UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE

A SIMPLIFIED VERSION
OF THE GOVERNMENT BUDGET FOR
THE FINANCIAL YEAR 2023/24

CITIZENS’ BUDGET BOOK
The Citizens’ Budget Booklet is a simplified version of the Government Budget in a simple language that citizens and other stakeholders can easily understand.
Content

1 Introduction
2 Budget Priorities
3 Macroeconomic Policy Targets
4 Government Resources and Expenditure
5 Government Budget by Sector Allocation
6 REFORMS ON THE TAX STRUCTURE, LEVIES AND FEES
1. Introduction

Budget is a tool used by the Government to implement its plans by allocating available resources based on national priorities for the welfare of society.

The Citizens’ Budget Booklet is a simplified version of the Government Budget in a simple language that citizens and other stakeholders can easily understand. The booklet helps a citizen to fully understand the Government plans and budget for the current year and how the budget may address numerous challenges and promote transparency and responsibility in the management of public funds.

1.1 Government Budget Process

Budget is a tool used by the Government to implement its plans by allocating available resources based on national priorities for the welfare of society. The Government Budget is prepared based on: the requirements of the Constitution of the United Republic of Tanzania of 1977; The Budget Act, CAP 436; National Five Years Development Plan (2021/22 – 2025/26) and the Plan and Budget Guidelines of the relevant year and submitted to parliament for discussion and approval. Budget preparation schedule is as shown in Table No. 1.
<table>
<thead>
<tr>
<th>Month</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>August - November</td>
<td>Preparation and approval of Plan and Budget Guideline</td>
</tr>
<tr>
<td>December</td>
<td>Dissemination of Plan and Budget Guideline</td>
</tr>
<tr>
<td>December - February</td>
<td>Preparation of plans and budget for Ministries, Independent Departments Government Agencies, Regional Secretariats, Local Government Authorities, and Public Institutions</td>
</tr>
<tr>
<td>February - March</td>
<td>Sectoral scrutinization of plans and budget</td>
</tr>
<tr>
<td>March</td>
<td>Sectoral Committee of the Parliament review, scrutinize and approve plans and budget</td>
</tr>
<tr>
<td>April - June</td>
<td>National Assembly meeting for discussion and approval of Government budget</td>
</tr>
<tr>
<td>June</td>
<td>The Parliament approves the Finance and Appropriation Act</td>
</tr>
<tr>
<td>1 July - 30 June</td>
<td>Execution of Government plans and budget</td>
</tr>
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</table>
In the 2023/24 budget, the Government will continue to focus on the priority areas of the Third Five-Year National Development Plan (2021/22-2025/26) to improve citizens’ lives and well-being, including reducing poverty and generating employment. Thus, budget priorities are focused on improving sectors that increase production and the number of jobs. These sectors include agriculture, livestock and fishing, energy, construction, transport and tourism.
3. Macroeconomic Policy Targets

**Gross Domestic Product**
Real GDP is estimated to grow by 5.2 percent in 2023 from 4.7 percent in 2022.

**Inflation**
Inflation is expected to remain in the single digit range of an average of 3.0 - 7.0 percent in the medium term.

**Tax revenue**
Tax revenue is estimated to reach 12.0 percent of GDP in 2023/24 from the likely outturn of 11.5 percent in 2022/23 and domestic revenue is estimated to reach 14.9 percent of GDP in 2023/24 from the likely outturn of 14.4 percent in 2022/23.

**Government Debt**
As of April 2023, the Government debt stock was 79.1 trillion shillings equivalent to an increase of 13.9 percent compared to 69.4 trillion shillings recorded in April 2022. The debt stock has increased due to the receipt of new loans to finance development projects including the construction of infrastructure such as road, railways, airports, electricity, agriculture, education and health. The debt sustainability analysis conducted in December 2022 revealed that public debt is sustainable in short, medium and long term.
3.2 Strategies to Increase Revenue

i. To improve investment and business environment and continue with the amendment of various laws so as to increase the private sector participation;

ii. To widen the tax base by registering businesses and new taxpayers as well as continue implementing various measures so as to reduce tax evasion and creation of public awareness on voluntary tax payment;

iii. To strengthen and encourage the use of ICT systems for the collection of Government revenue;

iv. Continue encouraging the use of the Government Electronic Payment Gateway (GePG) system by ministries and other government institutions and ensure usage of control number in all Government transactions;

v. Ensure the proper use of Electronic Fiscal Device (EFD) so as to increase efficiency in tax collection;

vi. To limit tax exemptions below one (1) percent of the GDP by assessing the legal framework used to provide and manage tax incentives, and improve and
sensitize investment using non-tax incentives such as 
land, provision of water, roads and energy infrastruc-
ture;

vii. Conducting research aiming at strengthening the 
collection of Government revenue;

viii. Continuing to strengthen the systems and man-
age of public institutions, agencies and entities to 
increase efficiency and ensure dividends and eligible 
contributions are timely submitted to the Consolidated 
Fund;

ix. Continue to raise public awareness to encourage 
investment in the domestic Government bonds mar-
ket;

x. Strengthening cooperation with Development 
Partners including implementing contractual agree-
ments so as to facilitate access to grants and loans as 
planned; and

xi. To utilize opportunity resulted from credit rating exercise to raise additional 
resources from international financial and capital markets for investing in stra-
tegic development projects.
3.3 Strategies for Expenditure Management

i. To ensure prudent use of public funds in accordance with existing laws and guidelines;

ii. Continue to enhance the use of ICT on the implementation of Government activities including conducting virtual meetings and minimize the use of papers (paperless) to minimize public expenditure;

iii. Improve management of public institutions, agencies and entities to enhance efficiency in their operations and minimize dependency to the Consolidated Fund;

iv. Improve projects management by conducting real time audit to reduce cost overrun that may occur during projects implementation; and

v. Review the Public Procurement Act, CAP 410 to enable strategic sourcing in public procurement and curb loopholes that lead to embezzlement of public funds so as to obtain value for money.
4. Government Resources and Expenditure

In the year 2023/24, the Government has planned to collect and spend 44.39 trillion shillings.

Central Government Resources, Trillion Shillings 30.2, 68%
Grants and Concessional Loans, Trillion Shillings 5.5, 12%
Non-concessional Loans, Trillion Shillings 7.5, 17%
LGAs Ownsource, Trillion Shillings 1.1, 3%

GOVERNMENT RESOURCES
4.1 LGAs Expenditure allocation

Some of the priority spending in Local Government Authority are:

i. 399.6 billion shillings for fee free basic education;

ii. 243.6 billion shillings for national examinations;

iii. 107.3 billion shillings for construction of classrooms, dining halls, dormitories, toilets and renovation of primary and secondary schools;

iv. 79.3 billion shillings for construction of administration blocks, executive directors and heads of departments residential buildings;

v. 86.4 billion shillings for the completion of health centers, clinics, district hospitals, rehabilitation and old council hospitals; and

vi. 36.7 billion shillings for councilors allowance.
86.4 billion shillings for the completion of health centers, clinics, district hospitals, rehabilitation and old council hospitals.
5. Government Budget by Sector Allocation

5.1 Education Sector

5.9 trillion shillings has been allocated for education sector. The priority areas for this sector are as follows:

i. 4.5 trillion shillings for pre-primary, primary and secondary education, teachers’ colleges, schools’ inspection, adult and informal education;

ii. 1.2 trillion shillings for higher education including 738.7 billion shilling for higher education students’ loan;

iii. 144.4 billion shillings for vocational and technical education including 18.0 billion shillings for middle school loans;

iv. 116.9 billion shillings for administration; and

v. 61.4 billion shillings for science and technology.
5.2 Health Sector

The sector has been allocated a total of 2.4 trillion shillings. Some of the priority areas are as follows:

i. 978.4 billion shillings for improving medical services and infrastructure in regional, zonal and national referral hospitals;

ii. 821.9 billion shillings is for improving health services and infrastructure in district hospitals including district designated hospitals;

iii. 307.7 billion shillings for preventive services including the procurement, storage and distribution of essential drugs and other medical supplies;

iv. 247.9 billion shillings is for improving health services and infrastructure in dispensary health centres; and

v. 107.6 billion shillings to cover administrative activities and human resources costs in the provision of health services.

5.3 Defence, Public Order and Safety

The government has allocated 4.7 trillion shillings for strengthening national defence; rule of law and maintain peace and security of citizens and their property.

5.4 General Public Service Sector

This sector is allocated with 11.8 trillion shillings to finance different activities as follows:

i. 4.2 trillion shillings for interest repayment;

ii. 4.2 trillion shillings for public administrative services;

iii. 3.2 trillion shillings for financial and economic activities including 200 billion shillings for preparation of general election in 2025; and

iv. 247.7 billion shillings for foreign affairs and East Africa Cooperation.
5.5 Social Development Sector

The government has allocated 2.3 trillion shillings for Social Development Sector. Some of activities that will be implemented include: economic empowering of special groups such as machingas; improve infrastructure in community development colleges; investing in health and development of young adults; improve elderly services, especially health services by providing free medical insurance (ICHF); and cover Social Security Funds and Health Insurance Funds.

5.6 Economic Development Sector

A total of 9.4 trillion shillings has been allocated for this sector so as to implement various activities that will stimulate the economy.

5.6.1 Agriculture

The Agriculture Sector which includes Livestock and Fisheries, has been allocated a total of 1.47 billion shillings to implement its plans and priorities. Some of the key expenditure areas include the following:

i. 262.30 billion shillings for construction and repair of irrigation schemes and dams so as to increase irrigation area to 256,185.46 hectares;
ii. 130 billion shillings is allocated for fertilizer subsidies in the agricultural season 2023/24;
iii. 83.8 billion shillings for research and production of improved seeds;
iv. 61.9 billion shillings for feasibility study and detailed design of dams and irrigation schemes;
v. 50.0 billion shillings for the construction of fishing port;
vi. 49.5 billion shillings for establishment of school fish farms including cage fish farming and promotion of commercial investment in fishing and fish farming;
vii. 45.5 billion shillings for development of grazing and animal feeds, improving livestock production and research and training;
viii. 40 billion shillings for capital enhancement of Tanzania Fertilizer Company (TFC);
ix. 38.7 billion shillings is for expansion of extension services and improvement of crops storage infrastructure;
x. 14.2 billion shillings for block farms and agricultural parks (BBT);
xi. 50 billion shillings for cashew nuts inputs; and
xii. 2.2 billion shillings for strengthening cooperative services including registration of cooperatives.
5.6.2 Mineral
Mining Sector has been allocated 89.3 billion shillings to implement some priorities including the purchase of two (2) coking coal production plants, the purchase of a limestone processing plant, mineral surveys, the purchase of geoscience laboratory equipment, services of extension, the establishment of gem mineral auctions and building the capacity for sustainable management of the Mining Sector; and build and expand the infrastructure of the Geology Centre.

5.6.3 Energy
A total of 3.0 trillion shillings have been allocated to the energy sector to implement priority areas, including:

i. 1.96 trillion shillings for power generating projects, of which 1.5 trillion is for the Julius Nyerere Hydropower Project 2115 MW;
ii. 473.4 billion shillings for National Grid renovation;
iii. 473.93 billion shillings for rural electrification;
iv. 186.2 billion shillings for transmission lines, distribution, and coolant infrastructure; and
v. 174.0 billion shillings for financing of natural gas exploration and construction of infrastructure.
5.6.4 Works, Transport, Information Communications and Information Technology.

In the year 2023/24, 3.8 trillion shillings has been budgeted for Works, Transport and Communications sector in order to implement various sector priorities including:

Works

i. 1.3 trillion shillings for construction and rehabilitation of road networks which includes 599 billion shillings for trunk and regional roads and 710.3 billion shillings for rural and urban roads;

ii. 1.2 trillion shillings for construction of roads and bridges;

iii. 96.8 billion shillings for construction of airports infrastructures;

iv. 45.0 billion shillings for construction of Dodoma City Outer Dual Carriageway Ring Road;

v. 38.8 billion shillings for construction and rehabilitation of government buildings and quarters; and

vi. 14.2 billion shillings for construction and rehabilitation of ferries.
Transport

i. 1.1 trillion shillings for construction of Standard Gauge Railway (SGR);
ii. 294.8 billion shillings for improving railway transport sector through Railway Infrastructure Fund (RIF);
iii. 271.0 billion shillings for aircraft acquisition and maintenance;
iv. 90.2 billion shillings for regulating airport services and navigation services through Tanzania Civil Aviation Authority;
v. 46.3 billion shillings for operating expenses and airports infrastructure developments within the country; and
vi. 13 billion shillings for procurement and installation of radar and meteorological infrastructures.

Information, Communication and Technology

i. 80.0 billion shillings for National ICT Backbone Infrastructure project; and
i. 24.0 billion shillings for national postal codes and addressing system project.

5.6.5 Sekta ya Uwekezaji, Viwanda na Biashara

The government, in an initiative to build and strengthen solid economic foundations to attract investors and industrial construction as stated in the National Development Vision 2025, has allocated 352.9 billion shillings to implement various priorities including: Magadi Soda Engaruka model projects, Coal – Mchuchuma and Steel – Liganga; strengthening the capacity of industrial production and service delivery; investment in special economic zones (SEZ) and industrial zones; improving the business environment; promote economic empowerment of citizens; and strengthen business and marketing services.

5.6.6 Natural resources, tourism, and the environment

Natural Resources and Tourism

In the year 2023/24, the government ensures the development, conservation, management of natural resources, and development of the country’s sustainable tourism, 649.1 billion shillings has been allocated for the implementation of the significant areas including: -
i. 167.17 billion shillings for the development and development of tourism infrastructure as well as promoting sustainable tourism through the Tanzania Tourism Program – The Royal Tour;
ii. 154.82 billion shillings for the development and maintenance of forests and beekeeping; and
iii. 108.85 billion shillings to protect and preserve wildlife resources and improve wetlands.

Environment

For the year 2023/24, the government ensures to implement sustainable environmental conservation and management in the country, 39.4 billion shillings has been allocated for implementing key priorities including:

i. 4.0 billion shillings for the construction of irrigation infrastructure, 14 reeds, six (6) long wells, three (3) and the preparation of a plan for the best use of land for 38 villages and forest and environmental restoration;

ii. 3.5 billion shillings for the continued drilling of two (2) long wells; the drilling of three (3) minerals; the construction of a small leather goods factory; the completion of the construction of four livestock watering sheds; and the manufacture of sludge stoves and biogas production;

iii. 2.6 billion shillings for building the capacity of institutions to administer the Environmental Act including drafting five (5) regulations, five environmental management guidelines, an environmental assessment database, and establishing a national environmental management platform;

iv. 1.0 billion shillings have been allocated for the continued construction of banks on the Mikindani and Sipwese beaches; and

v. 850.8 million shillings for climate change mitigation in the communities around Miombo forests in mainland Tanzania and Zanzibar.
5.6.7 Labour, Youth Development and Skills Development

i. This sub-sector has been allocated a total of 20.3 billion shillings as follows:

ii. 9.00 billion shillings for the facilitation of the National Skills Development Programme, 8.9 billion shillings for the facilitation of labour and youth employment activities including strengthening of regional labour offices and coordinating employment opportunities creation issues;

iii. 1.34 billion shillings to support Decent Work Program; and

iv. 1.00 billion shillings for facilitations of Youth Development Fund to provide soft loans to youth groups.
5.7 Water, Housing and Community Development Sector

5.7.1 Water

The water sector has been allocated 766.21 billion shillings to implement some of the priorities as follows:

i. 317.3 billion shillings for Rural Water Supply and Sanitation Program;

ii. 213.5 billion shillings for the construction and repair of water supply infrastructure in the city;

iii. 61.9 billion shillings for the construction of the Kidunda and Kipera dams;

iv. 41.5 billion shillings to develop and maintain water sources in the country; and

v. 35.4 billion shillings to improve water supply services in Dar es Salaam and surrounding areas.
5.7.2 Land, Housing and Residence sub-sector

The Land, Housing and Residence sub-sector has been allocated 175.3 billion shillings for carrying out various priority activities. Among those priorities are:

i. 68.71 billion shillings for land tenure improvement;
ii. 5.38 billion shillings for strengthening of surveying and mapping infrastructure;
iii. 4.53 billion shillings for planning, surveying and land tilting;
iv. 2.45 billion shillings for the strengthening of international boundaries; and
v. 1.06 billion shillings for construction and rehabilitation of Government buildings.

5.7.3 Community Development Sector

To ensure the Government continue to improves community development services provisions, 369.8 billion shillings have been allocated to implement key priority areas as follows:

i. 309.6 billion shillings allocated to implement community development projects to all RSs and LGAs;
ii. 18.5 billion shillings has been allocated to recognise and coordinate special groups including small traders so as to improves their business environment through provision of soft loans;
iii. 4.9 billion shillings allocated to improves Gender Equality and Women Economic Empowerment (Generation of Equality Forum – GEF);
iv. 3.6 billion shillings allocated to coordinate provision of primary services to special groups needs including psychological services for all who are victimised and all other groups who are in need in the community;

v. 3.1 billion shillings allocated to construct and improves infrastructure in the Institutions and Community Development Colleges;

vi. 2.6 billion shillings allocated to track and co-ordinate all NGOs;

vii. 1.8 billion shillings allocated to coordinate and ensure availability of children’s rights and elderly specific needs in the community; and

viii. 1.3 billion shillings allocated to coordinate the implementation of National Strategy for Elimination of Violence against Women and Children.

5.7.4 Culture, Arts and Sports
A total of 35.4 billion shillings have been allocated for promoting, developing art, sports and culture. Some of the priority areas include: repairing, improving, building and maintaining infrastructure for culture, arts and sports; facilitate the participation of National Teams in various international competitions; strengthening the participation of the private sector in promoting and developing cultural, artistic and sports activities; and coordinating concerts and major cultural, artistic and sports events.
6.0 REFORMS ON THE TAX STRUCTURE, LEVIES, AND FEES

The government has continued to amend tax laws, charges and various fees. Some of the amendments are as follows:

i. Value Added Tax exemption on sale and lease of aircraft, aircraft engine or parts by a local operator of air transportation;

ii. Introduce excise duty at the rate of shilling 20 per kilogram of imported and domestically 100 manufactured cements;

iii. To increase Value Added Tax registration threshold from 100 million shillings to 200 million;

iv. To zero rate Value Added Tax on fertilizer manufactured locally for the period of one year;

v. To Reduce Capital Gain Tax from 10 percent on profits to 3 percent of the sales value or the appraised land value, (whichever value is higher) regardless of the costs invested in the relevant areas (investment costs) for property sellers who do not keep records of expenses. However, the investors who keep records of their expenses and capital development, will continue to apply a tax rate of 10 percent on the capital gain;

vi. Introduce the Income Tax at the rate of 2% of payments to Artisanal and Small Miners (ASM);

vii. Introduce Income Tax of 10 percent on Income Accrued due to Verified Emission Reduction (VER);

viii. To introduce excise duty at the rate of 10 percent on non-petroleum goods and 20
percent on other Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;

ix. Exempt excise duty charged based on engine capacity on electric non-utility vehicles with only electric motor for propulsion along with Compressed Natural Gas (CNG);

x. To lower the current level of the penalty charged for the offense of not issuing receipts or not using electronic machines (EFD) starting from 4,500,000 shillings up to 3,000,000 shillings to 20 percent of the value of tax evaded or 3,000,000 shillings depending on the amount that will be greater;

xi. To lower the level of the penalty charged for the error of not claiming a receipt or not reporting the error of not issuing a receipt from 30,000 shillings up to 1,500,000 shillings to 20 percent of the value of tax evaded or 30,000 shillings depending on the amount that will be large;

xii. To reduce the rates of billboard fees from shilling 10,000 to shilling 7,000 per square feet for non-illuminated and transfer the mandate to collect billboard fees from the Commissioner General of Tanzania Revenue Authority to the President’s Office Regional Administration and Local Government;

xiii. To increasing the Road and Fuel Tolls by 100 shillings per each liter of Petrol and Diesel. Funds collected from this measure to be used for the implementation of Strategic Projects;

xiv. To reduce Skills Development Levy rate from 4 percent to 3.5 percent; and

xv. Issuing a residence permit (Residence Permit Class B) to any investor who is not a resident in this country but will invest to buy a house with a capital of not less than 150,000 US dollars in the country.
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<thead>
<tr>
<th>SECTOR</th>
<th>Billion Shillings</th>
<th>Percent (%)</th>
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</thead>
<tbody>
<tr>
<td>General Public Services</td>
<td>11,788.3</td>
<td>31.0</td>
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<tr>
<td>Debt Services (Interest Payment)</td>
<td>4,163.8</td>
<td>10.9</td>
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<tr>
<td>Executive and legislative organs</td>
<td>4,185.7</td>
<td>11.0</td>
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<tr>
<td>External Affairs</td>
<td>247.7</td>
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<tr>
<td>Financial and Fiscal Affairs</td>
<td>3,191.2</td>
<td>8.4</td>
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<tr>
<td><strong>Defence, Public order and Safety</strong></td>
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<td>Defence</td>
<td>2,987.3</td>
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<td>Law Courts</td>
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<td>Public Safety</td>
<td>1,287.7</td>
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<tr>
<td><strong>Economic Development</strong></td>
<td>9,470.1</td>
<td>24.9</td>
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<td>Agriculture</td>
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<td>Industry</td>
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<td>Labour and Youth skills Development (Job Creation)</td>
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<td>89.3</td>
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<td>Natural Resources, Environment and Tourism</td>
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<td>Trade</td>
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<td>Science and Technology</td>
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<td>Technical &amp; vocational education and training</td>
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<tr>
<td>SECTOR</td>
<td>Billion Shillings</td>
<td>Percent (%)</td>
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<tr>
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<tr>
<td>Health</td>
<td>2,463.7</td>
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<td>Curative services</td>
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<td>Despensaries</td>
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<td>Health Centers</td>
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<td>Preventive services</td>
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<td><strong>Water, Housing and Community Development</strong></td>
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<tr>
<td>Community Development</td>
<td>369.8</td>
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<td>Information Sports and Culture</td>
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<td>Lands, Housing and Human Settlement</td>
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<td>Water</td>
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<tr>
<td>Elderly, Children and Disabilities</td>
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<tr>
<td>National Health Insurance Fund (NHIF)</td>
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<tr>
<td>Pension funds ( Including Social Security Benefits in Cash )</td>
<td>1,847.3</td>
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<td><strong>Total Sector</strong></td>
<td>38,082.1</td>
<td>100.0</td>
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<tr>
<td><strong>Debt Service (Principal Repayment)</strong></td>
<td>6,306.0</td>
<td>6,306.0</td>
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<tr>
<td><strong>Grand Total</strong></td>
<td>44,388.1</td>
<td></td>
</tr>
</tbody>
</table>
BUDGET REFERENCE DOCUMENTS

The following is a list of the documents published by Government and used as sources of information to prepare the Citizens’ Budget Booklet for 2023/24:

1. Tanzania Development Vision 2025;
2. National Five-Year Development Plan 2022/23 - 2025/26;
3. Ruling Party Election Manifesto for 2020;
4. The Plan and Budget Guidelines for 2023/24;
5. Sector Ministries Budget Speeches for 2023/24;
6. Government Budget Speech for 2023/24;
7. Medium Term Plans and Medium-Term Expenditure Framework Budget Memoranda 2023/24;
8. The Appropriation Act, 2023;
9. The Finance Act, 2023;
10. The Budget Act, CAP 439; and

In order to access some of these documents and previous versions of Citizens’ Budget you can visit:

• Ministry of Finance website (www.mof.go.tz)
• Policy Forum website (www.policyforum.or.tz)

For more information about Government Budget

• You can find out more about the budget process from:
• The budget documents of Tanzania (see reference documents) and in particular, the four volumes of the Government Budget Books which are available at the Ministry of Finance, Mtumba Government City, Hazina Street, P.O. Box 2802, 40468 Dodoma.

Remember, it is your right to know this and more information about the national budget. Talk to your leaders about this information and share it with other people in your community.
What are your ideas, questions, thoughts or comments on the 2023/24 government budget? ---
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Do you need more information other than provided in this booklet? YES  NO  If “YES”, What kind of information do you need?  
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Is there anything more you would like to know regarding the budget?  
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To what extent was this booklet useful? Very Useful  Moderate  Not useful  
If Not Useful, please explain  
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Was the booklet easy to read and understand? Very Easy Moderates Not Easy  
If it was Not Easy, please explain  
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How did you get this booklet (tick appropriate)?
Ministry of Finance and Planning website Policy Forum website
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Post or deliver this leaflet to:
Ministry of Finance,
Government Budget Management Division,
Mtumba Government City,
40468 Dodoma, P.O. Box 2802,
DODOMA-TANZANIA
Or email us at: ps@mof.go.tz
A SIMPLIFIED VERSION
OF THE GOVERNMENT BUDGET FOR
THE FINANCIAL YEAR 2023/24