
813051	Sengerema	DC	-	585,941,000	-	15,420,000	0	0	135,000,000	35,000,000	0	0
813052	Geita	DC	-	585,941,000	-	15,420,000	0	0	158,000,000	25,000,000	0	0
813053	Kwimba	DC	-	585,941,000	-	15,420,000	0	0	115,000,000	0	0	0
813054	Magu	DC	-	585,941,000	-	15,420,000	0	0	168,000,000	35,000,000	795,096,580	0
813089	Misungwi	DC	-	585,941,000	-	15,420,000	0	0	50,000,000	0	0	28,916,700
Total For Region			0	4,687,528,000	330,111,360	124,645,000	0	0	815,000,000	95,000,000	816,960,980	101,205,900

Vote ID	Council	Type	PADEP		UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Ruvuma Region												
822015	Songea	MC	-	-	-	32,125,000	0	0	20,000,000	0	0	0
823055	Songea	DC	-	-	-	15,420,000	74,879,000	0	55,000,000	0	0	0
823056	Tunduru	DC	0	0	-	15,420,000	0	0	111,000,000	0	0	0
823057	Mbinga	DC	-	-	-	15,420,000	85,301,000	0	159,000,000	35,000,000	0	0
823097	Namtumbo	DC	-	-	-	15,420,000	77,859,000	0	41,000,000	35,000,000	0	86,746,900
Total For Region			0	0	0	93,805,000	238,039,000	0	386,000,000	70,000,000	0	86,746,900
Shinyanga Region												
832013	Shinyanga	MC	-	585,941,000	78,676,695	32,125,000	0	0	104,000,000	0	0	0
833058	Shinyanga	DC	-	585,941,000	-	15,420,000	97,000,000	0	55,000,000	0	0	0
833059	Maswa	DC	-	585,941,000	-	15,420,000	97,000,000	0	182,000,000	0	0	0
833060	Bariadi	DC	-	585,941,000	-	15,420,000	97,000,000	0	94,000,000	25,000,000	0	0
833061	Kahama	DC	-	585,941,000	-	15,420,000	97,000,000	0	97,000,000	35,000,000	0	0
833082	Meatu	DC	-	585,941,000	-	15,420,000	97,000,000	0	328,000,000	0	0	0
833090	Bukombe	DC	-	585,941,000	-	15,420,000	0	0	77,000,000	35,000,000	0	0
833095	Kishapu	DC	-	585,941,000	-	15,420,000	97,000,000	0	67,000,000	0	0	86,746,900
Total For Region			0	4,687,528,000	78,676,695	140,065,000	582,000,000	0	1,004,000,000	95,000,000	0	86,746,900
Singida Region												
842014	Singida	MC	0	0	87,778,350	32,125,000	0	0	40,000,000	0	0	0
843063	Iramba	DC	-	-	-	15,420,000	97,000,000	0	296,000,000	20,000,000	0	0
843062	Singida	DC	-	-	-	15,420,000	0	0	152,000,000	35,000,000	0	0
843064	Manyoni	DC	-	-	-	15,420,000	0	0	115,000,000	0	0	0
Total For Region			0	0	87,778,350	78,385,000	97,000,000	0	603,000,000	55,000,000	0	0
Tabora Region												
852017	Tabora	MC	-	-	-	32,125,000	0	0	91,000,000	0	0	0
853065	Igunga	DC	-	-	-	15,420,000	0	0	277,000,000	0	0	0
853066	Nzega	DC	-	-	-	15,420,000	97,000,000	0	168,000,000	35,000,000	0	0
853067	Tabora	DC	-	-	-	15,420,000	0	0	118,000,000	25,000,000	0	0
853068	Urambo	DC	0	0	-	15,420,000	97,000,000	26,500,000	104,000,000	35,000,000	0	0
853091	Sikonge	DC	-	-	-	15,420,000	97,000,000	0	55,000,000	0	0	0
Total For Region			0	0	0	109,225,000	291,000,000	26,500,000	813,000,000	95,000,000	0	0

Vote ID	Council	Type	PADEP		UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Tanga Region												
862018	Tanga	CC	-	0	132,703,235	32,125,000	0	0	97,000,000	0	0	0
862025	Korogwe	TC	-	-	-	32,125,000	0	0	28,000,000	0	0	43,373,500
863069	Muheza	DC	-	-	-	15,420,000	65,983,000	0	126,000,000	15,000,000	0	0
863070	Pangani	DC	-	-	-	15,420,000	58,322,000	0	196,000,000	0	0	72,289,200
863071	Korogwe	DC	534,352,799	-	-	15,420,000	69,381,000	0	431,000,000	20,000,000	0	0
863072	Handeni	DC	340,170,914	-	-	15,420,000	103,186,000	0	115,000,000	0	0	0
863073	Lushoto	DC	317,290,509	-	-	15,420,000	97,924,000	0	365,000,000	35,000,000	0	0
863093	Kilindi	DC	423,512,591	-	-	15,420,000	85,638,000	0	233,000,000	0	0	86,746,900
863106	Mkinga	DC	-	-	-	15,420,000	65,983,000	0	87,000,000	0	0	57,831,300
Total For Region			1,615,326,813	0	132,703,235	172,190,000	546,417,000	0	1,678,000,000	70,000,000	0	260,240,900
Kagera Region												
872002	Bukoba	MC	-	585,941,000	40,617,565	32,125,000	0	0	6,000,000	0	39,309,400	0
873074	Karagwe	DC	-	585,941,000	-	15,420,000	97,000,000	0	115,000,000	0	0	0
873075	Biharamulo	DC	-	585,941,000	-	15,420,000	0	0	24,000,000	25,000,000	0	0
873076	Muleba	DC	-	585,941,000	-	15,420,000	0	0	84,000,000	0	0	0
873077	Bukoba	DC	-	585,941,000	-	15,420,000	0	0	93,000,000	0	0	0
873078	Ngara	DC	-	585,941,000	-	15,420,000	97,000,000	0	98,000,000	0	992,000,621	0
873107	Chato	DC	-	585,941,000	-	15,420,000	97,000,000	0	32,000,000	35,000,000	0	43,373,500
873108	Misenyi	DC	-	585,941,000	-	15,420,000	97,000,000	0	64,000,000	0	0	86,746,900
Total For Region			0	4,687,528,000	40,617,565	140,065,000	388,000,000	0	516,000,000	60,000,000	1,031,310,021	130,120,400
Dar es Salaam Region												
882019	Ilala	MC	-	-	342,600,275	32,125,000	0	0	98,000,000	0	0	0
882020	Kinondoni	MC	-	-	568,870,785	32,125,000	0	0	145,000,000	0	0	0
882021	Temeke	MC	-	-	489,315,150	32,125,000	0	0	91,000,000	0	630,694,900	0
882022	Dar es Salaam	CC	0	0	0	0	0	0	0	0	0	0
Total For Region			0	0	1,400,786,210	96,375,000	0	0	334,000,000	0	630,694,900	0
Rukwa Region												
892016	Sumbawanga	MC	0	0	-	32,125,000	0	0	67,000,000	0	0	-
892027	Mpanda	TC	-	-	-	32,125,000	0	0	13,000,000	0	0	86,746,900
893079	Mpanda	DC	-	-	-	15,420,000	0	0	114,000,000	25,000,000	0	0
893080	Sumbawanga	DC	-	-	-	15,420,000	97,000,000	0	146,000,000	35,000,000	0	0
893081	Nkasi	DC	-	-	-	15,420,000	97,000,000	0	91,000,000	0	0	0
Total For Region			0	0	0	110,510,000	194,000,000	0	431,000,000	60,000,000	0	86,746,900

Vote ID	Council	Type	PADEP	DASIP	UDEM		PFM / SWM		LGTP / VTTP		UNICEF	Council Premise Grant
			Inv. & Capacity	Inv. & Capacity	UEMG	UEM-CBG	PFM	SWM	LGTP	VTTP		
Manyara Region												
952024	Babati	TC	-	-	239,608,810	32,125,000	0	0	41,000,000	0	0	86,746,900
953002	Babati	DC	-	-	-	15,420,000	0	0	158,000,000	35,000,000	0	0
953003	Hanang	DC	205,043,272	-	-	15,420,000	0	0	141,000,000	35,000,000	0	0
953004	Kiteto	DC	-	-	-	15,420,000	0	0	182,000,000	0	0	0
953005	Mbulu	DC	-	-	-	15,420,000	97,000,000	0	253,000,000	35,000,000	0	0
953083	Simanjiro	DC	-	-	-	15,420,000	97,000,000	0	227,000,000	0	0	0
Total For Region			205,043,272	0	239,608,810	109,225,000	194,000,000	0	1,002,000,000	105,000,000	0	86,746,900
Grand Total			5,962,269,499	19,921,994,000	3,350,741,585	2,469,770,000	5,146,751,000	479,500,000	16,400,000,000	1,865,000,000	7,758,909,143	1,680,000,000

CHAPTER SIX

PRESENTATION OF THE COUNCIL PLAN AND BUDGET

- 6.1 The Council Plan and Budget for 2008/09 should be developed and implemented in a participatory manner. To facilitate effective participation, the plan and budget should be presented in a simple and transparent way so that all stakeholders and especially the residents of the Council can understand them. It is important for the various stakeholders to fully understand what the Council budget entails and how they should participate for its successful implementation.
- 6.2 As with previous years, the budget frame should capture all anticipated revenue and expenditure from all sources for the year 2008/09 with actual performance for the year 2006/07 and approved figures for the current financial year 2007/08, and estimates for the outer years of the medium term budgeting framework (i.e. 2009/10 and 2010/11). It is important that the council plan and budget be presented in such a way as to clearly indicate responsibility for its execution.
- 6.3 The sources of funds should include council's own revenue sources, government grants, and also financial resources from donors and NGOs. Similarly, all planned expenditure items should capture especially the cost of maintaining and running the various investments constructed and rehabilitated under various local development initiatives such as the Local Government Capital Development Grant (LGCDG) system, PEDEP, TASAF as well as other programmes. In particular, LGAs are called upon to ensure that funds are set aside for meeting the cost of replacing and updating equipment for the Epicor-based IFMS. As such, all the 85 councils which are implementing the Epicor-based IFMS are advised to have a plan for replacing / updating existing computer hardware in an orderly and phased manner.
- 6.4 The comprehensive council development plans should reflect people's priorities as captured in the course of undertaking the participatory planning approach using the Opportunities and Obstacles to Development (O & OD) or such other participatory planning methodology that is in use in councils where O & OD is yet to be introduced. It is by capturing such priorities that the people will be attracted to participate in the implementation of the projects in the approved plans.
- 6.5 Of particular importance is the need for Council Directors to widely publicize the date of the meeting of the (Full) Council that will approve the plan and budget in order to facilitate attendance by council residents who wish to listen to the intentions and targets of the Council for the following year. The Council Director should also arrange to produce some fliers to inform the general public as to the content of the Council plan and budget for the year 2008/09 immediately after they are approved by the Council.

- 6.6 The budget frame of the Council should be presented as shown on the next page. The frame should be a summarized consolidated budget for the medium term 2008/09 – 2010/11 to enable forward planning for the two outer years, 2009/10 and 2010/11 i.e. a three year rolling plan and forward budget. The budget summary which should be the top page of the budget document. All the supporting schedules should agree to the totals given in the budget summary.
- 6.7 In preparing the budget frame the opening balances should be considered. To the extent that part of such opening balances relate to ongoing projects (work in progress) then the opening balance figure should be broken down into a list of such projects. This will enhance transparency since it is generally known that not all the funds that are available to a Council either as own source revenues or as grants are spent within the same year. It is therefore reasonable to expect that there will be some funds which will remain unspent at the year end of FY2007/08 (i.e. on 30th June 2008). The Council Treasurer and the Council Planning Officer/Economist should be able to forecast to a certain level of precision the amounts that will remain unspent by end of the year. The opening and closing balances for the year 2006/07 should be the actual figures as shown in the final accounts for that year.
- 6.8 It is emphasized that the presentation of the Plan and Budget of the Council for the year 2008/09 should be presented in a way that will make it easy to understand and simple to monitor its execution and performance.

..... COUNCIL

Particulars	2006/07 Actual	2007/08 Approved Budget	2008/09 Budget	2009/10 Projection	2010/11 Projection
A: REVENUE					
Recurrent Revenue					
(i) Opening Balance	xxx	xxx	xxx	xxx	xxx
(ii) Own Source Revenue	xxxx	xxxx	xxxx	xxxx	xxxx
(iii) Recurrent Block Grants	xxxx	xxxx	xxxx	xxxx	xxxx
(iv) Other Recurrent Grants	xxxx	xxxx	xxxx	xxxx	xxxx
Total Recurrent Revenue	yyyy	yyyy	yyyy	yyyy	Yyyy
Development Grants					
LGCDG	xxxx	xxxx	xxxx	xxxx	xxxx
TASAF	xxxx	xxxx	xxxx	xxxx	xxxx
Others (specify)	xxxx	xxxx	xxxx	xxxx	Xxxx
Total Development Grants	yyyy	yyyy	yyyy	yyyy	yyyy
TOTAL REVENUE	AAAA	AAAA	AAAA	AAAA	AAAA
B: EXPENDITURE					
Recurrent Expenditure:					
Non-Grant Aided Sectors					
(i) Personal Emoluments	xxxx	xxxx	xxxx	xxxx	xxxx
(ii) Other Charges	xxxx	xxxx	xxxx	xxxx	xxxx
Total Non-Grant Aided Sectors	yyyy	yyyy	yyyy	yyyy	yyyy
Grant Aided Sectors					
(i) Personal Emoluments	xxxx	xxxx	xxxx	xxxx	Xxxx
(ii) Other Charges	xxxx	xxxx	xxxx	xxxx	Xxxx
Total Grant Aided Sectors	yyyy	yyyy	yyyy	yyyy	yyyy
Development Expenditure	xxxx	xxxx	xxxx	xxxx	xxxx
TOTAL EXPENDITURE	BBBB	BBBB	BBBB	BBBB	BBBB
C: SURPLUS/OPENING BALANCE (A – B)	CCC	CCC	CCC	CCC	CCC

CHAPTER SEVEN

INSTITUTIONAL RESPONSIBILITIES AND MONITORING OF BUDGET EXECUTION AT COUNCIL LEVEL

7.1 This chapter describes in brief the areas that need to be addressed by the LGAs and responsibilities of the main actors in planning and budget preparation and management. It also explains monitoring, evaluation and reporting processes to be followed by the LGAs.

Detailed Description of the Plan and Budget Process

7.2 The Council Director who is the chief executive officer of the council supervises the preparation of the plan and budget; showing detailed costs of the planned projects to be implemented as well as services to be delivered to the people. Through a participatory planning process that start from the grass roots level to the district level, Heads of Departments submit proposals of the projects and estimated costs for service delivery to the relevant council committee meeting where stakeholders and the civil society organizations operating in a particular area of jurisdiction may participate. The draft plan and budget document developed from this process is then submitted to the Regional Secretariat.

7.3 The Regional Secretariat scrutinizes the plan and budget document to ensure adherence to regulations, policies, Government guidelines and directives; and in turn informs the Council Executive Directors in writing on the areas that need improvement. The Council Director improves the plan and budget accordingly before sending the same to the Finance Committee which is responsible for monitoring the finances of the council. The Finance Committee analyses the draft plan and budget to ensure that the priorities and the actual needs of the people are taken on board and that they are in conformity with the National Plan and Budget Guidelines as well as other Government policies and instructions; the amendments suggested by the Regional Secretariat will be communicated to the Council Director in writing.

7.4 The draft plan and budget will then be submitted for discussion and approval by the full council. All issues related to successful implementation of the plan and budget (e.g., amendment and/or approval of by-laws) should be completed in time to avoid delays in the implementation. As already explained, the Council Directors are required to widely publicize the date of the meeting so that all interested stakeholders can participate. This will promote transparency, accountability and ownership of the council plan and budget process. Copies of the approved plan and budget are sent to:-

- The respective Regional Secretariat
- The respective District Commissioners
- Major stakeholders at the Region/Council levels such as NGOs, CBOs etc.

Forms for Presenting Council Plan and Budget

7.5 The associated forms are in the Medium Term Strategic Planning and Budgeting Manual (MTSPBM). The forms are also appended to this document as:

◆ **PBF-4.1: Summary of the Strategic Plan :**

This form outlines the summary of the key issues in the Strategic Plan covering the period of three years. The form should be prepared and attached to the approved Strategic Plan.

◆ **PBF-4.2: Results Framework:**

The form captures projected results over the three year plan period. It is also required to be filled in and attached to the approved Strategic Plan.

◆ **PBF-5.1: 3-Year MTEF Target Value Form for Recurrent and Development Expenditure:**

This form is intended to provide target values on a yearly basis. It must be filled in and included in the Institutional MTEF document.

◆ **PBF- 5.2 : Current Year MTEF Target Value Form for Recurrent and Development Expenditure:**

The form is intended to provide target values on quarterly basis. Again, this form has to be filled in and included in the Institutional MTEF document.

Specific Budgetary Issues and Instructions

7.6 The following instructions are listed to further guide the LGAs:

- Each LGA is required to adhere to principles of Transparency and Accountability in carrying out its functions;
- LGAs are responsible for ensuring that planning and budgeting processes are participatory at all levels. In this regard, early communication of information about funding levels to the council and sub-council levels and quality submission of council plans and budgets are important;
- Council plans and budget should incorporate MKUKUTA interventions;
- MTEF budgets of LGAs should be in line with the national policy objectives and priorities. Thus, LGAs are required to consult with the Regional Secretariats (RS) to ensure that the Government priorities as specified in sector policies are adhered to;
- During the planning stage Councils should establish the objectives, targets and programmes that are linked to coordinating frameworks of the Millennium Development Goals (MDGs), MKUKUTA, the Performance Assessment Framework (PAF) and Election Manifesto as a prerequisite for reporting on performance;

- LGAs should ensure that institutional objectives are clearly articulated and put in focus; the targets should be specific, quantifiable, achievable, realistic and time bound;
- LGAs should ensure that all activities are relevant to a specified target;
- Councils should ensure that targets and activities are prioritized and allocations are consistent with available resources;
- Councils should prepare estimates of foreign funded projects based on firmed up donor commitments;
- Councils should ensure priority areas that are core programmes and activities within an institution are adequately funded;
- Councils should process and obtain recruitment permits from President's Office – Public Service Management (PO-PSM) in time to ensure the budgeting for Personnel Emoluments (PE) is carried out without delay;
- Councils should explore all sources of revenues to meet the challenge of enhancing domestic revenue collections;
- Councils should make provisions for enhancing capacities in planning and budget;
- Each LGA should submit its plans and budgets to PMO-RALG and Ministry of Finance and Economic Affairs (MOFEA) through the respective Regional Secretariat; and
- Councils should ensure that financial resources from Local Government Capital Development Grant (LGCDG) system and TASAF II are geared towards financing approved Council development plans.

Main Functions of Council Organs in Respect of Planning and Budgeting

7.7 **Village Council:** The village councils are responsible for the following:

- Planning and coordinating development activities of the Village;
- Rendering assistance and advice to the villagers engaged in agriculture, forestry, horticultural, industrial or other activities; and
- Encourage villagers to undertake and participate in communal enterprises.

The Ward

7.8 As an administrative subdivision between the Village and the District, the Ward reviews the proposed village council's projects in its jurisdiction and approves them for passage up the line to the District or Urban Council level; The **Ward Development Committee (WDC)** is responsible for developing general development plans for the Ward.

District or Urban Council

7.9 A District or Urban Council is responsible for coordinating the preparation and implementation of plans in terms of projects and programmes as well as budgets within its area of jurisdiction. More specifically, a Council is responsible for the following:

- Consolidating and integrating plans developed at Ward and District or Urban Council levels;
- Ensuring that the consolidated plans and budgets are discussed by the respective Council Standing Committees and Regional Secretariat's advice are incorporated accordingly; and
- Preparing quality MTEF based budgets for submission to PMO-RALG and Ministry of Finance and Economic Affairs (MOFEA).

The Council Director

7.10 The primary responsibilities of the Council Director as Chief Executive Officer of the Council are as follows:

- Supervising the preparation of the plan and budget;
- Ensuring the plans and budgets are prepared in a participatory manner from the grass root to the district levels; and
- Ensuring the plans and budgets are prepared in accordance with the guidelines and policies; and obtain approval from relevant authorities within the Council;
- Giving clear guidance on councils priorities in line with the government policies;
- Ensuring that adequate explanations and justifications are provided with regard to planned revenues, recurrent and development expenditures;
- Ensuring that the budget estimates are realistic and accurate and include all foreseeable revenues and expenditures;
- Ensuring that proposals for any new service or expansion are supported with explanations and justifications, stating the set objective, activities involved, expected output and financial implications; and
- Ensuring that the Council's Budget Committee is effective and efficient; Ensuring that all revenue, funds and resources as listed in Section 6 of the Local Finance Act No. 9 of 1982 are collected and accounted for.

Monitoring, Evaluation and Reporting

- 7.11 Monitoring, evaluation and reporting are important elements in the plan and budget processes and they need to be effectively carried out for the purpose of improving institutional performance.
- 7.12 The Government has introduced significant changes and improvements in the area of M&E and reporting that need efforts of all institutions to be conclusively implemented. The changes focus on the importance of getting beyond output to tracing higher level objective based outcome indicators. Such changes aim at linking the strategic planning and monitoring, evaluation and reporting processes. Thus, LGAs are required now to undertake M & E to meet their reporting requirements.
- 7.13 Monitoring and evaluation are intended to determine the movement towards or away from the set goals and objectives; and to ascertain how funds are utilized. It is aimed at ensuring that the budget is being implemented as planned and also at identifying achievements and bottlenecks during budget execution for the purpose of taking necessary remedial measures. Sound and effective Management Information System remains a basic need for providing data on monitoring and measuring MKUKUTA operational outcomes.
- 7.14 Effective the next financial year 2008/09, the Government will introduce new forms for monitoring Institutional budgets. Some forms have been simplified to capture results on MKUKUTA, Performance Assessment Framework (PAF) and the Ruling Party Election Manifesto.
- 7.15 Although, the focus of these reporting mechanisms will be on the performance of the institution, they will also be aggregated to generate MKUKUTA and sector level results. Reporting formats have been rationalized in terms of layout and information content in order to harmonize submissions and eliminate duplications. In addition, reporting will go beyond sheets and forms by requiring LGAs to prepare more analytical reports.
- 7.16 LGAs, just like other institutions which receive Government subventions are required to report, in more details, on their performance against their plans. This is intended to assist the Ministry of Finance and Economic Affairs and PMO-RALG to ensure public funds are being used efficiently and effectively.
- 7.17 In the process of reporting results, Monitoring and Evaluation (M&E) techniques will be essential to collect, manage, analyze and interpret data. This will include defining key performance indicators, collecting indicator data, and undertaking analytical or evaluation studies.

- 7.18 **Reports related to Operational Plans:** Institutions are required to prepare Action Plans and Cash Flow Plans to be used by management to monitor progress in the implementation of their planned activities as stipulated in their respective MTEF. Cash flow plans should be submitted to MOFEA with Action Plans as supporting documents. Copies of the same should be sent to MOFEA and PMO – RALG. The required forms, which have been revised, are contained in Part II of the Plan and Budget Guidelines (PBG). These forms appear in both the PBG and Medium Term Strategic Planning and Budgeting Manual (MTSPBM) as:
- PBF 6.1 (a) – Action Plan for Recurrent Budget;
 - PBF 6.1 (b) – Action Plan for Development Budget;
 - PBF 6.2 (a) – Annual Cash Flow Plan for Recurrent Budget; and
 - PBF 6.2 (b) – Annual Cash Flow Plan for Development Budget.
- 7.19 **Reports related to Budget Performance:** Each LGA is required to report on its budget outcomes and performance. There are three types of performance reports namely Cumulative Quarterly Reports on targets and expenditure, Annual Performance Report on targets and outcome monitoring and a Three-Year outcome Evaluation Report against Strategic Plan objectives and outcomes. The performance reports have to be produced using standard forms provided both in the PBG as well as in the MTSPBM and these are.
- MEF 7.1– Cumulative Quarterly MTEF Target Monitoring Form;
 - MEF 7.2– Quarterly Cumulative Milestone (Priority) Monitoring Form;
 - MEF 7.3– Outcome Indicator Monitoring Form;
 - MEF 7.4 (a) – Quarterly Cumulative Financial Overview Form; and
 - MEF 7.4 (b) – Quarterly Cumulative Financial Detailed Form.
- 7.20 PMO-RALG will provide councils with Excel-based reporting forms that allow councils to prepare these forms electronically. LGAs will submit the reports to Regional Secretariat (RS). The respective RS will then consolidate the information into the main report for submission to the Ministry of Finance and Economic Affairs and PMO-RALG.
- 7.21 Annual Performance Reports and Three-Year Outcome reports should be made available to their relevant Parliamentary Committee and to the public. This is intended to enhance transparency, access to information, accountability and ownership by key stakeholders.