

7 Expenditure

PlanRep2 allows the user to enter expenditure for each month by GFS code for each budgeted activity. The figures are aggregated for each quarter and can be compared to budget either as figures or as a graph.

In councils with 28-character Epicor accounting system, with FRx reported operational, electronic export can be used.

Detailed Activity Expenditure

United Republic of Tanzania
Council: Arumeru, Atisha

5017 Rural Water Supply

Objective A To improve water supply in Arumeru District

Target 01 % of hh within 400m of improved water points increased to 50% by June 2005
Buloho improved water supply to 42 villages

Item	GFS	July	August	September	October	November	December	January	February	March	April	May	June	Expenditure to date	Total Budget	Variance
Civil Servants	200101			0	2,000,000	3,000,000	3,000,000	2,000,000	3,000,000	3,000,000				16,000,000	16,000,000	0
Profits	200206	12,500			12,500			12,500			12,500			50,000	50,000	0
Total For the Activity		12,500			2,012,500	3,000,000	3,000,000	2,012,500	3,000,000	3,000,000	12,500			16,050,000	16,050,000	0
Total For the Target		12,500			2,012,500	3,000,000	3,000,000	2,012,500	3,000,000	3,000,000	12,500			16,050,000	16,050,000	0

8 Other Functions

In addition to the above aspects of PlanRep2, other functions are available including the following:

Exporting financial data: produces a computer file containing all necessary financial data for aggregation by PMO-RALG. The actual MTEF itself is not contained in the data, but the budgets, revenue projection, expenditure and funds received are all exported. The data from each council should be exported on a quarterly basis.

Village and Ward printouts: PlanRep2 produces printouts of activities, development plans, budgets and activity implementation at both ward and village level.

For further information on PlanRep2, contact PMO-RALG. Technical Support for every LGA and Region is available through the PMORALG IT Support Unit on 0786 231410 at any time.



Prime Minister's Office
Regional Administration and Local Government

A Brief Guide to

PlanRep2

1 Introduction

software has been designed by PMO-RALG and the Ministry of Finance (MoF) for use by every Local Government Authority for Planning and Reporting. It enables councils to do the following :

- Preparation of the Medium-Term Expenditure Framework (MTEF)
- Link targets to MKUKUTA cluster strategies
- Revenue projection
- Budgets for personal emoluments (PE), development and other charges (OC)
- Funds received
- Physical implementation
- Expenditure
- Export budgets to MoF
- Export budgets and expenditure data to PMO-RALG

Each of these aspects of PlanRep2 is described very briefly in this leaflet. Full details of the software operation are contained in the PlanRep2 Operating Manual. The software itself is contained in a CD. The latest information about PlanRep2 can be found on the PMO-RALG website (www.pmoralg.go.tz). Copies of this leaflet and the Operating Manual can be downloaded from the site directly.

Special additional software has been designed by PMO-RALG to import data from each council to provide aggregations of each function, thus enabling the Ministry to see the overall picture, both by local authority and by region.

At the Ministry of Finance the output of PlanRep2 from each LGA is imported to the Strategic Budget Allocation System (SBAS) and used to produce the consolidated MKUKUTA budget.

Support for every LGA and Region is available through the **PMORALG IT Support Unit** on 0786 231410 at any time.


6 Physical Implementation

PlanRep2 includes the facility for entering the actual start and finish dates for each activity in the MTEF. Where the actual start date is later than the planned start date, the reason can be entered. The software also enables those responsible to enter information concerning the following aspects of development targets:

- Fit for purpose
- Value for money
- Legal compliance
- Adherence to policy

A report is produced for each development target containing details of the above evaluation criteria. This report includes spaces for four signatories, including PO-RALG and MOF.

Other reports are available, by either target or activity, which contain details of actual and planned start dates, budget and expenditure.



Inspection Report

United Republic of Tanzania
Council: Arumeru, Arumeru

2004/05

Warrant Holder: 5017 Rural Water Supply

A To improve water supply in Arumeru District

	Target	Fit for Purpose	If Not, Reason	Value for Money	If Not, Reason	Legal Compliance	If Not, Reason	Adherence to Policy	If Not, Reason
5017 A01D	% of hhs within 400m of improved watergrhhs increased to 50% by June 2005	Yes	All points tested and satisfactory	Yes	All points satisfactory	Yes		Yes	

PO-RALG Name Position Signature..... Date

MOF Name Position Signature..... Date

OTHER Name Position Signature..... Date

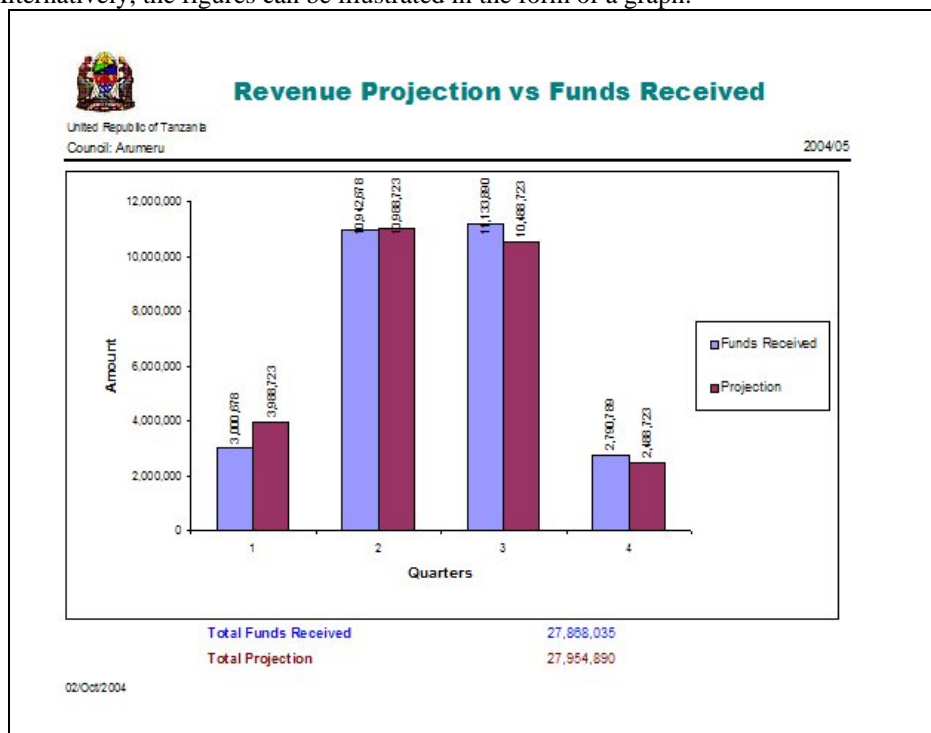
 Name Position Signature..... Date

5 Funds Received

Funds received from each source, namely, own sources, Central Government, development partners and community contributions, are entered manually. These amounts are compared with the corresponding revenue projections and reports are available showing comparative figures.

Revenue Projection and Funds Received																
United Republic of Tanzania Council: Bukoba Urban, Kagera																
2006/07																
GPS	Description	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Totals		
		Projection	Actual	Variance	Projection	Actual	Variance	Projection	Actual	Variance	Projection	Actual	Variance	Projection	Actual	Variance
	Land survey service fee	25,000	100	-24,900	25,000	300	-24,700	25,000	20	-24,980	25,000	400	-24,600	100,000	820	-99,180
	Fish landing fee	25,000,000	10,000,000	-15,000,000	25,000,000	3,000,000	-22,000,000	25,000,000	2,000,000	-23,000,000	25,000,000	50,000,000	25,000,000	100,000,000	65,000,000	-35,000,000
	Total	25,025,000	10,000,100	-15,024,900	25,025,000	3,000,300	-22,024,700	25,025,000	2,000,020	-23,024,980	25,025,000	50,000,400	24,975,400	100,100,000	65,000,820	-35,099,180

Alternatively, the figures can be illustrated in the form of a graph.



2 The Medium Term Expenditure Framework (MTEF)

PlanRep2 is designed to enable planners to enter the Strategic Plan for the council each year. The Vision and Mission of the council can be stated, together with each of the strategic objectives (B, C ...). Objective A is related to HIV/AIDS and is the same for every LGA. The plan and budgets for each financial year are held separately in the software and can be opened in a manner similar to a Word document.

The various targets under each objective can be entered, along with their target type (Service Delivery, Capacity Building or Development) and can be linked if desired to an MKUKUTA cluster strategy. Each target has to be entered under cost centre. There is a total of 69 cost centres, broadly based on the departments and sections existing in LGAs. Not all cost centres will be activated in all LGAs, but those required can be selected.

Activities are entered under each target, and can be linked to Wards and Villages if required. Once entered the main MTEF can be produced as a printout as shown. In addition, Ward and/or Village development plans can be printed.


Strategic Plan							
United Republic of Tanzania							
Council: Babati, Manyara							
2004/05							
Mission and Vision							
Vision	The Babati district vision aims at alleviating poverty in line with national policies and based on analysis of the present situation in the district. It starts with stressing 3 fundamental principles: that is poverty focus, good governance and participation.						
Mission	The mission of the district is to improve both the quantity and quality of services provision by using efficiently the available resources, involving all stakeholders and observing principles of good governance and democracy.						
Objective	Target	Target Type	Activity	Description	Start date	Finish date	MTEF code
Warrant Holder: 5001 Livestock							
A	To improve access and quality of extension services delivered to the farmers in the district				01/Jul/2004	30/Jun/2005	A
	01	S	To improve the quality and quantity of cattle produce by increasing animal weight from 70 kg to 250 kg and milk production from 8 litres to 20 litres per day by the year 2007		01/Jul/2004	30/Jun/2005	A01S
			01	To sensitize farmers on the best methods of livestock keeping to 28 villages by 2007	01/Jul/2004	30/Jun/2005	A01S01
			02	To control the outbreak and spread of disease in 32 villages	01/Jul/2004	30/Jun/2005	A01S02
			03	To make 5 official visits outside the district every year	01/Jul/2004	30/Jun/2005	A01S03
			04	To pay bills of utility services delivered every month	01/Jul/2004	30/Jun/2005	A01S04
			05	To pay employees their statutory allowances every year	01/Jul/2004	30/Jun/2005	A01S05
			06	To service and repair motor vehicles every year	01/Jul/2004	30/Jun/2005	A01S06

3 Revenue Projection

The four categories of revenue used for projection are as follows:

- Own Sources: all local taxes, charges, fines and penalties with the associated GFS code
- Central Government: all sources, including PE, OC and development grants
- Community Contribution: cash contributions from the community
- Development Partners: expected grants from non-governmental sources

The amount of revenue anticipated during the financial year from each of the above sources is entered. This amount can be either uniform throughout the year or different in each quarter. The figures are used for comparison against actual funds received. They can be viewed either as figures or in the form of a graph illustrating projected revenue cash flow.



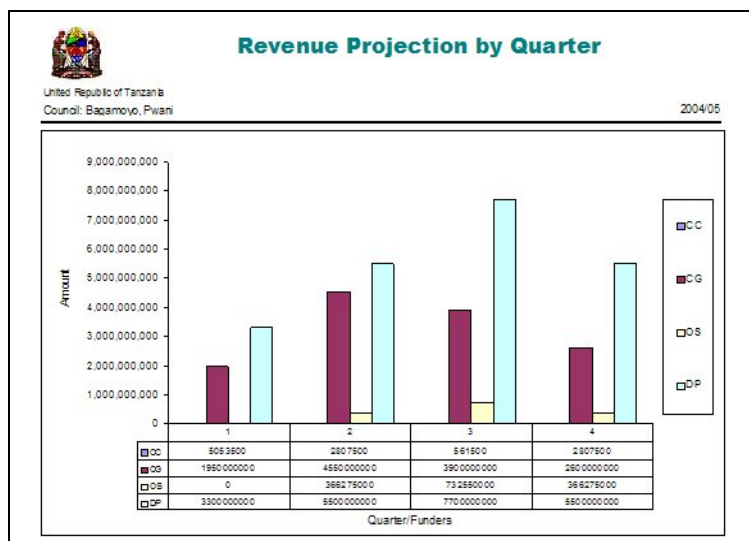
Detailed Revenue Projection

United Republic of Tanzania
Council: Arumeru

2004/05

Own Sources

GFS Code	Description	Amount
090296	Revenue from renting of houses	1,246,000
090295	Insurance commission service fee	950,000
090282	Livestock dipping service fee	1,250,000
090283	Livestock market fee	2,400,000
090298	Parking fees	125,000
Total		5,971,000



4 Budgeting

PlanRep2 allows budgets to be entered in the following order:


Revenue projection: the annual revenue which is not earmarked can be allocated as required between sub-votes. Earmarked revenue can be allocated to the relevant target.

Personal Emoluments (PE): allocated for the first year of the Strategic Plan only as a lump sum to each sub-vote as listed in 2.

Other Charges (OC): budgets for each activity are entered as inputs with associated GFS codes. Figures for all three years of the Strategic Plan can be entered and for the first year can be either uniform throughout the year or different in each quarter.

Development: This budget can be linked to the national MoF project codes

Budget Export: After the budget is completed, it can be exported to MoF for approval. The approved budget is then imported to MoF SBAS. Any changes to the budget are fed back the LGA, the budget amended accordingly, and then locked for further use throughout the year.



Detailed Quarterly Budget

United Republic of Tanzania
Council: Babati, Manyara

5001 Livestock

Objective A To improve access and quality of extension services delivered to the farmers in the district

Target 01 To improve the quality and quantity of cattle produce by increasing a nimal weight from 70 kg to 250 kg and milk production from 8 litres to 20 litres per day by the year 2007

A01S01 To sensitize farmers on the best methods of livestock keeping to 28 villages by 2007

Item	GFS	Quantity	Units	Unit Cost	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Per Diems - Domestic	250311	67	Person days	15,000	251,250	251,250	251,250	251,250	1,005,000
Vehicles and Crafts	260706	1146	Kilometres	750	214,875	214,875	214,875	214,875	859,500
Total For the Activity					466,125	466,125	466,125	466,125	1,864,500

A01S02 To control the outbreak and spread of disease in 32 villages

Item	GFS	Quantity	Units	Unit Cost	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Per Diems - Domestic	250311	70	Person days	20,000	350,000	350,000	350,000	350,000	1,400,000
Laboratory Supplies	260407	16	month	250,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Diesel	270503	1569	litres	800	273,800	273,800	273,800	273,800	1,096,200
Total For the Activity					1,623,800	1,623,800	1,623,800	1,623,800	6,496,200

A01S03 To make 5 official visits outside the district every year

Item	GFS	Quantity	Units	Unit Cost	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Per Diems - Domestic	250311	10	Person days	30,000	75,000	75,000	75,000	75,000	300,000
Total For the Activity					75,000	75,000	75,000	75,000	300,000

A01S04 To pay bills of utility services delivered every month

Item	GFS	Quantity	Units	Unit Cost	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Telephone and Telegrams	260101	12	month	24,417	73,251	73,251	73,251	73,251	293,004
Water	261001	12	month	5,000	15,000	15,000	15,000	15,000	60,000
Electricity	261002	12	month	24,417	73,251	73,251	73,251	73,251	293,004
Total For the Activity					161,502	161,502	161,502	161,502	645,008