

TANZANIA SECOND SOCIAL ACTION FUND



First Quarter Progress Report (July -September 2009)

Prepared by
TASAF Management Unit
Old Kilwa Road/Malindi Street
P. O. Box 9381,
Dar Es Salaam, Tanzania
Tel: +255 22 2123583/4
Fax: +255 22 2123582
E-mail: info@tasaf.org
Website: www.tasaf.org

TABLE OF CONTENTS

EXECUTIVE SUMMARY	V
1.0 PROJECT IMPLEMENTATION PROGRESS.....	1
1.1 IMPLEMENTATION STATUS.....	1
1.1.1 OVERVIEW.....	1
1.1.2 THE NATIONAL VILLAGE FUND (NVF).....	2
1.1.3 RING FENCED FUNDS	2
1.2 CAPACITY ENHANCEMENT	4
1.2.1 Development Communication.....	5
1.2.2 Training, Research and Participation.....	7
1.2.3 Monitoring and Evaluation.....	9
1.2.4 Information Technology/ Management Information System.....	11
1.2.5 COMMUNITY SAVINGS AND INVESTMENT PROMOTION.....	12
2.0 FINANCIAL ASPECTS.....	14
2.2 IMPLEMENTATION STATUS.....	14
2.3 SOURCES AND USES OF FUNDS	24
2.4 EXPENDITURE AGAINST PLAN BY CATEGORY-IDA	26
2.5 DEVIATIONS AND REASONS.....	28
2.6 EXTERNAL AUDIT EXERCISE FOR THE YEAR 2008/2009 ACCOUNTS	29
2.7 TRAINING OF CB-CCT PAYMENT PROCEDURES.....	29
3.0 AUDIT.....	30
3.1 INTERNAL AUDIT AT TMU:	30
3.2 INTERNAL AUDIT AT THE LGA LEVEL:.....	31
3.3 SYSTEMS AUDIT.....	31
3.3.1 Conduct systems audit at LGAs.....	31
4.0 PROCUREMENT	33
5.0 ORGANIZATIONAL AND HUMAN RESOURCES MANAGEMENT.....	36
5.1 NATIONAL STEERING COMMITTEE	36
5.2 TASAF MANAGEMENT UNIT	36
5.2.1 Recruitment.....	36
5.2.2 Re-Allocation	36
5.2.3 General Staff Meeting.....	37
5.2.4 Staff Training	37
5.2.5 Vehicle.....	37
5.2.6 Staff Circulars Issued.....	37
5.2.7 Other Activities.....	38
5.2.8 Challenges.....	38
5.2.9 Way Forward.....	38
5.3 LOCAL GOVERNMENT AUTHORITIES/ CHIEF MINISTER'S OFFICE.....	38
6.0 IMPLEMENTATION CHALLENGES.....	39
7.0 RECOMMENDATIONS AND WAY FORWARD	41
8.0 ANNEXES	42

LIST OF ABBREVIATIONS

CCT	Conditional Cash Transfer
CDD	Community Driven Development
CE	Capacity Enhancement
CF	Community Foundation
COMSIP	Community Savings and Investment Program
CSC	Community Score Card
CSTWG	Census and Survey technical Working Group
DC	District Council
DED	District Executive Director
E-PRA	Extended Participatory Rural Appraisal
FI	Food insecure
FMAS	Financial Management and Accounting Systems
IDA	International Development Agency
IEC	Information, Education and Communication
IT/MIS	Information Technology/Management Information Systems
JAST	Joint Assistance Strategy of Tanzania
JSDF	Japan Social Development Fund
LGA	Local Government Authority
LSP	Local Service Providers
M&E	Monitoring and Evaluation
MACEMP	Marine and Coastal Environmental Management Project
MDGs	Millennium Development Goals
MKUKUTA	Mkakati wa Kukuza Uchumi na Kupunguza Umaskini Tanzania
MOHSW	Ministry of Health and Social Welfare
NPS	National Panel Survey
NSC	National Steering Committee
NSGRP	National Strategy for Growth and Reduction of Poverty
NVF	National Village Fund
OBoQ	Operational Bills of Quantities
PTS	Project Tracking System
PTS	Project Tracking System
SET	Sector Expert Team
SP	Social Protection
SPDS	Sub-project Data Sheet
SPIF	Sub-project Interest Form
TASAF	Tanzania Social Action Fund
TC	Town Council
TFCMP	Tanzania Forest Conservation and Management Project
TMAP	Tanzania Multicultural AIDS Project
TMU	TASAF Management Unit
TRP	Training and Participation
Tshs	Tanzanian Shilling
VGs	Vulnerable Group Support
VFC	Village Fund Coordinator

VFJA Village Fund Justification Assistant
VFSA Village Fund Systems Auditors
ZAC Zanzibar AIDS Commission

Draft

EXECUTIVE SUMMARY

This report provides the status of TASAF II implementation during the first quarter of 2009/10 financial year. Implementation challenges that the Project has encountered during the period are also pointed out and the way forward to achieve the Project's Development Objective (PDO).

During the quarter under review, LGAs submitted a total of 2,485 approved sub projects applications to TMU. The NSC endorsed 942 sub projects for funding. The number of sub projects that were submitted was 65% more than those submitted in the fourth quarter of the previous financial year. We have seen an increase in the number of vulnerable groups' subprojects from most of the LGAs because of a deliberate move made by TMU to allocate a specific percentage of each LGA allocation for supporting vulnerable group and food insecure subprojects. Cumulatively, 8,934 subprojects have so far been processed for funding. Their distribution in accordance with beneficiary groups is SP-4,226 (47%), VG-4,241 (48%) and FI-467 (5%). The number of VG subprojects has slightly exceeded the SP which took the leading position for all the times.

TASAF II has obtained 30 million US Dollars as additional financing for implementation of Accelerated Food Security Project. During the first year, implementation will be done in 40 selected food-insecure districts/LGAs in the Tanzania mainland and Zanzibar; will be rolled out to others in subsequent years depending on assessment of the food situation. Orientation and sensitization workshops have been done to TMU staff, LGA technical facilitators and finalized by sensitization workshops for District Commissioners, Councils Chairpersons/Mayors and selected MT members of respective LGAs.

During the quarter the Project received a total of TZS 8,076,919,078.35 from IDA grant and credit and ring fenced funds. Total expenditure for the reporting period amounts to TZS 9,523,471,907.00.

Justification status shows that as at 30/09/2009 TZS. 62.8 billions were justified against TZS. 75.6 billions Disbursed above 1 year reflecting 83.05% of amount disbursed. For amounts disbursed between 6 and 12 months (TZS 28.6 billion) TZS 15.6 billions have been justified reflecting 54.64% of disbursed amount, and for amounts disbursed below 6 months (TZS 48.3 billion) TZS 9.9 billions have been justified which is 20.55% of disbursed amount. Overall TZS. 88,319,312,899.96 representing 57.92% of the total amount disbursed of TZS. 152,491,487,395.69 has been Justified as at 30th, September, 2009.

The Pilot Community Based Conditional Cash Transfer (CB-CCT) implementation activities includes enrolment and payment processes which entailed training of LGA facilitators, pre testing of enrolment of beneficiaries and enrolment of beneficiaries in Kibaha District Council.. TASAF II Impact Evaluation on VG subproject in 5 selected LGAs of Moshi, Kwimba, Lushoto, Makete an Nzega is also in progress .The baseline survey and rapid resurvey has been completed in Moshi and Lushoto Districts. Round two for Moshi and Lushoto will be carried out during November and December 2009. The first round of Impact Evaluation for CB-CCT which involved data collection was completed; preparation is under way for follow up round of analyzing collected data.

Notwithstanding the challenges related to limited resources, Project implementation has shown positive direction towards achievement of PDO.

1.0 PROJECT IMPLEMENTATION PROGRESS

1.1 Implementation Status

1.1.1 Overview

TASAF II is implemented under two major components namely the National Village Fund (NVF) and Capacity Enhancement (CE). The target groups for the NVF are: the service poor communities who lack basic social and market services such as education, water and sanitation, roads, banking and markets; the able-bodied individuals in food insecure households who are provided with employment opportunities so as to increase their *cash income, skills, and opportunities* from working in NVF financed public works programs; and households with vulnerable individuals (orphans, disabled, elderly, widows/widowers and those infected or affected by HIV/AIDS) who are provided with assistance to manage sustainable economic activities for income generation purposes.

TASAF II through its Ring-fenced facility receives funds from Marine and Coastal Environment Management Project (MACEMP), the Participatory Forest Management (PFM) which is the sub component under Tanzania Forest Conservation and Management Project (TFCMP), Community AIDS Response Fund (CARF) sub component under Zanzibar AIDS Commission (ZAC), Tanzania Poverty Reduction Project (TPRP) under Organization of Petroleum Exporting Countries (OPEC) and Tanzania Commission for AIDS (TACAID). Through a partnership arrangement these institutions channel their funds through TASAF II to finance specified community subprojects in identified operational areas.

The Capacity Enhancement (CE) component provides expertise required for communities to efficiently achieve their set objectives. Its major functions are to enhance capacities of communities and other stakeholders; to promote transparency and accountability in the management of TASAF funded activities at all levels and to promote formation of voluntary savings and investment groups.

TASAF II contribution aims at increasing cash income, skills development and opening up opportunities for communities to improve their livelihood in line with the MDGs targets as outlined in the National Strategy for Growth and Reduction of Poverty (NSGRP/MKUKUTA).

1.1.2 The National Village Fund (NVF)

During this period a total of 2,485 subproject applications were received from various LGAs and the islands of Pemba and Unguja. On the other hand 942 subprojects with NVF contribution amounting to TZS 7,304,816,571 were forwarded to NSC for endorsement and funding. The distribution of endorsed subprojects according to beneficiary groups and their numbers in brackets was: Vulnerable groups (868), Service poor (49) and Food insecure (25).

This brings cumulatively 11,224 subprojects applications received from LGAs/Islands since the Project effectiveness. Cumulatively 8,934 subprojects (SP- 4,226, VG – 4,241 FI –467) have been processed for funding, with NVF contribution amounting to TZS 159,073,041,575. During the quarter under review, 49 subprojects were processed under IDA Credit and 272 from Grant valued TZS 1,199, 732,267 and TZS 2,782,859,101 respectively; and 621 subprojects valued TZS 3,322, 225,203 from ring fenced arrangement.

Cumulatively processed subprojects according to three sources of funding IDA credit, IDA grant and ring fenced facility stand at 3,642 subprojects under the IDA Credit and 2,235 (VG – 1,830 and FI – 405) under Grant , worth TZS 99,690,225,824 and TZS 28,272,594,242 respectively. There are 3,057 subprojects from the ring fenced facility amounting to TZS 31,110,221,509.

1.1.3 Ring Fenced funds

Out of subprojects processed for funding during the period, there are 621 subprojects from the ring fenced arrangement distributed as detailed in the table bellow:

S/No	Type of Funding	Number of subprojects		Value in TZS	
		This period	Cumulative	This period	Cumulative
1	NVF Credit	49	3,642	1,199,732,267	99,877,552,154
2	NVF Grant	272	2,235	2,782,859,101	28,272,594,242
	SUB TOTAL				127,962,820,066
3	MACEMP:				
	Mainland	41	290	686,814,969	4,054,946,030
	Island	25	243	395,217,520	4,063,825,713
	SUB TOTAL				8,118,771,743
4	ZAC:				
	Pemba	0	98	0	652,463,638
	Unguja	2	154	13,131,798	1,031,558,9956
	SUB-TOTAL				1,684,022,631
5	OPEC	0	380	0	10,029,252,140
	SUB TOTAL				10,029,252,140
6	PFM	0	236	0	4,288,626,217
	SUB TOTAL				4,288,626,217
7	TACAIDS	553	1,656	2,227,060,916	6,989,548,775
	SUB TOTAL				6,989,548,775
	Total	942	8934	7,304,816,571	159,073,041,575

Processing of Certificates for completed subprojects

During the quarter under review 313 completion certificates were processed and issued to communities for completed and certified subprojects. Cumulatively a total of 2,161 certificates have been issued. However, 4016 subprojects have been reported completed, about half of which has not yet applied for completion certificates because procedures and documentation required for requesting completion certificates have not been

completed, but communities have started benefiting from them. TMU has been vigorously following up at LGAs for them to facilitate communities completing subprojects to promptly apply for completion certificates.

Organize Quarterly Meetings

During this period two SET meetings were held on 21st and 22nd July 2009 in the mainland and Tanzania Zanzibar respectively. During these meetings SET members were informed that TASAF II has obtained 30 million US Dollars as additional financing to TASAF II under Accelerated Food Security Project. Furthermore, they were informed that these will be used in 40 selected food-insecure districts/LGAs in the mainland and Tanzania Zanzibar. Also one quarterly review meeting for Ring fenced projects was held for TACAIDS in which progress reports were discussed and implementation challenges were identified.

Processing requests for additional funds from the LGAs

A total of 80 requests for additional funds were received from LGAs and processed. These were from: Ukerewe, Makete, Kilwa, Mkuranga, Igunga, Ludewa, Mbeya, Same, Iringa, Mbarali, Sumbawanga DC and Singida MC.

Providing Technical Support to LGAs and Islands

During the period under review TMU continued to offer technical assistance to LGAs in issues related to operations, such LGAs include; Ilala MC, Kwimba, Igunga, Singida, Nzega, Makete, Moshi and Lushoto DCs. Ruangwa, Nachingwea and Liwale, Musoma MC, Musoma, Serengeti, Shinyanga, Bunda, Kisarawe, Mkuranga, Rufiji, Morogoro, Mvomero DCs; Bahi DC, Chamwino DC, Dodoma MC, Unguja and Pemba Islands

1.2 Capacity Enhancement

The objectives of the Capacity Enhancement (CE) component of TASAF are to enhance capacities of communities and other stakeholders; to promote transparency and

accountability in the management of TASAF funded activities at all levels and to promote formation of voluntary savings groups. These three main objectives are set to be achieved through the activities undertaken under Development Communication (DC), Training, Research and Participation (TR&P), Monitoring and Evaluation (M&E), Information Technology/Management Information Systems (IT/MIS) and Community Savings and Investment Promotion (COMSIP). The implementation status of activities for CE component is summarized under each sub-component as indicated below:

1.2.1 Development Communication

The implementation status and achievement of activities under the Development Communication during the reporting period is as summarized below:

1. Regional newsletters

The Unit continued to receive newsletter story articles from Zanzibar and eleven Tanzania Mainland regions of Iringa, Lindi, Mbeya, Rukwa, Tanga, Ruvuma, Kilimanjaro, Mtwara, Singida, Arusha and Manyara. The articles are being reviewed and ultimately compiled to produce respective regions newsletters. Stories submitted demonstrate successful stories and give highlights on achievements that have been realised through participation in sub project implementation by both beneficiaries and their leadership. Apart from achievements made, the stories also highlight on the impact of created assets and how the skills gained while implementing sub projects have transformed people's lives to the better. However, the main challenge to the communication teams that are responsible for dissemination of information remains full commitment and low capacity of some of the members into delivering due to limited resources to disseminate information on best practices and lessons learnt within their locality through mass media

2. Production of communication materials

The unit produced a total of 180,000 information materials namely, posters, charts, brochures and fliers on TASAF related activities, ring fenced projects, justification and completion status for each LGA, sub projects funds and amount of funds already disbursed to LGA as well as achievements and challenges faced since 2005. These materials were displayed and distributed during national exhibitions and some have been given as handouts to LGAs for sharing. Participation in exhibitions has been one best way to get one to one feedback on how the public views TASAF performance.

3. Radio programs

Radio programs continue to be aired through Uhuru FM. A quick review of listener ship survey show that the program is well received in the coast areas covering Lindi, Mtwara, Tanga, Zanzibar, Pwani, Morogoro and Dar es Salaam and parts of Dodoma. This is evidenced through letters that are sent in from the audience in the mentioned areas. To make the program more interactive, a live phone in program will commence during the first week of October in which listeners will be able to phone in, ask their questions and get prompt replies. The live phone in show will be broadcast every last Thursday of the month. During this quarter 11 radio programmes have been produced and broadcast by Radio Uhuru.

4. Press release on justification, absorption and completion status

Press release on justification, absorption and completion status of LGAs both for NVF and ring fenced projects have continued to be issued. In the reporting quarter, 2 press releases one for ring fencing covering all projects namely OPEC, TACAIDS, ZAC, PFM, and MACEMP and another for NVF resources have also been issued. For every subsequent press release, there is an increase in reported completed sub projects as well as absorption and justification status. The press releases have been a mirror in which each LGA/Zanzibar gets to see how they fair as compared to their counterparts and this improves performance considerably.

5. TASAF National Newsletter January – August 2009

Due to the delay in printing the January – April newsletter, the edition has been updated and now will cover January – August 2008. The newsletter is in the printing stage and 10,000 copies of TASAF National Newsletter will be produced by end of September 2009. The newsletters will be distributed to various stakeholders for the purpose of sharing information.

6. Participation in Public events

TASAF participated in the exhibitions of Nane Nane which took place in Dodoma from 1st – 8th August, 2009. The show aimed to promote and revolutionize agriculture as a source of food and income. Amongst others TASAF had a chance to reflect on the services it offers to the public, its objectives, successes and challenges. This exhibition provided opportunity for TASAF to meet the public and respond to various inquiries. Accompanied in the exhibitions were a group of elderly implementing trees planting subproject and a group of widows implementing solid waste management subproject in Dodoma Municipality for the purpose of sharing information with those who visited TASAF pavilion.

7. Accelerated Food Security Program

The unit took part in the orientation of LGAs in Accelerated food security program as well as developing materials that will be distributed to the communities in areas where the program will be implemented. The materials include brochure on the program itself and initial targeted areas, possible community interventions and the eligible beneficiaries.

1.2.2 Training, Research and Participation

During the quarter under review the Training, Research and Participation (TRP) Unit continued to coordinate and oversee training, research and participation functions at the

community, local government authority, Zanzibar and national levels. During the reporting period the following activities were undertaken:

i) Orientation of Village Councils, Mtaa Committees and Shehia Advisory Councils

Orientation events of VCs, MCs and SACs were combined with training of CMCs in the respective villages, mitaa and shehia which received funds from the National Village Fund.

ii) Facilitating piloting CB-CCT pilot programme

The Unit coordinated and facilitated the implementation of enrolment and payment processes which entailed training of LGA facilitators, pre testing of enrolment of beneficiaries and enrolment of beneficiaries in Kibaha District Council.

The unit also organized a reflection meeting in Kibaha and Bagamoyo to draw lessons learned during pre testing of enrolment of beneficiaries. The orientation of Village Councils and training of Community management committees on enrolment and payment processes was conducted in LGAs of Kibaha and Bagamoyo.

After receiving a No Objection from the WB, the Unit in collaboration with the IT/MIS Unit engaged a local IT/MIS firm to complete designing remaining two modules on compliance and case management. The Unit also coordinated the process of reviewing, revising and translation of enrolment, case management, payment and compliance monitoring handbooks and guides.

iii) Establishing community foundations in four urban areas

The Unit coordinated and organized a study visit to South Africa; the Tanzania CF team visited the Greater Rustenburg Community Foundation in South Africa. Furthermore, the Mwanza City Community Foundation was facilitated to finalize its registration by RITA¹ and recruit its Chief Executive Officer.

iv) Coordinating designing of TASAF carbon project

Preparation of five more Project Idea Notes (PINs) for submission to the World Bank Carbon Finance Unit and other organizations was initiated. The PINs are prepared in collaboration with the Climate Change and Clean Development Mechanism Experts at the College of Engineering and Technology (CoET) of the University of Dar es Salaam (UDSM).

v) Community participation

TASAF was invited to participate at a workshop organised by the Ministry of Community Development, Gender and Children (MCDGC) at Morogoro to review Community Development Policy in July 2009. During the workshop TASAF experience in community participation was presented and shared by participants

vi) Support to students conducting practical training and research

Students from institutions of higher learning were supported to undertake practical training and conduct research on TASAF supported activities.

Supported student during the reporting period were largely from within the country.

1.2.3 Monitoring and Evaluation

During the reporting period, the following activities were planned to be carried out under the Monitoring and Evaluation unit.

i) Preparation of periodic Progress Reports

ii) Supervising Impact evaluation studies.

iii) Review submitted LGAs' quarterly implementation progress reports

Status of Implementation:

Reporting:

During the quarter under review the unit accomplished preparation of the Project fourth quarter implementation Progress Report as at 30th June 2009, and Draft Annual implementation Progress report for the year 2008/2009. The quarterly implementation Progress Report was shared at TMU level and ultimately submitted to various stakeholders. The Draft annual implementation Progress report was submitted to SM for sharing within TMU level. In addition to these reports the unit prepared and submitted other reports demanded by stakeholders on ad hoc basis. These included implementation of 2005 CCM Manifesto and July-September quarterly activities implementation status to State House and TASAF implementation progress report to ALAT.

Impact Evaluation

There are two studies concurrently being conducted by the same consultant (EDI), TASAFII and CB-CCT impact evaluations.

i TASAF II Impact Evaluation:

The unit continued to coordinate and supervise five areas selected for TASAF II Impact evaluation study namely - Moshi, Lushoto, Kwimba, Makete and Nzega district councils. The study fundamentally focuses on implementation of VG subprojects in the study villages classified as treatment and control groups. TMU has disbursed funds to all treatment groups. The consultant has completed baseline survey and rapid resurvey in Moshi and Lushoto Districts where implementation proceeded according to schedule. The implementation in Kwimba, Makete and Nzega districts appeared to be slow; it would not be reasonable to proceed with rapid resurvey there. It was therefore agreed (WB, TMU and consultant) to postpone the study there and reschedule the timing to allow enough time for the three districts to improve implementation before rapid resurvey is conducted. According to revised schedule round two for Moshi and Lushoto will be carried out during the Months of November and December 2009 and forward round two studies for Nzega, Kwimba and Makete to October 2010. To expedite pace of

implementation in these districts TMU appointed a focal person for each study area for providing backstopping support .

ii. CB-CCT Impact Evaluation

During the reporting period, the unit continued to coordinate impact evaluation study for a Pilot Community based Conditional Cash Transfer (CB-CCT). The pilot program is being implemented in three LGAs namely: Kibaha, Bagamoyo and Chamwino. The consultant has completed the first phase of the study - Baseline data collection and house hold survey. Preparatory work for qualitative analysis and administering community Score card exercise has begun.

1.2.4 Information Technology/ Management Information System

During the reporting period, support for all issues pertaining to IT-MIS was provided in the aspect of information management and use. The support focused on computer based Financial Management and Accounting Systems (FMAS), Project Tracking System (PTS) at TMU, Hardware and software maintenance at TMU and LGAs/Islands. Specifically, the following activities were undertaken:

i) Providing technical support to TMU staff and LGAs/Islands

The unit provided technical support to TMU staff and LGAs, Unguja and Pemba in the areas of IT-MIS equipment repair and maintenance, Computer equipment accessories and supplies. The unit also monitored number of staff accessing the system and their frequencies. Routine application systems backup and updates of virus scanning engine and definition files were conducted. The application system backup was configured to execute automatically. IT/MIS unit has constantly monitored the backup process and provide needed query reports from PTS and FMAS to meet stakeholders demands where various reports were prepared and submitted as requested. The designated CB-CCT MIS server has been installed and configured with Linux and apache.

ii) Data capture of subprojects details and update of PTS

During the period under review, the unit continued to capture subprojects details and update the Project Tracking System (PTS). Cumulatively sub-projects Datasheets captured in the system amounted to 8,947 for NVF and PFM, MACEMP, ZAC and

OPEC, 1,793 for TACAIDS-CARF, 1,719 for COMSIP group records and 6,411 Disbursement records have been captured in the system. About 80% of captured data in the system have been cleaned. This exercise involved Finance, Operations and IT/MIS units.

iii) Enhance Data Quality and system report interpretation

90% of disbursement records have been revised and updated for accuracy. Also, source of funds for funded subprojects verified and updated in accordance with operation batches.

iv) Coordinate maintenance of TASAF II website

Two documents *Resettlement Policy framework* and *Environmental and Social Management Framework* were uploaded to TASAF website as well as National website. Staff members are encouraged to provide information on regular basis to update the it .

v) Develop data security guideline and staff orientation plan

The guideline and Staff orientation aimed at enhancing staff capacity on data security issues. The guideline was developed, distributed and orientation to TMU staff has started. Mainly it focuses on making ICT users to appreciate the importance of regularly adhering to security guideline.

vi) Participate in CB-CCT pilot project implementation

In house development of enrolment module was done and reviewed by Main consultant. Recommendations made provided vital inputs in the design of the module and it is now in use.

Data capture for Kibaha District has been completed and verification is underway. External local firm MIS consultant has been contracted to design the two remaining modules on compliance and case management to complement the enrolment module.

1.2.5 COMMUNITY SAVINGS AND INVESTMENT PROMOTION

Communities have been highly motivated in saving and investment through income generating activities. TMU and respective LGAs continued to provide technical support

to enable the groups pick up. During this reporting period the following activities were accomplished:

§ Purchase and distribution of financial stationery for COMSI groups

The balance of 240 safe boxes were delivered and distributed to respective LGAs, which were earmarked.

§ Collaboration with Financial Sector Deepening Trust (FSDT)

Followed up the requested support from FSDT, informed that their Board meeting will now be held in October 2009 where among others deliberation will be made on our request.

§ Backstopping through phone calls was made to Mafia, Kwimba, Monduli, Pemba and Kibaha DC on various issues related to training of groups

§ Started preparation on development of a strategy for enhancing LGA staff knowledge and skills on COMSIP.

LGAs continued with training of the formed COMSI groups after receiving funds and stationeries and are submitting training reports

Draft

2.0 FINANCIAL ASPECTS

The Directorate of Finance supports project management by ensuring sound Financial Management and Accounting Systems (FMAS) are in place and adhered to. In addition, it ensures that appropriate internal controls are maintained to generate accurate financial information to support TASAF activities at all levels of TASAF operations.

2.1 Planned Activities

During the Quarter under review, the following activities were planned to be carried out:

- i) Disbursement of funds to LGAs/Islands and Communities for Sub projects implementation
- ii) Receiving and booking Justification Reports in the IFMAS
- iii) Replenishment of funds from IDA and Ring Fenced
- iv) Facilitation of External Audit to 2008/2009 Accounts by National Audit Office.
- v) Training of CB-CCT elected CMC members on Payment procedures
- vi) Conducting routine accounting activities

2.2 IMPLEMENTATION STATUS

- i) Disbursement of Funds to LGAs/Islands and Communities

During the quarter, implementation of community sub-projects went on well and the support provided by LGAs/CMO experts was adequate to allow fund absorption. All LGAs have qualified to Local Government Development Grant and therefore 100% disbursement is now made to all LGAs. The total approved and disbursed amount in the quarter was TZS 5,135,790,131.92. Cumulatively, a total of TZS.150,598,791,555.77 has been approved for funding subprojects. Out of the total approved amount TZS 138,768,150,505.80 has been disbursed to date. The difference between

the approved amounts and disbursed amounts was caused by the fact that 50% was disbursed earlier to the LGCDG non-compliant LGAs. (Refer Table 2.1).

Note:

- The newly established LGAs operate through the original LGAs which signed MoU with TASAF.
- TACAIDS is the latest entrant in the ring-fenced funds under the TMAP-CARF component. Its disbursement during this quarter amounted to TZS 982,527,857.93 and Cumulatively TZS 6,397,905,708.51 were approved and disbursed TZS 5,729,753,997.17 for subprojects leaving an amount of TZS 668,151,711.34 not disbursed due to delays in receiving adequate funds replenishment from TACAIDS. (Refer Table 2.2)

Draft

TABLE 2.1: LIST OF BATCHES (MAY 2006 – SEPTEMBER 2009) TZS.

DATE	BATCH NO.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
05.08.2006	1	0	454,411,391.99	454,411,391.99	0	227,205,696.00	227,205,696.00
15.08.2006	2	62,064,788.51	148,372,408.00	210,437,196.51	378,306,767.96	74,186,204.00	452,492,971.96
19.08.2006	3	72,958,270.00	276,499,121.00	349,457,391.00	60,815,368.90	138,249,560.50	199,064,929.40
05.09.2006	4	586,752,272.00	288,816,267.00	875,568,539.00	377,029,648.68	144,408,133.50	521,437,782.18
11.09.2006	5	62,374,737.33	150,099,599.00	212,474,336.33	1,172,840,337.96	75,049,799.50	1,247,890,137.46
02.10.2006	6	386,697,075.57	449,388,950.00	836,086,025.57	1,726,253,234.78	224,694,475.00	1,950,947,709.78
06.10.2006	7	1,202,913,167.14	868,174,401.94	2,071,087,569.08	533,219,327.28	434,087,200.97	967,306,528.25
21.10.2006	8	1,770,516,138.24	951,758,604.87	2,722,274,743.11	1,367,459,067.91	475,879,302.44	1,843,338,370.35
27.10.2006	9	546,891,617.72	770,916,920.87	1,317,808,538.59	546,891,617.72	385,458,460.44	932,350,078.16
01.11.2006	10	1,402,522,120.93	281,260,446.00	1,683,782,566.93	1,402,522,120.93	140,630,223.00	1,543,152,343.93
17.11.2006	11	1,544,631,702.33	571,157,661.24	2,115,789,363.57	1,506,015,909.77	285,578,830.62	1,791,594,740.39
24.11.2006	12	974,935,652.26	913,878,612.10	1,888,814,264.36	950,562,260.95	456,939,306.05	1,407,501,567.00
06.12.2006	13	1,290,353,927.42	721,319,954.86	2,011,673,882.28	1,258,095,079.23	360,659,977.43	1,618,755,056.66
13.12.2006	14	1,272,064,203.00	1,370,464,218.08	2,642,528,421.08	1,240,262,597.93	685,232,109.04	1,925,494,706.97
22.12.2006	15	1,747,028,537.46	751,234,317.63	2,498,262,855.09	1,703,352,824.02	375,617,158.82	2,078,969,982.84
10.01.2007	16	629,965,567.19	1,081,789,375.92	1,711,755,943.11	614,216,428.01	540,894,687.96	1,155,111,115.97
29.01.2007	17	1,033,180,530.94	1,268,093,917.66	2,301,274,448.60	1,007,351,017.67	634,046,958.83	1,641,397,976.50
15.02.2007	18	1,551,963,236.22	523,657,164.99	2,075,620,401.21	1,513,164,155.31	261,828,582.50	1,774,992,737.81
22.02.2007	19	1,616,384,590.81	918,778,150.77	2,535,162,741.58	1,575,974,976.04	459,389,075.39	2,035,364,051.43

DATE	BATCH NO.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
22.02.2007	20	1,553,964,202.66	653,697,750.55	2,207,661,953.21	1,515,115,097.59	326,848,875.28	1,841,963,972.87
02.03.2007	21	1,180,376,293.05	542,343,153.29	1,722,719,446.34	1,150,866,885.72	271,171,576.65	1,422,038,462.37
07.03.2007	22	711,118,214.21	617,819,660.10	1,328,937,874.31	693,340,258.85	308,909,830.05	1,002,250,088.90
22.03.2007	23	2,200,419,379.25	1,009,104,518.19	3,209,523,897.44	2,145,408,894.77	504,552,259.10	2,649,961,153.87
29.03.2007	24	586,977,016.33	353,376,061.99	940,353,078.32	572,302,590.92	176,688,031.00	748,990,621.92
17.04.2007	25	956,684,388.87	434,935,674.88	1,391,620,063.75	2,058,604,120.23	217,467,837.44	2,276,071,957.67
25.04.2007	26	2,111,388,841.26	808,275,343.20	2,919,664,184.46	1,556,549,670.60	404,137,671.60	1,960,687,342.20
02.05.2007	27	1,596,461,200.62	297,645,361.60	1,894,106,562.22	2,209,132,458.49	148,822,680.80	2,080,301,098.50
22.05.2007	28	2,265,776,880.50	362,080,925.30	2,627,857,805.80	2,209,132,458.49	181,040,462.65	2,112,518,880.36
15.06.2007	29	1,260,431,665.29	360,309,903.00	1,620,741,568.29	1,228,920,873.66	180,154,951.50	1,409,075,825.16
26.06.2007	30	2,444,892,003.01	330,570,602.00	2,775,462,605.01	2,383,769,702.93	165,285,301.00	2,549,055,003.93
23.07.2007	31	1,755,746,189.86	272,397,029.00	1,782,985,218.86	1,755,746,189.86	136,198,514.50	1,891,944,704.36
06.08.2007	32	2,016,271,270.60	472,020,612.72	2,488,291,883.32	2,016,271,270.60	236,010,306.36	2,252,281,576.96
24.08.2007	33	1,801,524,881.99	156,165,824.34	1,957,690,706.33	1,801,524,881.99	78,082,912.17	1,879,607,794.16
31.08.2007	34	2,649,985,222.81	220,641,131.00	2,870,626,353.81	2,649,985,222.81	110,320,565.50	2,760,305,788.31
21.09.2007	35	1,931,847,288.55	151,390,470.00	2,083,237,758.55	1,931,847,288.55	75,695,235.00	2,007,542,523.55
28.09.2007	36	1,453,060,730.01	118,811,524.00	1,571,872,254.01	1,453,060,730.01	59,405,762.00	1,512,466,492.01
18.10.2007	37	1,907,349,573.00	19,990,740.00	1,927,340,313.00	1,941,699,387.29	9,995,370.00	1,951,694,757.29
02.11.2007	38	1,581,042,363.93	485,928,434.40	2,066,970,798.33	1,545,109,582.91	242,964,217.20	1,788,073,800.11
02.11.2007	39	922,042,010.30	386,484,506.00	1,308,526,516.30	922,042,010.30	193,242,253.00	1,115,284,263.30

2,627,857,805.80

DATE	BATCH NO.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
02.11.2007	40	1,938,837,589.80	119,209,242.00	2,058,046,831.80	1,894,773,099.12	59,604,621.00	1,954,377,720.12
21.11.2007	41	1,539,896,275.01	567,721,546.01	2,107,617,821.02	1,539,896,275.01	283,860,773.01	1,823,757,048.02
05.12.2007	42	2,052,678,381.60	279,266,862.00	2,331,945,243.60	2,040,144,950.20	139,633,431.00	2,179,778,381.20
12.12.2007	43	1,227,676,460.70	13,290,970.00	1,240,967,430.70	1,227,676,460.70	6,645,485.00	1,234,321,945.70
02.01.2008	44	1,755,954,117.10	238,271,705.00	1,994,225,822.10	1,755,954,117.10	119,135,852.50	1,875,089,969.60
02.01.2008	45	1,458,371,753.00	126,655,920.00	1,585,027,673.00	1,458,371,753.00	63,327,960.00	1,521,699,713.00
22.01.2008	46	1,549,074,816.90	130,915,290.00	1,679,990,106.90	1,549,074,816.90	65,457,645.00	1,614,532,461.90
08.02.2008	47	1,960,170,827.75	0.00	1,960,170,827.75	1,960,170,827.75	0.00	1,960,170,827.75
20.02.2008	48	898,413,877.00	55,560,175.00	953,974,052.00	898,413,877.00	27,780,087.50	926,193,964.50
20.02.2008	49	1,676,645,530.60	0.00	1,676,645,530.60	1,676,645,530.60	0.00	1,676,645,530.60
07.03.2008	50	1,540,055,393.08	98,915,855.00	1,638,971,248.08	1,540,055,393.08	48,457,927.50	1,588,513,320.58
11.03.2008	51	1,793,896,600.50	254,699,665.00	2,048,596,265.50	1,793,896,600.50	127,349,832.50	1,921,246,433.00
19.03.2008	52	1,286,559,667.00	260,717,462.00	1,547,277,129.00	1,286,559,667.00	130,358,731.00	1,416,918,398.00
10.04.2008	53	1,550,899,358.09	0.00	1,550,899,358.09	1,550,899,358.09	0.00	1,550,899,358.09
07/05/2008	54	1,281,877,864.95	182,204,055.00	1,464,081,919.95	1,281,877,864.95	91,102,027.50	1,372,979,892.45
07/05/2008	55	1,124,749,484.00	41,419,785.00	1,166,169,269.00	1,124,749,484.00	20,709,892.50	1,145,459,376.50
09/05/2008	56	1,477,134,629.80	118,343,860.00	1,595,478,489.80	1,477,134,629.80	59,171,930.00	1,536,306,559.80
23/05/2008	57	1,447,065,693.00	0.00	1,447,065,693.00	1,447,065,693.00	0.00	1,447,065,693.00
29/05/2008	58	994,146,377.98	248,007,026.00	1,242,153,403.98	994,146,377.98	124,003,513.00	1,118,149,890.98
16/06/2008	59	1,203,109,433.00	145,263,700.00	1,348,373,133.00	1,203,109,433.00	72,631,850.00	1,275,741,283.00

DATE	BATCH NO.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
08/07/2008	60	999,859,490.00	593,170,275.90	1,593,029,765.90	999,859,490.00	296,585,137.95	1,296,444,627.95
17/07/2008	61	1,359,942,047.03	135,642,258.00	1,495,584,305.03	1,359,942,047.03	67,821,129.00	1,427,763,176.03
29/07/2008	62	870,012,560.93	58,714,631.00	928,727,191.93	870,012,560.93	29,357,315.50	899,369,876.43
12/08/2008	63	1,114,973,003.92	113,085,637.00	1,228,058,640.92	1,114,973,003.92	56,542,818.50	1,171,515,822.42
27/08/2008	64	1,319,770,797.13	-	1,319,770,797.13	1,319,770,797.13	0.00	1,319,770,797.13
27/08/2008	65	1,576,111,304.44	48,569,213.00	1,624,680,517.44	1,576,111,304.44	24,284,606.50	1,600,395,910.94
27/08/2008	66	1,764,621,407.59	63,158,260.00	1,827,779,667.59	1,764,621,407.59	31,579,130.00	1,796,200,537.59
22/09/2008	67	966,528,934.00	63,158,260.00	1,029,687,194.00	966,528,934.00	31,579,130.00	998,108,064.00
09/10/2008	68	1,368,922,123.00	0	1,368,922,123.00	1,368,922,123.00	0	1,368,922,123.00
31/10/2008	69	1,413,356,389.20	99,965,230.00	1,513,321,619.20	1,413,356,389.20	49,982,615.00	1,463,339,004.20
19/11/2008	70	1,192,217,428.89	88,349,030.00	1,280,566,458.89	1,192,217,428.89	44,174,515.00	1,236,391,943.89
19/11/2008	71	1,536,042,629.60	103,136,110.00	1,639,178,739.60	1,536,042,629.60	51,568,055.00	1,587,610,684.60
19/11/2008	72	1,615,200,256.37	0	1,615,200,256.37	1,615,200,256.37	0	1,615,200,256.37
04/12/2008	73	1,436,318,374.89	124,375,820.00	1,560,694,194.89	1,436,318,374.89	62,187,910.00	1,498,506,284.89
06/01/2009	74	1,401,900,054.10	227,224,289.40	1,629,124,343.50	1,401,900,054.10	113,612,144.70	1,515,512,198.80
07/01/2009	75	1,434,332,616.49	36,943,692.00	1,471,276,308.49	1,434,332,616.49	18,471,846.00	1,452,804,462.49
30/01/2009	76	1,571,279,142.37	29,959,875.00	1,601,239,017.37	1,571,279,142.37	14,979,937.50	1,586,259,079.87
11/02/2009	77	1,583,025,470.84	38,312,600.00	1,621,338,070.84	1,583,025,470.84	19,156,300.00	1,602,181,770.84
12/02/2009	78	1,560,874,153.20	79,054,535.00	1,639,928,688.20	1,560,874,153.20	39,527,267.50	1,600,401,420.70
27/03/2009	79	2,067,054,672.00	0	2,067,054,672.00	2,067,054,672.00	0	2,067,054,672.00
31/03/2009	80	452,317,787.00	0	452,317,787.00	452,317,787.00	0	452,317,787.00

DATE	BATCH NO.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
09/04/2009	81	1,570,348,341.69	0	1,570,348,341.69	1,570,348,341.69	0	1,570,348,341.69
16/04/2009	82	1,041,830,203.00	0	1,041,830,203.00	1,041,830,203.00	0	1,041,830,203.00
20/04/2009	83	983,255,663.90	27,158,835.00	1,010,414,498.90	983,255,663.90	13,579,417.50	996,835,081.40
04/05/2009	84	813,950,207.22	0	813,950,207.22	813,950,207.22	0	813,950,207.22
12/05/2009	85	1,508,219,046.66	0	1,508,219,046.66	1,508,219,046.66	0	1,508,219,046.66
18/05/2009	86	1,048,630,983.18	0	1,048,630,983.18	1,048,630,983.18	0	1,048,630,983.18
01/06/2009	87	902,284,681.49	0	902,284,681.49	902,284,681.49	0	902,284,681.49
04/06/2009	88	884,728,038.90	59,993,010.00	944,721,048.90	884,728,038.90	29,996,505.00	914,724,543.90
04/06/2009	89	973,508,887.00	0	973,508,887.00	973,508,887.00	0	973,508,887.00
12/06/2009	90	1,084,317,457.00	0	1,084,317,457.00	1,084,317,457.00	0	1,084,317,457.00
01/07/2009	91	953,303,078.00	0	953,303,078.00	953,303,078.00	0	953,303,078.00
14/07/2009	92	679,862,684.00	0	679,862,684.00	679,862,684.00	0	679,862,684.00
31/07/2009	93	557,714,849.59	0	557,714,849.59	557,714,849.59	0	557,714,849.59
31/07/2009	94	451,497,146.83	0	451,497,146.83	451,497,146.83	0	451,497,146.83
13/08/2009	95	1,160,781,004.27	0	1,160,781,004.27	1,160,781,004.27	0	1,160,781,004.27
09/09/2009	96	1,332,631,369.23	0	1,332,631,369.23	1,332,631,369.23	0	1,332,631,369.23
TOTAL		124,950,296,166.98	25,648,495,388.79	150,598,791,555.77	125,926,902,811.35	12,841,247,694.45	138,768,150,505.80

TABLE 2.2: TACAIDS LIST OF BATCHES (FEBRUARY 2009 – SEPTEMBER 2009) IN TZS.

Date	BATCH No.	APPROVED AMOUNT			TRASFERED AMOUNT		
		Compliant LGAs	Non-compliant LGAs	TOTAL	Compliant LGAs	Non-compliant LGAs	TOTAL
12.02.2009	1	203,889,632.00	0	203,889,632.00	203,889,632.00	0	203,889,632.00
31.03.2009	2	332,229,949.00	0	332,229,949.00	332,229,949.00	0	332,229,949.00
31.03.2009	3	283,710,730.00	0	283,710,730.00	283,710,730.00	0	283,710,730.00
31.03.2009	4	294,348,268.00	0	294,348,268.00	294,348,268.00	0	294,348,268.00
18.05.2009	5	357,521,324.00	0	357,521,324.00	357,521,324.00	0	357,521,324.00
18.05.2009	6	319,157,747.94	0	319,157,747.94	319,157,747.94	0	319,157,747.94
18.05.2009	7	355,898,154.80	0	355,898,154.80	355,898,154.80	0	355,898,154.80
18.05.2009	8	271,748,782.00	0	271,748,782.00	271,748,782.00	0	271,748,782.00
18.05.2009	9	286,658,964.50	0	286,658,964.50	286,658,964.50	0	286,658,964.50
01.06.2009	10	356,218,325.00	0	356,218,325.00	356,218,325.00	0	356,218,325.00
01.06.2009	11	260,909,030.00	0	260,909,030.00	260,909,030.00	0	260,909,030.00
01.06.2009	12	382,497,066.00	0	382,497,066.00	382,497,066.00	0	382,497,066.00
23.06.2009	13	288,916,654.00	0	288,916,654.00	288,916,654.00	0	288,916,654.00
12.06.2009	14	359,136,930.00	0	359,136,930.00	359,136,930.00	0	359,136,930.00
12.06.2009	15	394,384,582.00	0	394,384,582.00	394,384,582.00	0	394,384,582.00
31.07.2009	16	364,034,050.10	0	364,034,050.10	364,034,050.10	0	364,034,050.10
31.07.2009	17	308,081,757.83	0	308,081,757.83	308,081,757.83	0	308,081,757.83
31.07.2009	18	310,412,050.00	0	310,412,050.00	310,412,050.00	0	310,412,050.00
31.07.2009	19	305,035,089.90	0	305,035,089.90	0	0	0
31.07.2009	20	363,116,621.44	0	363,116,621.44	0	0	0
TOTAL		6,397,905,708.51	0	6,397,905,708.51	5,729,753,997.17	0	5,729,753,997.17

ii. Replenishment of Funds

a) *IDA Credit and Grant*

During the Quarter, three applications (numbers 50-52) totaling USD 5,461,420.23 were processed for replenishment of funds from IDA Credit (Table 2.3 refers) and two applications (numbers 28 to 29) totaling USD 1,206,169.07 were processed for Grant (Table 2.4. refers). Three applications (numbers 7 to 9) were as well processed for CB- CCT trust fund. (Table 2.5 refers)

TABLE 2.3: REPLENISHMENT APPLICATIONS CREDIT 4002 TA

50	03-Jul-09	TASAF II 49	USD	2,877,018.14
51	14-Aug-09	TASAF II 50	USD	1,553,406.73
52	22-Sep-09	TASAF II 51	USD	1,030,995.36
Total				5,461,420.23

TABLE 2.4: REPLENISHMENT APPLICATIONS GRANT 134 H

S/N	DATE	APPLICATION NO.	CURRENCY	AMOUNT
28	23-Jul-09	28	USD	261,068.46
29	10-Sep-09	29	USD	945,100.61
Total				1,206,169.07

TABLE 2.5: REPLENISHMENT APPLICATIONS CB-CCT TF 90491

7	05-Aug-09	TASAF II 07	USD	53,976.40
8	08-Sep-09	TASAF II 08	USD	102,714.24
9	15-Sep-09	TASAF II 09	USD	54,747.50
Total				211,438.14

b) Counterpart Funds

During the Quarter, the Project had not received Government contribution for the 1st quarter amounting to TZS 875,000,000.00. Cumulatively, from the beginning of the project to date, the Government has contributed a total of TZS 10,925,000,000.00 (Table 2.6 refers). GOT projected contribution to project closure is US\$ 15m (equivalent to TZS 15,000,000,000.00 at negotiation).

TABLE 2.6 FUNDS RECEIVED FROM GOT (TZS.)

DATE	AMOUNT
12.05.2005	600,000,000.00
17.11.2005	416,600,000.00
12.12.2005	416,600,000.00
12.04.2006	624,900,000.00
18.06.2006	541,900,000.00
26.08.2006	500,000,000.00
23.10.2006	625,000,000.00
31.01.2007	625,000,000.00
08.03.2007	625,000,000.00
30.06.2007	625,000,000.00
08.10.2007	750,000,000.00
15.01.2008	750,000,000.00
10.04.2008	750,000,000.00
26.06.2008	750,000,000.00
11.11.2008	775,000,000.00
19.03.2009	775,000,000.00
04.06.2009	775,000,000.00
TOTAL	10,925,000,000.00

iii. Justification of Advances

Justification of funds disbursed for subprojects implementation and facilitation have been submitted smoothly especially for the LGA's/Islands with full time Village Fund Justification Assistants and Village Fund Coordinators. In LGAs without full time VFCs and VFJAs, reminders have been made to respective LGA

Directors to allocate full time qualifying officers and ensure smooth flow of justification reports using various means including a circular from the Prime Minister.

NOTE: Justification status shows that as at 30/09/2009 TZS. 62.8 billions Were justified against TZS. 75.6 billions Disbursed above 1 year reflecting 83.05% of amount disbursed. For amounts disbursed between 6 and 12 months (TZS 28.6 billion) TZS 15.6 billions have been justified reflecting 54.64% of disbursed amount, and for amounts disbursed below 6 months (TZS 48.3 billion) TZS 9.9 billions have been justified which is 20.55% of disbursed amount. In overall TZS. 88,319,312,899.96 representing 57.92% of the total amount disbursed of TZS. 152,491,487,395.69 has been Justified as at 30th, September, 2009. Efforts are underway to accelerate the justification status to above 80% for amounts disbursed over one year by end of 2nd Quarter of the 2009/2010 financial year.

2.3 Sources and uses of Funds

The Project received a total of TZS 8,076,919,078.35 and used a total of TZS 9,523,471,907.00 respectively from IDA grant and credit, as well as GOT and Ring fenced funds during the quarter. To date the Project has received a total of TZS 221,360,508,561.20 against the total allocation (Credits and Grants) of TZS. 260,435,878,035.00, while the total expenditure is TZS 207,716,742,929.90. Table 2.7 below shows sources and uses of funds for each source during the quarter. Table 2.8 shows the cumulative figures to date for each source.

Table 2.7: Source and Expenditure of Funds for the Quarter ENDED 30TH SEPTEMBER 009 (in TZS)

SOURCE	RECEIPTS	EXPENDITURE
IDA Credit / Grant	5,758,367,744.58	6,365,900,183.42
Government of Tanzania	0.00	408,307,194.40
OPEC Fund	1,156,722,288.32	0.00
Forestry (PFM)	177,840,000.00	0.00
MACEMP	0.00	504,862,456.82
ZAC	0.00	842,745,021.00
CB-CCT	141,538,450.40	148,860,794.02
TACAIDS	842,450,595.05	1,252,796,257.34
Exchange Gain	0.00	0.00
Total Receipts	8,076,919,078.35	9,523,471,907.00

Draft

Table 2.8: Cumulative Source and Expenditure of Funds as at 30TH SEPTEMBER 2009 (in TZS)

SOURCE	RECEIPTS TO END OF PROJECT	RECEIPTS TO DATE	EXPENDITURE TO DATE	UN USED RECEIPTS TO DATE
IDA Credit / Grant	195,000,000,000.00	173,776,841,819.60	164,225,347,271.87	9,551,494,547.73
Government of Tanzania	19,500,000,000.00	11,965,000,000.00	11,965,000,000.00	0
OPEC Fund	13,000,000,000.00	11,945,025,024.99	10,456,332,894.72	1,488,692,130.27
Forestry (PFM)	5,200,000,000.00	3,573,944,412.17	3,573,944,412.17	0
MACEMP	10,400,000,000.00	7,731,451,619.63	7,731,451,619.63	0
ZAC	1,865,878,035.00	1,865,878,035.00	1,865,878,035.00	0
CB-CCT	2,470,000,000.00	712,424,687.54	506,543,835.20	205,880,852.34
TACAIDS	13,000,000,000.00	7,481,899,199.02	7,392,244,861.31	89,654,337.71
EXCHANGE GAIN	0.00	2,308,043,863.25	0.00	2,308,043,863.25
Total	260,435,878,035.00	221,360,508,661.20	207,716,742,929.90	13,643,765,731.30

2.4 Expenditure against Plan by Category-IDA

A total of TZS.21.37 billions against the planned TZS 21.33 billions were used during the quarter. Category 2 - Goods recorded the highest expenditure followed by Category 1- Subprojects due to increasing absorption of allocated funds and office equipments procured under OPEC funds. Table 2.9 gives expenditures by category during the quarter and 2.10 give expenditures by category to-date.

TABLE 2.9: IDA EXPENDITURE AGAINST PLAN BY CATEGORY (TZS) FOR THE QUARTER

Category Type	Actual Expenditure	Planned	Variance	% of Quarter Performance
Sub – Projects (Category 1)	6,365,960,183.4 2	2,400,000,000.00	-3,965,960,183.42	265.25
Goods (Category 2)	9,600,000.00	14,749,999.98	5,149,999.98	65.08
Consultants Services (Category 3)	960,021,643.18	1,128,881,169.99	168,859,526.81	85.04
Training (Category 4)	41,835,000.00	238,050,327.45	196,215,327.45	17.57
Operating Costs (Category 5)	2,218,055,080.4 0	1,585,779,947.55	-632,275,132.85	139.87
Total Expenditure	9,595,471,9070	5,367,461,444.97	-4,228,010,462.03	

TABLE 2.3: REPLENISHMENT APPLICATIONS CREDIT 4002 TA

50	03-Jul-09	TASAF II 49	USD	2,877,018.14
51	14-Aug-09	TASAF II 50	USD	1,553,406.73
52	22-Sep-09	TASAF II 51	USD	1,030,995.36
Total				5,461,420.23

Table 2.10 IDA Cumulative Expenditure to date (USD)

S/n	Category Description	Allocated	Current quarter expenditure	Cumulative expenditure	Cumulative percentage
1A-C	SUB PROJECTS	112,126,226.00	4,701,595.41	107,987,254.84	96.31
2	GOODS	4,081,404.60	7,090.10	6,805,381.20	166.74
3	CONSULTANCY SERVICES	10,240,887.00	709,026.32	9,281,274.58	90.63
4	TRAINING	8,088,058.20	30,897.34	11,058,266.29	136.72
5	OPERATING COSTS	5,083,068.00	1,638,149.99	16,309,094.24	320.85
6	UNALLOCATED	12,274,114.20	0.00	0.00	0.00
	TOTAL	151,893,758.00	7,086,759.16	151,441,271.15	

Table 2.11 CB-CCT Cumulative Expenditure to date (USD)

Category	CategoryDescription	Allocated	Disbursed	Undisbursed	Cummulative Percentage
1	GOODS	184,500.00	0.00	184,500.00	0
2	CONSULTANTS	530,000.00	211,438.14	318,561.86	40
3	TRAINING	200,000.00	80,747.98	119,252.02	40
4	CONDITIONAL CASH TFR	725,000.00	0.00	725,000.00	0
5	UNALLOCATED	0.00	200,000.00	-200,000.00	
Total		1,639,500.00	492,186.12	1,147,313.88	30

2.5 Deviations and Reasons

During the quarter, activities were carried-out as planned with the exception of operating costs which exceeded planned budgets as a result of unforeseen necessity to provide technical assistance to LGAs. (Refer to Table 2.6). However Table 2.7 shows that Cumulatively Category 2 (Goods), Category 4 (Training) and Category 5 (Operating costs) are overdrawn. Following the advise during the second phase of the Mid Term Review mission in February 2008, the TASAF Management Unit sought for the assistance of TASAF II Task Team Leader who consulted the WB Disbursement Department on the continuation of replenishing the overdrawn categories 2, 4 and 5 as the re-allocation proposals have been agreed upon and we are awaiting the actual re-allocation effected in the IDA records..

CB-CCT pilot preparatory operations have continued to take shape through continuous guidance of the Lead Consultant. Targeting and Enrolment of

beneficiaries has been completed and the FIRST payment to beneficiaries for Kibaha DC targeted and enrolled communities were officially inaugurated by the Hon. Minister for Good Governance, Hon. Sophia Simba on 29th September, 2009 at Kibaha Maili Moja grounds.

2.6 External Audit exercise for the Year 2008/2009 Accounts

The field visits by National Audit Office teams were carried out as planned and concluded during the first week of September 2009. The audit report for the 2008/2009 accounts is expected to be issued on time before 31/12/2009.

2.7 Training of CB-CCT Payment Procedures

Towards the end of this quarter, the directorate of finance was fully involved with the training of elected CMCs on the modalities and payment procedures of paying beneficiaries enrolled in targeted communities under the piloted Community Based- Conditional Cash Transfer Program (CB-CCT)

3.0 AUDIT

The main task of audit in TASAF is to provide advice on risk management of the Project for achievement of PDO. The Audit function in TASAF is divided into Systems Audit and Internal Audit. TMU provides coordination to the LGAs and Chief Minister's Office in Zanzibar within this framework.

3.1 INTERNAL AUDIT AT TMU:

Internal audit unit helps TASAF management accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The primary responsibility of internal audit is to provide independent assurance over the internal controls and risk management framework of the project.

The unit performed the following activities during the quarter:

- § Review of guidelines and audit programs for LGAs internal auditors
- § Audit of funds received from various sources; credit, grants and ring fenced and cash balances as at 30th June 2009 to ensure that correct balances reflected at the bank and in our books of accounts as part of safeguarding project assets.
- § Audit of all transfers of funds to subprojects and LGAs to make sure that only authorized amounts are transferred to respective LGAs/CMCs. The audit also aimed at assessing whether internal controls over transfers function effectively and efficiently.
- § Audit of all expenditure / payments and advances to subprojects to ensure integrity and appropriate accountability
- § Audit of procurements done to ensure adherence to procurement act 2004 and its related guidelines and regulations and project received goods and services of high quality at right prices.

- § Conduct Special audit in three communities at Ilala Municipal Council – Kichangani, Pugu mwisho and Keko juu.
- § Review of Quarterly Internal audit reports submitted from LGAs and record issues raised for managerial decision.

3.2 INTERNAL AUDIT AT THE LGA LEVEL:

According to signed memorandum of Understanding entered between TASAF and each LGA, the latter is responsible for internal audit of all activities supported by TASAF and issue reports copied to TMU on quarterly basis.

The internal audit unit at TMU consolidated all issues raised in a summary form as a tool of management for making decisions and as an agenda to audit committee meetings.

During the period under review internal audit encountered some challenges as follows:

- i) Some LGAs do not submit Internal audit reports and reply on actions taken on audit observations
- ii) Internal audit reports prepared by LGAs do not follow guidelines and reporting format issued by TMU during capacity enhancement and follow up training, consequently important issues are omitted.
- iii) Water subprojects funded and completed did not yield expected benefits due to lack of sustainability and maintenance.
- iv) Some LGAs' staff interfere CMC procurement process.
- v) LGA internal audit reports not acted upon by LGAs management and no responses issued e.g. Manyara DC, Mbulu DC, Meatu Dc

3.3 SYSTEMS AUDIT

During the quarter July to September 2009 various activities have been undertaken by systems audit section as summarised below:

3.3.1 Conduct systems audit at LGAs

The Village Funds Systems Auditors carried out systems audit in all LGAs in their respective TASAF supported clusters. They prepare reports on quarterly

basis and submit copies of the reports to TMU for review and consolidation. Reports for the period ended 30th June 2009 were reviewed and findings summarised for managerial decisions. Major findings reported include: Internal audit on TASAF supported activities not carried out in some LGAs, reported findings not timely acted upon, cases of irregularities occurred in subprojects implementation, lack of involvement of sector experts in subprojects supervision and monitoring and non adherence to set delivery benchmarks in subprojects implementation. Issues which needed prompt intervention were reported to LGA's management for corrective measures. TMU continued to make follow up on actions taken to address reported findings for improvement.

3.3.2 Compiling and review of implementation status

Monthly subprojects implementation status submitted by LGAs has been compiled for the period July to September 2009. The review has indicated that many subprojects exceed twelve months implementation period without being completed. Poor community contribution has been cited by LGAs, as one of the factors for extended period. However, the LGAs have been argued to put more efforts on timely completion of subprojects.

4.0 PROCUREMENT

During the period under review, the unit continued to provide support services and assistance in matters related to procurement activities both at TMU and LGA level.

During this quarter, the activities related to procurement performed and their achievements were as follows:

- 1) Finalize the engagement of the consultant to conduct TASAF II Impact Evaluation follow up survey consultancy

Status: IDA granted a No Objection on the negotiated Contract, negotiated TOR and Minutes of negotiations. A contract has been signed and the consultant has commenced the survey.

- 2) Prepare Procurement and implementation Plan for the year 2009/2010

Status: The activities and the budgets to be incorporated in the Procurement Plan have been obtained and preparations for the Procurement Plan are in progress.

- 3) Follow up with IDA on the provision of No Objection for TOR for TASAF II IEC Impact Evaluation, TOR for consultancy to evaluate Safeguards; Environmental and Social Management and Resettlement Framework in TASAF operating areas for review and provision of Sole Source Selection Justification for provision of consultancy services for Citizen Report Card (CRC).

Status: IDA granted No Objections for TOR for TASAF II IEC Impact Evaluation and TOR for consultancy to evaluate Safeguards Environmental and Social Management and

Resettlement Framework in TASAF operating areas. Expression of Interests (EOI) were invited through the local dailies. Short listing is being carried out. IDA granted also a No Objection for Sole Source Selection Justification for provision of consultancy Services for Citizen Report Card (CRC). The consultant has submitted a combined Technical and Financial proposal and analysis of the proposal is being carried out.

4) Finalize the procurement process to engage a local consultant for the remaining modules, develop Management Information System (MIS) during implementation of CB – CCT pilot program after a No Objection is granted by IDA.

Status: IDA has granted a No Objection to engage a local consultant firm to develop two MIS Modules; Compliance Monitoring and Case Management modules, TASAF internally developed two MIS modules; Enrollment and Payment (which were to be developed by the local Consultant) using internal capacity, this was to ensure that the CB – CCT pilot Program does not stuck. .

5) Finalize the procurement process for engaging a consultant to conduct assessment of the Performance of the four pilot Community Foundations in Arusha, Kinondni, Morogoro and Mwanza after a No Objection on the short listing report is granted by IDA.

Status: IDA has granted a No Objection on the short list report to invite the recommended firm with the best qualification to submit a combined Technical and financial proposal. The proposal has been submitted and analysis is being carried out.

6) To provide Procurement support services and guidance to all users in TASAF and LGA's to meet requirements.

Status: During the quarter the unit continued to provide support services and guidance to all users at TASAF and LGAs on issues related to procurement.

Procurement challenges

Despite recorded achievements in procurement activities, the following challenges were encountered during the period:

- i) Adherence to what has been agreed by both parties in the Contract during the implementation of the contract for provision of consultancy services for TASAF II Impact Evaluation (follow up survey) assignment.
- ii) Supervision to ensure that a link is established between the local consultant responsible for development of compliance Monitoring and Case Management MIS modules and International consultant firm in charge of the operational design and development of targeting module in conjunction with CB CCT team .

Draft

5.0 ORGANIZATIONAL AND HUMAN RESOURCES MANAGEMENT.

5.1 NATIONAL STEERING COMMITTEE

The NSC is responsible for providing policy guidance to TASAF Management Unit aimed at steering the Project Implementation to achieve its development objectives. This is usually done during the scheduled meetings and the site visits that members carry out in various sites, the NSC provide the much needed guidance as stipulated in the Project Documents.

During this period The NSC meeting was held in Mwanza City, where they also had an opportunity to visit subprojects in nearby districts to observe implementation progress on the ground. They also had Field visits at Pemba Island.

5.2 TASAF MANAGEMENT UNIT

5.2.1 Recruitment

The Administrative Officer, Procurement Officer and Monitoring and Evaluation Officer Positions were advertised internally. The process for short listing was conducted and submitted to Ag. Procurement Manager for further action.

5.2.2 Re-Allocation

During this reporting period two VFSA namely Ms. Patricia Matogo from Kinondoni Cluster and Mr. Mohamed Msallah from Shinyanga Cluster were relocated to TMU to support the M&E Unit which is currently understaffed.

5.2.3 General Staff Meeting

General staff meeting for TASAF employees was held on August 11, 2009 at the Giraffe Hotel in Dar es Salaam. The main agenda was project implementation update, Status on Accelerated Food Security Programme (AFSP), Information sharing, Staff matters, SACCOS issues and general administrative issues.

5.2.4 Staff Training

Special training for Office attendants on handling documentation was conducted successfully at VETA from July 27th to 31st, 2009 and certificates were issued to all participants.

5.2.5 Motor Vehicles

We continued with difficulties to effectively use the old motor vehicles. From the cost analysis data, the cost of vehicle repair and fuel consumption for TMU vehicles during the period was as follows:-

SN	MONTH	COST IN TZS.
1	July 2009	13,427,000
2	August 2009	25,619,619
3	September 2009	26,345,420

5.2.6 Staff Circulars Issued

All staff members were reminded on training, sick and annual leave procedures and instructed to comply with the organization instructions, policies and procedures for effectiveness of project implementation.

5.2.7 Other Activities

The HR unit continued to make a follow-up on appointment of new NSC members, Drivers' appeal case, coordination of staff SACCOS Meeting, additional office space (from nearby vacant Twiga Cement offices), CB-CCT Pilot Programmed September 29, 2009, Preparations for WB Implementation support Mission October 05-16, 2009 and Launching AFSP August 19-26, 2009.

5.2.8 Challenges

The main challenge continued to be increasing cost of repairs and maintenance of current aged vehicles especially at clusters..

5.2.9 Way Forward

5.2.9.1 Follow up on the procurement of four new Vehicles.

5.3 Local Government Authorities/ Chief Minister's Office

Coordination of project implementation continued at LGAs/Island and they have been receiving more funds for sub projects implementation. A number of meetings have been continually conducted by District Councils' Management Teams and Finance Committees at LGAs/CMO for the purpose of verifying SPIFs and approving and/or endorsing sub project applications identified by communities and finally requesting for funding from TMU.

During this period TMU conducted sensitization workshops to District Commissioners, Key Management Team Members and Councilors on new Accelerated Food Security Funds which are about to be released to 40 operational areas. The workshops aimed at acquiring support of decision makers on mobilization of community participation during implementation.

6.0 IMPLEMENTATION CHALLENGES

The challenges listed hereunder cover the whole period of implementation and they to a greater extent hamper smooth implementation of the Project. These include but not limited to the following:

- i. Inadequate support in some LGAs to effectively guide communities has left a number of sub projects uncompleted. Many sub projects are completed but final procedures to certify the sub projects such as valuation and certification by an external engineer have not been finalised but already some of the facilities are in use. So the number of sub projects reported to be completed is much higher than the number which is certified.
- ii. Limited available resources (sector experts) at LGAs/Islands for supervision and Monitoring of the large number of subprojects pose difficulties in monitoring and follow-up during implementation for some LGAs.
- iii. Delay in transfer of funds from some Ring Fenced Projects to TASAF like PFM and TACAIDS. This may tarnish the good image of TASAF to communities which submitted applications for more than 4 months to date and are yet to be disbursed with funds to implement their subprojects.
- iv. Large number of subprojects applications received for PFM compared to the available envelop of funding.
- v. Lack of monitoring of COMSI groups activities to asses the progress made so far.
- vi. Rising operating and maintenance costs due to aged vehicles. Frequent breakdowns also affect provision of technical backstopping.

Draft

7.0 RECOMMENDATIONS AND WAY FORWARD

Achievement of Project Development Objective (PDO) depends much on the extent to which the challenges outlined above are addressed.

Whereas the number of sub projects that have to be completed is increasing, the challenges of limited resources threaten the possibility of inadequate support and non submission of completion reports on time. The LGAs are to be reminded to effectively use 3.5 %and 5% facilitation and supervision funds to finalize all completed sub projects for certification. LGAs still with balances of their funds allocations, may now requests for additional funds for completion to functionality of uncompleted subprojects, due to price escalation taking advantages of increased ceiling per subproject.

More efforts will be directed towards providing support to LGAs and communities to finish implementation of all sub projects within agreed implementation period (delivery bench marks).

A dialogue is necessary with Ring Fenced funds officials who have delayed disbursement of subprojects funds to TMU, to chart out the way forward.

8. ANNEXES

- a. Key Performance Indicators
- b. FMR September 2009

Draft

Project Development Objectives and Outcomes

Project Development Objective (from Project Appraisal Document):[text from PAD]

The Project Development Objective (PDO) is to empower communities to access opportunities so that they can request, implement and monitor sub-projects that contribute to improved livelihoods linked to the Millennium Development Goal (MDG) indicator targets in the Tanzania Poverty Reduction Strategy (PRS).

Board Approved Revised Project Development Objective : [if project is formally restructured][if project is formally restructured]

The Project Development Objective (PDO) is to improve access of beneficiary households to enhanced socioeconomic services and income-generating opportunities.

Status of agreed outcomes indicators:

	Measurement					
	<i>Insert the measured value, or a qualitative indicator, or a brief explanation of why indicators are not available, together with the date of the information</i>					
	Baseline Value		Progress To Date		End-of-Project Target Value	
	Number or text	Date	Number or text	Date	Number or text	Date
1. Number of people with access to improved social economic services: (i) Health facilities (ii) Safe drinking water (iii) sanitation (iv) Roads (v) Irrigation\ (vi) Markets	(i) 6,146,533 (ii) 350,000 (iii) 0 (iv) 612,000 (v) 33,000 (vi) 48,000	12/31/2005	(i) 1,090,000 (ii) 874,750 (iii) 573,255 (iv) 1,827,000 (v) 300,000 (vi) 105,000	09/30/2009	(i) increased by 10% (ii) increased by 10% (iii) increased by 10% (iv) increased by 20% (v) increased by 15% (vi) increased by 5%	06/30/2012
2. Student	1:70	12/31/2005	1:45	09/30/2009	1:45	06/30/2012

classroom ration (in targeted areas)						
3. Increase in income of targeted vulnerable beneficiary (%)	Not applicable	12/31/2008	5%	09/30/2009	5%	06/30/2012
4. Person-days provided in labor intensive public works program (number)	5,431,992	12/31/2005	1,083,963	09/30/2009	Increase by 2.5%	06/30/2012
5. Improved quality of basic social services	78%	12/31/2005	85%	09/30/2009	85%	06/30/2012
Intermediate outcome indicator(s)						
1. 1.1 Communities receiving subproject grants (number)	1,483	12/31/2005	7,278	09/30/2009	100%	06/30/2012
2. 1.2 Community Management Committees for Service Poor and Food Insecure beneficiaries who have at least 50% of elected women (number)	1,940	12/31/2005	5,753	09/30/2009	100%	06/30/2012
3. 1.3 Subprojects with permanent maintenance mechanism in place (%)	90%	12/31/2005	100%	09/30/2009	90%	06/30/2012
4. 1.4 Health Centers built and/or rehabilitated (IDA15) (number)	312	12/31/2005	411	09/30/2009	-	06/30/2012
5. 1.5 Classrooms built and/or rehabilitated (IDA15) (number)	2,586	12/31/2005	4,104	09/30/2009	10%	06/30/2012

6. 1.6 Other facilities built and/or rehabilitated for improved learning environment (IDA15) (number) (i) Hostel/dormitory (ii) Laboratory (iii) Library (iv) Administration block (v) Staff off (vi) teacher's House	(i) 13 (ii) 18 (iii) 0 (iv) 26 (v) 468 (vi) 335	12/31/2005	(i) 108 (ii) 130 (iii) 9 (iv) 150 (v) 463 (vi) 285	09/30/2009	10%; 10%; 10%; 15%; 10%; 60%	06/30/2012
7. 1.7 Markets rehabilitated/constructed (number)	16	12/31/2005	49	09/30/2009	5%	06/30/2012
8. 1.8 Roads rehabilitated/constructed (km)	2,174	12/31/2005	1,470	09/30/2009	1,650	06/30/2012
9. 1.9 Irrigation systems constructed (number)	11	12/31/2005	100	09/30/2009	110	06/30/2012
10. 1.10 Hectares of land conserved in target areas	0	12/31/2005	N/A	09/30/2009	4,000	06/30/2012
11. 1.11 Vulnerable individual getting support (number)	2,736	12/31/2005	482,009	09/30/2009	Increase by 5%	06/30/2012
12. 1.12 Share of PWP wage bill/total subproject cost (%)	40%	12/31/2005	48%	09/30/2009	50%	06/30/2012
13. 1.13 Beneficiaries of public works program (number) (i) Men (ii) Women	(i) 60,000 (ii) 53,414	12/31/2005	(i) 139,265 (ii) 147,879	09/30/2009	90%	06/30/2012
14. 1.14 Beneficiaries of Conditional Cash Transfer (CCT) (number)	NA	12/31/2005	NA	09/30/2009	8,920	06/30/2012
15. 2.1 Individuals participating in	NA	12/31/2005	22,712 savers	09/30/2009	20,000	06/30/2012

community savings (number)						
16. 2.2 Communities satisfaction with support provided by LGAs/CMO (%)	NA	12/31/2005	90%	09/30/2009	85%	06/30/2012
17. 2.3 Trained Trainers facilitating the LGAs and Communities on subproject cycle management (number)	732	12/31/2005	3,030	09/30/2009	3,500	06/30/2012
18. 2.4 Trained Community Management Committees members in subproject implementation (number)	22,687	12/31/2005	126,773	09/30/2009	90,000	06/30/2012
19. 2.5 O&M committees members trained (number)	NA	12/31/2005	28,765	09/30/2009	50,000	06/30/2012
20. 2.6 Subprojects completed according to design (number)	1,483	12/31/2005	4,016	09/30/2009	6,000	06/30/2012
21. 2.7 Subprojects completed within time of subproject cycle (Number)	1,483	12/31/2005	1,898	09/30/2009	90%	06/30/2012

TANZANIA SECOND SOCIAL ACTION FUND

FINANCIAL MANAGEMENT REPORT

FOR THE QUARTER ENDING SEPTEMBER 30, 2009

Rate used US\$ 1355

DESCRIPTION	QUARTER			YEAR TO DATE			PROJECT TO DATE		
	Actual	Planned	Variance	Actual	Planned	Variance	Actual	Allocation	Balance
RECEIPTS									
IDA Credit / Grant Accounts	5,758,367,744.58	2,411,161,750.00	3,347,205,994.58	5,758,367,744.58	2,411,161,750.00	3,347,205,994.58	173,776,841,819.60	195,000,000,000.00	-21,223,158,180.40
Government of Tanzania	0.00	775,000,000.00	-775,000,000.00	0.00	775,000,000.00	-775,000,000.00	10,925,000,000.00	19,500,000,000.00	-8,575,000,000.00
OPEC Fund	1,156,722,298.32	539,627,500.00	617,094,798.32	1,156,722,298.32	539,627,500.00	617,094,798.32	11,945,025,024.99	13,000,000,000.00	-1,054,974,975.01
Forestry	177,840,000.00	498,552,250.00	-320,712,250.00	177,840,000.00	498,552,250.00	-320,712,250.00	3,573,944,412.17	5,200,000,000.00	-1,626,055,587.83
MACEMP	0.00	295,593,250.00	-295,593,250.00	0.00	295,593,250.00	-295,593,250.00	7,731,451,619.63	10,400,000,000.00	-2,668,548,380.37
ZAC	0.00	380,291,500.00	-380,291,500.00	0.00	380,291,500.00	-380,291,500.00	1,715,878,035.00	1,865,878,035.00	-150,000,000.00
CB-CCT	141,538,450.40	-	141,538,450.40	141,538,450.40	-	141,538,450.40	499,221,491.58	2,470,000,000.00	-1,970,778,508.42
TACAIDS	0.00	467,235,000.00	-467,235,000.00	0.00	467,235,000.00	-467,235,000.00	5,639,448,603.97	13,000,000,000.00	-7,360,551,396.03
Bank Interests	0.00	0.00	0.00	0.00	0.00	0.00	3,456,724.20	0.00	3,456,724.20
Others	0.00	0.00	0.00	0.00	0.00	0.00	12,547,930.00	0.00	12,547,930.00
Total Receipts	7,234,468,493.30	5,367,461,250.00	1,867,007,243.30	7,234,468,493.30	5,367,461,250.00	1,867,007,243.30	215,822,815,661.14	260,435,878,035.00	-44,613,062,373.86
EXPENDITURES									
Sub-Projects (Category 1)									
Advance to Sub	2,566,884,652.48	2,100,128,500.02	-466,756,152.46	2,566,884,652.48	2,100,128,500.02	-466,756,152.46	68,515,608,005.07	9,558,987,443.31	-58,956,620,561.76

Projects									
Work in Progress	731,756,578.81	0.00	-731,756,578.81	731,756,578.81	0.00	-731,756,578.81	39,447,193,785.84	0.00	-39,447,193,785.84
Completed Sub Projects	5,683,131,097.60	0.00	5,683,131,097.60	5,683,131,097.60	0.00	5,683,131,097.60	44,686,034,964.37	177,595,971,806.55	132,909,936,842.18
TACAIDS Sub Projects	312,649,282.89	299,871,500.01	-12,777,782.88	312,649,282.89	299,871,500.01	-12,777,782.88	4,692,807,536.70	5,000,000,000.00	307,192,463.30
Total Sub-Projects Advance	9,294,421,611.78	2,400,000,000.03	6,894,421,611.75	9,294,421,611.78	2,400,000,000.03	6,894,421,611.75	157,341,644,291.98	192,154,959,249.86	34,813,314,957.88
Goods (Category 2)	9,600,000.00	14,749,999.98	5,149,999.98	9,600,000.00	14,749,999.98	5,149,999.98	9,248,477,607.32	14,749,999.98	-9,233,727,607.34
									0.00
Consultants Service (Category 3)	960,021,643.18	1,060,296,250.00	168,859,526.81	960,021,643.18	1,060,296,250.00	168,859,526.81	12,609,707,027.74	18,794,474,789.00	6,184,767,761.26
		772,836,750.00			772,836,750.00				0.00
Training (Category 4)	41,835,000.00	3,635,428,250.00	196,215,327.45	41,835,000.00	3,635,428,250.00	196,215,327.45	15,417,847,666.46	18,662,045,475.06	3,244,197,808.60
									0.00
Operating Costs (Category 5)	2,213,795,160.40	1,585,779,947.55	-628,015,212.85	2,213,795,160.40	1,585,779,947.55	-628,015,212.85	15,375,245,828.56	30,809,648,521.10	15,434,402,692.54
Operating Costs (Ring Fenced)	4,259,920.00	0.00	-4,259,920.00	4,259,920.00	0.00	-4,259,920.00	2,315,196,983.13	0.00	-2,315,196,983.13
Total Expenditure	12,523,933,335.36	9,469,091,197.56	7,156,471,890.36	12,523,933,335.36	9,469,091,197.56	7,156,471,890.36	212,308,119,405.19	260,435,878,035.00	48,127,758,629.81
SURPLUS/DEFICIT	-5,289,464,842.06	4,101,629,947.56	9,023,479,133.66	-5,289,464,842.06	4,101,629,947.56	9,023,479,133.66	3,514,696,255.95	0.00	-92,740,821,003.67
Opening Balances									
IDA Credit / Grant Accounts (Special)	7,085,122,372.95	7,085,122,372.95	0.00	7,085,122,372.95	7,085,122,372.95	0.00	0.00	0.00	0.00

IDA Credit / Grant Accounts (Operational)	-767,404,534.57	-767,404,534.57	0.00	-767,404,534.57	-767,404,534.57	0.00	0.00	0.00	0.00
Government of Tanzania	241,981,533.67	241,981,533.67	0.00	241,981,533.67	241,981,533.67	0.00	0.00	0.00	0.00
OPEC Fund	2,023,839,874.36	2,023,839,874.36	0.00	2,023,839,874.36	2,023,839,874.36	0.00	0.00	0.00	0.00
Forestry	-868,779,205.41	-868,779,205.41	0.00	-868,779,205.41	-868,779,205.41	0.00	0.00	0.00	0.00
MACEMP	289,517,704.59	289,517,704.59	0.00	289,517,704.59	289,517,704.59	0.00	0.00	0.00	0.00
ZAC	53,215,733.62	53,215,733.62	0.00	53,215,733.62	53,215,733.62	0.00	0.00	0.00	0.00
CB-CCT	57,600,241.68	57,600,241.68	0.00	57,600,241.68	57,600,241.68	0.00	0.00	0.00	0.00
TACAIDS	277,346,377.12	277,346,377.12	0.00	277,346,377.12	277,346,377.12	0.00	0.00	0.00	0.00
Others	411,721,000.00	411,721,000.00	0.00	411,721,000.00	411,721,000.00	0.00	0.00	0.00	0.00
Total Opening Balances	8,804,161,098.01	8,804,161,098.01	0.00	8,804,161,098.01	8,804,161,098.01	0.00	0.00	0.00	0.00
Closing Balances									
IDA Credit / Grant Accounts (Special)	5,720,122,372.95	5,720,122,372.95	0.00	5,720,122,372.95	5,720,122,372.95	0.00	5,720,122,372.95	5,720,122,372.95	0.00
IDA Credit / Grant Accounts (Operational)	-3,537,845,595.12	3,537,845,595.12	0.00	-3,537,845,595.12	3,537,845,595.12	0.00	-3,537,845,595.12	-3,537,845,595.12	0.00
Government of Tanzania	202,036,533.67	202,036,533.67	0.00	202,036,533.67	202,036,533.67	0.00	202,036,533.67	202,036,533.67	0.00
OPEC Fund	2,020,689,874.36	2,020,689,874.36	0.00	2,020,689,874.36	2,020,689,874.36	0.00	2,020,689,874.36	2,020,689,874.36	0.00
Forestry	-868,779,205.41	-868,779,205.41	0.00	-868,779,205.41	-868,779,205.41	0.00	-868,779,205.41	-868,779,205.41	0.00
MACEMP	-362,054,426.82	-362,054,426.82	0.00	-362,054,426.82	-362,054,426.82	0.00	-362,054,426.82	-362,054,426.82	0.00
ZAC	53,215,733.62	53,215,733.62	0.00	53,215,733.62	53,215,733.62	0.00	53,215,733.62	53,215,733.62	0.00
CB-CCT	9,550,541.68	9,550,541.68	0.00	9,550,541.68	9,550,541.68	0.00	9,550,541.68	9,550,541.68	0.00
TACAIDS	-54,453,822.98	-54,453,822.98	0.00	-54,453,822.98	-54,453,822.98	0.00	-54,453,822.98	-54,453,822.98	0.00
Others	332,214,250.00	332,214,250.00	0.00	332,214,250.00	332,214,250.00	0.00	332,214,250.00	332,214,250.00	0.00
SUB TOTAL	3,514,696,255.95	4,702,531,150.45	9,023,479,133.66	3,514,696,255.95	4,702,531,150.45	9,023,479,133.66	3,514,696,255.95	0.00	-92,740,821,003.67