

WATER SECTOR RBA

(Draft for Comments)

FY 2013/14

Summary table of key indicators:

Selected Statistics for the sector	2011/12	2012/13	2013/14
Budget Estimates			
Sector Budget as a share in total GoT Budget	3.6%	4.5%	4.3%
Sector Budget as a share of GDP	1.1%	1.2%	1.3%
Share of decentralized sector Budget	22.1%	11.6%	16.8%
Nominal budget change	24.5%	32.0%	22.7%
Real budget change	6.7%	20.7%	16.7%
Sector wage bill as share of total water sector budget	4.8%	2.7%	2.3%
Current spending as a share of total sector development budget	87.7%	92.5%	89.9%
Capital spending as a share of total sector budget	12.3%	7.5%	10.1%
Actual Expenditures			
Actual water expenditure as a share of Total GoT Expenditure	2.0%	2.5%	N/A
Actual water expenditure as a share of GDP	0.5%	0.7%	N/A
Actual water l expenditures as a share of Approved budget, %	47.6%	55.6 %	N/A

Areas of key strength:

- ✚ Local financing of water sector budget has increased significantly in FY 2013/14 and thus a good indication of government's commitment to improve access to water services. The increased local financing in 2013/14 has brought the total share of local resources in the sector budget to 51 percent up from 30 percent in the previous year budget.
- ✚ Decentralized water sector budget has increased significantly in FY 2013/14. For the last three years, the share of water sector budget allocated to LGAs and RAS has been declining consistently, but the approved budget for FY 2013/14 indicates a five percentage point increase in the decentralized water sector budget. This is some improvement towards implementation of the devolution policy.
- ✚ The amount of water sector budget directed to rural water development program has increased significantly in FY 2013/14, and thus altering the urban bias observed in the 2012/13 budget. The share of rural water development component in FY 2013/14 budget is 49 percent compared to 15 percent allocated in the previous year.

Areas of weakness:

- ✚ Despite a nominal increase of about 23 percent, the share of the sector budget in total government budget has declined slightly compared to allocations in the previous year. Growth of the sector budgets and expenditures has failed to keep pace with the growth of the total government budget.
- ✚ Budget allocations for maintenance activities in the water sector remain very low. This low allocation is despite the commitment to intensify maintenance of the sector facilities as outlined by the BRN initiative in water sector.
- ✚ The Ministry of Water budget an allocation for allowances in FY 2013/14 has increased drastically compared to the approved estimates in FY 2012/13. The increased allocation for allowances is mainly directed to domestic travel per diems, which has increased by more

than 500 percent. This is a reversal to the previous trends where allowances in the ministry's wage bill were declining.

- ✚ Although budget execution in 2012/13 improved slightly over the previous year, execution of the sector expenditures remains an area of concern. In 2012/13, the sector managed to execute only 56% of its approved budget compared to 48 percent in the previous year.

1. Strategic vision/objectives and medium term targets

1.1 Sector strategic objectives and targets

Water sector strategic objectives and targets are spelt out in various country broad strategies and sector specific policies and implementation frameworks. These include; the National Water Sector Development Strategy (2006-2025), MKUKUTA II, The Five Year Development Plan, Water Sector Development Program (WSDP) and more recently the Big Results Now (BRN) initiative.

The Water Sector Development Program (WSDP) defines operational objectives, specific priorities and targets that the government aspires to achieve in the water sector during the period between 2006- 2025. The main objective of the program is to facilitate development and improvement of the water sector through four main components:

- (1) Strengthening of water resources management and development framework*
- (2) Scaling up of rural water supply and sanitation*
- (3) Improving urban rural water supply and sanitation*
- (4) Support sector institutional strengthening and capacity building.*

In addition to the sector strategy, the government has recently introduced the Five Year Development Plan (FYDP), the first one covering the period between 2011/12- 2015/16. The plan defines annual priorities and targets of the government towards achieving vision 2025 which also include development of water sector infrastructure. As per the Five Year Development plan, priorities of the government in improving access to clean water and sanitation services in FY 2013/14 will cost around Tshs 328.8 billion. Projects to be implemented in FY 2013/14 in the context of FYDP for water sector are summarized here under:

Table 1: Priorities and Budget of the FYDP in 2013/14 for the water sector

	<i>Local</i> Tshs Bill	<i>Foreign</i> Tshs Bill	<i>Total</i> Tshs Bill
Lower and Upper Ruvu Project	56.0	39.3	95.30
Kimbiji Mpera Project	5.0	20.0	25.00
Kidunda Dam	3.0	3.0	6.00
Same- Mwanga- Korogwe	20.0	12.7	32.70
Water Resources Management	4.1	44.6	48.70
Rural water infrastructure in 10 villages in each council	26.1	95.0	121.10
Total Budget for FYDP in 2013/14 FY	114.2	214.6	328.8

Source: Five Year Development Plan 2013/14

Priorities of the government in accelerating delivery of water services are further streamlined in the Big Results Now initiative which commenced in FY 2013/14 and will be implemented in the

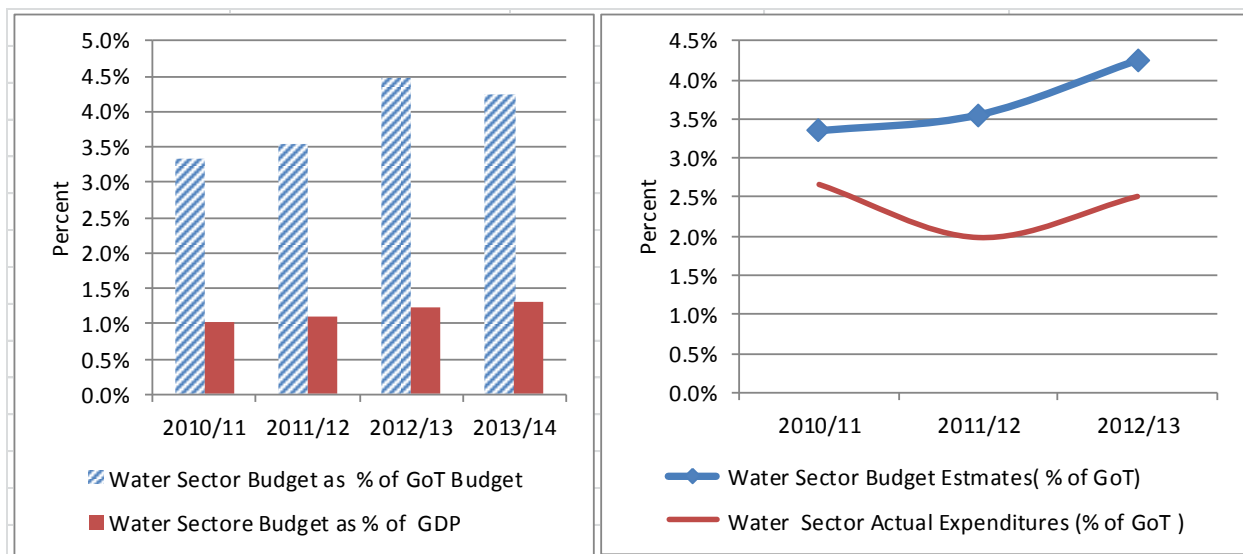
next two fiscal years. The main objective of the Big Results initiative in the water sector is to achieve sustained rural water coverage of 67 percent by 2015 through accelerated project execution, operations and maintenance. More specifically, the initiative aspires to achieve the following targets in the water sector:

- (a) Sustaining water supply to 15.2 mill people,
- (b) Restoring water supply to 5.3 million people
- (c) Extending water supply to 7 mill new people

1.2 Medium term resource allocation:

The share of total government budget allocated to the water sector has leveled off at around 4 percent over the last three years. The total budget allocated to the water sector in FY 2013/14 is Tshs 727 billion. This represents a nominal increase of about 23 percent compared to Tshs 592 billion approved in the previous year budget estimates. Despite the nominal increase, the sector budget in FY 2013/14 stands at 4.3 percent of the total government budget compared to 4.5 percent allocated in the previous year. The share of the sector spending in the economy has also remained flat at around one percent of GDP over the last three years. The sector budget as a share of GDP in FY 2013/14 is projected at around 1.3 percent compared to 1.2 percent in the previous year allocations. While the approved budget shares are already low, actual expenditures indicates even lower shares albeit with a slight improvement in 2012/13 as shown in figure one. The trend shows that, the share of water sector actual expenditures in the total government expenditure has been an average of 2 percent over the past three years.

Fig 1: Water Sector Budget and Expenditure as a share of Total Budget and GDP



Source: IFMIS and authors calculations.

As pointed out under section 1.1, water sector is among the six National Key Results Areas (NKRA) chosen in the first wave of the Big Results Now (BRN) initiative with a focus to expand access to rural water services. The BRN initiative in the water sector envisages a total budget of TZS 1.45 trillion in the duration of three years to implement all the initiatives, of which 729 billion (50 percent) will require input from the Tanzanian Government, while the rest is expected from community and Development Partners. This translates in to an annual budget of Tshs 500

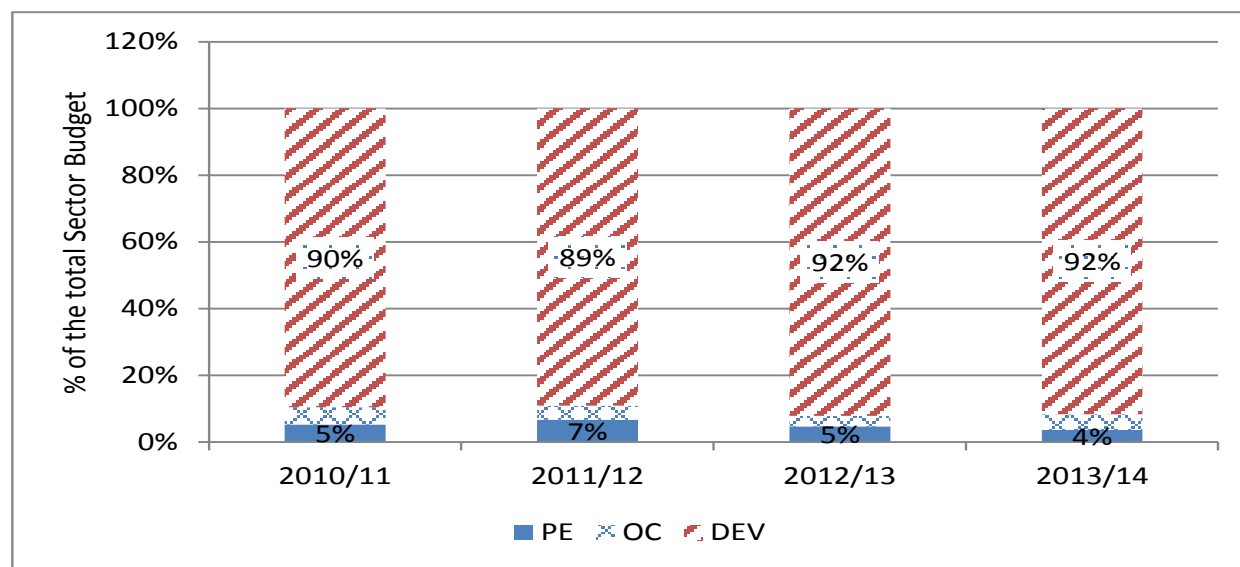
billion at least for the rural water sub component alone. Note that, out of the Tshs 727 billion approved in FY 2013/14, Tshs 363.6 billion is for the rural water sub program (including recurrent and development budgets). Thus, the approved budget in FY 2013/14 falls short of the required resources to implement the BRN initiative in its first year.

2.0 Structure and trends in expenditure and budget allocations

2.1. Composition by economic classification

Composition of the sector budget in FY 2013/14 remains the same, with development budget taking the largest share. The 2013/14 budget estimates indicates a 5 percent decline in Personnel Emoluments (PE) while Other Charges (OC)¹ have increased by 82 percent. The decline in PE budgets is mostly notable under the Ministry of Water whose PE budget has gone down by 7 percent when compared to the approved estimates in 2012/13. Take note that, the huge increase in OC budget is largely under the budget of Ministry of Water, which has seen an increase of about 178 percent compared to the approved estimates in FY 2012/13. As will be discussed further under the wage bill section, the increased OC budget under the Ministry of Water in 2013/14 has largely been directed to allowances for domestic travel per diems which have increased by more than 500 percent compared to the previous year allocations. Meanwhile, development expenditures are projected to increase by 22 percent, largely driven by 19 percent increase in development expenditure under the Ministry of Water and 114 percent increase in LGAs development budget. Despite these nominal variations, the relative shares of each expenditure category remains the same when compared to approved budget in 2012/13. The water sector budget remains predominantly development, taking 92 percent of the budget, with the remaining proportion shared almost equally between PE and OC as shown in figure 2.

Fig 2: Trends in Economic Composition of the water sector budget



Source: IFMIS and authors calculations.

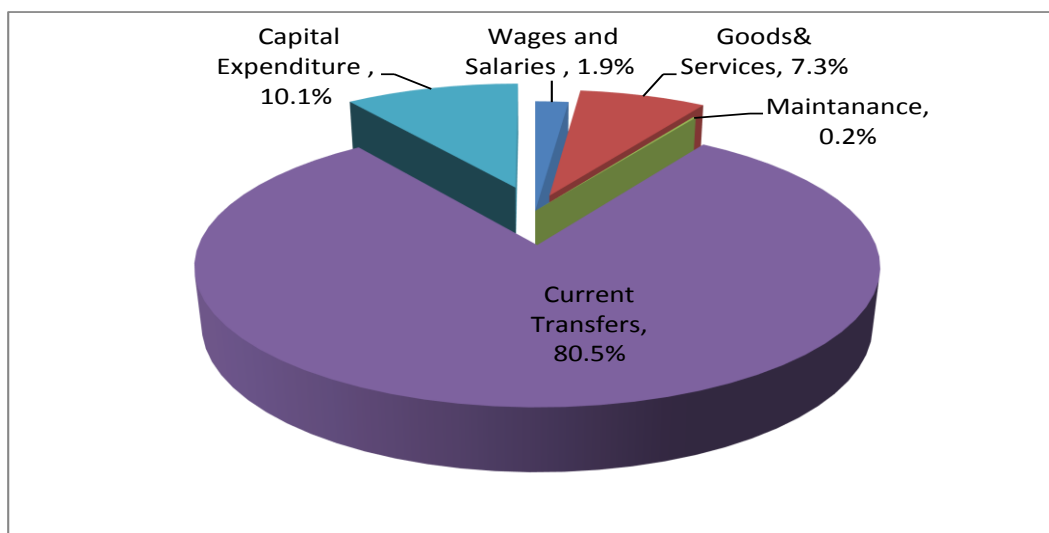
An assessment of the sector budget to determine its composition in terms capital/ current levels and shares is inhibited by lack of detailed local government budget and expenditure data. Note

¹ This could change slightly once detailed breakdown of LGAS budget becomes available.

that, local government budget and expenditure figures are all classified as current transfers in the central IFMIS and thus overstating and understating current and capital spending respectively.

Notwithstanding these data shortcomings, the amount of budget approved for maintenance activities of the sector facilities is insignificant and not improving. Trend over the past three years indicates that, only about 0.1 percent of the sector budget has been allocated for maintenance activities. In nominal terms, the maintenance budget allocation in FY 2013/14 increased by 132 percent, but still, its share remains low at 0.2 percent of the total sector budget estimates. While the sector budget is predominantly development, adequate allocations for maintenance should be provided to ensure that constructed facilities remain functional. Maintenance activities are spelt clearly as among the high priorities within the water sector BRN initiatives but appear as a low priority in the approved budget as shown in figure 3.

Fig 3: Capital/ Current composition of the water sector budget FY 2013/14



Source: IFMIS and authors calculations.

Note that the share of current transfers in this analysis could change slightly once detailed data for local government becomes available. The analysis presented here treats all recurrent budgets allocated to LGAs as current transfers.

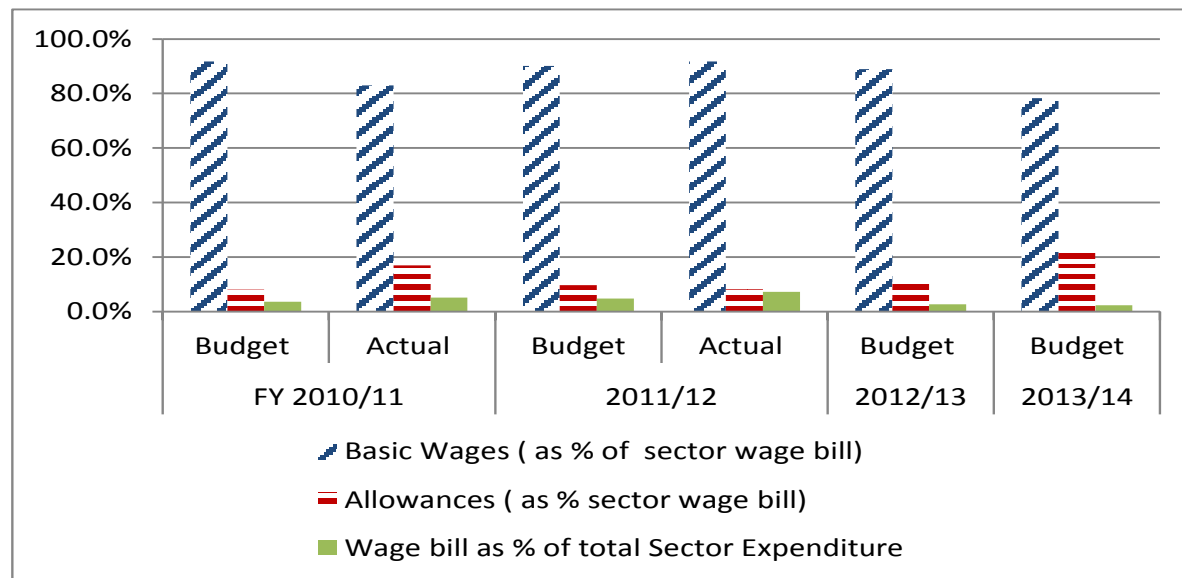
2.2 Specific analysis of the wage bill²

After showing a declining trend over the past two years, approved budget for allowances has increased drastically in FY 2013/14. The approved budget in FY 2013/14 indicates more than 100 percent increase in allowances budget under the Ministry of Water reaching Tshs 3.7 billion up from Tshs 1.8 billion approved in 2012/13. The increase in allowances is mainly driven by per diems for domestic travels, which has seen an increase of more than 500 percent reaching Tshs 1.7 billion compared to Tsh 280 million approved in FY 2012/13. Training allowances are projected to decline by 46 percent from Tshs 586 million approved in 2012/13 to Tshs 316.8 million in 2013/14. While budget for allowances under the ministry has increased, basic wages have declined both in absolute and relative terms. The amount approved for basic wages in FY 2013/14 is Tshs 13.3 billion, a deduction of 7 percent from Tshs 14.4 billion

² This section draws only from the Ministry of Water budget and expenditures.

approved in the previous year. Whether this signifies a transfer of labor force from the ministry to regions and LGAs can only be ascertained once detailed LGAs budget figures becomes available.

Fig 4: Trends on Composition of the MOW wage bill FY 2010/11 to 2013/14



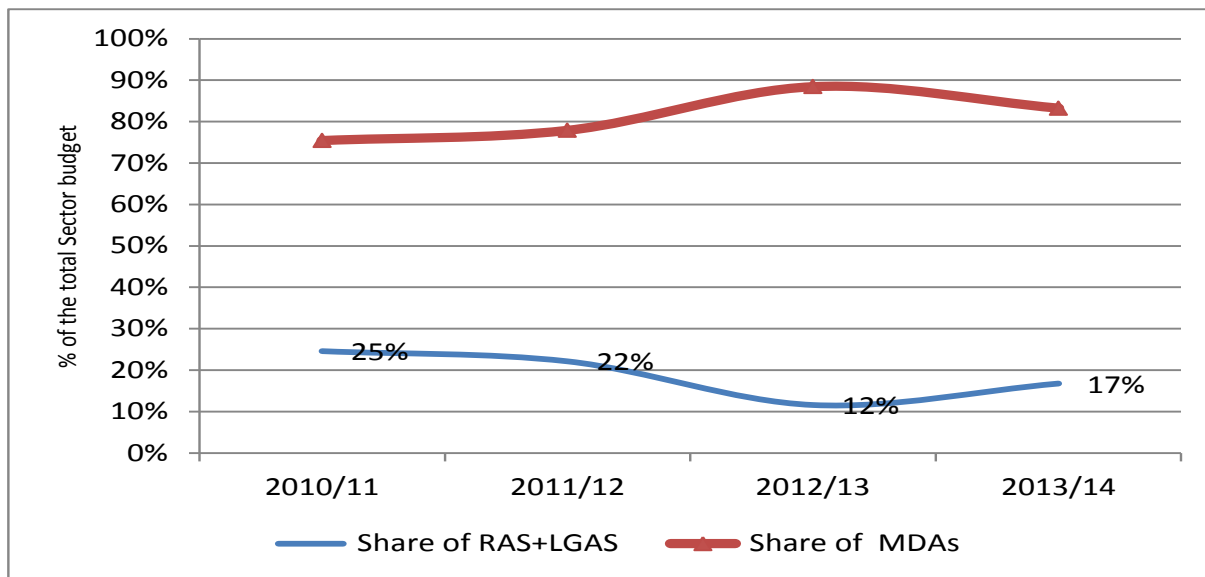
Source: IFMIS and authors calculations.

The rapid growth of allowances in 2013/14 sector budget has altered the composition of the sector wage bill significantly. Trend from the previous three years indicates that, allowances have averaged at around 10 percent of the total sector wage bill. However, the share of allowances in the sector wage bill climbed to 22 percent in 2013/14 as shown by figure 4. Overall, wage bill takes a very small proportion (around 3 percent) of the total sector budget and expenditures.

2.3 Water Sector Budget and Expenditures by Level - Central and Local Government

The share of the sector budget decentralized to Regions and LGAS in FY 2013/14 has increased significantly. The amount of the sector budget allocated to RAS and LGAS in FY is Tshs 121.8 billion compared to Tshs 68.6 billion allocated in the previous year. As a result, the relative share of LGAs and RAS budget has climbed to 17 percent of the total sector budget compared to 12 percent allocated in FY 2012/13. The increased share of budget allocation to LGAs and RAS is largely driven by an increase in the amount of development budget for local government authorities, notably through the rural water and sanitation program. Sector LGAs development approved budget for FY 2013/14 has more than doubled, increasing from Tshs 41.7 billion in the previous year to Tshs 89.2 billion in FY 2013/14.

Fig 5: Decomposition of the water sector budget estimates by spending level.

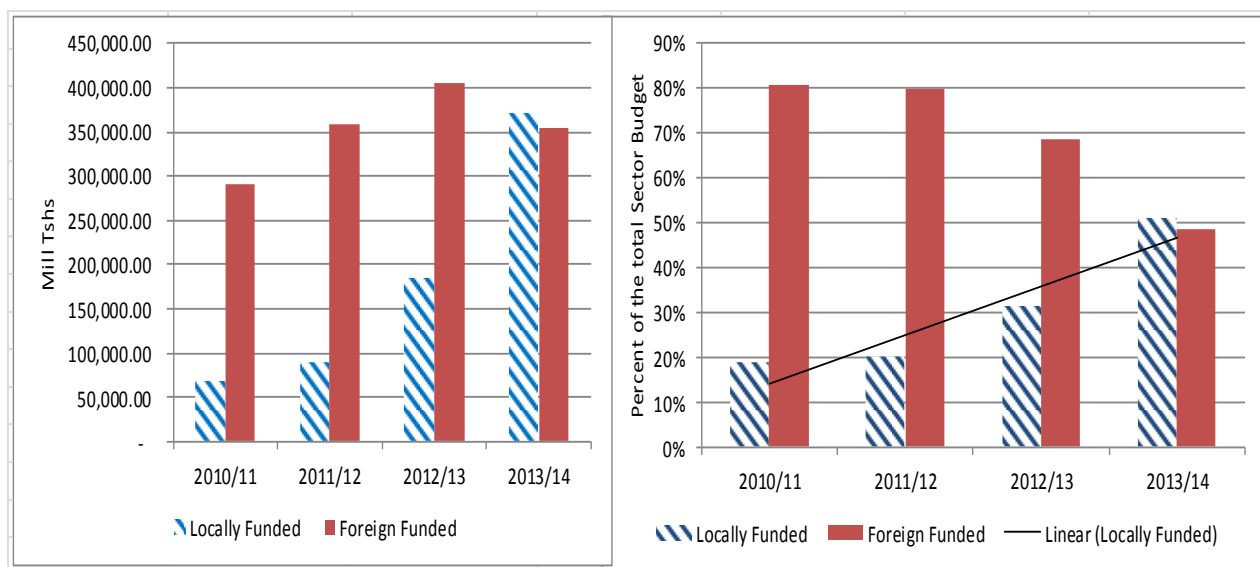


Source: IFMIS and authors calculations.

2.4 Sources of funding

The amount of local financing for the water sector has increased significantly in FY 2013/14. Local financing to the total sector budget in FY 2013/14 doubled to reach Tshs 372.7 billion compared to Tsh 186.6 billion in 2012/13 while foreign funding has declined by 13 percent down to Tshs 354.3 billion from Tshs 405.9 billion approved in 2012/13. As a result, for the first time in a period of three years, the share of locally funded total sector budget has exceeded the foreign share albeit slightly. The decline in foreign funds in the 2013/14 budget is mostly notable under the budget of Ministry of Water whose foreign financed development budget is 26 percent lower than the approved budget in the previous year.

Fig 6: Local financing of the sector Budget has increased significantly

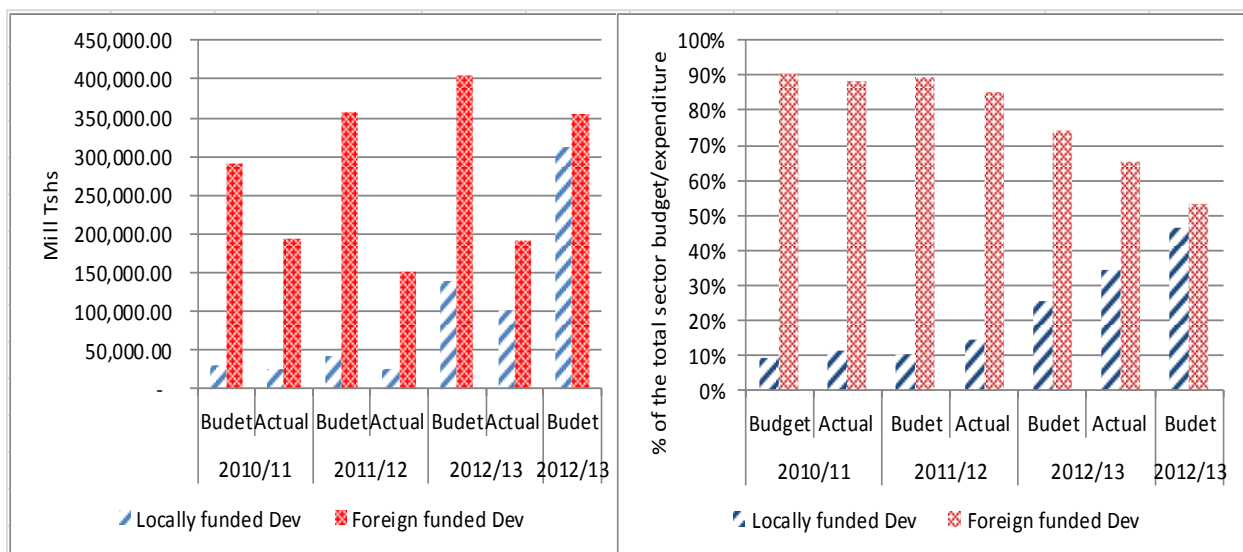


The increased local financing in the sector budget has been largely directed to development activities. The total amount of local funds in the sector development budget in FY 2013/14 is Tshs 312.2 billion compared to Tshs 140 billion approved in the previous year. Consequently, the share of locally financed sector development budget has climbed to 47 percent compared to 10 percent recorded in 2010/11 and 2011/12. The increased local financing in the sector development budget is mostly visible under the Ministry of Water budget where locally financed development budget in FY 2013/14 has more than doubled the amount approved in 2012/13.

The increased local financing for the water sector development activities is a clear sign of the government’s commitment to improve water services in the country.

While local financing of the sector development budget has recorded an increasing trend over the past three years, foreign financing has declined both in absolute terms and as share of the total sector budget. As a result, the share of foreign funded development budget in FY 2013/14 is 53 percent down from 80 percent recorded in FY 2010/11 and 2011/12.

Fig 7: Foreign financing declining in water sector budget and expenditures.



Source: IFMIS and authors calculations.

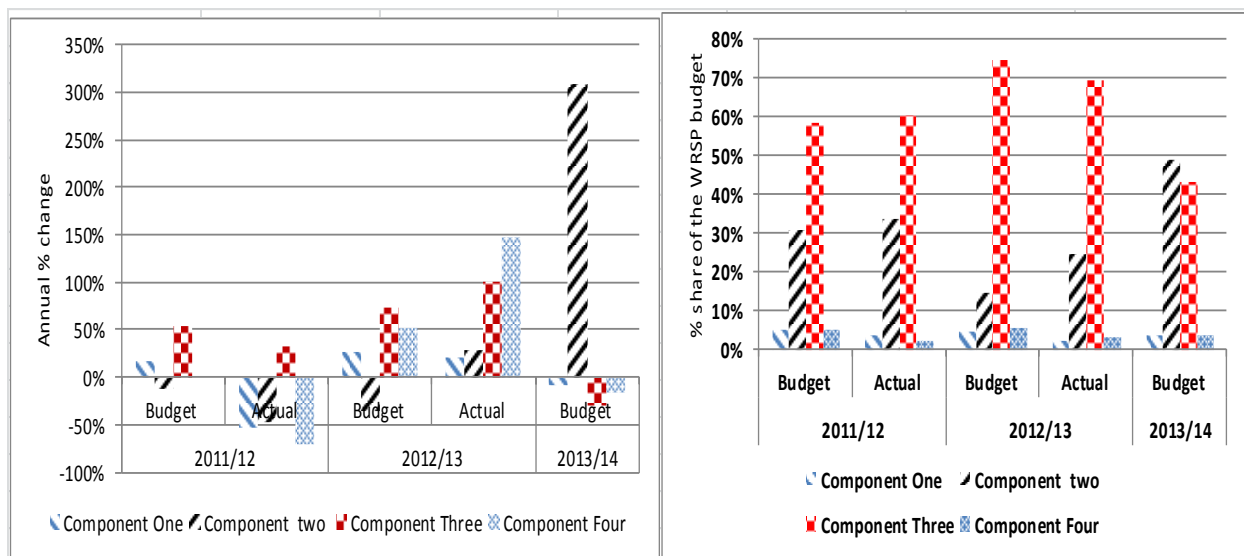
3.0 Qualitative analysis of the water sector budget

The largest share of the WSDP budget in 2013/14 is directed to rural water sub program component. The total budget approved for WSDP in FY 2013/14 is Tshs 666.5 billion, representing an increase of 22 percent over Tsh 546 billion approved in 2012/13. Out of the total approved budget for WSDP in 2013/14, the amount allocated to the rural water subprogram is Tshs 327.8 billion which is an increase of more than 300 percent over Tshs 80 billion allocated in 2012/13.

This huge increase in rural water sub program has brought the share of the component close to 50 percent of the total WSDP budget and thus reversing the urban bias observed in the previous year budget. While the rural urban subcomponent budget increased, all the other three sub components budget declined as further indicated by figure 8.

The increased budget for the rural water sub component in FY 2013/14 is consistent with the Big Results Now initiative for the water sector, though inadequate. Under this initiative, the country aspires to increase coverage of the rural water supply to 67 percent by 2015 from its current estimated coverage of 55 percent. To achieve that objective, the sector will need to restore water to 5.3 mil rural residents and supply water to 7.0 million additional rural residents. While the increased budget for rural water sub program is a good step towards achieving the BRN goal, adequacy of the approved resources and timely availability of the same remains to be an area of concern. Although budget implementation began on 1st of July, no funds have been disbursed to local authorities by 1st of October 2013 for sector development activities in line with BRN plans.

Fig 8: Allocation to rural water subprogram has increased rapidly in FY 2013/14



Notes: Component one= Water Resources Management, component two= Rural Water Supply and Sanitation, component 3= Urban Water, Component 4= Institutional Support & Capacity Building.

An assessment of the sector approved budget in relation to the Five Year Development Plan indicates a reasonable alignment with exception to the Lower Ruvu project which is significantly underfunded. Whereas the FYDP indicates a budget of Tshs 95 billion for both Lower and Upper Ruvu Projects in 2013/14, the approved budget indicates an allocation of only Tshs 15.1 billion for Lower Ruvu project and nothing for the Upper Ruvu in FY 2013/14. Overall, the approved budget for FY 2013/14 caters for 72 percent of the required resources to implement the specific projects for water sector included in the FYDP.

4.0 Conclusion/Recommendations

Approved water sector budget for FY 2013/14 has increased both in nominal and real terms. The increased water budget for FY 2013/14 is driven by increased local financing to the sector activities. This is a good sign to indicate government commitment to improve access to water services in the country.

Analysis has indicated a reasonable alignment of the sector approved budget with key strategic objectives in the sector as set out in the WSDP, MKUKUTA and BRN. This is confirmed by an increased resource allocations to the projects outlined in the mentioned strategic and implementation frameworks. Actual spending in FY 2012/13 has increased from 47 percent to 56 percent as compared to the previous financial year. This improvement in spending needs to be

encouraged and maintained. An area of concern is however on the adequacy of the approved budget to fully meet the needed resources to implement the BRN initiative and the Five Year Development plan.

Another area of concern is timely availability of funds to the implementing units. It is very likely that, achievements of the BRN and FYDP targets for FY 2013/14 could be jeopardized by late arrival of funds especially for development activities.

Inadequate budget allocation for maintenance of the sector facilities is another area which calls for immediate improvement. Whereas construction of new infrastructure is crucial to expand access to water services, maintenance activities should be given priority for the facilities to remain functional.

Efforts to streamline allowances in the ministries' wage bill seem to have back tracked in the approved budget of FY 2013/14. The rapid growth of allowances in the ministry's wage bill in the face of declining basic wages warrants some further analysis to exactly understand the picture.

Notes: Due to lack of detailed data, authors could not do the analysis on value for money and regional dimension aspects. Once data becomes available, those sections will be incorporated accordingly.

Annex Tables:

Table 1: Total Sector Budget/Expenditure and relative shares

	FY 2010/11		2011/12		2012/13		2013/14
	Budget	Actual	Budget	Actual	Budget	Prel. Actual	Budget
Amount in Tshs							
Total Sector Expenditure	360,530,836,920	251,250,712,465	448,881,220,205	213,459,166,529	592,438,152,000	329,606,749,076	727,025,459,000
% of GDP							
Total Sector Expenditure	1.0%	0.7%	1.1%	0.5%	1.2%	0.7%	1.3%
% of GoT Budget							
Total Sector Expenditure	3.3%	2.7%	3.6%	2.0%	4.5%	2.5%	4.3%
Annual % change							
Total Sector Expenditure			25%	-15%	32%	54%	23%

Source: IFMIS and authors calculations.

Table 2: Decomposition of the Sector Budget by Economic classification

	FY 2010/11		2011/12		2012/13		2013/14
	Budget	Actual	Budget	Actual	Budget	Prel. Actual	Budget
Amount in Tshs							
Recurrent Expenditure	37,755,740,379.6	32,084,799,676.0	48,887,838,906.3	36,774,117,207.2	46,535,856,479.4	35,355,215,190.3	60,512,857,000.0
PE	19,082,137,680.0	10,698,232,513.6	30,258,091,906.3	14,113,641,326.6	27,914,808,290.0	13,724,585,975.9	25,839,330,000.0
OC	18,673,602,699.6	21,386,567,162.4	18,629,747,000.0	22,660,475,880.7	18,621,048,189.4	3,890,791,181.8	34,673,527,000.0
Development Expenditure	322,775,096,540.4	219,165,912,788.7	399,993,381,298.4	176,685,049,321.5	545,902,295,520.6	294,866,762,703.4	666,512,602,000.0
TOTAL	360,530,836,920.0	251,250,712,464.7	448,881,220,204.7	213,459,166,528.7	592,438,152,000.0	330,221,977,893.6	727,025,459,000.0
% of Total Sector Expenditure							
Recurrent Expenditure	10%	13%	11%	17%	8%	11%	8%
PE	5%	4%	7%	7%	5%	4%	4%
OC	5%	9%	4%	11%	3%	1%	5%
Development Expenditure	90%	87%	89%	83%	92%	89%	92%
Annual % Change							
Recurrent Expenditure			29%	15%	-5%	-4%	30%
PE			59%	32%	-8%	-3%	-7%
OC			0%	6%	0%	-83%	86%
Development Expenditure			24%	-19%	36%	67%	22%

Source: IFMIS and authors calculations.

Table 2b: Decomposition of the budget by Current/ Capital Spending

	FY 2010/11		FY 2011/12		FY 2012/13		FY 2013/14
	Budget	Actual	Budget	Actual	Budget	Prel. Actual	
Amount in Tshs							
Current Expenditure	298,888,590,580.00	229,474,898,176.70	393,783,609,348.74	179,149,574,987.04	547,981,010,660.00	306,438,557,268.24	653,542,869,000.00
Wages and Salaries	11,866,050,000.00	10,698,232,513.63	19,528,812,426.93	14,113,641,326.55	15,149,931,290.00	13,864,585,975.86	13,704,368,000.00
Goods& Services	21,835,137,879.00	8,677,308,062.93	35,006,424,680.81	11,745,816,192.90	42,170,946,454.00	21,515,690,333.91	53,289,135,050.00
Maintanance	1,105,515,121.00	210,031,129.17	494,805,121.00	277,307,674.40	486,397,430.00	785,781,920.14	1,126,189,950.00
Current Transfers	264,081,887,580.00	209,889,326,470.97	338,753,567,120.00	153,012,809,793.19	490,173,735,486.00	270,272,499,038.33	585,423,176,000.00
Capital Expenditure	61,642,246,340.00	21,775,814,288.01	55,097,610,856.00	34,309,591,541.66	44,457,141,340.00	23,783,420,625.40	73,482,590,000.00
TOTAL	360,530,836,920.00	251,250,712,464.71	448,881,220,204.74	213,459,166,528.70	592,438,152,000.00	330,221,977,893.64	727,025,459,000.00
% of total Sector Expenditre							
Current Expenditure	83%	91%	88%	84%	92%	93%	90%
Wages and Salaries	3%	4%	4%	7%	3%	4%	2%
Goods& Services	6%	3%	8%	6%	7%	7%	7%
Maintanance	0.3%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
Current Transfers	73%	84%	75%	72%	83%	82%	81%
Capital Expenditure	17%	9%	12%	16%	8%	7%	10%
Annual % change							
Current Expenditure			32%	-22%	39%	71%	19%
Wages and Salaries			65%	32%	-22%	-2%	-10%
Goods& Services			60%	35%	20%	83%	26%
Maintanance			-55%	32%	-2%	183%	132%
Current Transfers			28%	-27%	45%	77%	19%
Capital Expenditure			-11%	58%	-19%	-31%	65%

Source: IFMIS and authors calculations.

Table 3: Decomposition of the Sector budget by spending Units

	2010/11		2011/12		2012/13		2013/14
	Budget	Actual	Budget	Actual	Budget	Prel. Actual	Budget
RECURRENT							
MoW	15,869,955,000.0	14,676,891,393	23,145,030,427	18,077,147,264	20,142,275,000	16,839,838,923	29,652,654,000
PE	9,897,050,000.0	10,698,232,514	17,559,812,427	14,113,641,327	14,279,782,290	13,377,214,699	13,338,877,000
OC	5,972,905,000.0	3,978,658,879	5,585,218,000	3,963,505,938	5,862,492,710	3,462,624,224	16,313,777,000
Regions	22,790,000.0	0	22,790,000	0	1,350,111,000	775,538,235	1,036,039,000
PE	22,790,000.0	-	22,790,000	-	730,149,000	347,371,277	365,491,000
OC	-	-	-	-	619,962,000	428,166,958	670,548,000
LGAs	21,862,995,379.6	17,407,908,283	25,720,018,479	18,696,969,943	25,043,470,479	17,739,838,033	29,824,164,000
PE	9,162,297,680.0	-	12,675,489,479	-	12,904,877,000	-	12,134,962,000
OC	12,700,697,699.6	17,407,908,283	13,044,529,000	18,696,969,943	12,138,593,479	-	17,689,202,000
Total RE	37,755,740,379.6	32,084,799,676	48,887,838,906	36,774,117,207	46,535,856,479	35,355,215,190	60,512,857,000
DEVELOPMENT							
MoW	216,201,709,000.0	119,007,606,338	285,407,899,077	105,671,185,904	465,756,338,000	229,211,374,819	553,243,220,000
Local	30,721,712,000.0	25,009,600,793.33	41,565,045,000.00	26,071,740,683.47	140,015,967,000.00	101,602,440,713.78	312,066,164,000.00
Foreign	185,479,997,000.0	93,998,005,544.31	243,842,854,076.81	79,599,445,220.63	325,740,371,000.00	127,608,934,105.36	241,177,056,000.00
PMO RALG	100,000,000.0	50,000,000	200,000,000	90,519,968	200,000,000	349,999,999	134,282,000
Local	-	-	-	-	-	-	-
Foreign	100,000,000.0	50,000,000.00	200,000,000.00	90,519,968.00	200,000,000.00	349,999,999.00	134,282,000.00
Mo EVT	-	0	0	0	720,501,000	615,228,817	384,000,000
Local	-	0	0	0	0	0	0
Foreign	-	-	-	-	720,501,000.00	615,228,817.28	384,000,000.00
MOF	39,518,777,340.0	5,688,005,416	40,783,649,000	27,855,815,823	37,031,081,000	17,268,240,810	21,749,422,000
Local	-	-	-	-	-	-	-
Foreign	39,518,777,340.0	5,688,005,416.07	40,783,649,000.00	27,855,815,823.01	37,031,081,000.00	17,268,240,810.00	21,749,422,000.00
Prisons	225,600,000.0	56,373,426	77,500,000	66,973,372	21,000,000	2,775,000	20,000,000
Local	225,600,000.0	56,373,426.00	77,500,000.00	66,973,371.74	21,000,000.00	2,775,000.00	20,000,000.00
Foreign	-	-	-	-	-	-	-
Regions	1,326,234,000.0	9,103,653,609.00	1,374,125,164.00	1,003,116,748.61	427,239,000.00	334,381,287.64	1,761,694,000.00
Local	3,000,000.0	-	3,000,000.00	1,902,796.70	2,000,000.00	1,999,500.00	86,071,000.00
Foreign	1,323,234,000.0	9,103,653,609.00	1,371,125,164.00	1,001,213,951.91	425,239,000.00	332,381,787.64	1,675,623,000.00
LGAs	65,402,776,200.4	85,260,274,000.00	72,150,208,057.60	41,997,437,506.00	41,746,136,520.60	47,084,761,970.31	89,219,984,000.00
Local	-	0	0	0	0	0	0
Foreign	65,402,776,200.4	85,260,274,000.00	72,150,208,057.60	41,997,437,506.00	41,746,136,520.60	47,084,761,970.31	89,219,984,000.00
Total DE	322,775,096,540.4	219,165,912,788.7	399,993,381,298.4	176,685,049,321.5	545,902,295,520.6	294,866,762,703.4	666,512,602,000.0
TOTAL SECTOR BUDGET	360,530,836,920.0	251,250,712,465	448,881,220,205	213,459,166,529	592,438,152,000	330,221,977,894	727,025,459,000

Source: IFMIS

Source: IFMIS and authors calculations.

Table 3 continues...

	2010/11		2011/12		2012/13		2013/14
	Budget	Actual	Budget	Actual	Budget	Prel. Actual	Budget
(In percentage of sector budget)							
RECURRENT							
MoW	4.4%	5.8%	5.2%	8.5%	3.4%	5.1%	4.1%
PE	2.7%	4.3%	3.9%	6.6%	2.4%	4.1%	1.8%
OC	1.7%	1.6%	1.2%	1.9%	1.0%	1.0%	2.2%
Regions	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%	0.1%
PE	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
OC	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
LGAs	6.1%	6.9%	5.7%	8.8%	4.2%	5.4%	4.1%
PE	2.5%	0.0%	2.8%	0.0%	2.2%	0.0%	1.7%
OC	3.5%	6.9%	2.9%	8.8%	2.0%	0.0%	2.4%
Total Recurrent	10.5%	12.8%	10.9%	17.2%	7.9%	10.7%	8.3%
DEVELOPMENT							
MOW	60.0%	47.4%	63.6%	49.5%	78.6%	69.4%	76.1%
Local	8.5%	10.0%	9.3%	12.2%	23.6%	30.8%	42.9%
Foreign	51.4%	37.4%	54.3%	37.3%	55.0%	38.6%	33.2%
PMORALG	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Local	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Mo EVT	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.1%
Local	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.1%
MOF	11.0%	2.3%	9.1%	13.0%	6.3%	5.2%	3.0%
Local	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	11.0%	2.3%	9.1%	13.0%	6.3%	5.2%	3.0%
Prisons	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Regions	0.4%	3.6%	0.3%	0.5%	0.1%	0.1%	0.2%
Local	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	0.4%	3.6%	0.3%	0.5%	0.1%	0.1%	0.2%
LGAs	18.1%	33.9%	16.1%	19.7%	7.0%	14.3%	12.3%
Local	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign	18.1%	33.9%	16.1%	19.7%	7.0%	14.3%	12.3%
Total DE	89.5%	87.2%	89.1%	82.8%	92.1%	89.3%	91.7%

Source: IFMIS and authors calculations.