



THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE AND PLANNING

**THE THIRD
STRATEGIC PLAN
2021/22 - 2025/26**

DECEMBER 2021

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ABBREVIATIONS AND ACRONYMS

AC	Audit Committees
ACGEN	Accountant General
AF	Adaptation Fund
AIDS	Acquired Immune Deficiency Syndrome
AMP	Aid Management Platform
APER	Annual Performance Evaluation Report
AU	African Union
BOT	Bank of Tanzania
BRD	Business Requirement Document (BRD)
CAG	Controller and Auditor General
CAT	Chief Accountant Treasury
CB	Commissioner of Budget
CBMS	Central Budget Management System
CBOs	Community Based Organizations
CCTV	Closed Circuit Television
CDMD	Commissioner of Debt Management Division
CEF	Commissioner of External Finance
CFSD	Commissioner of Financial Sector Development
CGCO	Chief Government Communication Officer
CIA	Chief Internal Auditor
CMSA	Capital Markets and Securities Authority
CNPD	Commissioner of National Planning Division
CPAD	Commissioner of Policy Analysis Division
CPPD	Commissioner of Procurement Policy Division
CPPPU	Commissioner of Public Private Partnership Unit
CSC	Client Service Charter
CSOs	Civil Societies Organizations
CSDRMS	Commonwealth Secretariat Debt Recording and Management System
DAHRMD	Director of Administration and Human Resources Management Division
DCF	Development Cooperation Framework
DFISM	Director of Financial Information Systems Management
D-Fund	Direct to Project Fund
D-Fund MIS	Direct to Project Funds Management Information System
DGAM	Director of Government Assets Management
DLS	Director of Legal Services
DPD	Director of Planning Division
DPMU	Director of Procurement Management Unit
DPs	Development Partners
DSE	Dar es Salaam Stock Exchange
DSSI	Debt Service Suspension Initiative
EAC	East African Community
EFMS	Electronic Financial Management Systems
EFT	Electronic Funds Transfer
eGA	e Government Authority
FARS	Financial Analysis Report System

FDI	Foreign Direct Investments
FISDRP	Financial Information Systems Disaster Recovery Plan
FMIS	Financial Management Information System
FYDPs	Five Years Development Plans
GACS	Government Accounting Consolidation System
GAMIS	Government Assets Management Information System
GAMS	Government Arrears Management System
GARI-ITS	Government Audit Recommendation Implementation – Information Tracking System
GCF	Green Climate Fund
GDP	Gross Domestic Product
GEF	Global Environmental Facility
GePG	Government Electronic Payment Gateway
GeRAS	Government Electronic Resource Allocation System
GFS	Government Finance Statistics
GIAMIS	Government Internal Audit Management Information System
GLICA	Gaming Licensing Inspection and Compliance Application
GNI	Gross National Income
GPSA	Government Procurement Services Agency
GREMS	Gaming Regulatory electronic Management System
GSPP	Government Salary Payment Platform
HBS	House Budget Survey
HCMIS	Human Capital Management Information System
HIV	Human Immunodeficiency Virus
HRP	Human Resource Plan
HRP	Human Resource Plan
HSHP IV	Health Sector HIV&AIDS Strategic Plan IV
IACM	Internal Audit Capability Model
IAG	Internal Auditor General
ICT	Information, Communication and Technology
IFRS	International Financial Reporting Standards
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
ISO	International Organization for Standardization
JFC	Joint Finance Commission
LAAC	Local Authorities Accounts Committee
LDCF	Least Developed Countries Fund
LED	Local Economic Development
LGAs	Local Government Authorities
LGFA	Local Government Finance Act
LPOs	Local Purchasing Order
LTPP	Long Term Perspective Plan
M & E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MFI	Micro Finance Institutions
MoFP	Ministry of Finance and Planning
MSME	Micro, Small and Medium Enterprises
MTB	Ministerial Tender Board

MTDS	Medium Term Debt Strategy
MTEF	Medium Term Expenditure Framework
MTSPBM	Medium-Term Strategic Planning and Budgeting Manual
MUSE	Mfumo wa Ulipaji Serikalini
NACSAP III	National Anti-Corruption Strategy and Action Plan III
NAOT	National Audit Office of Tanzania
NAPA	National Adaptation Programme of Action
NBAA	National Board of Accountants and Auditors
NCAA	Ngorongoro Conservation Area Authority
NCD	Non-Communicable Disease
NDF	Net domestic financing
NGOs	Non-Government Organizations
NHC	National Housing Cooperation
NICTBB	National ICT Broadband Backbone
NIDC	National Internet Data Centre
NPMIS	National Project Management Information System
NPP	National Population Policy
NSAs	Non -State Actors
OPRAS	Open Performance Review and Appraisal System
PAC	Public Accounts Committee
PAT	Principal Accountant Treasury
PCCB	Prevention and Combating of Corruption Bureau
PE	Personal Emoluments
PEFA	Public Expenditure and Financial Accountability
PEs	Procuring Entities
PESTEL	Political, Economic, Social, Technological, Environmental and Legal
PFA	Public Finance Act
PFMRP	Public Finance Management Reform Program
PIM	Public Investment Management
PIM- OM	Public Investment Management Operational Manual
PLHAs	People Living with HIV and AIDS
PMS	Poverty Monitoring System
PO-PSMGG	President Office – Public Service Management and Good Governance
PPA	Public Procurement Act
PPAA	Public Procurement Appeals Authority
PPP	Public Private Partnership
PPRA	Public Procurement Regulatory Authority
PSEs	Public Sector Entities
PSI	Policy Support Instrument
PSPIS	Procurement and Supplies Personnel Information System
PSPTB	Procurement and Supplies Professionals and Technicians Board
PSSSF	Public Service Social Security Fund
RSs	Regional Secretariats
SADC	Southern African Development Community
SDGs	Sustainable Development Goals
STAMICO	State Mining Corporation
SWOC	Strengths, Weaknesses, Opportunities and Challenges
TANAPA	Tanzania National Parks Authority

TANePS	Tanzania National e-Procurement System
TBA	Tanzania Bankers Association
TCDC	Tanzania Cooperative Development Commission
TCRA	Tanzania Communication Regulatory Authority
TCRP	Social Economic Response and Recovery Plan
TDV	Tanzania Development Vision
TIRA	Tanzania Insurance Regulatory Authority
TISS	Tanzania Inter-bank Settlement System
TPPS	Tanzania Pension Payment System
TRAB	Tanzania Revenue Appeals Board
TRAT	Tanzania Revenue Appeals Tribunal
TSA	Treasury Single Account
UN	United Nations
URT	United Republic of Tanzania
VNR	Voluntary National Review
VRDR	Vital Records Documentation Registry

PREFACE

The Third Strategic Plan 2021/22 – 2025/26 acknowledges the progress made in the previous strategic plans, lessons learnt and national's aspiration to be a globally competitive and prosperous country with a high quality of life in 2025. The previous plans have been instrumental in policy formulation and its execution. The second Plan, in particular, sustained macroeconomic stability, facilitated massive investment in infrastructures, propelled public financial management reforms and ensured more financial resources are transferred to Local Government Authorities amid effects of COVID -19 pandemic. In the same period, the Ministry remained focused to provide strategic leadership in public financial management, development of financial information management systems, involves citizens in formulation and execution of national plans and ensures periodic public expenditure reports are available for public use.

Despite progress made, the second Plan 2017/18 – 2020/21 fell short in its overall target of ensuring economic growth sustained from 7.0% in 2017 to 8% in 2021. The flipside is mainly attributable to a less than anticipated growth of strategic sectors, particularly those associated with tourism activities amid COVID 19 pandemic. Unexpectedly, interest rate endures a serious concern to the public and the Ministry at large.

This Strategic Plan, therefore, aligns the policy goals, priority interventions and investment plans to support initiation, execution and delivery of both public and private investments in order to boost economic growth. Further, the Ministry will ensure effective coordination of monetary and fiscal policies to influence interest rate, strengthen the linkages between planning and budgeting as well as continued efforts to ensuring prudent borrowing for overall macroeconomic stability. Besides, this Plan provides the necessary framework for implementing the Ministry's core functions and tracking the performance of commitments against set targets towards the anticipated socio-economic transformation.

Given the strategic objectives earmarked and the implementation structure laid out, I urge all divisions and units to efficiently coordinate the execution of the Plan in order to achieve the set outcomes and goals. I thank all staff for their valuable contribution and their participation in preparation of this Plan. I further extend my appreciations to our esteemed stakeholders who continued to work closely with the Ministry in ensuring the Ministerial Strategic objectives are realized in line with national broad objectives.



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MINISTER FOR FINANCE AND PLANNING

CHAPTER 1: INTRODUCTION

1.1. BACKGROUND

The Ministry's third Strategic Plan (2021/22-2025/26) is a successor to the second Plan 2017/18 - 2021/22. The third Strategic Plan, among others, comprises the Ministry's interventions as specified in the Five-Year National Development Plan 2021/22 – 2025/26 (FYDP III) and aspirations of the Ruling Part Manifesto 2020. It presents the strategic direction of the Ministry in the next five years, particularly planning, budgeting, delivery, monitoring and evaluation as well as reporting processes. The Plan encompasses eight (8) strategic objectives, derived from the core functions and responsibilities of the Ministry. Nevertheless, it has been developed in accordance to the instructions and standards defined in the Medium-Term Strategic Planning and Budgeting Manual.

1.2. THE MANDATE, ROLES AND FUNCTIONS OF THE MINISTRY

According to the Presidential Instrument issued through Government Notes No.534 of 2nd July 2021, the Ministry of Finance and Planning is mandated to manage the following: Policies on macroeconomic variables, fiscal, monetary, financial, public procurement, public private partnership and their implementation; national development vision, planning, monitoring and evaluation; treasury registrar affairs; budget guidelines and its execution; external finance and international financial institutions; government assets and stock verifications; internal and external audit matters; enemy property, public debt, loans and guarantees; finance intelligence matters; pension affairs; joint finance commission affairs; national official statistics; financial sector development and its inclusion; poverty alleviation programs; performance improvement and development of human resource under the Ministry; and performance and operations of extra-ministerial departments, parastatal organizations, agencies, programs and projects under the Ministry.

1.3. PURPOSE OF THE PLAN

The purpose of this Strategic Plan is to guiding the Ministry in achieving its vision, mission, objectives and contribute to the national development initiatives. It identifies core values, objectives, indicators, targets and priority initiatives to be implemented and adhered to, in order to optimize available resources and opportunities pertaining to economic and public finance management. Furthermore, it provides guidance to all divisions and units of MoFP regarding planning, budgeting, execution, monitoring and evaluation as well as reporting. The Plan sets also a platform for stakeholders' participation in management of national development interventions.

1.4. METHODOLOGY

This Strategic Plan has been developed in participatory working sessions involving staff, head of Divisions and Units, the Management of the Ministry, President's Office - Public Service Management and Good Governance, Institutions under the Ministry and MoFP external stakeholders. The process involved review of various

documents and frameworks, including: Medium - Term Strategic Planning and Budgeting Manual (MTSPBM); MoFP Service Delivery Survey Report; Second MoFP Strategic Plan; National Development Vision 2025; the Third National Five-Year Development Plan 2021/22 – 2025/26; the 2020 Ruling Party Election Manifesto; The Sustainable Development Goals (SDGs); The 2063 African Agenda; the Blueprint for Regulatory Reform to Improve Business Environment and unfinished interventions of the Second National Five-Year Development Plan 2016/17 – 2020/21.

1.5. LAYOUT OF THIS PLAN

The plan is divided into four chapters. Chapter one dwells on the Ministry's background, roles, functions, purpose, methodology and mandates. Chapter two elaborates situation analysis undertaken which identified both internal and external environment that affect the Ministry's performance. Vision, Mission, core values, objectives, strategies, targets and key performance indicators are presented in chapter three. Monitoring, evaluation and reporting framework is expounded in chapter four.

CHAPTER 2: SITUATION ANALYSIS

2.1 INTRODUCTION

This chapter presents a situation analysis of internal and external environment where the Ministry operates. The situation analysis was carried out to assess the implementation of the Ministry's Strategic Plan 2017/18 – 2020/21 which include: analysis of current vision and mission; performance review; stakeholders' analysis; SWOC analysis; PESTEL analysis; service delivery survey; recent initiatives; and review of relevant information. At the end of this chapter, areas for improvement were identified as critical issues to be addressed as well as assessment of their risks for interventions.

2.2 ANALYSIS OF CURRENT VISION AND MISSION

2.2.1 Current Vision

To be a centre of excellence in managing macro-economy and public finance for economic transformation and human development.

The analysis of the current situation reveals that, the vision was institutional centred rather than focusing on national expected outcomes.

2.2.2 Current Mission

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

The analysis of current mission reveals that long, medium and short-term national plans were not captured because the mandate was previously under the then President's Office - Planning Commission.

2.3 PERFORMANCE REVIEW

The Strategic Plan under review has been implemented for four years from 2017/18 to 2020/21 centred on eight objectives to guide the Ministry in achieving its Vision. Main achievements, challenges and way forward for 2017/18 – 2020/21 are summarized as follows:

2.3.1 Equitable economic growth improved and macroeconomic stability sustained

During the period under review, economic growth and macroeconomic stability variables performed as follows: Real GDP grew by 5.2 percent in 2020/21 compared to the growth rate of 6.8 percent in 2016/17; Annual Headline Inflation has declined to 3.3 percent in 2020/21 from 5.2 percent recorded in July 2017 and the present value of Public Debt to GDP was 28.9 percent in 2019/20 compared to 38.94 percent in 2017/18. Also, the Ministry prepared and coordinated implementation of National Five-Year Development Plan 2021/22 - 2025/26 and its Implementation Strategy; Annual Development Plan Frameworks for 2017/18, 2018/19, 2019/20; 2020/21 and 2021/22; Annual Development Plans for 2017/18,

2018/19; 2019/20; 2020/21; 2021/22 and The Plan and Budget Guidelines for 2018/19 – 2021/22.

The Ministry managed to develop and review some of the policies, acts, reports and circulars to support economic activities and macroeconomic stability. The National Microfinance Policy Act and its implementation strategy; the EAC Microfinance Services Policy and EAC Banking Certification Policy; the Poverty Monitoring System (PMS) 2016/17; the Annual Poverty and Sustainable Development Goals Status Report 2018/19; the Voluntary National Review (VNR) report of the SDGs 2019; and Implementation report of the African 2063 Agenda are some of important documents and reports which were prepared and developed during the period under review. Other documents include the National Insurance Policy 2018 and its implementation strategy and the Public Private Partnership Act 2018 and its regulations.

2.3.2 Financial management and accountability improved

The achievement in the area of public finance management includes development and integration of various financial management systems as follows: Government Management Payroll System (GSPP); the non-tax revenue collection system (GePG); new system for Budget Preparation and Management (CBMS) and 15 software namely: Government Payment System (MUSE); Direct to Project Funds Management Information System (DFUND-MIS); TAX EXEMPTION; Treasury Single Account (TSA); Tanzania Pension Payment System (TPPS); Government Assets Management Information System (GAMIS); Gaming Regulatory electronic Management System (GREMS); Government Accounting Consolidation System (GACS); Government Audit Recommendation Implementation – Information Tracking System (GARI – ITS); Government Electronic Resource Allocation System (GeRAS); Vital Records Documentation Registry (VRDR); Financial Analysis Report System (FARS); Gaming Licensing Inspection and Compliance Application (GLICA) and Salary Slip Portal. Also, nine (9) systems were integrated with four (4) systems namely Government Salary Payment Platform (GSPP), Human Capital Management Information System (HCMIS), GSPP and EPICOR. Other systems which were integrated through MoFPs Enterprise Service bus ESB are GSPP, EFT, Bunge Payroll and Pension Payroll, CBS, and Tanzania Inter-bank Settlement System (TISS).

Among other interventions, the systems enabled the Ministry to successfully increase domestic revenue collection to 20,594,735 million shillings in 2020/21 from 17,944,887 million Shillings in 2017/18; improve overall public financial management, asset management and public service delivery where the value of government asset recorded billion 28,550.5 shillings in 2020/21 and overall procurement compliance increased from 72.8 percent in 2015/16 to 75 percent in 2020/21. Further, the percent of arrears paid against budget increased from 26 percent in 2017/18 to 43 percent in 2020/21. On the other hand, number of Public

Sector Entities (PSE) with Unqualified Audit report increased from 488 in 2017/18 to 585 in 2019/20. These achievements were contributed by prudent financial management include: Proper auditing; regular expenditure tracking; and use of financial information systems in payments of government taxes, fees and charges, procurement of goods and services, settlement of claims and reconciliation of financial records.

2.3.3 Resources Mobilization, Allocation and Utilization improved

During the period under review: Tax revenue to GDP ratio was 12.4% in 2020/21 similar to ratio recorded in 2016/17; Non-tax to GDP ratio was recorded at 1.6% of GDP in 2020/21 compared to 1.5% of GDP in 2016/17; External resources mobilized increased from shillings 2,466.02 billion in 2017/18, equivalent to 62% of the annual target to shillings 2,633 billion in 2020/21, equivalent to 92% of the annual target; Funds channelled through the exchequer system reached 55% in June 2021 and 80% of actions (20 out of 25) from Development Cooperation Framework Action Plan were implemented; domestic gross financing increased from 30 percent recorded in 2016/17 to 40 percent in 2020/21; and all exchequer released to MDAs, RSs and LGAs were issued within 24 hours.

2.3.4 Staff performance and Service delivery improved.

The Ministry made some crucial interventions to address the capacity gaps within and among staff as well as the shortage of staff. During the period under review, 627 staffs were promoted, 255 confirmed, 36 re-categorized and 831 attended short and long courses in country and abroad and ninety (90) new staff were employed. Motivation and building sustainable capacity remain a high priority of the Ministry. The Ministry conducted Service Delivery Survey, where the result shows that 56 percent of stakeholders satisfied, 28 percent not satisfied and 16 percent were not aware on services provided by the Ministry. On the other hand, the Ministry develop and rollout Treasury Pensioners Payment System (TPPS) to 26 Sub Treasuries, where by retirees' complaints reduced from 8% to 5% and terminal benefits payment time reduced from 12 working days in 2017 to 7 days.

2.3.5 Challenges Encountered During the Implementation of the Second Strategic Plan

During implementation of the Second Strategic Plan, the Ministry faced a number of challenges which include among others:

- i. Capacity gap in managing contracts and negotiations, Public Private Partnership projects and auditing on value for money, forensic and fraud;
- ii. Lack of strong local financial market dedicated to provide long term financing solutions;
- iii. Unpredictability of foreign aid and policies to support government budget implementation;
- iv. Disrupted debt market due to Covid-19;

- v. Non-compliance to the Government Loans, Guarantee and Grants Act, CAP 134 by Government entities on raising loans and receiving grants;
- vi. Unfavourable conditionalities that compromise laws or national sovereignty;
- vii. Insufficient skills and knowledge for undertaking researches; and
- viii. Financial market dynamics which affect government's budget cash flow and execution plan.

However, policy, legal, institutional and administrative interventions to overcome these challenges have been captured in chapter three (3) of this plan.

2.4 STAKEHOLDERS ANALYSIS

MoFP key stakeholders are categorized as follows: Business Community, Investors, Vendors and Tax Payers; Professional Boards, Academic and Research Institutions; Politicians; Parliament; Employees and cadres under MoFP; Parastatals; Development Partners; National Audit Office; General Public; Regional and International Bodies; Pensioners; MDAs/Rs/LGAs; Private Sector; CSOs; Media; Trade Unions and Financial Institutions. Categories of stakeholders, their expectations, services offered to them and potential impacts that might arise if stakeholders' expectations are not met are specified in Table No. 1.

Table 1: Stakeholders Analysis

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
Business Community, Investors, Vendors and Tax Payers.	<ul style="list-style-type: none"> i. Macro-economic and financial policies; ii. Economic data and information; iii. Tax and non-tax policies; and iv. Auctioneer general license. 	<ul style="list-style-type: none"> i. Macro-economic stability; ii. Financial stability; iii. Quality economic data and information; iv. Fair and predictable tax and non-tax policies; v. Guidelines and practice notes on tax and non-tax; vi. Good governance, transparency and accountability; and vii. Stakeholders' engagement in tax formulation process. 	<ul style="list-style-type: none"> i. High Inflation Rate; ii. Low tax collection; iii. Lack of value for money; iv. Low tax compliance; v. Corruption; vi. Economic instability; vii. Low turn-up of investors; viii. Increasing Poverty levels; ix. Low flow of FDI; x. Unsustainable GDP growth rate; xi. High transaction cost; and xii. Capital Flight. 	H
Professional Boards, Academic and Research Institutions.	<ul style="list-style-type: none"> i. Allocation and release of funds; ii. Macro-economic data; iii. Employment opportunities; iv. Practical training opportunities for students; v. Research and consultancy opportunities; vi. Information on professionals' matters and Compliance to International Standards; 	<ul style="list-style-type: none"> i. Adequate allocation and timely disbursement of funds; ii. Timely, accurate and accessible macro-economic data; iii. Employment opportunities for graduates; iv. Practical training for students; v. Use of research findings and consultancy services; and vi. Conformity to Professionals Standards. 	<ul style="list-style-type: none"> i. Poor students' performance; ii. Poor research and development; iii. Unsustainable research and development; iv. Inadequate number of professionals; v. Increased unemployment rate; vi. Incompetent graduates; vii. Poor data, plans and policies; viii. Uninformed decision making; 	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	and vii. Sharing of experience, knowledge and skills.		ix. Unreliable macro-economic and financial information; and x. Lack of innovation and knowledge transfer.	
Politicians.	i. Economic survey reports; ii. National plans, annual budgets, revenue and expenditure policies, strategies and guidelines; iii. Macro-economic data and other information; iv. Budget performance reports; and v. Budget speech.	i. Accurate and timely economic data and information; ii. Sound macro-economic and public financial management policies/ frameworks; iii. Good governance, transparency and accountability; and iv. Effective bottom-up approach in plans and Budget process.	i. Lack of trust and confidence; ii. Distortion of Institutional image; iii. Less political support; and iv. Un-informed decision making.	H
Parliament.	i. Funds allocation and release; ii. Short and long-term national development plans; iii. Macro-economic data; iv. Financial and economic management reports; v. Plan and Budget Guidelines; vi. Revenue and expenditure estimate proposals;	i. Adequate allocation and timely disbursement of funds; ii. Timely preparation of plans, financial and economic reports; iii. Quality macro-economic data; iv. Proper economic and financial management; v. Proper management and utilization of government resources; vi. Financial Statement Reports; vii. Realistic and credible	i. Poor formulation of Laws and Acts; ii. Mistrust and loss of credibility; iii. Discontent among members of Parliament and Public; iv. Delays in decision making and implementation of government activities; v. Poor performance of Development plans; vi. Poor Resolutions;	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	<ul style="list-style-type: none"> vii. Cabinet Papers; viii. Budget speech; ix. Structured Responses and Action Plans to implement CAG Audit Recommendations and PAC and LAAC Directives; x. Management Responses and Action Plans on Implementation of CAG Recommendations; xi. Consulting services to PAC and LAAC; and xii. Financial statement reports 	<ul style="list-style-type: none"> budgets; viii. Timely submission of Cabinet Papers and supporting reports; ix. Improved quality of parliamentary debates and discussions; x. Accurate reports in respect of status of implementation of Audit recommendations; xi. Clean Audit reports; and xii. Good governance, transparency and accountability. 	<ul style="list-style-type: none"> vii. Failure to oversee government activities; and viii. Failure to approve National Budget and other plans. 	
Employees and cadres under MoFP.	<ul style="list-style-type: none"> i. Employment data and other information; ii. Remunerations and incentives to employees; iii. Schemes of service; standing orders, regulations and establishment matters; iv. Training and career development; v. Working tools, equipment and facilities (conducive working 	<ul style="list-style-type: none"> i. Proper employment record keeping; ii. Attractive and timely payment of remunerations; iii. Timely remittance of salary deductions and employer's contributions to the respective social security funds; iv. Transparent, fair allotment and reliable training programmes; v. Conducive working environment and adequate 	<ul style="list-style-type: none"> i. Poor employee's performance; ii. Low working morale; iii. Employee's grievances; iv. Employee's turn-over; v. Loss of Value for Money; vi. Non-compliance to standards, laws and guidelines; and vii. Failure to be independent and objective. 	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	environment); vi. Counselling, coaching and mentoring; vii. Job descriptions, confirmation and promotions; viii. Guidelines and codes of conduct; and ix. Salary advance.	working tools and equipment; vi. Fair performance appraisal, rewards and sanction system; vii. Inclusive social interaction; viii. Fairness in job rotation; ix. Supportive managerial schemes and programmes; x. Clear job description; xi. Relevant scheme of service, code of ethics and circulars; xii. Robust and timely technical support; xiii. Availability, fairness and reliability of salary advance; and xiv. Effective information sharing.		
Parastatals.	i. Funds allocation and releases; ii. Economic and financial data as well as other related Information; iii. Economic and financial policies, regulations, circulars and guidelines; and iv. Capacity building, research and consultancy opportunities.	i. Timely allocation and release of funds; ii. Updates on economic and financial data as well as other related information; iii. Effective and favourable policy regime and guidance; iv. Good governance, transparency and accountability; v. Macro-economic stability; and vi. Involvement in policy formulation.	i. Poor Parastatals' Performance; ii. Poor investment plans; iii. Low non-tax revenue collections; iv. Economic instability; v. Misuse of public funds; and vi. Non-compliance with policy, legislations, regulations and guidelines.	H
Development	i. Budget Performance	i. Clear and timely performance	i. Impaired decision making	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
Partners.	reports; ii. Project Information and Implementation Reports; iii. Economic Survey reports; iv. National Plans and Budget; v. Macro-economic and financial Policies, Strategies and guidelines; vi. Macro-economic Data and other related information; vii. Investment and business policies; and viii. Status of implementation of CAGs and Internal Audit Recommendations.	reports; ii. Proper project information and its implementation reports; iii. Robust macro-economic and financial policies; iv. Proper economic and financial management guidelines; v. Accurate and reliable macro-economic data and other related information; vi. Good governance, transparency and accountability; vii. Effective dialogue; viii. Effective project implementation; ix. Improved partnership; x. Predictable investment and business policy regime; xi. Effective Internal Audit function; and xii. Fully implementation of CAGs and Internal Audit Recommendations by MDAs, RSs and LGAs.	on future assistance; ii. Unpredictable disbursement of external resources; iii. Decrease in external assistance; iv. Decrease in trust and confidence in respect to financial management; v. Poor cooperation; vi. Decrease in foreign direct investment; and vii. Increased budget deficit.	
National Audit Office.	i. Financial reports; ii. Procurement reports; iii. Financial laws, regulations and other	i. Compliance with Financial laws, Regulations and legislations; ii. Timely submission of the	i. Qualified Audit Reports; ii. Complaints from other stakeholders; iii. Loss of trust and	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	legislations; iv. Fund allocation and releases; v. Information on internal audit functions; vi. Report on the status of implementation of CAG audit recommendations in MDAs, LGAs and RSs; and vii. Structured Responses and Action Plan to implement Audit Recommendations.	National and final accounts for audit; iii. Timely response to audit queries; iv. Sound and efficient public asset management; v. Sufficient allocation and timely release of fund; and vi. Compliance with Public Audit Act 2008.	confidence; and iv. Misuse of public funds by MDAs, RSs LGAs and Parastatals.	
General Public.	i. National Plans and Budget; ii. Macro-economic data and other information on funds allocation and expenditure; iii. Employment opportunities; and iv. Development Policies and Strategies.	i. Inclusive and people centered national budget; ii. Stable and sustainable economic growth; iii. Transparency in funds allocation, releases and expenditure; iv. Timely dissemination of economic data and information; v. Proper use of public resources; vi. Timely review of the Public Finance Act, CAP 348, Public Procurement Act, CAP 410 and other related laws and their regulations;	Loss of trust and confidence.	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
		<ul style="list-style-type: none"> vii. Predictable policies and strategies; viii. Effective involvement in decision making; ix. Good governance, transparency and accountability; x. Improved service delivery; and xi. Value for Money in the Development Projects. 		
Regional and International Bodies.	<ul style="list-style-type: none"> i. Payment of fees/contributions; ii. Macroeconomic data, policies and information; iii. National Plans, Policies and Strategies; and iv. Reports on Implementation of International protocols and conventions. 	<ul style="list-style-type: none"> i. Active participation in statutory meetings; ii. Macro-economic stability; iii. Good governance, transparency and accountability; iv. Clarity and predictable policies; v. Effective implementation of international protocols and conventions; vi. Improved partnerships; and vii. Abide to terms of agreements; viii. Macro-economic convergence; ix. Conducive investment environment. 	<ul style="list-style-type: none"> i. Loss of economic opportunities; ii. Loss of trust and confidence; and iii. Capital flight. 	H
Pensioners.	<ul style="list-style-type: none"> i. Payment of Pension benefits; ii. Education on pension; 	<ul style="list-style-type: none"> i. Attractive and timely payment of terminal benefits; ii. Quality customer service; 	<ul style="list-style-type: none"> i. Loss of public image; and ii. Loss of trust and 	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	and payment procedures; and iii. Customer service.	iii. Transparent and Stress-free pension processing procedures;	confidence.	
MDAs/RSS/LGAs.	i. Funds allocation and release; ii. Budget scrutinization; iii. Plan and Budget guidelines; iv. Financial, procurement and audit guidelines; v. Government assets Management Policies and guidelines; vi. National Plans and budget; vii. Macroeconomic data and information; viii. Treasury Circulars and Policy Guidelines; and ix. Consultancy and Professional advice.	i. Timely issuance of Plan and Budget Guidelines; ii. Availability and reliability of financial, procurement and audit guidelines; iii. Sound and efficient management of Government Assets; iv. Updates on Macroeconomic data and information; v. Timely, adequate allocation and release of funds; vi. Updated Treasury Circulars and policy Guidelines; vii. Effective consultancy and professional advice; and viii. Effective communication.	i. Poor plans and budget; ii. Misuse of Public funds; iii. Failure to meet National Economic Development Goal; iv. Poor budget implementation; v. Misuse of Public Assets; and vi. Nugatory expenditure and Development Projects which have no value for Money.	H
Private Sector, NGOs, CSOs and CBOs.	i. Macroeconomic data and other related information; ii. Customer services; iii. Economic and Financial policies; iv. Construction, consultancy and supplies tender;	i. Good governance, transparency and accountability; ii. Fairness, equitable and predictable tax policies and practices; iii. Timely availability and reliability of Financial and Economic information;	i. Loss of Public image; and ii. Loss of trust and confidence.	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	v. Tax Dispute Resolution; and vi. Procurement Dispute Resolution.	iv. Quality customer service; v. Guidance on Economic and Financial Policies; vi. Proper use of public funds; and vii. Conducive business environment.		
Media.	i. National Budget; and ii. Information on financial and economic management.	Timely accurate and reliable information on financial and economic management.	i. Loss of public image; ii. Poor dissemination of public information; iii. Distortion of information disseminated to the public; and iv. Loss of trust and confidence.	H
Trade Unions.	Information on public service remunerations and working conditions;	i. Timely release of salaries and other benefits; ii. Attractive and timely payment of terminal benefits; and iii. Quality customer service.	i. Increase in labour disputes; ii. Delays in provision of public service; and iii. Employees' turn-over.	H
Financial Institutions.	i. Macro-economic and financial policies; ii. Economic and financial Data as well as Information; iii. Financial legislations, regulations and guidelines; iv. Tax Dispute Resolution; and v. Procurement Dispute	i. Macro-economic and financial stability; ii. Predictable, equitable and friendly tax regime; iii. Efficient and effective tax collection and administration; iv. Supportive financial and legal frameworks; v. Timely availability and reliability of financial information;	i. Economic instability; ii. Financial sector instability; iii. Loss of trust and confidence; iv. Capital flight; and v. Low investment.	H

STAKEHOLDER	SERVICE/PRODUCT OFFERED	EXPECTATIONS	POTENTIAL IMPACT IF EXPECTATIONS ARE NOT MET	RANKING
	Resolution.	vi. Transparent, fair and efficient public procurement frameworks; vii. Transparent, fair and efficient tax and public procurement disputes resolution; viii. Good governance, transparency and accountability; ix. Updated socio-economic data and information; and x. Effective communication.		

Note: H stands for High; M stands for Medium; and L stands for Low.

2.5 SWOC ANALYSIS

MoFP has conducted SWOC analysis to identify its Strengths, Weaknesses, Opportunities and Challenges as detailed in Table No.2.

Table 2: SWOC Analysis

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
1.	Leadership and Management.	<ul style="list-style-type: none"> i. Existence of Visionary and committed management; ii. Ability to conduct statutory and periodic meetings; and iii. Good relationship between management, staff and other institutions. 	<ul style="list-style-type: none"> i. Frequently change in managerial positions; ii. Regular transferring of staff leads to poor institutional memory; iii. Incomplete institutional structure. 	<ul style="list-style-type: none"> i. Existence of political stability; ii. Existence of Uongozi Institute that provide training to management; and iii. Existence of PCCB, Ethics Secretariat, Corruption and Economic Crimes Division of the High Court and Good Governance Coordination Unit that provides check and balance to the management. 	<ul style="list-style-type: none"> i. Unpredictable changes in leadership and management by higher authority.
2.	Human Resources	<ul style="list-style-type: none"> i. Existence of Revised Human Resource Plan; ii. Availability of Qualified staff; iii. Availability of Motivated and committed staff; iv. Existence of Team work among staff; v. Existence of updated 	<ul style="list-style-type: none"> i. Limited office space; ii. Inadequate skills to some staff; iii. Weak record keeping systems; iv. Limited adherence to Succession Plan; v. Weak Appraisal 	<ul style="list-style-type: none"> i. Presence of OPRAS system; ii. Availability of Government sponsorship for training; iii. Availability of Scheme of Services; iv. Availability of Acts, 	<ul style="list-style-type: none"> i. Existence of HIV&AIDS, Covid-19 and Non-Communicable Diseases; ii. Delays of recruitment and promotion permits from Establishment; iii. Certification in Internal

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
		<p>Client Service Charter;</p> <p>vi. Existence of Workers Council;</p> <p>vii. Existence of defined chain of command;</p> <p>viii. Availability and execution of training programs; and</p> <p>ix. Existence of seminars/training/workshop plan for expected retired employee.</p>	<p>mechanism to reward exceptional Performers;</p> <p>vi. Limited number of multidisciplinary employees for asset management; and</p> <p>vii. Mis-handling of confidential information.</p>	<p>Regulations and Guidelines;</p> <p>v. Existence of large number of young professionals;</p> <p>vi. Readiness of Development Partners to support Professional Development; and</p> <p>vii. Professional Associations such as NBAA, IIA ACFE etc. which are ready to provide professional training to staff.</p>	<p>Auditing (CIA) not yet recognized in the Scheme of Service for Internal Auditors; and</p> <p>iv. Frequent transfer of employees with institutional memory.</p>
3.	Financial Management	<p>i. Existence of Financial Management Policies, Laws, Regulations, Manuals, Guidelines and Circulars; and</p> <p>ii. Existence of Electronic Financial Management Systems.</p>	<p>i. Unharmonized and unintegrated financial management systems;</p> <p>ii. Failure of automated financial management systems to provide accurate data;</p> <p>iii. Lack of business process for Financial Management Systems;</p> <p>iv. Existence of financial systems</p>	<p>i. Diversity of potentials available for economic growth and development</p> <p>ii. Readiness of Development Partners to support development of financial management systems; and</p> <p>iii. Availability of technology and tools for developing financial management systems.</p>	<p>i. Long unsettled process in approval of budget ceiling;</p> <p>ii. Donor conditionality in providing financial support;</p> <p>iii. Lack of National Comprehensive M&E system;</p> <p>iv. Unrealistic data submitted to MoFP;</p> <p>v. Global financial, economic and pandemic crisis;</p> <p>vi. Natural Disasters resulting to reallocation of funds</p>

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
			<p>which requires manual interventions;</p> <p>v. Outdated National Risk Management Framework;</p> <p>vi. Lack of data Warehouse;</p> <p>vii. Uncoordinated M&E on implementation of development projects;</p> <p>viii. Lack of Procurement M&E Framework;</p> <p>ix. Untimely implementation of Audit recommendations issued by CAG and Internal Auditors to MDAs, RSs and LGAs;</p> <p>x. Lack of National Public Procurement Policy and Public Asset Management Policy;</p> <p>xi. Inadequate legal framework to govern public asset management;</p> <p>xii. Inadequate Value</p>		<p>from the planned activities;</p> <p>vii. Existence of Government Financial Information System Strategy;</p> <p>viii. Existence of automated financial management systems hackers;</p> <p>ix. Change in ratio of commercial loans to concessional loans; and</p> <p>x. Inadequate compliance of tax laws and regulations by taxpayers.</p>

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
			for Money Audit for Development projects; xiii. An increase in size of informal sector; xiv. Lack of internal control framework; xv. Weak assessment of revenue projections; and xvi. Inadequate coordination in issuing treasury circulars.		
4.	Research, Policies and Strategies	i. Existence of TDV 2025, LTPP 2011 /12 – 2025/26, National Five-Year Development Plan 2021/22 – 2025/26 and Financial Sector Development Master Plan 2020/21 – 2029/30; ii. Existence of Policies, strategies and frameworks managed by MoFP; iii. Existence of Research unit; iv. Existence of Automated library with online literatures; and v. Ability to sustain Macro-	i. Inadequate research knowledge among staff; ii. Inadequate number of staff in research unit; iii. Allocation of funds to business centered projects; and iv. Weak Compliance to Regional and International standards, conventions and protocols.	i. Existence of Academic and Research institutions under MoFP; ii. Existence of policy and research supportive facilities from international bodies; iii. Existence of International and Regional Policy frameworks i.e., SDGs 2030 and Africa Agenda 2063; and iv. Existence of Government Regulatory	i. Conditionality of Development Partners in funding research, policies and strategies; ii. Weak Public participation on policies formulation and preparation; iii. Unavailability of investment data from private sector; and iv. International Economic Dynamics hence affect policy changes.

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
		economic stability.		Institutions responsible for research, innovation and technology development.	
5.	Consolidated Fund Services	<ul style="list-style-type: none"> i. Establishment of Electronic Pensioners Register; and ii. Existence of Pensioners benefit payments systems (TISS and EFT). 	<ul style="list-style-type: none"> i. Lack of data center for sharing of probate (<i>mirathii</i>) information. 	<ul style="list-style-type: none"> i. Existence of stakeholders to provide pensioners information; and ii. Existence of PSSSF to facilitate smooth payment of pension. 	<ul style="list-style-type: none"> i. Increasing pensioners' benefit; and ii. Outdated Pension Ordinance CAP 371.
6.	Information Communication Technology	<ul style="list-style-type: none"> i. Availability of structured network infrastructure; ii. Availability ICT management systems; and iii. Existence of MoFP ICT Policy and Strategy. 	<ul style="list-style-type: none"> i. Inadequate ICT equipment; ii. Low pace for technology uptake; and iii. Lack of Disaster Recovery Sites. 	<ul style="list-style-type: none"> i. Existence of ICT regulatory authorities and commission; ii. Existence of National ICT infrastructure Backbone; iii. Existence of National ICT Policy; iv. Availability of ICT products and services in the global market; and v. Existence of National Information Data Center. 	<ul style="list-style-type: none"> i. Frequent change of technology; ii. Prone to hackers; and iii. Low pace in reviewing legal and regulatory frameworks to align with technological change.
7.	IT Security and Risk Management	<ul style="list-style-type: none"> i. Existence of Risk Management Framework and Risk Register; ii. Availability of ICT security infrastructure; 	<ul style="list-style-type: none"> i. Lack of Business Continuity Plan; and ii. Slow pace of training on the use of security systems. 	<ul style="list-style-type: none"> i. Existence of surveillance systems in some public institutions; ii. Existence of IT security software in 	<ul style="list-style-type: none"> i. Prone to hackers; ii. Unreliable power supply; and iii. Scheme of services does not recognize risk

SN	CRITERIA	STRENGTH	WEAKNESS	OPPORTUNITIES	CHALLENGES
		iii. Presence of Internal Controls Systems; and iv. Existence of Guideline for Institutionalizing Risk Management Framework and Fraud Risk Management in Public Sector.		the global market; and iii. Existence of Security Guards and Police Force.	management profession.

2.6 PESTEL Analysis

The Ministry reviewed its Political, Economic, Social, Technological, Environmental and Legal aspects (PESTEL analysis) which may have impact on achieving its future plans. By considering them, a Ministry can identify new opportunities and purport necessary interventions.

2.6.1 Political Aspect

The Tanzania political environment remained stable which fosters smooth implementation of economic and financial policies, legislations, regulations and frameworks. The Ministry intends to benefit from the measures undertaken by the Government such as strengthening international relationship, maintaining peace and security among regional member states, trim down bureaucracy, increase combat against corruption hence promoting economic development.

2.6.2 Economic Aspect

The World is facing economic crisis due to climate change, including the COVID-19 pandemic. Despite having COVID-19 that affected economies of various countries in the world, Tanzania economy recorded a positive growth due to the prudent administrative measures taken against the pandemic. The third Ministry's Medium-Term Strategic Plan 2021/22 – 2025/26 considers implementation of the Tanzania COVID – 19 Social Economic Response and Recovery Plan – TCRP which aims to restore socio- economic activities affected negatively by COVID - 19. The plan will also enforce prudent economic policies for sustainable economic growth by taking into consideration all the strategic risks and their mitigation measures.

2.6.3 Social Aspect

The country continues to witness existence of poverty due to income and expenditure disparities that exists in the communities. Intuitively, poverty is one of flagrant risks in achieving the National Development Vision 2025. Through this plan, MoFP will implement strategic interventions towards poverty reduction and addressing income inequalities through allocating resources into projects which have direct impacts to sectors that contributing to social economic well-being of all citizens.

2.6.4 Technological Aspect

The Government is undertaking various digital revolution initiatives, including the National Internet Data Centre (NIDC), National ICT Broadband Backbone (NICTBB), National ICT Policy (2016) and its implementation strategy, e-Government Operationalization and National Cyber Security Strategy 2016. These initiatives are in-line with National Five-Year Development Plan 2021/22-

2025/26. MoFP will take advantage of those initiatives to oversee proper use of technology to improve its services delivery mechanisms.

2.6.5 Environmental Aspect

The existence of environmental policies and legislations provide guidance for environmental management in the country. The main objective of the environmental management is to prevent and/ or reduce environmental degradation, mitigating and adapting to climate change in order to achieve Sustainable Development Goals (SDGs). MoFP will prioritize allocation of resources to key areas responsible for protecting, restoration and sustaining management of available natural resources.

2.6.6 Legal Aspect

The existence of prudent legal and regulatory frameworks that governs the country, contributes to smooth implementations of MoFP mandates. The Ministry will continue using legal and regulatory frameworks in implementation of economic and financial policies, laws and regulations.

2.7 Service Delivery Survey

Service Delivery Survey was conducted in 2019 for the purpose of obtaining stakeholders' opinions on access and quality of services provided by the Ministry. Out of stakeholders consulted, 56 percent were satisfied, 28 percent not satisfied and 16 percent were not aware of services provided. Based on feedback from stakeholders, there are some areas that need improvement which include: fiscal policy management, particularly tax refunds and exemptions; engagement of business community in policy formulation; stringent procedures on external resources mobilization; high lending rates by financial institutions; information dissemination to stakeholders; stakeholders awareness and involvement in the process of project management; public awareness of PPP concept; Government asset management; and staff performance.

2.8 Recent Initiatives

Recent initiatives describe issues occurred during implementation of the 2017/18 – 2021/22 Strategic Plan which were basically not planned for. Most of the issues were originated from Government directives. It also explicates the immediate steps taken by the Ministry to address challenges that occurred during the implementation of the 2017/18-2021/22 Strategic Plan. Table No. 3 describes recent initiatives, achievements, constraints and way forward.

Table 3: Recent Initiatives

INITIATIVES	ACHIVEMENTS	CONSTRAINTS	WAYFORWARD
Translate 35 laws governing MoFP from English language to Swahili language.	Five (5) laws translated.	Shortage of legal staff to support translation of laws.	Legal staff should be co-opted from the Attorney General's Chamber and other Public Institutions.
Collection and distribution of confiscated assets.	147 motor vehicles, 41 motor cycles and 1 boat were confiscated and there then distributed to 45 MDAs, Parastatals, RSs and LGAs.	<ul style="list-style-type: none"> i. Existence of conflicting laws and regulations on management of confiscated assets; ii. Delays in collecting confiscated assets from various region due to insufficient information on availability of assets confiscation; and iii. Collection of unserviceable confiscated assets due to wear and tear. 	Harmonization of conflicting laws and regulations that governing confiscated assets.
Establishment of Tax Ombudsman Office.	The proposed functions, organization structure, scheme of service and salary structure submitted to PO-PSMGG for approval.	Delays in approval of the proposed organization structure, scheme of service and salary structure from PO-PSMGG.	Make follow up.
Tanzania COVID – 19 Social Economic Response and Recovery Plan – TCRP developed to	The Tanzania COVID – 19 Social Economic Response and Recovery Plan – TCRP developed and	None.	Continuing implementation of Tanzania COVID – 19 Social Economic Response and

INITIATIVES	ACHIVEMENTS	CONSTRAINTS	WAYFORWARD
fight against impact of COVID – 19 in some economic activities.	approved.		Recovery Plan.
Establishment of Financial Modeling Section.	Operationalization of Financial Modeling functions under Policy Analysis Division.	Delays in approval of MoFP organization structure which aims to incorporate Financial Modeling Section.	Follow-up on approval of MoFP organization structure.
Negotiations with lenders to obtain debt relief under the Debt Service Suspension Initiative (DSSI).	Signing of the bilateral agreements with Government of China (i.e. China Exim Bank loans) and France whereas the signing of bilateral agreement with Government of Japan is at advanced stages.	Delayed feedback on submission of Agreements from lenders.	Make follow up to creditors on submission of Agreements and respond immediately.

2.9 Review of relevant information

MoFP has a pivotal role in realization of National Development Vision 2025 which aims to transform the economy into a middle income and semi-industrialized country by 2025. As Tanzania attained lower middle-income status before 2025, more efforts are required to sustain, maintain and support an achievement of an international standards of human development. To achieve the same, the Ministry is expected to bring about an inclusive sustainable economic growth, macro-economic stability, an effective public finance management, good governance, transparency and accountability. Specifically, this Plan will consider the Ruling Part Manifesto, by mainstreaming policies that support steady and inclusive economic growth, averaging 8 percent by 2025. In line with Vision 2025, the Plan for the year 2021/22 – 2025/26 will effectively contribute to the achievement of the National Five-Year Development Plan 2021/22 - 2025/26 aiming at Realizing Competitiveness and Industrialization for Human Development through prudent policies and plan.

2.10 Critical Issues

Following the situation analysis, the Ministry has been able to come up with most important issues which need to be addressed, safeguarded, sustained, maintained and enhanced in order realize sustainable economic growth and improved livelihood of Tanzanians. The issues are as follows:

- i. Strengthen resource mobilization and management systems;
- ii. Improve monitoring and evaluation of national development plans, programs, project and procurement systems;
- iii. Strengthen Internal Audit Functions;
- iv. Enhance management of public debt stock;
- v. Improve and harmonize electronic financial management systems;
- vi. Identify and undertake research on financial and development policies;
- vii. Strengthen data management processes (collection, analysis, storage and dissemination);
- viii. Improve institutional capacity building and service delivery; and
- ix. Improve staff welfare and wellbeing.

2.11 Strategic Risk Assessment

In support of this Strategy to achieve intended objectives, the Ministry is committed to and places a high priority on managing critical risks that may impair implementation of the Plan. Knowingly, nine (9) critical issues, its associated risks and mitigation measures were identified as indicated in table No. 4.

Table 4: Strategic Risk Assessment

S/N	CRITICAL ISSUES	RISK	MITIGATION
1.	Strengthen resource mobilization and management systems	Global economic crisis and financial instability may occur, leading to decline in revenue collection which impairs implementation of Ministry's strategic objectives.	<ul style="list-style-type: none"> i. Develop and implement measures for macro-economic stability. ii. Implement policies, legal and regulatory frameworks to maintain and sustain financial sector development.
		Natural disasters and pandemic diseases may occur, leading to decline in economic growth by 3% as well as domestic revenue collection.	<ul style="list-style-type: none"> i. Mainstreaming National Disaster Recovery Plan into government annual plans and budget. ii. Continuing implementation of Tanzania COVID – 19 Social Economic Response and Recovery Plan.
		Lending and aid policies in financing partners may change, leading to unpredictable external resources which affect achievements of strategic objectives.	Broaden tax base through support and formalization of informal sector.
2.	Strengthen Internal Audit Functions	Non-compliance with internal controls may occur, leading to financial loss and value for money which results to poor service delivery.	<ul style="list-style-type: none"> i. Develop multidisciplinary approach for internal auditing functions. ii. Develop and improve internal controls' frameworks and monitor its compliance.
3.	Enhance management of public debt stock	Unsustainable debt may occur, leading to debt distress and inability to fulfil country's financial obligations.	Continue strengthening implementation of Medium - Term Debt Management Strategy (MTDS)

S/N	CRITICAL ISSUES	RISK	MITIGATION
4.	Improve and harmonize electronic financial management systems	Cyber-attack and natural calamities may occur, leading to loss of data which affects service delivery	Establish and operationalize Disaster Recovery Site (DRS).

CHAPTER 3: THE PLAN

3.1 INTRODUCTION

This chapter provides Ministry's medium-term outlook of its Vision, Mission, core values, objectives, strategies and a set of targets. The plan addresses all critical issues derived from the situational analysis and takes into consideration of the Ministry's mandates and ability to meet stakeholders' needs and expectations.

3.2 Vision

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

3.3 Mission

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

3.4 Core Values

The Ministry is committed to provide quality services to all its stakeholders in due course of fulfilling its mandate, pursue vision and accomplish mission under the guidance of the following core values:

- i. **Integrity and Confidentiality:** We shall uphold the highest standards of ethics while exercising required level of confidentiality.
- ii. **Innovativeness:** We shall be open-minded and creative in implementing our duties.
- iii. **Professionalism:** We shall apply the required skills, knowledge and competence in exercising our duties.
- iv. **Transparency and Accountability:** We shall be responsive in provision of services in an open and fair manner to all.
- v. **Customer focused:** We shall strive to provide quality services to meet customers' expectations.

3.5 Objectives

The Ministry has eight objectives, of which objective A and B are crosscutting at national level (implemented by all MDAs). Objective G is crosscutting at the Ministerial level (implemented by all Divisions and units). The remaining four objectives (C, D, E and F) reflect core functions of the Ministry. Each objective is

justified by a rationale and outcome indicators, followed by Strategic Plan Matrix echoed in Annex 2 – The Strategic Plan Matrix.

3.5.1 Objective A: Non-Communicable Diseases, HIV and AIDS Infections Reduced and Supportive Services Improved

Rationale

HIV/AIDS infection and Non-Communicable Diseases (NCD) are not only a health sector problem, but also hinders economic development. The Ministry is not spared from the Non-Communicable Diseases and HIV/AIDS pandemic and therefore it has to cope with the growing demands for prevention, control and support, as well as mitigation. MoFP will continue to adhere to the guidelines on Prevention and Control of NCD and HIV/AIDS at workplace and mainstream the prevention approaches from the Tanzania National Multisectoral Strategic Framework IV for HIV and AIDS into its annual plans and budget.

Outcome Indicators

- HIV/AIDS and NCD prevalence rate at work place

3.5.2 Objective B: Implementation of National Anti- Corruption Strategy and Action Plan Enhanced and Sustained

Rationale

Corruption is one of the vices in the country that has a negative impact on social and economic growth. Economic growth, public resource mobilization, allocation and utilization as well as public service delivery impaired by iniquities of corruption. In this regard, MoFP will continue to mainstream the National Anti-Corruption Strategy and Action Plan Phase III (NACSAP III) into its policies, plans, strategies and enhance good governance, transparency and accountability in public finance management for better public services delivery.

Outcome Indicators:

- Prevalence rate of employees sanctioned for involvement in corruption practices.

3.5.3 Objective C: Equitable Economic Growth and Macro-economic Stability Attained and Sustained

Rationale

The United Republic of Tanzania is looking forward to realizing its Development Vision (TDV) 2025 by achieving important milestones, after formally graduated to lower-middle-income country in July 2020. The FYDP III focuses on establishing a sustainable framework that will enable to achieve the goals of the National Development Vision. The country's economy has continued to be strong and

resilient to growth averaged at 6.2 percent while inflation rate remained within the country benchmark of below 5 percent between the period of 2017/18 to 2020/21. Furthermore, adequate levels of foreign reserves, foreign exchange rates, sustainable national debt and stable financial systems have been maintained during that period, despite global pandemic of COVID-19 that affected economies of various countries in the world. The focus of this objective is to mainstreaming the FYDP III theme of *'Realizing Competitiveness and Industrialization for Human Development'* into Annual National Development Plans which supports economic transformation and human development.

Outcome Indicators

- i. GDP growth rate
- ii. Headline Inflation rate
- iii. Interest rate spread

3.5.4 Objective D: Financial Management and Accountability Improved

Rationale

The Ministry continued to undertake various reforms in improving public finance management through: Strengthening the use of electronic financial management systems; regular monitoring and evaluation of development projects; ensuring transparency and accountability; strengthening the internal controls; and reducing the volume of accumulated arrears. Despite the progress made, some challenges remain critical including: Mismatch between approved budgets and expenditure outturns; misuse of public funds; slow pace in implementation of audit recommendations; incomplete financial management systems; and weak compliance with laws, regulations, standards and guidelines in managing public funds and assets. In order to sustain the progress made and address the remaining challenges, good governance remains a vital aspect to be observed in the medium term. This objective intends to continue strengthening of public finance management systems at all levels of Government in order to ensure proper management of public finance.

Outcome Indicators

- i. Percentage of Unqualified Audit Opinion
- ii. Procurement Compliance Level

3.5.5 Objective E: Resource Mobilization, Allocation and Utilization Improved.

Rationale

Internal and external resources mobilization is crucial in stimulating economic activities and service delivery. Widening tax base is imperative, following the fact

that, external financing (grant and concessional loans) is declining due to fiscal deficit in donor countries and reclassification of Tanzania to a lower middle-income level. However, resource mobilization without close supervision of its expenditure might not meet intended goals. The Ministry will strive to ensure reliable, predictable and steady financial resources management through prudent domestic revenue mobilization, Public Private Partnership coordination and global partnership reinforcement for sustainable development. Allocation and control of resources to sectors that have a great multiplier effect in the economy will be given high priority.

Outcome Indicators:

- i. Domestic Revenue to GDP Ratio
- ii. Budget Deficit as percentage of GDP (excluding grants)
- iii. Present Value of Debt to GDP ratio

3.5.6 Objective F: Pension and Non-Pension Benefits Administration Improved

Rationale

Most of the retirees who served in the public sector depend much on terminal benefits as their major source of income. The delivery of retirement benefits to Government retirees under the Pension Ordinance Cap 371 has been characterized by a number of complaints associated with elements of dissatisfaction. The Ministry will continue to improve retirees' statutory benefits, including payment processes.

Outcome Indicators:

- Percentage of beneficiaries' feedback

3.5.7 Objective G: Staff Performance and Service Delivery Improved

Rationale

The services offered by the Ministry intend to benefit both internal and external beneficiaries. Better working environments and statutory benefits determine staff's productivity and rate of turnover, while both beneficiaries deserve quality services which offered timely. As access to information becomes easier and instantaneously, it is significant to keep our stakeholders informed, as owners of public initiatives and resources. The Ministry will continue to maintain and sustain its long customary of using different approaches in disseminating information and engaging its stakeholders through meetings, publications and existing media platforms. Periodically, the Ministry will involve its stakeholders in decision making through formal and informal procedures. However, Information and

Communication Technology (ICT) will be used as an important tool and instant mode of stakeholders' coordination and information sharing, as well as dissemination.

Outcome Indicators

- i. Level of Stakeholders' Satisfaction with MoFP services
- ii. Level of Stakeholders Awareness on Ministry's services

CHAPTER 4: RESULT FRAMEWORK

4.1 Introduction

This chapter shows how the results envisaged in this Strategic Plan will be measured, monitored and evaluated. In particular, it shows specific interventions to be deployed in achieving the Ministry's objectives, monitoring and evaluation criteria, as well as responsible Division or Unit. It also shows Results Chain and Framework Matrix; Monitoring and Evaluation Plans; Reviews; and Reporting Plan.

4.2 The Development Objective

The Ministry has an overall objective of improving service delivery to cater for equitable and sustainable economic growth, sound financial management and quality service delivery to all stakeholders pertaining socio economic development. To achieve this objective, among others, the Ministry will focus on citizenship plans and development, mobilizing enough financial resources to support plans and development, improve allocations and controls of public resources, as well as enhance and sustain committed, competent and skilled staff.

4.3 The Result Framework Matrix

The matrix comprises Ministry's overall development objectives, strategic objectives, planned outcomes and outcome indicators. The outcomes will be realised via chronological relationship between, objectives, strategies and targets which shall be translated through activities and inputs into the Ministry's Annual Plans and Budget (MTEFs). The details of Result Framework Matrix are in Table No. 5

Table 5: Results Framework Matrix

DEVELOPMENT OBJECTIVE	OBJECTIVE CODE AND DESCRIPTION	PLANNED OUTCOMES	OUTCOME INDICATORS
Improve service delivery by promoting equitable and sustainable economic growth, sound financial management and accountability for socio economic development.	A. Non-Communicable Diseases, HIV and AIDS Infections Reduced and Supportive Services Improved	Reduced HIV and NCD prevalence rate at work place	HIV / AIDS and NCD Prevalence rate at work place
	B. Implementation of National Anti- Corruption Strategy and Action Plan Enhanced and Sustained	Zero corruption incidences	Prevalence rate of employees sanctioned for involvement in corruption practices.
	C. Equitable Economic Growth and Macro-economic Stability Attained and Sustained	i. Economic growth up to 8.0 percent by 2026. ii. Annual inflation rate not exceeding 5.0 percent iii. Currency stability iv. Adequate foreign reserve position v. Increased credit to private sector	i. GDP growth rate ii. Headline Inflation rate iii. Exchange rate iv. Monthly imports and export of goods and services v. Percentage of credit to private sector
	D. Financial Management and Accountability Improved	i. Improved public finance management ii. Value for Money	i. Percentage of Unqualified Audit Opinions ii. Procurement Compliance Level
	E. Resource Mobilization, Allocation and Utilization Improved	i. Increased Government revenue ii. Reduced Government budget deficit iii. Sustainable Government debt	i. Domestic Revenue to GDP Ratio ii. Budget Deficit as percentage of GDP (excluding grants)

DEVELOPMENT OBJECTIVE	OBJECTIVE CODE AND DESCRIPTION	PLANNED OUTCOMES	OUTCOME INDICATORS
	F. Pension and Non-Pension Benefits Administration Improved	i. Improved accessibility of retiree's information ii. Reduced time for processing pension benefits iii. Reduced number of days to pay gratuities	iii. Present Value of public debt to GDP Percentage of beneficiaries' feedback
	G. Staff Performance and Service Delivery Improved	i. Improved public service delivery ii. Improved working environment and employees' benefits iii. Increased staff skills and competencies iv. Improved communication with Stakeholders v. Improved accessibility information to stakeholder	i. Level of Stakeholders' Satisfaction with MoFP service ii. Level of Stakeholders Awareness on Ministry's Services

4.4 Reviews, Monitoring and Evaluation Plan

This section present Monitoring Plan, Rapid Appraisal and Evaluation Plan for the period of five years (2021/22-2025/26).

4.5 Monitoring Plan

Monitoring Plan matrix consists of indicators, indicators' description, baseline value, cumulative targets value, indicator targets values, data collection methods and analysis, means of verification, frequencies of reporting and the Division/Unit responsible for data collection. This Plan is comprised of 118 indicators which will be tracked and reported on annual basis. The monitoring plan is detailed in Annex 3 - Monitoring Plan.

4.6 Rapid Appraisal Plan

Rapid appraisal plan describes rapid studies and assessment that are intended to be conducted for supplying needed information in a timely and cost-effective manner during implementation of the Plan. The details of rapid appraisal are annotated in Table No. 6.

Table 6: Rapid Appraisal

SN.	Rapid Appraisal	Key Performance Indicator	Description	Methodology	Timeframe	Responsible Division/Unit
1.	Assessment of CAG Annual report	Percentage of Unqualified Audit Opinion	CAG report demonstrating true and fair view	Review of CAG Annual Audit Report -Checklist -Observation	Annually	IAGD/ACGEN
2.	Assessment of PEs annual report	Procurement Compliance Level	PEs annual report detailed compliance of laws, regulations and other guidelines	Documentation reviews, Interviews, Questionnaires/ Survey	Annually	PPD

4.7 Evaluation Plan

Evaluation Plan matrix describes the outcome indicators, evaluation studies, description, methodology and instruments, timeframe, responsible department/unit and output. MoFP intends to conduct seven (7) evaluation studies over the period of Strategic Plan implementation. The evaluation studies aim at obtaining evidence as to whether the interventions and outputs achieved have attained outcomes envisioned in the strategic plan outputs. The details of evaluation Plan matrix are explained in Table No. 7.

Table 7: Evaluation Plan

S/N	Outcome Indicator	Evaluation Studies	Description	Methodology and instruments	Timeframe	Responsible Department/ Unit	Output
1.	i. GDP growth rate ii. Headline Inflation rate iii. Interest rates iv. Domestic Revenue to GDP Ratio v. Budget Deficit (excluding grants)	Economic survey	Assessment of macro-economic variables performance.	Survey study, Document review, questionnaire	Mid-term and term	PAD	Annual/ semi-annually Economic Survey reports
2.	Present Value of public debt to GDP	Study on Contingent liabilities and guarantees of public corporation	Assessment of risk indicators on contingent liabilities and Guarantees of Public Corporation	Survey study, literature review, Questionnaire	2021/22	DMD	Study Report
		Study on effects of public investments on growth and debt dynamics in Tanzania	Assessment of effects of public investments on growth and debt sustainability	Literature review, DIG and DIGNAR model	2022/23	DMD	Study Report
		Study on the benchmark of cost and risk indicators on the debt portfolio of Tanzania	Assessment of framework to identify and achieve benchmarks for cost and risk indicators of government debt	Survey study, literature review, Questionnaire	2021/22	DMD	Study Report
3.	Level of stakeholders' satisfaction with MoFP service	MoFP Service Delivery Survey	Assessment of quality of service delivered by MoFP	Interviews, questionnaires and interview	2022/23	PD	Service Delivery Survey report

S/N	Outcome Indicator	Evaluation Studies	Description	Methodology and instruments	Timeframe	Responsible Department/ Unit	Output
			to its stakeholders and Stakeholders' level of satisfaction	guide			

4.8 REPORTING PLAN

This sub-section details the Plan for internal and external reporting.

4.8.1 Internal Reporting Plan

This plan will involve preparation of various reports, from Sections and Divisions on weekly, monthly, quarterly and annual basis or as may be required from time to time. The Reporting Plan is detailed in Table No. 8 below:

Table 8: Internal Reporting

S/N	Types of Report	Recipient	Frequency	Responsible Department/ Unit
1.	Quarterly Budget Performance report	DPD	Quarterly	All Division & Unit
2.	Quarterly Budget Performance Reports	DSTS, DSEM, DSPFM, ACGEN & CB	Quarterly	PD
3.	Divisions', units' and Institutions' Monitoring Reports	DSTS, DSEM, DSPFM, ACGEN	Annually	PD
4.	Training Program Implementation Reports	DAHRM	Annually	All Division & Unit
5.	PFMRP Quarterly Flash Reports	DSTS, DSEM, DSPFM, ACGEN	Quarterly	PD
6.	PFMRP Semi-Annual Performance Reports	PST	Quarterly	PD
7.	PFMRP Annual Performance Reports	PST	Annually	PD
8.	Quarterly Risk Management Implementation Report	IAG	Quarterly	PD
9.	Status Reports on International Agreements	PST	Weekly	LSD
10.	Status report on cases before tribunals, high court and court of appeal.	PST	Periodically	LSD
11.	Revenue Performance Report	PST	Monthly	PAD
12.	Mid-Year Review for the Implementation of Government budget.	PST	Semi-Annually	PAD
13.	Annual Review for the implementation of Government budget.	PST	Annually	PAD
14.	Economic Survey Report.	PST	Annually	PAD
15.	Research reports	PST	Annually	PAD
16.	Debt Sustainability analysis report	PST	Annually	DMD
17.	Medium term debt strategy report	PST	Annually	DMD
18.	Annual issuance Plan report	PST	Annually	DMD
19.	Mid-year review of Issuance Plan	PST	Semi-	DMD

S/N	Types of Report	Recipient	Frequency	Responsible Department/ Unit
			Annually	
20.	Quarterly debt report	PST	Quarterly	DMD
21.	Division/Unit Report	Management	Weekly	All Division & Unit
22.	Expenditure Tracking Reports	PST	Annually	GBMD
23.	Procurement Progress Report	Management	Quarterly	PMU
24.	Annual Internal Audit Report	PST	Annually	IAGD
25.	Division Report	PST	Weekly	ACGEN
26.	Expenditure Report	PST	Monthly	ACGEN
27.	Mid-term review and Final Evaluation Reports of the implementation of FYDP III	PST, Minister	Medium term (2.5 & 5 years)	NPD
28.	Grants and Concessional loans MTEF report	CB/CPAD	Annually	EFD
29.	Grants and Concessional loans Commitment report	CB/CPAD	Annually	EFD
30.	Grants and Concessional loans disbursement report	CB/CPAD /ACGEN	Monthly	EFD
31.	DCF Implementation report	PST	Annually	EFD
32.	D-Fund MIS Annual Evaluation Report	FISM	Annually	EFD
33.	Assets Verification report from Regional Asset Management Offices	DGAM	Quarterly	RGAMO
34.	Non-Compensated Losses of Government Assets reports	ACGEN	Annually	GAMD
35.	Quarterly Internal Audit Report	Accounting Officers, IAG, Audit Committee	Quarterly	IAU
36.	Quarterly Procurement Audit Report	Accounting Officers, Audit Committee	Quarterly	IAU

4.8.2 External Reporting Plan

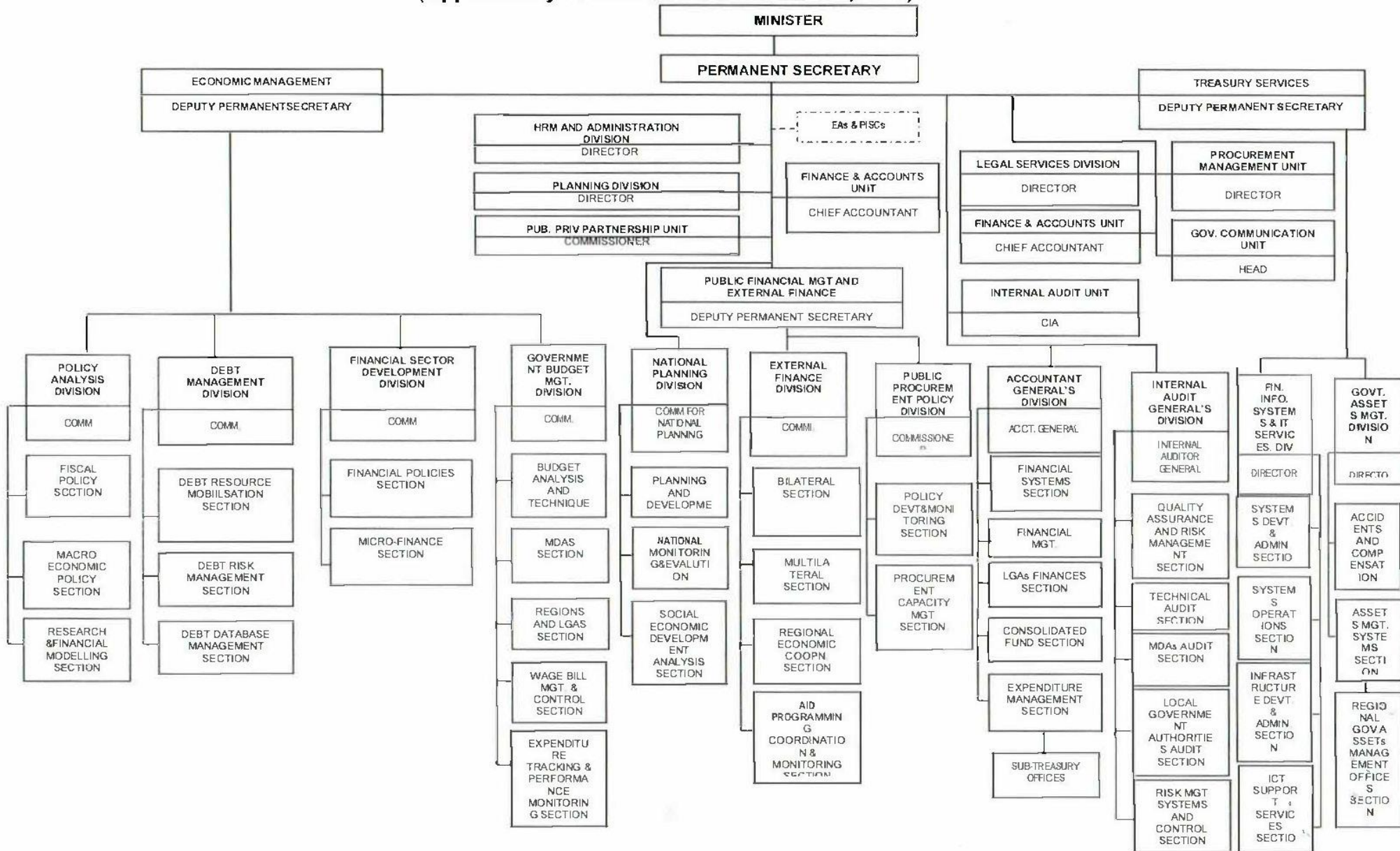
This plan will involve preparation of various types of reports such as quarterly, semiannual, annual and five-year outcome report or on demand basis. The said reports will be submitted to various external stakeholders, including Prime Minister's Office, Controller and Auditor General, Development Partners, the Parliament and the General Public. The reporting plan will be in line with the statutory requirements as directed from time to time, as well as the Government Performance reporting requirements as stipulated in the Medium-Term Planning and Budgeting Guidelines and the Medium-Term Strategic Planning and Budgeting Manual. The External Reporting Plan is detailed in Table No. 9 below.

Table 9: External Reporting Plan

S/N	Types of Report	Recipient	Frequency	Responsible Department/ Unit
1.	HSHSP IV Implementation report	PO-PSMGG	Quarterly	AHRMD
2.	NACSAP III Implementation report	PO-PSMGG	Quarterly	AHRMD
3.	Public Service Management report	PO-PSC	Quarterly	AHRMD
4.	Annual Financial Statement	CAG	Annually	Vote 50, 21, 22 & 23
5.	Reply of Management Letter	CAG	Annually	Vote 50, 21, 22 & 23
6.	Ministry's Annual Performance Report and Annual Plan & Budget	Parliamentary Budget Committee and the Parliament	Annually	Minister
7.	Ruling Party Election Manifesto Implementation Action Plan	Prime Minister's Office	Annually	PD
8.	Ruling Party Election Manifesto Implementation Report	Prime Minister's Office	Semi-Annually	PD
9.	PFMRP Performance Reports	PO-State House & DPs	Quarterly, Semi – Annual and Annually	PD
10.	Ministerial Cabinet Papers	Cabinet	Periodically	PD&PAD
11.	Mid-Year Review for the implementation of Government budget.	Parliament of Tanzania and DPs	Semi-Annually	PAD
12.	Review for the implementation of Government budget.	Parliament of Tanzania and DPs	Annually	PAD
13.	Regional macro-economic convergence criteria reports	East African Community (EAC) and Southern Africa Development Cooperation (SADC)	Annually	PAD
14.	Economic survey report	Parliament of Tanzania and DPs	Annually	PAD
15.	Research reports	General Public and DPs	Annually	PAD
16.	Debt Sustainability analysis report	General public and DPs	Annually	DMD
17.	Medium term debt strategy report	General public and DPs	Annually	DMD
18.	Quarterly debt report	General public and DPs	Quarterly	DMD
19.	Budget execution reports	Parliament and General Public	Quarterly	GBMD
20.	Implementation of Financial Sector Master plan	National Financial sector Steering	Annually	FSDD

S/N	Types of Report	Recipient	Frequency	Responsible Department/ Unit
		Committee (NFSC)		
21.	Special Audit Report	PSEs	Periodically	IAGD
22.	Debt Report	BoT	Monthly	ACGEN
23.	Consolidated Financial Statements	CAG and Public	Annually	ACGEN
24.	Public Debt News latter	Public	Quarterly	ACGEN
25.	Annual Public Debt Bulletin	Public	Annually	ACGEN
26.	Procurement Progress Report	PPRA	Quarterly	PMU & ACGEN
27.	Poverty Status Report	DPs, PMO and Parliament	Annually (HBS reports)	NPD
28.	SDGs and Agenda 2063 reports	DPs, United Nations and Africa Union	Annually	NPD
29.	Annual ODA Report	Development Actors	Annually	EFD
30.	DCF Implementation report	Multiple stakeholders	Annually	EFD
31.	NGOs Compliance Report	Multiple stakeholders	Annually	EFD
32.	PPP Diagnostic Study Report	Word Bank	Quarterly	PPPU
33.	Major Observation of Government Asset Verification reports	Controller and Auditor General (CAG)	Annually	GAMD
34.	Hazina Yetu Magazine	Public	Quarterly	GCU

Annex 1: MoFP Organization Structure



Annex 2: The Strategic Plan Matrix

Code	Objective	Strategies	Targets	Key Performance Indicators		RESPONSIBLE PERSON
				Output Indicators	Outcome Indicators	
A	Non-Communicable Diseases, HIV and AIDS infections reduced and Supportive Services Improved	Strengthen interventions to prevent the spread of HIV/AIDS at work place.	Staff attended HIV and AIDS awareness seminars and voluntary test increased from 633 to 1,235 by June 2026.	Number of Staff attended HIV and AIDS awareness seminars and voluntarily tested	HIV/AIDS and NCD Prevalence rate at work place	DAHRM
		Strengthen interventions to provide support services to PLWHAs	Staff living with HIV and AIDS provided with care and supportive services increased from 5 to 14 by June 2026	Number of staff living with HIV and AIDS provided with care and supportive services		DAHRM
		Strengthen interventions of Non-Communicable Diseases Awareness	Staff attended awareness seminars/workshops on Non-Communicable Diseases increased from 633 to 1,235 staff by June 2026.	Number of Staff attended Non-Communicable Diseases awareness seminars/workshops		DAHRM
B	Implementation of National Anti-Corruption Strategy and Action Plan Enhanced and Sustained	Strengthen Capacity building of MoFP Staff on Anti-Corruption Strategies and Action plan.	Staff attended awareness seminars/workshops on Anti-corruption increased from 310 to 1,235 by June 2026.	Number of Staff attended awareness seminars/workshops on Anti-corruption	Prevalence rate of employees sanctioned for involvement in corruption practices	DAHRM

C	Equitable economic growth and macro-economic stability attained and sustained	Strengthen measures for macro-economic stability for inclusive and sustainable economic growth.	GDP growth rate increased from 5.2 percent to 8.0 percent by June, 2026.	GDP growth rate.	i. GDP growth rate ii. Headline Inflation rate iii. Interest rates	CPAD
			Four Cabinet papers and reports prepared annually by June 2026.	Number of cabinet papers and reports prepared.		CPAD
			Social-economic policy researches conducted and research finding disseminated increased from 8 to 26 by June 2026.	Number of researches conducted and disseminated.		CPAD
			Financial model templates for national strategic projects from priority sectors developed increased from 3 to 21 by June, 2026.	Number of financial model templates developed.		CPAD
			Data warehouse developed and updated by June, 2026.	Data warehouse in place and updated.		CPAD
			Mainstream Regional economic and financial policies, protocols, and treaties into National policies, legal and regulatory framework	Promote and harmonize all Regional economic and financial policies, protocols, and treaties in line with National policies, legal and regulatory framework by June, 2026		Number of Regional economic and financial policies, protocols, and treaties promoted and harmonized
	Enhance policy, legal and regulatory frameworks for	Financial sector policies and strategies developed and implemented by June	Number of financial sector policies and strategies in place	CFSD		

	financial sector development	2026			
		Labor force and MSME access and use financial services increase from 60% to 100% and from 30% to 100% respectively by June 2026	Percentage of labor force and MSME accessing financial services		CFSD
		Financial sector legal and regulatory frameworks developed and reviewed by June 2026	Number of legal financial sector and regulatory frameworks developed and reviewed in place		CFSD
		Credit providers covered by credit reference system increased from 60% to 100% by June 2026	Percentage of Credit providers covered by credit reference system		CFSD
	Strengthen monitoring and evaluation of implementation of financial sector master plan	4 Research on financial sector matters conducted by June 2026	Number of Research on financial sector matters conducted		CFSD
		Financial Sector Master Plan implemented by June 2026	Number of Financial Sector Master Plan targets achieved.		CFSD
	Strengthen national policy frameworks, plans, and guidelines.	Long, medium and Short-term National development plans prepared by June 2026.	Long, medium and Short-term National development plans developed and implemented.		CNPD

			National demographic policy and strategy reviewed and implemented by June 2026.	National demographic policy and strategy developed and implemented.		CNPD
		Strengthen monitoring and evaluation of the international and national policy frameworks, plans, and guidelines.	Long, medium and Short-term National development plans monitored and evaluated by June 2026.	Long, medium and Short-term National Development Plans Monitored and Evaluated.		CNPD
			International and Regional Development Agenda, plans, strategies and projects evaluated by June 2026.	International and Regional Development Agenda, plans, strategies and projects evaluated.		CNPD
		Strengthen poverty eradication initiatives.	Poverty reduction initiatives coordinated, monitored and evaluated annually by June 2026.	Poverty reduction initiatives coordinated, monitored and evaluated.		CNPD
			Local Economic Development approach incorporated and implemented in 184 LGAs by June 2026.	Local Economic Development approach, incorporated and implemented in 184 LGAs		CNPD
		Strengthen the use of PIM	Public Investment Management (PIM) reviewed and implemented by all PSEs by June 2026.	Public Investment Management (PIM) reviewed and implemented.		CNPD
D	Financial Management and Accountability	Enhance compliance with Financial Laws, Regulations, Standards and	Public Finance Act, Cap 348, Regulations and Guidelines reviewed by June, 2026	Public Finance Act, Cap 348, Regulations and Guidelines reviewed	i. Percentage of Unqualified Audit Opinion ii. Procurement	ACGEN

Improved.	Guidelines	Percentage of Government Reporting Entities' Financial Statements complying with International Accounting Standards and Guidelines increased from 88% to 98% by June, 2026	Percentage of Government Reporting Entities' Financial Statements complying with International Accounting Standards and Guidelines	Compliance Level	ACGEN
		All MDAs', RSs' and Sub Treasuries' expenditure facilitated on compliance with Laws, Regulations and Guidelines annually by June, 2026	Number of MDAs, RSs, and Sub Treasuries facilitated on compliance with Laws, Regulations and Guidelines		ACGEN
		Number of LGAs' financial operations complied with Laws, Regulations, Standards and Guidelines increased from 124 to 184 by June, 2026	Number of LGAs complied with Laws, Regulations, Standards and Guidelines		ACGEN
		Financial Reports for Vote 22 and 23 prepared in compliance with IPSAS Accrual and guidelines annually by June, 2026	Financial Reports for Vote 22 and 23 prepared in compliance with IPSAS Accrual and Guidelines annually		ACGEN
		ACGEN Internal Control System reviewed and implemented annually by June, 2026.	ACGEN Internal Control System reviewed and implemented		ACGEN

			Compliance with Public Procurement Act, Cap 410 and regulations for Vote 23 increased from 90.5% to 96% by June, 2026	Percentage of compliance with Public Procurement Act, Cap 410 and its regulations		ACGEN
	Ensure Timely Settlement of Government Obligation.		Agency Fees to Pensions scheme and Bank charges to Government Agencies paid annually by June, 2026	Agency fees and bank charges to Government Agencies paid		ACGEN
			Government Debt falling due paid timely by June, 2026	Government Debt falling due paid timely		ACGEN
			Loan management services coordinated by June, 2026	Loan management services coordinated		ACGEN
		Enhance Government Financial Management Systems	Government Reporting Entities supported on implementation process and application of Financial Management Systems increased from 173 to 575 by June, 2026	Number of Government Reporting Entities supported		ACGEN
			MUSE and GACS reviewed and upgraded by June, 2026	MUSE and GACS reviewed and upgraded		ACGEN
			TPPS reviewed and upgraded by June, 2026	TPPS reviewed and upgraded		ACGEN
	Improve follow up mechanism to all MDAs, RSs and LGAs.		Implementations of external and internal auditors' recommendations	Percentage of implemented previous years' external and internal auditor's		IAG

			increased from 61% to 90% by June, 2026	recommendations.	
		Strengthen capacity building programs to all Internal Auditors, Management and other Stakeholders.	80% of PSE internal audit units improved from capability model level 2 (IA-CM infrastructure) to level 3 (IA-CM integrated) by June 2026.	Percentage of PSE internal audit units in level 3 IA-CM integrated.	IAG
		Strengthen the capacity of Audit Committee and Finance Committee	Capacity building to Audit Committees and Finance Committees on financial management provided to 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June 2026.	Number of MDAs, RSs, LGAs and other PSEs capacitated on financial management.	IAG
		Manage and control quality of internal audit cadre	Internal Audit Tools and guides developed, reviewed and issued to Internal Audit Units in 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June 2026.	Number of Tools, guides developed, reviewed and issued	IAG
		Mainstream Risk Management Framework, Internal Control Framework, Governance Framework and Fraud Prevention in public sector.	67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs complied to Risk Management, Governance Framework, Internal Control and Fraud Prevention Framework by June 2026.	Number of MDAs, RSs LGAs and other PSE complied to Risk Management, Governance Framework, Internal Control and Fraud Prevention checklist.	IAG

		Enhance Auditing of Budget, Payroll, Revenue and Value for Money on Development Projects.	Budget, Payroll and Revenue Audit conducted in 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June 2026.	Number of MDAs, RSs LGAs and other PSEs audited		IAG
			Value for Money attained in 85% of projects implemented in 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June, 2026.	Compliance levels to Value for Money requirements in project implementation processes in MDAs, RSs and LGAs.		IAG
		Strengthen the use of ICT in Auditing Processes.	Audit processes automated in 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June 2026.	Number of PSEs with functional automated project management and audit processes.		IAG
		Enhance reviews, development and implementation of Policy, legislations and Guidelines for Public Assets Management	Verification of Public Assets increased from 615 Units to 1,940 in PSEs by June 2026.	Number of Unit in PSE verified		DGAM
			Compensations claims (Accident, Losses, and Recovery) from PSEs processed and finalized increased from 40% to 65% by June 2026	Percentage of Compensation claims processed and finalized		DGAM
			International Standard on Physical Asset Management (ISO55000) adopted by 67 MDAs, 26 RSs, 184 LGAs and 298 other PSEs by June, 2026	Number PSEs complied with ISO 55000 best practices in physical Asset Management.		DGAM

			Public Asset Management Policy and Strategy developed and implemented by June 2026.	Public Assets Management Policy and Strategy in place and implemented		DGAM
			Auctioneers and Agents Act developed and implemented by June 2026	Auctioneers and Agents Act in place and implemented		DGAM
			Public Asset Management Guideline of 2019 reviewed and implemented by June 2026.	Public Assets Management Guideline reviewed and implemented		DGAM
			Non-Financial Public Assets Disposal Guideline developed and implemented by June, 2026	Non-Financial Public Assets Disposal Guideline in place and implemented		DGAM
		Strengthen Government Assets Management Systems.	Disposal of Condemned Government assets from MDAs, Parastatals, RSs and LGAs increased from 50% to 100% by June 2026	Percentage of Condemned Government Assets Disposed Off		DGAM
			Government Assets Management Information System upgraded, maintained and operationalized in 67 MDAs, 26 RSs, 184 LGAs and 298 other PSE by June, 2026	GAMIS upgraded and maintained		DGAM

		Strengthen Government Budget control systems.	Systems and tools for planning, budgeting and performance monitoring reviewed by June, 2026.	Reviewed systems and tools for planning, budgeting and performance monitoring in place.		CB
		Ensure timely publication of Government budget reports.	Two (2) key budget reports timely prepared and published annually by June, 2026.	Number of Budget reports issued.		CB
		Enhance timely scrutiny and payment of monthly wage bill and related expenditure.	Government wage bill to MDAs, RSs, LGAs and Government Institutions timely prepared and paid monthly by June 2026.	Salaries paid by 25th of each month		CB
		Strengthen public procurement systems	Public Procurement Policy and Strategy developed and implemented by June 2026.	Public Procurement Policy and Strategy developed and implemented.		CPPD
			Compliance level of PPA in Procuring Entities (PEs) increased from 78.8% to 85% by June, 2026.	Percentage of procuring entities (PEs) complied with PPA.		CPPD
			Four (4) Public Procurement oversight Institutions monitored and evaluated annually by June, 2026	Number of public procurement oversight institutions monitored and evaluated		CPPD
			Procurement and Supplies cadre in 546 PEs managed by June, 2026	Number of procuring entities capacitated on public procurement implementation		CPPD

		Enhance compliance with Public Procurement Act, Cap 410 and Public Finance Act Cap 348	Compliance with Public Procurement Act, Cap 410 and regulations for Vote 21 and 50 increased from 95.9% to 100% by June, 2026	Percentage of compliance with Public Procurement Act, Cap 410 and its regulations		DPMU
		Maintain a comprehensive database to improve financial management and accountability	D-Fund MIS rolled out to 422 Government Institutions by June 2026	Number of PSEs rolled out with D-Fund MIS		CEF
			1,350 Non- Government Organizations comply with Guidelines for Coordination of NGOs in Tanzania Mainland on financial matters by June 2026	Number of NGOs complied		CEF
		Ensure data credibility of the Government debt	Government debt database upgraded and maintained with a time lag of three months by June 2026	Time lag of the debt database in place		CDMD
		Control Fiscal Risk from Contingent Liability.	New Government guarantees not exceeding 2% of GDP annually by June 2026	Percent of guarantees to GDP annually		CDMD
		Enhance Government financial management systems.	Financial management systems integrated increased from 29 to 49 by June 2026.	Number of integrated financial management systems.		DFISM
			Disaster Recovery Site established and operationalized by June	Disaster Recovery Site in place and operationalized.		DFISM

			2026.			
			All financial management systems developed and operationalized to all MDAs, Regions, Sub treasuries, LGA's and Embassies by June 2026.	Number of financial management systems developed and operationalized.		DFISM
			Financial management systems reviewed and upgraded from three (3) to ten (10) by June 2026.	Number of financial management systems reviewed and upgraded.		DFISM
		Strengthen Financial Systems Security Controls	95% of financial security controls for financial management systems implemented by June 2026.	Percentage of financial security controls.		DFISM
		Enhance ICT governance.	10 EFMS documents prepared, reviewed and implemented by June 2026.	Number of EFMS documents.		DFISM
		Strengthen Monitoring and Evaluation of PPP projects.	Proposed PPP projects Monitored and Evaluated increased from 45 to 55 by June 2026.	Number of Proposed PPP projects Monitored and Evaluated		CPPPU
		Strengthen coordination of Public Finance Management Reform Programme.	Implementation of PFMRP V and PFMRP VI monitored and evaluated annually by June 2026.	Number of PFMRP components monitored and evaluated		DPD

		Strengthen implementation of National and International Anti-money laundering and Counter Finance Terrorism policies and measures	National Policy on Anti Money Laundering and Counter Terrorism Financing and its implementation Strategy developed and implemented by June 2026	National Policy on Anti Money Laundering and Counter Terrorism Financing and its implementation strategy developed and implemented		DLS
		Strengthen MoFP legal expertise	Legal expertise to all Divisions, Units and Institutions under MoFP provided annually by June, 2026.	Number of legal expertise provided		DLS
		Reinforce laws and regulations governing MoFP and its institution	Laws, regulations, and instruments governing MoFP and its Institutions drafted and reviewed annually by June, 2026	Number of laws and regulations reviewed, and number of legal instruments Drafted		DLS
			All cases concerning the MoFP resolved by June, 2026	Number of cases concerning the MoFP resolved		DLS
		Strengthen contracts/agreements management	All MoFP Contracts/Agreements managed and reviewed by June, 2026	Number of MoFP contracts/agreement managed		DLS
		Strengthen Internal Control System	Percentage of internal control system reviews as per internal audit plan for Vote 21 and 50 increased from 75% to 100% by June, 2026	Percentage of reviews as per internal audit plan		CIA

			Internal Control Framework for MoFP developed annually by June 2026	Internal control framework for MoFP developed		CIA
		Ensure credibility of Financial Reporting.	Financial Reports for Vote 21 prepared in compliance with IPSAS Accrual and guidelines annually by June, 2026	Financial Reports for Vote 21 prepared in compliance with IPSAS Accrual and Guidelines annually		CAT
			Financial Reports for Vote 50 prepared in compliance with IPSAS Accrual and guidelines annually by June, 2026	Financial Reports for Vote 50 prepared in compliance with IPSAS Accrual and Guidelines annually		PAT
E	Resource mobilization, allocation and utilization improved	Strengthen domestic revenue collection and administration	Tax revenue to GDP ratio increased from 12.4 percent to 14.4 percent by June 2026.	Tax revenue to GDP ratio.	i. Domestic Revenue to GDP Ratio ii. Budget Deficit as percentage of GDP (excluding grants) iii. Present Value of Debt to GDP ratio	CPAD
			Non-Tax revenue to GDP ratio increased from 1.6 percent to 2.0 percent by June 2026.	Non-tax revenue to GDP ratio.		CPAD
		Enhance Government budget and transparency.	Plan and Budget Guideline (PBG) prepared, approved by the Parliament and adhered by all MDAs, Rs, LGAs and other Government Institutions annually by June 2026.	Approved Plan and Budget Guideline (PBG)		CB

			Government budget approved by the Parliament annually by June 2026.	Approved Government budget		CB
			Public expenditure tracking to 93 votes carried out by June, 2026.	Number of votes tracked annually.		CB
	Enhance dialogue between the Government, DPs and other stakeholders.		Grants and concessional loans mobilization reached 100% of the budgeted amount annually by June 2026	Percentage of grants and concessional loans mobilized annually		CEF
			All stakeholders comply with Development Cooperation Framework (DCF) by June 2026.	Number of stakeholders complied with DCF		CEF
	Strengthen debt management practices and maintain debt at sustainable level		Present value of Government debt as percent of GDP remains within indicative threshold of 55% by June 2026	Present Value of Government debt		CDMD
			Implied interest rate remains within indicative thresholds of 7% by June 2026	Implied interest rate in percent of debt		CDMD
	Strengthen Domestic Market Financing		Net domestic financing (NDF) as percent of GDP remains below 1% annually by June 2026	Percent of NDF to GDP		CDMD

	Strengthen External source of Financing	External Concessional loans mobilization reach 100% of the target annually by June 2026	Non-loans mobilized annually	Percentage of non-concessional loans mobilized annually		CDMD
	Review and Develop strategies, Guidelines and manuals for PPP Projects.	PPP Implementation Strategy developed by June 2023	PPP Policy Strategy developed	PPP Policy Implementation Strategy developed		CPPPU
		6 PPP Operational Guidelines developed and implemented by June, 2026	Number of PPP Operational Guidelines developed			CPPPU
		Operationalization of PPP Centre by June, 2026	Functional PPP Centre in place			CPPPU
		Public awareness on PPP concepts increased from 1112 to 1912 stakeholders by June, 2026	Number of stakeholders imparted with PPP concepts			CPPPU
	Improve Exchequer management system	Exchequers for all MDAs, RSs and LGAs issued within 24 hours after receiving release warrant by June, 2026	Number of Exchequers issued within 24 hours			ACGEN
	Strengthen Government cash management System	Government cash position monitored and maintained daily by June, 2026	Government cash position monitored and maintained			ACGEN
	Strengthen MoFP and its Institutions' annual plans, budget, monitoring and	Seven (8) votes' and 25 MoFP Institutions' annual plans and budget comply with budget guidelines	Number of Votes and Institutions with approved annual plans and budget			DPD

		evaluation.	and approved annually by June 2026			
			Seven (8) votes and 25 MoFP Institutions' annual plans and budget monitored annually by June, 2026	Number of Votes and Institutions monitored		DPD
			Two (2) reviews of MoFP Strategic Plan's undertaken bi-annually (mid-term and end-term) by June 2026	Number of reviews of Strategic Plan		DPD
		Mainstream Risk Management Framework to MoFP Plans and Budget.	MoFP Risk Register Reviewed and Implemented annually by June 2026.	Number of reviews of MoFP Risk Register		DPD
F	Pension and Non-Pension Benefits Administration Improved	Enhance Customer Service delivery	Beneficiaries' complaints reduced from 5% to 1% by June, 2026	Percentage of complaints documented and attended	Percentage of Beneficiaries' Feedback	ACGEN
		Ensure Settlement of Government obligations	Terminal Benefits' payment time reduced from 7 to 5 working days after CAG verification by June, 2026	Number of days spent for Terminal Benefit Payment		ACGEN
			Government Statutory Contribution paid to Pension schemes within five days from the date of bill receipt by June, 2026.	Number of Government statutory contributions paid within five days after receiving a bill		ACGEN
			Statutory and Administrative Services	Statutory and Administrative		ACGEN

			for all Public Officers paid monthly by June, 2026.	Services paid monthly		
G	Staff Performance and Service delivery Improved	Strengthen Human Resource Management Systems and procedures	MoFP Human Resource Plan reviewed and implemented annually by June 2026	Number of MoFP Human Resource Plan reviews and implemented annually	i. Level of Stakeholders' Satisfaction with MoFP services ii. Level of Stakeholders Awareness on Ministry's services	DAHRM
		Strengthen Capacity Building to MoFP Staff	MoFP Comprehensive Training Programme Reviewed and Implemented annually by June 2026	Number of MoFP Comprehensive Training Programme Reviews		DAHRM
		Promote MoFP service delivery and stakeholder's involvement.	Client Service Charter (CSC) reviewed and implemented by June 2026.	Reviewed Client Service Charter (CSC) in place		DAHRM
		Strengthen Mechanism for tax Ombudsman	Tax Ombudsman Services Office established and operationalized by June 2026	Tax Ombudsman Services Office operationalized		DAHRM
		Promote conducive working environment	Statutory and administrative services to all MoFP staff provided annually by June 2026	Number of staffs provided with statutory and administrative services		DAHRM
			MoFP building constructed and rehabilitated by June 2026	Number of MoFP building constructed and rehabilitated		DAHRM
		Promote MoFP service delivery and stakeholders' involvement	Loan issued to 21000 Civil Servants by June, 2026	Number of Civil Servants received loan		ACGEN

		Enhance and improve MoFP information and communication system to the stakeholders.	MoFP communication channels established, upgraded and implemented annually by June 2026	Number of communication channels established, upgraded and implemented annually		CGCO
		Enhance ICT services and facilities.	ICT services, maintenance and support provided to 21 Divisions/Units annually by June, 2026	Number of Division/Units provided with ICT services, maintenance and support		DFISM
		Strengthen ICT Infrastructure.	ICT security services provided to 21 MoFP Divisions /Units annually by June, 2026	Number of Divisions/Units provided with ICT security services		DFISM
			MoFP network and communication infrastructures developed, maintained and upgraded annually by June, 2026	Number of network and communication infrastructures developed, maintained and upgraded		DFISM

Annex 3: Monitoring Plan

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
1.	Number of Staff attended HIV and AIDS awareness seminars and voluntary test <i>This indicator measures the number of staffs who will attend HIV and AIDS awareness seminar and voluntary tested</i>	2020/21	633	2025/26	1,235	247	247	247	247	247	Attendance Records & Test results reports	Document review	Quarterly	HSHSP IV Implementation report	Quarterly	AHRMD
2.	Number of Staff living with HIV and AIDS provided with care and supportive services increased from 5 to 14 <i>This indicator measure number of staff living with HIV and AIDS who will be provided with care and supportive services</i>	2020/21	5	2025/26	14	6	8	10	12	14	Testing results reports	Document review	Quarterly	HSHSP IV Implementation report	Quarterly	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
3.	<p>Number of Staff attended awareness seminars/ workshops on Non-Communicable Diseases</p> <p><i>This indicator measures the number of staff who will attend on non-communicable</i></p>	2020/21	633	2025/26	1,235	247	247	247	247	247	Attendance Records & Tasting results reports	Document review	Quarterly	HSHSP IV Implementation report	Quarterly	AHRMD
4.	<p>Number of Staff attended awareness seminars / workshops on Anti-corruption</p> <p><i>This indicator measures the number of staffs who will attend awareness on Anti- corruption strategy and action plan</i></p>	2020/21	310	2025/26	1,235	247	247	247	247	247	Attendance Records	Document review	Quarterly	NACSA P III Implementation report	Quarterly	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
5.	<p>Number of MoFP Human Resource Plan reviews</p> <p><i>This indicator measures number of HRP reviews annually</i></p>	2020/21	1	2025/26	5	1	1	1	1	1	Human Capital Management System (HCMS), Seniority List & GSP	Focus group discussion, and document review	Annually	Reviewed HRP report	Annually	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
6.	<p>Number of MoFP Comprehensive Training Programme reviews</p> <p><i>This indicator measures number of Training Programme review undertaken annually</i></p>	2020/21	-	2025/26	5	1	1	1	1	1	Performance Appraisal report, MoFP Training Report & Training need assessment report	Focus group discussion and document review	Annually	Reviewed Training Programme report	Annually	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
7.	<p>Reviewed Client Service Charter (CSC) in place</p> <p><i>This indicator measures number of CSC reviews undertaken triennially</i></p>	2020/21	1	2025/26	1	-	-	1	-	-	Service delivery Survey report	Interview, Focus group discussion & document review	Triennial	Reviewed (CSC) report	Triennial	AHRMD
8.	<p>Tax Ombudsman Services Office operationalized</p> <p><i>This indicator measures the establishment and operationalization of Tax Ombudsman Services</i></p>	2020/21	-	2025/26	√	√	√	√	√	√	Quarterly and annuals budget performance reports	Focus group discussion, Consultations	Annually	Quarterly and annuals budget performance reports	Annually	AHRMD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection	
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection				
9.	<p>Number of staff provided with statutory and administrative services</p> <p><i>This indicator measures the number of staffs provided with statutory and administrative services</i></p>	2020/21	1,235	2025/26	1,235	1,235	1,235	1,235	1,235	1,235	1,235	Quarterly Division/ Units Budget implementation report & Quarterly procurement plan implementation reports	Document review,	Quarterly	Public Service Commission report	Quarterly	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
10.	<p>Number of MoFP buildings constructed and rehabilitated</p> <p><i>This indicator measures the number of MoFP building constructed and buildings rehabilitated (offices and rest-houses)</i></p>	2020/21	3	2025/26	9	8	9	9	9	9	Construction committee reports & Office Maintenance reports	Observation & Document Review	Periodically	Monitoring and Evaluation Construction committee reports & Office Maintenance reports	Quarterly	AHRMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
11.	<p>Number of financial reports for vote 21 and vote 50 prepared in compliance with IPSAS Accrual and guidelines annually</p> <p><i>This indicator measures number of financial statements prepared by PAT and CAT annually</i></p>	June, 2021.	2	June, 2026	10	2	2	2	2	2	CAG Reports	Review of Audited Financial Statement	Annually	CAG Annual General Report	Annually	Finance and Accounts for Vote 50 & 21
12.	<p>National Policy on Anti Money Laundering and Counter Terrorism Financing and its implementation Strategy developed and Implemented</p> <p><i>This Indicator shows number and type of Strategy developed and implemented</i></p>	June, 2021	-	June 2026	1	-	-	1	-	-	Financial Intelligence Reports	Literature Review, Focus Group Discussion, Stakeholder Involvement, Face to face. Interview Guide, check list	Annually	Financial Intelligence Reports	Annually	LSD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
13.	Number of Legal expertise Provided <i>This Indicator shows number of Legal Opinion provided</i>	June, 2021	4500	June, 2026	5000	1000	1000	1000	1000	1000	Legal Report	Review Review Guides, books	Quarterly	Legal Reports	Annually	LSD
14.	Number of laws and regulations reviewed, and number of legal instruments Drafted <i>This Indicator shows number of law and regulation to be reviewed as well as number of instruments drafted</i>	June, 2021	2691	June, 2026	2000	400	400	400	400	400	Legal Report	Review, questionnaire, Focus Group Discussion. Check List Guide	Quarterly	Legal Reports	Quarterly	LSD
15.	Number of cases concerning the MoFP resolved <i>This indicator shows number of resolved cases concerning Ministry</i>	June, 2021	14	June, 2026	15	3	3	3	3	3	Law Reports	Documents review	Quarterly	Court Judgement Reports	Quarterly	DLS

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
16.	Number of MoFP contracts/agreement managed This indicator measures number of contracts/agreements developed and reviewed	June, 2021	3,000	June, 2026	2,500	500	500	500	500	500	Quarterly Report	Documents review	Quarterly	Database Performance Reports	Quarterly	DLS
17.	GDP growth rate This indicator measures the rate of growth of the total value of goods and services produced in a year.	2021	5.2	2026	8	5.6	6.1	6.3	6.7	8	Economic survey report	Survey study, Document review, questionnaire	Quarterly	Economic survey reports	Annually	PAD
18.	Number of cabinet papers and report prepared This indicator measure number of cabinet paper and reports prepared annually.	June, 2021	5	June, 2026	20	4	4	4	4	4	Quarterly/Annual performance reports.	Cabinet paper preparation guideline and performance reports review	Semi-annually/Annually	Quarterly/Annual performance reports.	Annually	PAD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
19.	Number of researches conducted and disseminated <i>This indicator measures total number of researches conducted and disseminated.</i>	2021	8	2026	18	4	4	4	3	3	Research reports	Survey, Interview, Literature review, Focus group discussion, Interview guide	Quarterly	Research reports	Annually	PAD
20.	Number of financial model templates developed <i>This indicator of measures total number financial model templates developed</i>	2021	3	2026	18	3	4	4	4	3	Financial model templates reports	Interview, survey study, sector performance review, Interview guide, questionnaire	Quarterly	Financial model templates reports	Annually	PAD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
21.	Data warehouse developed and updated <i>This indicator shows Data warehouse developed and updated</i>	2021	-	2026	1	-	-	1	-	-	Data warehouse report.	Interview Interview guide	Annually	Data warehouse report.	Annually	PAD
22.	Tax revenue to GDP ratio <i>This indicator measures the percentage of tax revenue to GDP</i>	2021	12.4	2026	14.4	13.5	13.8	14.1	14.4	14.4	Economic Survey Report	Survey study, Document review, questionnaire	Annually	Economic Survey Report	Annually	PAD
23.	Non-tax revenue to GDP ratio <i>This indicator measures the percentage of non-tax revenue to GDP</i>	2021	1.6	2026	2.0	1.8	1.8	1.9	2.0	2.0	Economic Survey Report	Survey study, Document review, questionnaire	Annually	Economic Survey Report	Annually	PAD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
24.	% of Government guarantees to GDP This indicator measures the limit ratio of new Government guarantee issued to GDP.	2020/21	2	2026	2	2	2	2	2	2	MoF P/ BOT Reports	Document review, survey study and participatory approach	Quarterly	Debt Sustainability Analysis Report	Annually	DMD
25.	Present Value (PV) of Public Debt to GDP This indicator measures the limit ratio of total Government Debt stock to GDP expressed as a percentage.	2019/20	27.1	2026	27.8	27.9	27.7	27.9	28.0	27.8	MoF P/ BOT /NB S Reports	Document review, survey study and Participatory Approach	Quarterly	Debt Sustainability Analysis Report	Annually	DMD
26.	Net domestic financing to GDP This indicator measures the percentage of net domestic market financing to GDP.	2019/20	0.8	2026	1	1	1	1	1	1	MoF P Reports	Annual Reports	Quarterly	Debt Sustainability Analysis Report	Annually	DMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
27.	% of non-concessional loans mobilized annually <i>This indicator measures percentage of non-concessional loans raised annually to budgeted amount</i>	2020/21	97	2026	100	100	100	100	100	100	Public debt data base	Economic Performance review	Annually	Economic Survey Report	Annually	DMD
28.	Implied interest rate <i>This indicator measures cost of servicing debt in percent of debt</i>	2020	4.28%	June, 2026	4.3%	4.5%	4.8%	5.0%	4.9%	4.8%	MoF P/BOT Reports	Document review, Participatory Approach	Quarterly	Medium Term Debt Strategy report	Annually	DMD
29.	Time lag of the debt database in place <i>This indicator tells time period or lag of the debt reporting period</i>	2021	3	June, 2026	3	3	3	3	3	3	Public debt data base	Annual Reports	Quarterly	Quarterly debt report	Annually	DMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
30.	<p>Number of financial sector legal, policies and strategies developed and reviewed</p> <p><i>This indicator tells number of financial sector legal, policies and strategies to be developed and reviewed</i></p>	June,2021	2	June,2026	6	-	1	2	2	1	BOT, TIR A, DIB, Social Security Fund & TBA, TCD C Reports	Focus group discussion, literature review	Annually	Financial Sector Reports	Annually	FSDD
31.	<p>Percentage of labor force and MSME accessing financial services</p> <p><i>This indicator explains the percentage to be attained of labor force and MSME accessing financial services</i></p>	June,2021	60&30%	June,2026	100%	60&30%	70&50%	80&70%	90&90%	100%	BOT & FI NSC OP Report	literature review	Annually	Financial Sector Reports and Funds and programs reports	Annually	FSDD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
32.	Percentage of Credit providers covered by credit reference system <i>This indicator explains percentage of credit providers covered with credit reference system</i>	June,2021	60 %	June,2026	100 %	68 %	74 %	82 %	90 %	100 %	BOT & TB A Reports	literature review	Annually	Financial Sector Reports	Annually	FSDD
33.	Number of Research conducted on financial sector <i>The indicator shows type and number of Research on financial sector matters conducted</i>	June,2021	2	June,2026	4	-	1	1	1	1	Financial Sector Survey	Questionnaire, Brainstorming and literature review	Annually	FP Report on Financial Sector Survey	Annually	FSDD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
34.	<p>Percentage of implementation of Financial Sector Master Plan objectives</p> <p><i>This indicator explains percentage of implementation of Financial Sector Master Plan objectives</i></p>	June,2021	-	June,2026	100	100	100	100	100	100	BOT, TIRA, DIB, TBA, CSMA, Social Security Fund, TCD, EAC & SADC FS Reports	Focus group discussion and literature review	Annually	Financial Sector Reports	Annually	FSDD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
35.	Number of financial sector stakeholders complied with Financial Sector Master Plan <i>This indicator measures the implementation of Financial Master Plan</i>	June,2021	-	June,2026	5	1	1	1	1	1	Financial Sector Master plan	Focus group discussion and literature review	Annually	Financial Sector Reports	Annually	FSDD
36.	Reviewed systems and tools for planning, budgeting and performance monitoring in place <i>This indicator measures the level of budget controls sustainability</i>	2021	4	2026	5	1	1	1	1	1	MDAs, RSs, LGAs and Government Institutions	Evaluation Workshop (Group Discussions)	Annually	Evaluation workshop report	Annually	GBMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
37.	Number of key budget reports issued <i>This indicator measures the number of key budget reports prepared and published.</i>	2021	8	2026	10	2	2	2	2	2	MO FP, BOT, TRA Reports	Documents Review	Quarterly	Budget Execution Reports (BER); Budget Reallocation warrants	Annually	GBMD
38.	Number of salaries paid by 25th of each month <i>This indicator measures the accuracy and timely payment of Government Wage bill.</i>	2021	48	2026	60	12	12	12	12	12	MO FP Reports	Systems (HCMIS, GSPP & GERAS)	Monthly	Monthly, quarterly, semiannual and annual Wage bill reports	Annually	GBMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
39.	Approved Plan and Budget Guideline This indicator shows the government policies, priorities, and directives, to be implemented by MDAs, RSs, LGAs and Government Institutions during preparation and execution of plan and budget annually.	2021	4	2026	5	1	1	1	1	1	MDAs, RSs, LGAs and Government Institutions.	Stakeholders' meetings	Annually	Plans and Budget Guideline (PBG)	Annually	GBMD
40.	Approved Government Budget This indicator measures the effectiveness of the budget cycle process.	2021	4	2026	5	1	1	1	1	1	MDAs, RSs and LGAs VOTES	Central Budget Management System	Annually	Annual Budget Estimates Books, and Budget Speech	Annually	GBMD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
41.	Number of votes tracked annually. <i>This indicator measures the effective utilization of allocated resources.</i>	2021	92	2026	93	18	18	18	18	21	Votes	Site visit and Document review	Annually	Expenditure tracking reports	Annually	GBMD
42.	Long, medium and Short-term National development plans prepared <i>This indicator measures number of Long, medium and Short-term plans prepared and approved</i>	2021	3	2026	8	1	1	1	1	4	Mid-Term review, Final evaluation Reports	Desk review, participatory approach/report	Annually	Mid-Term review, Final evaluation Reports	Annually	NPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
43.	<p>National demographic policies and strategies developed and implemented</p> <p><i>This indicator measures number of demographic policies and strategies developed and implemented</i></p>	2021	1	2026	1	1	-	-	-	-	Census report, HBS	Desk Review /report	Quarterly	HBS report	Annually	NPD
44.	<p>Number of National development Projects monitored and plans evaluated</p> <p><i>This indicator measures number of Projects monitored and plans evaluated</i></p>	2021	1,000 & 1	2026	1,500 & 2	300	300	300 & 1	300	300 & 1	NP MIS reports	Field visit reports/ NPMIS	Quarterly	Reports	Quarterly	NPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
45.	Number of International and Regional Development Agendas, plans, strategies and projects evaluated <i>This indicator measures number of International and Regional Development Agendas, plans, strategies and projects evaluated</i>	2021	7	2026	10	2	2	2	2	2	SDGs, Agenda 2063 goals	Literature review and participatory approach/ NR/SDGs National Coordination Framework	Annually	SDGs – Voluntary National Review/ Agenda 2063 reports.	Annually	NPD
46.	Poverty reduction initiatives coordinated, monitored and evaluated <i>This indicator measures number of Poverty reduction initiatives coordinated, monitored and evaluated</i>	2021	5	2026	5	1	1	1	1	1	HBS report	Desk Review and survey /report	Annually	HBS report/ poverty status report.	Annually	NPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
47.	<p>Local Economic Development approach, incorporated and implemented in 184 LGAs</p> <p><i>This indicator measures number of LGAs incorporated LED Approach</i></p>	2021	0	2026	184	38	38	37	36	35	LGAs LED approach report	Interview, focused group discussion/ LGAs LED approach report	Annually	LGAs LED approach report	Annually	NPD
48.	<p>Public Investment Management operation manual (PIM-OM) reviewed and implemented</p> <p><i>This indicator measures number of reviews on Public Investment Management operation manual (PIM)</i></p>	2021	0	2026	1	1	0	0	0	0	Quarterly Budget Implementation reports	Documents review/ review report	annually	Quarterly Budget Implementation reports	annually	NPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
49.	<p>Number of PFMRP components monitored and evaluated</p> <p><i>This indicator measures number of PFMRP components monitored and evaluated in MDAs & RSs</i></p>	2020/21	15	2025/26	15	15	15	15	15	15	PFMRP Quarterly/Annual performance reports and Mid-term & End term Evaluation reports	Document review	Quarterly	Annual Performance Reports	Annually	PD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
50.	Number of Votes' and Institutions with approved annual plans and budget This indicator measures number of votes and Institutions' annual plans and budget approved by the Parliament/Board of Directors	2020/21	29	2025/26	29	29	29	29	29	29	Votes and Institutions' Annual Budgets	Document review	Annually	Budget Books (Volume 1/II/IV), MTEF	Annually	PD
51.	Number of Votes and Institutions monitored This indicator measures number of votes (Divisions & units) and Institutions' including all development projects monitored	2020/21	29	2025/26	29	29	29	29	29	29	Quarterly, Semi-Annual and Annual Performance Reports	Document review	Quarterly	MoFP Annual Performance Reports	Annually	PD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
52.	Number of Strategic Plan Reviews This indicator measures number of reviews of Strategic Plan undertaken (mid-term and end-term reviews)	2020/21	2	2025/26	2	NA	NA	1	NA	1	Annual Performance Reports	Document review and Group Discussions	After every two years	MoFP Annual Performance Reports	Biannual	PD
53.	Number of MoFP Risk Register reviews This indicator measures number of reviews of Risk Register undertaken annually as per National Guideline for Developing and Implementing Institutional Risk Management Framework	2020/21	1	2025/26	5	1	1	1	1	1	Annual Performance Reports	Group Discussion and Document review	Annually	MoFP Annual Performance Reports	Annually	PD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
54.	Number of Regional Economic and financial Policies promoted and harmonized <i>This indicator measures number of Regional Economic Policies promoted and harmonized</i>	July 2021	0	June 2026	All	All	All	All	All	All	Annual Regional performance Reports	Desk Review Published reports	Quarterly	Annual Regional performance Reports	Quarterly	EFD
55.	Number of PSEs rolled out in D-Fund MIS <i>This indicator measures the number of MDAs and LGAs rolled out with D-Fund MIS</i>	July 2021	46 MDAs,	June 2026	192 MDAs,	40	40	50	30	32	Budget execution reports	Physical Quarterly Evaluation	Quarterly	D-Fund MIS	Quarterly	EFD
		July 2021	0 LGAs	June 2026	184 LGAs	30	35	40	50	29	Budget execution reports	Physical Quarterly Evaluation	Quarterly	D-Fund MIS	Quarterly	EFD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
56.	Number of NGOs complied <i>This indicator measures percentage of compliance of NGOs-to-NGOs Coordination Guidelines</i>	July 2021	0	June 2026	1,350	250	300	300	250	250	Budget execution reports	Assessment NGOs' Submissions	Quarterly	Compliance reports	Quarterly	EFD
57.	Percentage of grants and concessional loans mobilized <i>This indicator measures the percentage of grants and concessional loans mobilized</i>	July 2021	93%	June 2026	100%	100%	100%	100%	100%	100%	Budget execution reports, Annual ODA Reports	Development Partners' Disbursement, Disbursement reports	Quarterly	Budget execution reports, and Annual ODA Reports	Quarterly	EFD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
58.	Number of stakeholders complied with DCF <i>This indicator measures the number of DCF Actions complied</i>	July 2021	0	June 2026	All	All	All	All	All	All	DCF implementation report	Annual Evaluation, Annual implementation reports	Quarterly	Annual DCF implementation report	Quarterly	EFD
59.	Number of integrated financial management systems <i>This indicator measures number of integrated financial management systems</i>	June 2021	29	June 2026	49	4	4	4	4	4	MoFP Reports	Document Review, Focus Group Discussion, Observation, and Check list	Quarterly	Integration Reports	Quarterly	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
60.	<p>Disaster Recovery Site in place and operationalized</p> <p><i>This indicator measures establishment and operationalization of Disaster Recovery Site</i></p>	June 2021	0	June 2026	1	1	-	-	-	-	Financial Information Systems Disaster Recovery Plan (FISDRP) Document	Document Review and Check list	Monthly	Reports and Physical Observation	Monthly	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
61.	<p>Number of financial management systems developed and operationalized</p> <p><i>This indicator measures number of financial management systems developed and operationalized</i></p>	June 2021	16	June 2026	9	1	2	2	2	2	Business Requirement Document (BRD)	Focus Group Discussion, Document Review, Check list	Quarterly	Annual Performance Reports	Quarterly	FISM
62.	<p>Number of financial management systems reviewed and upgraded</p> <p><i>This indicator measures number of financial management systems reviewed and upgraded</i></p>	June 2021	3	June 2026	7	2	2	1	1	1	Change Management Document	Document Review, Focus Group Discussion, Check list	Monthly	Change Management Report	Monthly	FISM

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
63.	<p>Percentage of financial security controls</p> <p><i>This indicator measures the percentage of financial security controls for financial management systems</i></p>	June 2021	50	June 2026	95	60	70	80	90	95	Financial Systems Audit Documents from MoFP, eGA, NAO T	Document Review	Quarterly	Financial Systems Audit Report	Quarterly	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
64.	<p>Number of EFMS documents</p> <p><i>This indicator measures number of EFMS documents prepared, reviewed and implemented</i></p>	June 2021	3	June 2026	10	2	2	2	2	2	Financial Systems Audit Documents from MoFP, eGA, NAO T	Document Review	Quarterly	Financial Systems Audit Report	Quarterly	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
65.	<p>Number of Unit in PSE verified and report prepared</p> <p><i>This Indicator explain the verification of Government Assets in 1940 Units in MDAs, Parastatals, RSs and LGAs</i></p>	2020/21	615	2025/26	1,940	388	388	388	388	388	Assets Verification Reports	-Survey, Observation, Documentary review and Checklist	Quarterly	Quarterly Performance report	Quarterly	GAMD
66.	<p>% of Compensation claims processed and finalized</p> <p><i>This Indicator shows percentage of compensation claims processed and formalized</i></p>	2020/21	40%	2025/26	65%	45%	50%	55%	60%	65%	Compensation claims reports	Survey, Observation, Discussion and Documental review	Quarterly	Performance report	Quarterly	GAMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
67.	Number of PSEs complied with ISO 55000 best practices in physical Asset Management <i>This indicator explains the adoption of ISO55000 in MDAs, Parastatals, RSs and LGAs,</i>	2020/21	0	2025/26	575	-	-	200	200	175	Annually Performance report	Survey, Documentary review and Discussion	Annually	Performance report	Annually	GAMD
68.	Public Assets Management and Strategy Policy in place and implemented <i>This indicator explains the development of Public Assets Management Policy</i>	2020/21	0	2025/26	1	-	-	-	1	-	Annually Performance report	Documentary review and Discussion	Annually	Performance report	Annually	GAMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
69.	Auctioneers and Agents Act in place and implemented <i>This indicator explains the development of Auctioneers and Agents Act</i>	2020/21	0	2025/26	1	-	-	1	-	-	Annually Performance report	Documentary review and Discussion	Annually	Performance report	Annually	GAMD
70.	Public Assets Management Guideline reviewed and implemented <i>This indicator explains the reviewing of Public Asset Management Guideline</i>	2020/21	1	2025/26	1	-	N/A	N/A	N/A	1	Annually Performance report	Documentary review and Discussion	Annually	Performance report	Annually	GAMD
71.	Non-Financial Public Assets Disposal Guideline in place and implemented <i>This indicator explains the development of Non-Financial Public Assets Disposal Guideline</i>	2020/21	0	2025/26	1	NA	1	N/A	N/A	N/A	Annually Performance report	Documentary review and Discussion	Annually	Performance report	Annually	GAMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
72.	<p>% of Condemned Government Assets Disposed Off</p> <p><i>This Indicator explain the distribution of 100 percent disposed-off condemned Government assets</i></p>	2020/21	50 %	2025/26	100 %	55 %	65 %	80 %	95 %	100 %	Disposed of Condemned Assets report GAMIS report	Survey and Documentary review	Quarterly	Performance report	Quarterly	GAMD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
73.	<p>Asset management systems upgraded and maintained</p> <p><i>This indicator explains the upgraded and Maintenances of Assets Management System</i></p>	2021	1	2025/2026	1	N/A	N/A	1	N/A	N/A	Annually Performance report GA MIS reports	Documentary review, Survey and Group discussion	Quarterly	Assets Management System Repo	Quarterly	GAMD
74.	<p>Public Procurement Policy and Strategy developed and implemented</p> <p><i>This indicator shows Public Procurement Policy developed</i></p>	2020/21	0	2025/26	1	N/A	N/A	N/A	1	N/A	Research Report	Documentary review, Focus Group Discussion,	Annually	Performance report	Annually	PPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
75.	<p>% Procuring Entities (PEs) complied with PPA</p> <p><i>This indicator measures percentage of PEs compliance with Procurement System.</i></p>	2020/21	78.8%	2025/26	85%	1.24%	1.24%	1.24%	1.24%	1.24%	PPR A, PPA A, PSP TB and GPS A Reports	Documentary review, Interviews, Focus Group Discussion	Quarterly	Performance report and Other Survey Reports	Quarterly	PPD
76.	<p>Number of Public Procurement oversight institutions monitored and evaluated</p> <p><i>This indicator measures number of Public Procurement oversight institutions monitored and evaluated</i></p>	2021	0	2025/16	4	4	4	4	4	4	PPR A, PPA A, PSP TB and GPS A Performance Reports	Document review,	Quarterly	Oversight M&E reports	Quarterly	PPD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
77.	Number of procuring entities capacitated on public procurement implementation <i>This indicator measures number of procuring entities capacitated on public procurement implementation</i>	2020/21	0	2025/2026	546	106	110	110	110	110	PSPIS	Document Review, Interviews, Questionnaires	Annually	PSPIS, Training Reports	Annually	PPD
78.	Number of Proposed PPP projects Monitored and Evaluated <i>This indicator measures the number of Proposed PPP projects monitored and evaluated</i>	2021	45	2026	55	47	49	51	53	55	M & E report	Interview Observation, meetings, focused group discussion Interview guide, checklist	Quarterly	Annual progressive report	Quarterly	PPPU

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
79.	PPP Policy implementation Strategy developed This indicator measures PPP Policy implementation strategy in place	2021	0	2026	1	0	1	N/A	N/A	N/A	PPP report	Interview observation	Quarterly	Publicized PPP Policy strategy	Quarterly	PPPU
80.	Number of PPP Operational Guidelines developed This indicator shows PPP Operational Manual and Guidelines developed	2021	0	2026	6	3	2	1	N/A	N/A	PPP report	Interview observation	Quarterly	Publicized PPP Manual and Guidelines	Quarterly	PPPU
81.	Number of Stakeholders imparted with PPP concepts This indicator measures number of stakeholders provided with PPP trainings and disseminated with PPP legislations	2020/21	1,112	2025/26	1,912	160	160	160	160	160	Periodic Performance Reports	Literature review	Quarterly	Progress reports	Quarterly	PPPU

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
82.	<p>Percentage of compliance with Public procurement Act CAP 410 and its regulations</p> <p><i>This indicator measures percentages of compliance with Public procurement Act CAP 410 and its regulations</i></p>	2020/21	95.9%	2025/26	100%	100%	100%	100%	100%	100%	Vote 50&21 Compliance (procurement) and Value for Money Audit Report	Vote 50&21 Compliance (procurement) and Value for Money Audit Report's review <i>PPA, Cap 410</i>	Annually	PPRA's Annual Performance Evaluation Report	Annually	PMU

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
83.	<p>Public Finance Act, Cap 348, Regulations and Guidelines reviewed</p> <p><i>This indicator determines the extent in which PFA, Cap 348, Regulations and Guidelines accommodate immerging issues on financial management timely</i></p>	July, 2021	4	June, 2026	3	1	0	1	0	1	Stakeholders recommendations	Literature review <i>Specified group discussion</i>	Annually	Revised Public Finance Act, Cap 348, Regulations and Guidelines	Annually	ACGEN

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
84.	<p>Percentage of Government Reporting Entities' Financial Statements complied with International Accounting Standards and Guidelines</p> <p><i>This indicator determines the compliance of Government Reporting Entities' Financial Statements with International Accounting Standards and Guidelines</i></p>	July, 2021	88 %	June, 2026	98 %	90 %	92 %	94 %	96 %	98 %	Audited Financial Statements	Audited Financial Statements' review <i>Standards' compliance checklist</i>	Annually	CAG Report	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
85.	<p>Number of MDAs, RSs, and Sub Treasuries' expenditures facilitated on compliance with Laws, Regulations and Guidelines</p> <p><i>This indicator determines the compliance level of MDAs, RSs, and Sub Treasuries with Laws, Regulations and Guidelines</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Payment documents	Payments documents' review <i>Payments procedures</i>	Annually	Vouch list approved	Annually	ACGEN
86.	<p>Number of LGAs complied with Laws, Regulations, Standards and Guidelines</p> <p><i>This indicator determines the compliance level of LGAs with Laws Regulations, Standards and Guidelines</i></p>	July, 2021	124	June, 2026	184	142	157	169	179	184	Audited Financial Statements	Audited Financial Statements' review <i>Compliance checklist</i>	Annually	CAG Report	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
87.	<p>Financial Reports for Vote 22 and 23 prepared in compliance with IPSAS Accrual and Guidelines annually</p> <p><i>This indicator determines the compliance level of Vote 22 and 23's Financial Reports with IPSAS Accrual and Guidelines annually</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Audited Financial Statements	Audited Financial Statements' review <i>Standards compliance checklist</i>	Annually	CAG Report	Annually	ACGEN
88.	<p>ACGEN Internal Control System reviewed and implemented</p> <p><i>This indicator determines the strength of ACGEN's internal control system</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Payment documents Risk register	Payments documents' review <i>Payment procedures</i>	Annually	Internal Audit report	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
89.	<p>Percentage of compliance with Public Procurement Act, Cap 410 and its regulations</p> <p><i>This indicator determines the ACGEN's compliance level with Public Procurement Act, Cap 410 and its regulations</i></p>	July, 2021	90.5	June, 2026	96	91.5	92.5	93.5	94.5	96	ACGEN's Compliance (procurement) and Value for Money Audit Report	ACGEN's Compliance (procurement) and Value for Money Audit Report's review <i>PPA, Cap 410</i>	Annually	PPRA's Annual Performance Evaluation Report	Annually	ACGEN
90.	<p>Agency fees and bank charges to Government Agencies paid</p> <p><i>This indicator determines the sum of Agency fees and bank charges paid</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Bill documents	Bill documents' review <i>Signed Contract</i>	Annually	Payment report	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
91.	Government Debt falling due paid timely This indicator determines the extent of Government Debt paid when fall due	July, 2021	All	June, 2026	All	All	All	All	All	All	Creditors invoice and Database report	Creditors invoice and Database report's reconciliation <i>Signed contract</i>	Annually	Annual Public Debt Bulletin	Annually	ACGEN
92.	Loan management services coordinated This indicator determines the level of coordination of loan management services	July, 2021	All	June, 2026	All	All	All	All	All	All	Service provider's invoice	Verification of invoice <i>Signed contracts</i>	Annually	Audited financial reports	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
93.	Number of Government Reporting Entities supported <i>This indicator determines the extent of support provided to Government Reporting Entities</i>	July, 2021	173	June, 2026	397	90	80	78	75	74	Clients' inquiries	Provision of System development/application support System development/application checklist/procedures	Annually	Implemented Government Financial Management Systems	Annually	ACGEN
94.	MUSE, GACS and TPPS reviewed and upgraded <i>This indicator determines the extent of MUSE, GACS and TPPS revision and upgrade to accommodate emerging issues</i>	July, 2021	0	June, 2026	3	1	1	1	0	0	Documented Users feedback	MUSE, TPPS and GACS post implementation review MUSE and GACS business requirement	Annually	Upgraded MUSE, GACS and TPPS	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
95.	Exchequers for all MDAs, RSs and LGAs issued within 24 hours <i>This indicator determines the extent of Exchequer issued to MDAs, RSs and LGAs issued within 24 hours</i>	July, 2021	All	June, 2026	All	All	All	All	All	All	Release Warrants received	Received Release Warrants' review <i>Exchequer release procedures</i>	Annually	Exchequer issue reports	Annually	ACGEN
96.	Government cash position monitored and maintained <i>This indicator determines the extent of Government cash position monitored and maintained</i>	July, 2021	Account balance	June, 2026	Account balance	Account balance	Account balance	Account balance	Account balance	Account balance	TSA Report	TSA Report review	Daily	Government Cash Position Summary	Daily	ACGEN

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
97.	<p>Percentage of complaints documented and attended</p> <p><i>This indicator determines the extent of complaints documented and attended</i></p>	July, 2021	5%	June, 2026	1%	5%	4%	3%	2%	1%	Documented beneficiaries' complaints	Letters and interviews (telephone calls, office visit and exhibitions) <i>Register</i>	Annually	Register	Annually	ACGEN
98.	<p>Number of days spent for Terminal Benefit Payment</p> <p><i>This indicator determines the level of time spent for payment of terminal benefits</i></p>	July, 2021	7	June, 2026	5	7	7	7	6	5	Payment documents	Payment documents' review	Annually	Expenditure Report	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
99.	<p>Government statutory contributions paid within five (5) days after receiving a bill</p> <p><i>This indicator determines the extent of Government of statutory contribution paid within five (5) days after receiving a bill</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Deduction schedule and invoice	Reconciliation of deduction schedule and invoice	Annually	Expenditure reports	Annually	ACGEN
100.	<p>Statutory and Administrative Services paid monthly</p> <p><i>This indicator determines the extent of Statutory and Administrative Services paid monthly</i></p>	July, 2021	All	June, 2026	All	All	All	All	All	All	Payroll documents	Payroll documents' review <i>Constitution of the URT, Cap 2</i>	Annually	Expenditure reports	Annually	ACGEN

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
101.	<p>Number of civil servants received loan</p> <p><i>This indicator determines the magnitude of employees received loan</i></p>	July, 2021	15,000	June, 2026	6,000	1200	1200	1200	1200	1200	Personnel loan request forms	Observe Client requests <i>Advances Fund Establishment Order No. 709 of Nov, 2018 and Standing order, 2009</i>	Annually	Supporting Report	Annually	ACGEN
102.	<p>Percentage of implemented previous years' external and internal auditors' recommendations</p> <p><i>This indicator measures percentage of previous years external and Internal audit recommendation</i></p>	2021	61%	2026	86%	66%	71%	76%	81%	86%	Internal Audit Report /CAG annual report	Interview /observation -Checklist -Interview guide	Quarterly	Internal Audit reports/ CAG annual report	Quarterly/ Annually	IAGD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
103.	<p>Percentage of PSE internal audit units in level 3 IA-CM integrated.</p> <p><i>This indicator measures percentage of internal audit units of PSE level 3 capability model</i></p>	2021	20%	2026	60%	15%	10%	18%	10%	7%	Internal Audit Report	Interview/observation Checklist Interview guide	Quarterly	Internal Audit reports	Quarterly	IAGD
104.	<p>Number of Audit Committees and Finance Committees capacitated on financial management.</p> <p><i>This indicator measures numbers of AC and FC capacitated.</i></p>	2021	365	2026	575	115	115	115	115	115	Internal Audit Report	Interview/observation Checklist Interview guide	Quarterly	Audit Committee report	Quarterly/Annually	IAGD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
105.	<p>Number of Tools, guides developed, reviewed and issued</p> <p><i>This indicator measures number of tools and guides for internal audit unit developed and reviewed</i></p>	2021	6	2026	20	5	5	5	3	2	Departmental Reports	Interview -Interview guide	Quarterly	Internal and CAG reports	Quarterly	IAGD
106.	<p>Number of MDAs, RSs, LGAs and other PSEs complied to Risk Management, Governance Framework, Internal Control and Fraud Prevention checklist</p> <p><i>This indicator measures number of MDAs, RSs and LGAs complied to risk management, Governance framework, and internal control and Fraud prevention.</i></p>	2021	309	2026	575	115	115	115	115	115	Internal Audit Report	Interview/observation Checklist Interview guide	Quarterly	Internal Audit and CAG reports	Quarterly	IAGD

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
107.	<p>Number of MDAs, RSs, LGAs and other PSEs audited</p> <p><i>This indicator measures number of MDAs, RSs, and LGAs audited in Budget, Payroll, Revenue and Value for Money on Development Projects.</i></p>	2021	374	2026	575	115	115	115	115	115	Internal Audit Report	Interview/observation Checklist Interview guide	Quarterly	Internal Audit reports	Quarterly	IAGD
108.	<p>Number of PSE capacitated on Value for Money Assurance Procedures in projects implementation</p> <p><i>This indicator measures number of PSE capacitated on Value for Money Assurance Procedures in projects implementation.</i></p>	2021	220	2026	575	115	115	115	115	115	Internal Audit Report	Interview/survey Checklist - Questionnaire	Quarterly	Internal Audit reports	Quarterly	IAGD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
109.	<p>Compliance level to value Value for Money requirements in project implementation process in MDAs, RSs and LGAs</p> <p><i>This indicator measures number of development projects audited for value for money audit in PSE.</i></p>	2021	200	2026	575	115	115	115	115	115	Internal Audit Report	Interview/survey Checklist - Questionnaire	Quarterly	Internal Audit reports	Quarterly	IAGD
110.	<p>Number of PSEs with functional automated project management and audit processes</p> <p><i>This indicator measures number of MDA's, RSs and LGAs use ICT in project Management and Auditing Processes</i></p>	2021	0	2026	575	115	115	115	115	115	Internal Audit Report	Interview Checklist	Quarterly	Internal Audit reports	Quarterly	IAGD

S/ N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
111.	<p>Percentage of reviews as per internal audit plan</p> <p><i>This indicator measures the percentage of implementation of annual internal audit plan</i></p>	2021	75	2026	100	100	100	100	100	100	Quarterly and Annual Internal audit implementation Reports	Document review/checklist	Quarterly	Annual Budget Performance Report	Annually	IAU

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
112.	<p>Internal Control Framework developed</p> <p><i>This indicator shows Internal Control Framework developed</i></p>	2021	0	2026	1	1	-	-	-	-	Annual Internal audit implementation Reports Risk Register	Document review, group discussions, /checklist	Quarterly	Annual Budget Performance Report	Annually	IAU
113.	<p>Number of Divisions/Units facilitated with ICT services</p> <p><i>This indicator measures the number of divisions/units that have access to ICT services like Internet, E-Mail etc.</i></p>	July, 2021	21	June, 2026	21	21	21	21	21	21	MoFP	Interview Interview guide	Quarterly	Quarterly report.	Quarterly.	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
114.	<p>Number of Division/Units provided with ICT maintenance and support</p> <p><i>This indicator measures the number of divisions/units that ICT platforms/facilities maintained and supported.</i></p>	July, 2021	21	June, 2026	21	21	21	21	21	21	MoFP	Interview Interview guide	Quarterly	Quarterly report.	Quarterly	FISM
115.	<p>Number of Divisions /Units received ICT security services</p> <p><i>This indicator measures the number of divisions/units facilitated with ICT security.</i></p>	July, 2021	21	June, 2026	21	21	21	21	21	21	MoFP, EGA, TCRA	Survey and Observation, Questionnaire, Checklist	Quarterly	Quarterly report.	Quarterly	FISM

S/N	Indicator & Indicator Description	Baseline		Cumulative Target value		Indicator Target Value					Data collection Method and Analysis			Means of Verification	Frequency of Reporting	Responsibility of Data Collection
		Date	Value	Date	Value	2021/22	2022/23	2023/24	2024/25	2025/26	Data Source	Data Collection Methods and Instruments	Frequency of Data Collection			
116.	<p>Number of network and communication infrastructures developed, maintained and upgraded</p> <p><i>This indicator measures the number of ICT infrastructures maintained, supported and developed</i></p>	July, 2021	5	June, 2026	All	All	All	All	All	All	MoF P, EGA, TCR A	Survey and Observation, Questionnaire, Checklist	Quarterly	Quarterly report.	Quarterly	FISM
117.	<p>Number of communication channels established, upgraded and implemented annually</p> <p><i>This indicator measures the number of stakeholder's access MoFP information</i></p>	2021	N/A	2026	All	All	All	All	All	All	MoF P stakeholders	Questionnaire, Observation and Focus group	Quarterly	Survey report	Annually	GCU

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