

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

TANZANIA

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007/08
Budget Summary	2007/08
Executive's Budget Proposal	2007/08
Supporting Budget Documents	N/A
Citizens Budget	N/A
Enacted Budget	2006/07
In-Year Reports	2006/07
Mid-Year Report	N/A
Year-End Report	N/A
Audit Report	2005/06

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	GUIDELINES FOR THE PREPARATION OF MEDIUM TERM PLAN AND BUDGET FRAMEWORK FOR 2007/08 –2009/10 (“2007/08 Budget Guidelines”) Produced but not available to the public
Budget Summary	<p>1. Speech By The Minister For Finance Hon. Zakia Hamdani Meghji (Mp), Introducing To The National Assembly, The Estimates Of Government Revenue And Expenditure For Financial Year 2007/08 On 14th June, 2007.(“2007/08 Budget Speech”)</p> <p>http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf Also produced in Kiswahili: http://www.mof.go.tz/mofdocs/budget/bajeti200708.pdf</p> <p>2. 2007/08 State of the National Economy Speech by The Minister for Planning and Economic Empowerment, Hon. Dr. Juma Alifa Ngasongwa (MP) (“2007/08 Ministry of Planning Speech”)</p> <p>http://www.parliament.go.tz/bunge/docs/hotubangasongwa.pdf-Kiswahili version http://www.tanzania.go.tz/budgetspeech/2007/SPEECH2007_fin_press.htm-English version</p>
Executive’s Budget Proposal	<p>1. Volume I – Financial Statement and Revenue Estimates Produced but not available to the public</p> <p>2. Volume II - Summary Of Public Expenditure 2007/2008 - Consolidated Fund Services And Supply Votes http://www.parliament.go.tz/bunge/Vol207.asp</p> <p>3. Volume III - Estimates Of Public Expenditure Supply Votes (Regional) http://www.parliament.go.tz/bunge/Vol307.asp (Annexes to this Volume for each of the Regional votes are also produced, but not available to the public)</p> <p>4. Volume IV</p>

	<p>a. Summary Of Development Funds For Ministries/ Departments-2007/2008 http://www.parliament.go.tz/bunge/Vol4-Min07.asp</p> <p>b. Summary Of Development Funds For Regions- 2007/2008 http://www.parliament.go.tz/bunge/Vol4-Reg07.asp</p>
Budget Document One in Support of the Executive's Budget Proposal	Not produced
Budget Document Two in Support of the Executive's Budget Proposal	Not produced
Budget Document Three in Support of the Executive's Budget Proposal	Not produced
Citizens Budget	Not produced
Enacted Budget	<p>Finance Act 2006 http://www.parliament.go.tz/Polis/PAMS/Docs/6-2006.pdf</p> <p>Appropriation Act 2006 http://www.parliament.go.tz/Polis/PAMS/Docs/7-2006.pdf</p> <p>Appropriation Act 2007: Not yet produced or if produced not yet publicly available</p>
In-Year Reports	<p>Quarterly Budget Execution Report Fiscal Quarter 111: January-March 2007: http:// www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p>
Mid-Year Review	Not produced

Year-End Report	Not produced
Audit Report	<p>Statutory Reports for 2005/2006 for the Central Government are available at: http://nao.or.tz/modules/documents/index.php?&direction=0&order=&directory=Audit%20Reports/30TH%20JUNE%202006-English%20Version/Statutory%20Audit%20Reports/Central%20Goverment</p> <p>Specific Reports for 2006 are not available, but 2005 Reports are available here: http://nao.or.tz/modules/documents/index.php?&direction=0&order=&directory=Audit%20Reports/30TH%20JUNE%202005-English%20Version/Specific%20Audit%20Reports/Ministerial%20Votes</p>
Other Documents	<p>Public Finance Act 2001 www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf</p> <p>Public Procurement Act 2004 www.parliament.go.tz/Polis/PAMS/Docs/21-2004.pdf</p> <p>Constitution of The United Republic of Tanzania of 1977 (1998 version) http://www.tanzania.go.tz/images/constitutioneng.pdf in English http://www.tanzania.go.tz/images/katibamuungano.pdf in Swahili</p> <p>Tanzania PUBLIC FINANCIAL MANAGEMENT PERFORMANCE REPORT, Draft, October 2007 (This document was prepared by Helen Tilley, a consultant working for the EC Delegation. It tests the set of high-level PEFA indicators for Tanzania and includes a PFM performance Report (PFM-PR).) This report was produced but not publicly available. We obtained a copy through a colleague in civil society who conducted research for the 2006 OBO.</p>
Relevant Ministries & Departments	<p>Ministry of Finance www.mof.go.tz United Republic of Tanzania Parliament www.parliament.go.tz United Republic of Tanzania www.tanzania.go.tz Controller and Auditor's Office www.nao.or.tz Ministry of Planning and Economic Empowerment (no website)</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes				Yes	Yes	Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	Yes	Yes	NA	NA	NA
2. Advance notification of release is sent to users, media	No	No	Yes	NA	NA	NA
3. Released to public same day as official release to media	NA	No	Yes	NA	NA	NA
4. Available on the Internet free of charge	No	Yes	Yes	NA	NA	NA
5. Free print copies available, limited distribution	No	Yes	Yes	NA	NA	NA
6. Free print copies available, mass distribution	No	No	No	NA	NA	NA
7. Readily available outside capital and/or big cities ⁺	No	Yes	Yes	NA	NA	NA
8. Written in more than one language	No	No	Yes	NA	NA	NA
9. News conference is held to discuss release	No	No	No	NA	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes	Yes	
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes			Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No	NA	NA	Yes
2. Advance notification of release sent to users, media	No	No	NA	NA	No
3. Released to public same day as official release to media	No	No	NA	NA	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	NA	Yes
5. Free print copies available, limited distribution	Yes	No	NA	NA	Yes
6. Free print copies available, mass distribution	No	No	NA	NA	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	NA	Yes
8. Written in more than one language	No	No	NA	NA	Yes
9. News conference is held to discuss release	No	No	NA	NA	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08</p> <p><u>Comment:</u> To ensure we give a fair and appropriate response to the questions we have tried as much as possible to review all the publicly available documents. For documents that are not publicly available, we contacted the responsible officials to satisfy ourselves whether they are produced and publicly available or otherwise.</p> <p>This process involved visiting the Ministry of Finance as ordinary citizens (walk in) to test how easy and accessible it is to get information in regards to the budget. Our experience was that it was still difficult for an ordinary citizen to obtain information regards to the budget as we were requested to write an official letter requesting for this information</p> <p>The second process involved contacting the Ministry of Finance officially by writing a letter (HakiElimu Letter-Ref No: PS-MoF/2131/190707/mk), requesting for the budget information and all the necessary Budget Books. The Ministry of Finance provided only three budget books; Vol: II: Estimates of Public Expenditure Consolidated Fund Services, Vol: III Estimates of Public Expenditure Supply Votes (Regional) and Vol IV: Public Expenditure Estimates-Development Votes (Part A). Other documents like Vol: I., the Budget Digest, Appropriation Act were not provided and no explanation was given as to why they were not publicly available.</p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08. These documents are however not publicly available prior to legislative approval</p> <p>See Tilley PFM Performance Report, p. 21: "Use of the functional classification remains absent from the budget and programmatic classifications are underdeveloped."</p> <p><u>Comment:</u> Answer differs from 2006 OBQ, but classification has not changed - just our understanding of what "functional" classification means.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08-These documents are however not publicly available prior to legislative approval.</p> <p><u>Comment:</u> Since the 2001 Country Financial Accountability Assessment (CFAA) the government has introduced the GFS-based economic classification for the central government budget. Under pressure from their line ministries, many semi-autonomous agencies have also adopted the new classification. The classification is also now fully supported in the Integrated Financial Management System (IFMS) - computer system used for Government budgeting.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08 These documents are however not publicly available prior to legislative approval</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government operates under a Medium Term Expenditure Framework (MTEF) but it does not appear to produce a single comprehensive MTEF document, which would contain this type of information.</p> <p>Some individual ministries produce MTEFs (e.g. the Ministry of Health and Social Welfare) that do contain this type of information, and are usually extremely long, detailed documents. However, the ministry MTEFs is not publicly available.</p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government operates under a Medium Term Expenditure Framework (MTEF) but it does not appear to produce a single comprehensive MTEF document, which would contain this type of information.</p> <p>Some individual ministries produce MTEFs (e.g. the Ministry of Health and Social Welfare) that do contain this type of information, and are usually extremely long, detailed documents. However, the ministry MTEFs are not publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> The main sources of tax revenue are briefly outlined on pages 40-51 of the speech by the Minister of Finance (Hon Zakia Meghji) introducing to the National Assembly Estimates of Government Revenue and Expenditure for Financial Year 2007/08 on 14th June, 2007. The minister's speech can be viewed or downloaded online at: http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf Also produced in Kiswahili: http://www.mof.go.tz/mofdocs/budget/bajeti200708.pdf</p> <p><u>Comment:</u> All sources of tax revenue are identified individually in Volume 1-Financial Statements and Revenue Estimates for the FY 2007/08 which presents different sources of tax revenue for the year for each vote. We obtained a copy of this document for purposes of this research through our relations with someone who sits in the PER Cluster Sector wide Meetings. However, Volume I is not online and our official request for this document from the Ministry of Finance was not granted. We therefore consider it not publicly available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Some sources of non tax revenue are briefly presented on pages 40-51 of the speech by the Minister of Finance (Hon Zakia Meghji) introducing to the National Assembly Estimates of Government Revenue and Expenditure for Financial Year 2007/08 on 14th June, 2007. The information on non-tax Revenue is extracted and presented in aggregate figures in tables located at page 50 and 51 of the budget speech. The minister's speech can be viewed or downloaded online at: http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf Also produced in Kiswahili: http://www.mof.go.tz/mofdocs/budget/bajeti200708.pdf</p> <p><u>Comment:</u> Detailed information about non-tax revenue is contained in Volume I - Financial Statements and Revenue Estimates for the FY 2007/08 but this Volume is not publicly available (see response to Question #7)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government operates under a Medium Term Expenditure Framework (MTEF) but it does not appear to produce a single comprehensive MTEF document, which would contain this type of information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for Question #9 above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

The National Debt stock is presented by the Minister for Planning, Economy and Empowerment Hon Dr Juma Ngasongwa on Page 7 of his speech to the National Assembly on the 'the Economic Survey for 2006 and Medium Term Outlook for 2007/08-2009/10. The national debt stock is given as having declined to US\$7,188.4 by the end of December 2006 from US\$9,383.9million at the end of December 2005, equivalent to a decline by 23.3%. The Minister's speech can be viewed at:

<http://www.parliament.go.tz/bunge/docs/hotubangasongwa.pdf>-Kiswahili version
http://www.tanzania.go.tz/budgetspeech/2007/SPEECH2007_fin_press.htm-English version

The Minister of Finance Hon Zakia Meghji also mentions briefly loans and grants under "Foreign Concessional Financing and Grants" on page 38 of her speech introducing the Budget estimates for the FY 2007/08 to the National Assembly on 14th June 2007. The minister's speech can be viewed or downloaded online at:

<http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf>

Also produced in Kiswahili:

<http://www.mof.go.tz/mofdocs/budget/bajeti200708.pdf>

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> In the Volume II Estimates, vote 22 "Public Debt and General Services" on pg 8 presents interest payments for the budget year. After review we discovered these documents are however not publicly available prior to legislative approval</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> In the Volume II Estimates, vote 22 "Public Debt and General Services" on pg 8 presents interest payments for the budget year. After review we discovered these documents are however not publicly available prior to legislative approval</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The speech by the Minister of Finance Hon: Zakia Meghji outlines some key macro economic targets on pages 25-26. These include statements about real GDP growth, inflation, revenue/GDP ratio, foreign exchange reserve levels and broad money supply growth. It does not mention the level of unemployment and interest rates.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Both budget speeches for the Minister for planning Hon Juma Ngasongwa (page 37) and the Minister for Finance; Hon Zakia Menghji's (pages 25-26) outline some macroeconomic assumptions upon which the budget is based, there is no concrete evidence of sensitivity analysis or what impact these have on the budget</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> In the Minister for Finance-Hon: Zakia Meghji's speech some policy changes on expenditure noted but not given budget figures</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Hon Zakia Meghji presents a tabular presentation on page 50 of her speech showing the impact of the proposed measures on revenue. Hon Meghji's speech can be viewed online at: http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf Also produced in Kiswahili: After review we discovered these documents are however not publicly available prior to legislative approval http://www.mof.go.tz/mofdocs/budget/bajeti200708.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit for BY-1.</p> <p>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08</p> <p>See Tilley PFM Performance Report, p. 21</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments 2007/08</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual expenditure data is presented in aggregate only up to 9 months (through to March 2007 for the FY 2006/07) in Hon Zakia Meghji's speech on page 14. All prior data from the prior years 2006/07 down to the program level, contained in "Estimates of Expenditure Volumes II and IV of the FY2007/08" are simply stated as "Approved Estimates" but does not indicate how much data is included.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Actual levels of expenditure for the FY 2005/06 (BY-2), down to the program level are presented in Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2007/08 and Summary of Local and Foreign Funds for Ministries/Departments-2007/08"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual levels of expenditure for the FY 2005/06 (BY-2), down to the program level are presented in Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2007/08 and Summary of Local and Foreign Funds for Ministries/Departments-2007/08"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual levels of expenditure for the FY 2005/06 (BY-2), down to the program level are presented in Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)" (FY 2007/08) and in the "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2007/08 and Summary of Local and Foreign Funds for Ministries/Departments-2007/08"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Yes approved estimates for FY 2006/07 (BY-1) are classified and presented exactly the same way (by Administrative unit classification down to the program Expenditure Consolidated Fund Services (Section) and Supply votes (Ministerial) (FY 2007/08) and in the Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments 2007/08 and Summary of Local and Foreign Funds for Ministries/Departments-2007/ After review we discovered these documents are however not publicly available prior to legislative approval 08</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is contained in Volume I - Financial Statements and Revenue Estimates for the FY 2007/08 but this Volume is not publicly available (see response to Question #7)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is contained in Volume I - Financial Statements and Revenue Estimates for the FY 2007/08 but this Volume is not publicly available (see response to Question #7)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Actual revenue data is presented in aggregate only up to 9 months (through to March 2007 for the FY 2006/07) in Hon Zakia Meghji's speech on page 8. In which she states that during the July 2006-March 2007 period, domestic revenue reached shillings 2,002.4 billion (2.0 trillion) equivalent to 81.4 percent of the annual budget estimate and 109.7 percent of the estimate for the period.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All prior (BY-2) sources of tax revenue are identified in Volume I -Financial Statements and Revenue Estimates for the FY 2007/08 which presents different sources of tax revenue for the budget year for each vote including BY-2 as "Actual Collections" for 2005/06</p> <p>However, this document is not available to the public. (See response to Question #7.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All prior (BY-2) sources of tax revenue are identified in Volume I -Financial Statements and Revenue Estimates for the FY 2007/08 which presents different sources of tax revenue for the budget year for each vote including BY-2 as “Actual Collections” for 2005/06</p> <p>However, this document is not available to the public. (See response to Question #7.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All prior (BY-2) sources of tax revenue are identified in Volume I -Financial Statements and Revenue Estimates for the FY 2007/08 which presents different sources of tax revenue for the budget year for each vote including BY-2 as "Actual Collections" for 2005/06</p> <p>However, this document is not available to the public. (See response to Question #7.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> In his speech (page 8), the Minister for Planning Hon. Dr Ngasongwa gives a few aggregate data in regards to the national debt stock up to December 2006 in comparison with 2005 but no further detail is presented http://www.tanzania.go.tz/budgetspeech/2007/SPEECH2007_fin_press.htm After review we discover these documents are however not publicly available prior to legislative approval</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> In his speech (page 8), Dr Ngasongwa gives a few aggregate data in regards to the national debt stock up to December 2006 in comparison with 2005 (BY-2) but no further detail is presented</p> <p>http://www.tanzania.go.tz/budgetspeech/2007/SPEECH2007_fin_press.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information on the state pension funds, e.g. Parastatal Pension Fund (PPF), National Social Security Fund (NSSF) and Government shares in the National Micro-Finance Bank (NMB) are not provided in the budget</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Transfers to sub-national government are presented in Volume III Estimates of Public Expenditure Supply Votes (Regional) for FY 2007/08, However, it is not apparent whether all transfers are shown</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no information readily available in regards to transfers key corporations such as the National Development Corporation (NDC) and Tanzania Electric Supply Company (TANESCO)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on quasi fiscal activities was readily found</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No concrete information on financial assets was found</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on non financial assets was found</p> <p><u>Comment:</u> This information has been released in the past, but the list has not been updated since 2005. (see www.mof.go.tz/assets.htm)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> According to the Tilley PUBLIC FINANCIAL MANAGEMENT PERFORMANCE REPORT, p. 20-21: "The Accountant General’s Department (Accountant General’s Department) monitors MDA arrears on a quarterly basis and in the quarterly reports from MDAs any arrears that are noted will be subsequently queried. Data provided however does not include an age profile for arrears. In the past exceptions to the absence of arrears concerned public utilities (water, electricity, etc.), as these do not require LPO to be issued, however these utilities are now paid in advance to prevent such arrears arising. At present most of the time the information about arrears is generated on an ad hoc basis at the end of the year, but the information provided at the end of the year is incomplete and not consolidated; and there are no routine procedures for the generation of data on the stock of arrears."</p> <p><u>Comment:</u> This data is contained in Expenditure Flash Reports issued by the Accountant General's Office. These documents are however not publicly available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on contingent liabilities was found</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The amount contributed to the pension and welfare scheme is presented for each vote in the volume II- Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for FY 2007/08, however the future impact of these liabilities on the budget is not indicated</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Volume I - Financial Statements and Revenue for FY2007/08 on pages 68-70 includes a long list of donors sources of revenue by name as provided by both Multilateral and Bilateral donors, we can however, not say with confidence that this list is comprehensive enough since some sources like the Presidents Emergency Plan for Aid Relief (PEPFAR) are not included. As noted above, this document is not available to the public. (See response to Question #7.)</p> <p>Additional information on donor assistance is available in the Joint Assistance Strategy documents, which are publicly available (see http://www.tzdpg.or.tz/index.php?id=222) though these documents are not part of the Executive's Budget Proposal or supporting materials.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on implication of cost implications of tax exemption was found in the executive budget and support document</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some earmarked revenues are identified in Volume I- Financial Statements and Revenue Estimates for the FY 2007/08 but as noted above this document is not publicly available. (See response to #7)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u> No information on expenditure on secret items, e.g. military intelligence, was found and thus it was difficult to calculate the percentage</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The budget speeches present a brief statement or linkage between the proposed budget and stated policy goals and this can be found in (Minister for Planning; Dr Ngasongwa's speech-Pg 15-38 and Minister for Finance, Hon: Zakia Meghji's speech -Pg25-26) However this explanation is not enough and can not give a comprehensive picture linking the budget to the government's stated policy goals for the year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> A brief narrative description of the policy goals for the period 2007/08-2009/10 are given in pages 37-38 of Dr Ngasongwa's speech "Speech by the Minister for Planning , Economy and Empowerment, Hon Alhaj Dr. Juma Ngasongwa, presented to the National Assembly by the Economic Survey for 2006 and Medium Term Outlook 2007/08-2009/10." A similar brief explanation is presented in Zakia Meghji, the Finance Minister's Budget Speech, pg 25-26. However, these are more of overviews of government intentions and targets for the medium term period rather than full explanations</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speeches (Minister for Finance-Hon. Zakia Meghji-pg 29-40) and (Minister for Planning-Hon: Dr Ngasongwa-pg 15-25) presents some non-financial data for sectoral and social sector developments. However it is difficult to link or core-relate the non-financial data presented there with the no of beneficiaries for the program.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speeches (Finance Minister-Meghji-pg 29-40) and (Minister for Planning; Dr Ngasongwa-pg 15-25) presents some non-financial data for sectoral and social sector developments. However it is difficult to link or core-relate the non-financial data presented there with the no of beneficiaries for the program. Sectoral budget speeches for education, water, infrastructure. The kiswahili versions of the education, water, health and infrastructure budgets can be viewed online respectively via the following addresses: http://www.parliament.go.tz/bunge/docs/Elimunafundi.pdf http://www.parliament.go.tz/bunge/docs/maji.pdf http://www.parliament.go.tz/bunge/docs/miundo.pdf</p> <p>After review, we discovered these documents are not publicly available prior to legislative approval.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> No performance indicators could readily be available</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> No performance indicators could readily be available</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> No performance indicators could readily be available</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Although the Budget speeches at times mention or refer to the National Strategy for Growth and Reduction of Poverty (NSGRP) also popularly known by its Kiswahili acronym as "MKUKUTA" and therein mention about commitment to improve the standard of living of communities and vulnerable groups, including orphans, widows, disabled persons and people living with HIV/AIDS, the proportion of funds allocated for the poor is not clearly indicated.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> A somewhat detailed narrative discussion of tax rates and fee schedules, with quantitative information is presented, either directly or identified in linked documents, presented in the "Revenue and Taxation Policy" link of the Ministry of Finance website. This website also includes a link to information on Tanzania Revenue Authority (TRA) taxes and the "Income Tax Act of 2004" and "Public Finance Act 2001." The Minister of Finance (Hon. Zakia Meghji) speech to the National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2007/08" page 40-50 also gives a description of the tax rates and sources. However, there is no clear linkage of the information given therein to tax rate or fee schedule for all revenue sources on commercial projects involving the private sector</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” This information which is traditionally released in the budget speech by the Minister of Finance comes as a surprise to both parliamentarians and citizen. It is usually not publicly available before the minister reads it in the Parliament. For example, 2007/08 budget speech increased prices of petroleum products (page 43) which was strongly objected by both citizens and Parliamentarians but in vain. http://www.mof.go.tz/mofdocs/budget/budgetspeechfinal130607final.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer to remain “c” because even without the Minister’s speech the Ministry of Finance and TRA website links are operational, publicly accessible and contain some of the information on Tax rates as asked by the question.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	c
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No evidence providing analysis of distribution of tax burden was found</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence of conditions being available to the public</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence of conditions being available to the public</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> An informative summary is given in Dr Ngasongwa and Zakia Meghji's budget speeches</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” It is true both speeches provide some information but this information was released in the House during the budget session of the Parliament which did not allow time enough for both public and Parliamentarians to analyze, debate and submit a counter proposal.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “b” because the speeches are publicly available and can accessed online via the website links as cited.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No evidence that the Citizen's Guide is produced</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I did not find any definitions or glossary in any of the 2007/08 budget books (Volumes I up to IV)</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 18 of the Constitution of the United Republic of Tanzania (as amended by the 14th Amendment of 2005) provides for freedom on access to information. However this constitutional provision does not have a corresponding progressive independent law on Freedom of Information. The Freedom of Information Bill 2006 is still subject to discussion and yet to be enacted into law</p> <p>The relevance of Article 18 is further impeded by the existence of retrogressive Secret and Security laws like the Official Secrets Act no 50 of 1963 and the National Security Act of 1970 respectively, which gag access to information through its broad provisions on 'restricted information' and 'classified information' As a consequence it is always not easy for citizens to have access to government information, including budget information as quite often some budget information is interpreted as "restricted" or "classified" by government officials</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Occasionally one would be provided with this information but this is rare, erratic and some times dependent on personal connections between the person asking for the information and the government officials within the relevant Ministry. The difficulties involved in accessing information by ordinary citizens in Tanzania are well document in a recent Research Report by HakiElimu on Access to Information. This report can be obtained on HakiElimu website: http://www.hakielimu.org</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Occasionally one would be provided with this information but this is rare, erratic and some times dependent on personal connections between the person asking for the information and the government officials within the relevant Ministry. The difficulties involved in accessing information by ordinary citizens in Tanzania are well document in a recent Research Report by HakiElimu on Access to Information. This report can be obtained on HakiElimu website: http://www.hakielimu.org</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> The Executive releases its date in advance after consultations with its East African Regional Counterparts, Uganda and Kenya. According to Part 9 (Section 78 (4)) of the Parliamentary Standing Orders, the executive is required to table before the National Assembly the Government Annual Estimates of Revenue and Expenditure together with a speech on the estimates referred to as the "Budget Speech" not later than 20th June of each year. The Public Finance Act (No 6) also sets an indicative period where it states on its page 13 "Subject to Article 137 of the Constitution, the Minister shall cause to be prepared and laid before the commencement of each financial year the estimates of each financial year.</p> <p>The "Public Finance Act 2001" can be seen on the Internet at: http://www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf The Parliamentary Standing Orders can be viewed at: http://www.parliament.go.tz/bunge/StandOrders.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

The Executive releases a general description concerning the budget process But this lacks specific dates and the documents are generally limited to the public. The "Budget process or description concerning the budget process can be obtained from the "Budget Link" of the Ministry of Finance website:

<http://www.mof.go.tz/index.php?option=com-content&task=view&id=27&itemid=41>

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although I generally know that there is some timetable which is never adhered to by the Government, I fail to find this "Budget Cycle" officially in the Ministry of Finance Website as indicated by the Researcher. Neither is in the knowledge of MPs on when something is going to happen regarding budget process except for the timetable for Parliament sittings.

Peer Reviewer Two Comment:

Researcher Response: After further review of the citation I change the response to "d" this is because the budget process given by MOF on the web link as cited does not have specific dates so as to qualify as a Budget Cycle.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> The executive does not adhere to most of the key dates, although at times there are delays particularly for discussing some of the documents in preparation for the budget. For example the draft Budget Guideline for 2007/08 were issued in February 2007 but were not widely discussed before the final budget was prepared and the final Budget Guidelines 2007/08 generally remained limited to the public.</p> <p>Quarterly in-year reports are also released late.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> The parliament holds limited consultations with members of the parliamentary sector committees. Preliminary briefs are provided by the Minister for Finance and the Minister for Planning and Economic Empowerment. The detailed budgets for the MDA's are then submitted to parliamentary committees one by one. The detailed notes on the Budget process can be viewed at the Ministry of Finance website: http://www.mof.go.tz/index.php</p> <p><u>Comment:</u> The peer reviewer is agreeing with the choice we made although he cites the year 2008/09 which was outside the scope of the research.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Discussions for 2008/09 budget Guidelines were held with the Parliamentary Committee for Planning and Public Budget 26 – 28 March 2008. Opening speech by the Prime Minister can be found on the link http://www.parliament.go.tz/bunge/docs/pmspeech_pb.pdf However, the Budget Guidelines which were discussed are not detailed in terms of budget numbers by program and economic classification, as they can be viewed on http://www.mof.go.tz/index.php?option=com_content&task=view&id=247&Itemid=176</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?
- Yes, the executive holds extensive consultations with a wide range of constituencies.
 - Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
 - Yes, the executive holds very limited consultations, involving only a few constituencies.
 - No, the executive does not typically consult with the public as part of the budget preparation process.
 - Not applicable/other (please comment).

Citation:

The executive holds a National Public Expenditure Review Annual Consultative Meeting (the most recent was held on 24-25th May 2007) during which some budget priorities are presented for discussion but the Constituent participants are limited

Comment:

Civil society organizations, trade unions and the private sector are invited to attend, however the list of these invitees is always limited and exclusionary. Quite often vocal CSOs and those viewed by the executive as "problematic" are often not invited to attend. For example, the Policy Forum (A network of over 60 Organizations) was excluded from the list of invitees. A similar exclusion had been made for HakiElimu and it took serious pressure from the other Civil society fraternity before the executive finally extended invitation to HakiElimu. The PER is a one day event and often comes too late in the Budget formulation procedure and has thus limited effect on the budget making process. There is no real opportunity to discuss and define sectoral priorities and to this extent there is little evidence to demonstrate that it has had any substantive impact on the Budget process. Other consultations include engagement with the private sector through the Private sector foundation, Chamber of Trade and Industries (CTI), the Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA) and the Tanzania National Business Council (TBNC) on Tax issues.

C

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The cited Public Expenditure Reviews are not usually used as tools for setting budget priorities for the coming fiscal year rather sort of expenditure monitoring as the title suggests.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer "c" because despite the context, some consultations are held as cited above. The consultations with the Chamber of Trade and Industries and the private sector are usually focused on tax priorities and issues related thereto in regards to the budget.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Previously, the Budget Guidelines were usually released at the National Public Expenditure Review Annual Consultative meeting. The recent PER was held on 24th-25th May 2007 but the pre-budget statement was not released to the public at this session. We are informed that the Budget Guidelines for the 2007/08 budget were prepared and produced in February in 2007 at the PER Working Group in March. Civil society have representatives in the PER WG but this still does not amount to making the Budget Guidelines publicly available. The two previous years the guidelines were posted on the government website- http://www.tanzania.go.tz/guidelinesf.html but this years Budget Guideline is missing</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” In 2007 the Budget Guidelines were released in February 2007 while start of the budget year is usually July. The 2008/09 Budget Guidelines were released in March 2008 and are publicly available on http://www.mof.go.tz/index.php?option=com_content&task=view&id=247&Itemid=176</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “d” because the Budget Guideline for 2007 was not publicly available at the time of completing the questionnaire, it was still missing online. The budget guideline for 2008/09 that the peer reviewer is referring to is out of scope for the research as our basis for the research was 2007/08.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See response to #72 - pre-budget statement for 2007/08 was not released to the public</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” as it is found on http://www.mof.go.tz/index.php?option=com_content&task=view&id=247&Itemid=176</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “d” because the Budget Guideline for 2007 was not publicly available at the time of completing the questionnaire, it was still missing online. The budget guideline for 2008/09 that the peer reviewer is referring to is out of scope for the research as our basis for the research was 2007/08.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Guidelines produced but not publicly available</p> <p><u>Comment:</u> See response to #72 - pre-budget statement for 2007/08 was not released to the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The speech for the proposed budget for the FY 2007/08 was presented by the Minister of Finance Hon: Zakia Meghji to the National Assembly on 14th June 2007 less than a Month before the commencement of the next financial year. Similarly, the proposed budget speech for the year 2005/06 was presented to the National Assembly by the then Finance Minister (Hon: Basil Mramba) on the 8th of June 2005, less than a month prior the start of the Budget year 2005/06. Over the past four years, the Budget has been presented between the 10th and 14th of June, all less than six weeks before the start of the budget year.</p> <p>The budget is presented to the Parliamentary Committee for Economic and Finance Affairs during the week before the budget speech is read.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> In Tanzania public hearings are held during which testimonies from the executive branch are heard and the committee members take evidence from some limited constituencies. Before meeting the Minister for Finance to discuss proposals for the 2007/08 budget the Parliamentary Committee on Finance and Economic Affairs met</p>	b

with members of the Budget Working Group of Policy Forum and took some evidence and views about the Budgetary proposals

However these meetings are generally not well publicized and inputs from the public are not well considered. The time is always limited for meaningful contribution by the public and quite often the deliberations are not well informed. Budget proposals are scrutinized by the Inter-Ministerial Committee (IMTC), composed of all Permanent Secretaries, forwarded to the Cabinet for approval and submitted to the legislature for authorizations. More information about the Budget Process can be obtained from the Ministry of Finance weblink (www.mof.go.tz)

Comment:

Parliamentary Standing Committees do discuss budgets and may call in witnesses from public. Reports on these hearings, on the other hand, are not released to the public.

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” Meetings of Parliamentary Standing Committees where budget proposals are discussed are not open for public. What the Researcher is referring to above in the first paragraph of his/her citation was an independent initiative of group of CSOs. It was neither organized by the government nor the Parliamentary Committee, and we cannot today call any of them to account if such meetings were not held, unless the Researcher points to some legal base. In addition, the Budget Guidelines for 2008/09 were presented in the meeting of the Parliamentary Committee on 26-28 March 2008. This meeting was not open for public.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “b” because the meetings of Parliamentary standing committees are open to the public and the press. The members of the executive and limited constituency are invited to testify The peer reviewer concurs with this in his comment to question 78 below. Most Parliamentary standing committee meetings are held at the small Bunge offices in Dar es Salaam and members of the public are free to attend. They are sponsored by government and the last standing committee meetings were held in September 2007. It is the quality of public participation which is a problem and this explains why we chose a ‘B’ response. Our response still stands

IBP Comment: IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?
- Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
 - Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
 - Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
 - No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
 - Not applicable/other (please comment).

Citation:

In Tanzania public hearings are held during which testimonies from the executive branch are heard and the committee members take evidence from some limited constituency. Before meeting the Minister for Finance to discuss proposals for the 2007/08 budget the Parliamentary Committee on Finance and Economic Affairs met with members of the Budget Working Group of Policy Forum and took some evidence and views about the Budgetary proposals

However these meetings are generally not well publicized and inputs from the public are not well considered. The time is always limited for meaningful contribution by the public and quite often the deliberations are not well informed. Budget proposals are scrutinized by the Inter-Ministerial Committee (IMTC), composed of all Permanent Secretaries, forwarded to the Cabinet for approval and submitted to the legislature for authorization. More information about the Budget Process can be obtained from the Ministry of Finance weblink (www.mof.go.tz)

Comment:

Parliamentary Standing Committees do discuss budgets and may call in witnesses from public. Reports on these hearings, on the other hand, are not released to the public.

Peer Reviewer One Comment: A more appropriate response to this question would be “d” as in question 75 above.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “c” because the meetings of Parliamentary standing committees are open to the public and the press. The members of the executive and limited constituency are invited to testify. The peer reviewer concurs with this in his comment to question 78 below. Most Parliamentary standing committee meetings are held at the small Bunge offices in Dar es Salaam and members of the public are free to attend. They are sponsored by government and the last standing committee meetings were held in September. It is the quality of public participation which is a problem and this explains why we chose a ‘c’ response. Our response still stands.

IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

C

77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?
- Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
 - Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
 - Yes, a limited number of hearings are held in which testimony from the public is heard.
 - No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
 - Not applicable/other (please comment).

Citation:

In Tanzania public hearings are held during which testimonies from the executive branch are heard and the committee members take evidence from some limited constituency. Before meeting the Minister for Finance to discuss proposals for the 2007/08 budget the Parliamentary Committee on Finance and Economic Affairs met with members of the Budget Working Group of Policy Forum and took some evidence and views about the Budgetary proposals as outlined in the Budget Guidelines 2007/08

However these meetings are generally not well publicized and inputs from the public are not well considered. The time is always limited for meaningful contribution by the public and quite often the deliberations are not well informed. Budget proposals are scrutinized by the Inter-Ministerial Committee (IMTC), composed of all Permanent Secretaries, forwarded to the Cabinet for approval and submitted to the legislature for authorization. More information about the Budget Process can be obtained from the Ministry of Finance weblink (www.mof.go.tz)

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “d,” as in question 75 above

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “c” because the meetings of Parliamentary standing committees are open to the public and the press. The members of the executive and limited constituency are invited to testify. The peer reviewer concurs with this in his comment to question 78 below. Most Parliamentary standing committee meetings are held at the small Bunge offices in Dar es Salaam and members of the public are free to attend. They are sponsored by government and the last standing committee meetings were held in September 2007. It is the quality of public participation which is a problem and this explains why we chose a ‘c’ response. Our response still stands.

IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> No reports are released to the public</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Generally these meetings are not “public hearings” as they were supposed to be therefore even the deliberations are not released to the public normally the committees identifies who to attend at these meetings</p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> As much as we are aware is that the legislature through the Defence committee receives information on national security and intelligence but no further evidence is available to show to how much is provided to them</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is because the information is regarded as “confidential” for national security and intelligence and therefore can not be unveiled.</p>	b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> According to the Parliamentary Standing Orders Part 9 unless authorized the parliament have no authority to increase on the consolidated. Any appropriate Sectoral committee established under section 81 has no powers (81(4) to amend a vote referred to it. A member can express his satisfaction by seeking to reduce a sub vote by shilling. Full versions of the standing orders can viewed online at: http://www.parliament.go.tz/bunge/Docs/part9</p> <p>Under article 90 (2) of the Constitution of the United Republic of Tanzania 1977 (1998 version) the President has powers to dissolve parliament if it refuses to approve a budget proposed by the Government: A full version of the constitution can be obtained from the "Acts link' of the Parliamentary website: http://www.parliament.go.tz</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> In addition to that, legislatures are required only to approve but not to amend and very rarely they have reduced sub vote by a shilling.</p>	<p>d</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> A substantive level of program details is provided but not sufficient enough for one to an informed analysis and opinion in regards to the objectives of the budget and what it seeks to achieve. The Appropriation Act No 7 of 2006 as signed in on 30th September by the President only includes listings by vote and aggregate sums for recurrent, development and total expenditures for (Ministerial, Departments, Agencies and Regional) spending. Further details are left out. This Appropriation Act and many others can be seen on the Internet at: www.parliament.go.tz/polis/PAMS/Docs/7.2006.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> The Ministry of Finance issues Quarterly Budget Execution Reports which are accessible online. Actual expenditure is still given in aggregate for 29 functional categories" and in more detailed manner by priority sector and item. The Budget Execution Reports for FY 2006/07 can be viewed online at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf-Quarter 3</p> <p>All "Budget Execution Reports" through FY2001/02 can be viewed on the Internet at http://www.mof.go.tz/index.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Execution Report for Quarter 3 of FY 2006/07 covers overall aggregates (in 29 categories) and details on several priority sectors and items, but breakdown solely by administrative unit or other more comprehensive classification is not provided. We can however say with confidence that all expenditures are covered. The Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Execution Report for Quarter 3 of FY 2006/07 covers overall aggregates (in 29 categories) and details on several priority sectors and items, but breakdown solely by administrative unit or other more comprehensive classification is not provided. We can however say with confidence that all expenditures are covered. The Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Report for Quarter 3 of FY 2006/07 covers actual revenue in 30 categories of tax revenue and 5 of non tax revenues. These are covered mainly in the Annexes A & B. These also include comparisons of actual year to-date-revenue collections with the original estimate for the period as well as with the same period in the FY 2005/06. The Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Ministry of Finance issues Quarterly Budget Execution Reports which are accessible online. Actual expenditure is still given in aggregate for 29 functional "categories" and in more detailed manner by priority sector and item. The Budget Execution Reports for FY 2006/07 can be viewed online at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf-Quarter 3</p> <p>All "Budget Execution Reports" through FY2001/02 can be viewed on the Internet at http://www.mof.go.tz/index.php</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Report for Quarter 3 of FY 2006/07" covers actual revenue in 30 categories of tax revenue and 5 of non tax revenues. These are covered mainly in the Annexes A & B. These also include comparisons of actual year to-date-revenue collections with the original estimate for the period as well as with the same period in the FY 2005/06. The "Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would still be "a," although it is difficult to establish from this report how much of the actual revenue (not estimation) was collected. In 2007, there were reports in the media about lost or uncollected, or un-captured revenues from fishery, tourism, timber, mining, etc. Reporting actual collections against estimations does not enable citizens to know if there was any uncollected or underestimated or unidentified revenue</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Report for Quarter 3 of FY 2006/07 covers actual revenue in 30 categories of tax revenue and 5 of non tax revenues. These are covered mainly in the Annexes A & B. These also include comparisons of actual year to-date-revenue collections with the original estimate for the period as well as with the same period in the FY 2005/06. The Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> The "Quarterly Budget Execution Report for Quarter 3 of FY 2206/07" presents actual borrowing figures and other financing in Annexes A and D. The "Budget Execution Report for Quarter 3 of FY 2006/07 can be seen on the Internet link at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf The Ministry of Finance also releases Quarterly Public Debt Reports and these can be accessed online at: http://www.mof.go.tz/mofdocs/debt/reports/Qtr-Mar-2007.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - Not applicable/other (please comment).

Citation:

The Quarterly Public Debt Reports provide information on the composition of Government debt, including some information such as interest rates on debt and maturity profile. The details are however excluded, the timeliness is an issue. The latest Debt Report covers the third quarter ending March 2007. These reports can be viewed at:

<http://www.mof.go.tz/mofdocs/debt/reports/Qtr-Mar-2007.pdf>

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” I find most information related to the composition of government debt presented in this report and this is specifically what the question asks. Unless the researcher points out any missing information or IBP agrees that timeliness is one of the factors in this question.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “b” because the peer reviewer is referring to a Public Debt Report ending June 2007 which was not publicly available at the time of completing the questionnaire. At that time we are only able to access Report ending March 2007. Even so, this report does not include a list of all creditors (Domestic and External). The list included in Table 7 and 6 of the Report ending June only indicates the status of Relief Negotiations with Non Paris Club and Paris Club Creditors at the end of June 2007.

IBP Comment: IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> The "Budget Execution Report" for Quarter 3 of FY 2006/07 was released in August 2007 five months after the end of their respective periods. The Budget Execution Report for Quarter 4 of FY 2006/07 has not been yet released. These reports can be viewed online at: http://www.mof.go.tz/mofdocs/budget/BER-III-200607.pdf-Quarter 3</p> <p>All "Budget Execution Reports" through FY2001/02 can be viewed on the Internet at http://www.mof.go.tz/index.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> Although the executive is required by law to seek input from the legislature, the same law (Appropriations Act 2006 (5 (1-2))) allows the Minister powers to approve supplementary expenditures under a certain conditions and thereafter notify parliament as soon as possible by tabling a supplementary estimates Bill or Statement of reallocation as the case may be, in accordance with the Constitution The Appropriations Bill 2006 can be viewed at: http://www.parliament.go.tz/polls/PAMS/Docs/7-2006.pdf</p> <p>The Supplementary Bill for the FY 2003/04 was printed in the National Gazette as Bill Supplement No 2 on 26th January 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> Under chapter 7 of the Controller and Auditor General's Report of the Financial</p>	C

Year Ended 30th June 2006 multiple cases of failure to comply with the Public Procurement Act No 21 of 2004 are reported. "The review and appraisal of capital contracts and projects pertaining to some MDA's and Regional Administrative Authorities (RAS) noted that implementation of these contracts suffered from some internal control and procedural weakness as described below": Delayed completion of contracted work (pg 137 section 7.21), Inadequate documentation and projects amount to Tsh5,93,953,413 (Pg138-Sect 7.2.2), Goods and services paid for but partly or note delivered/rendered worth Tsh 48,489,737,331 (Pg140-Sect 7.2.3), Procurement without competitive bidding worth Tsh2,004,069,693 (Pg141-Section 7.2.4), Purchase without Tender Boards Approval worth Tsh1,315,123,051 (Pg143-Sect 7.2.5), Over payment of Contractors Tsh255,019,501 (pg144-Section 7.2.6), Unsupported issue of stores Tsh678,150,815 (pg 145 Section-7.3). The detailed copy of the Audit report can be accessed online at: <http://www.nao.go.tz/modules/documents/index.php>

A Public Procurement Regulatory Agency (PPRA) established to regulate and monitor procurement activities has a website (www.ppra.go.tz). This website seems comprehensive in its coverage of the process, even offering a subscription to receive tender alerts.

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” Taking the whole report cited above, there are just too many irregularities in tendering, inappropriate acquisition of properties, unauthorized diversion of procurement funds, undelivered goods, overpayment of goods, unrecorded stores, loss of stores, payment on pro-formas, etc.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “c” because over the past years the government tendering process has been improving. The very fact that the report cited above reports some irregularities does not necessary mean that the tendering process is not open. Most MDAs advise their tenders in the press and those with access to the Internet can view open tenders online. An example could be the Ministry of Finance website (www.mof.go.tz) which has blinking alerts on any new tenders that are open

IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

98. When does the legislature typically approve supplemental budgets?

- a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
- b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
- c. Not applicable/other (please comment).

Citation:

The Constitution of the United Republic of Tanzania Article 137 subsection 3 provides the grounds and procedures for preparation and approval of supplementary budgets. Section 3(b) requires parliamentary approval before funds are spent

However, from the evidence we obtained it generally appears that many of the Supplementary Appropriation Acts were passed after the end of the relevant financial year (years later for some)

For example a Supplementary Appropriation Bill no 2 of 2007 was passed sometime in April 2007 for expenditure of Tsh23,579,131,613 for the FY 2003/04. Supplementary Appropriation Act (No 18 and 19) of 2001, allocate budgets for the financial year 1997/98 and 1998/99. Only Supplementary Appropriations Bill No 4 of 2004 for expenditure of Tsh87,250,000,000 for the FY 2003/04 was presented in April 2004. There is no evidence to show that this was before these expenditures were undertaken.

All these Acts mentioned above can be obtained from the parliamentary website under the Bills and Acts section at : [http://www.parliament .go.tz](http://www.parliament.go.tz).

Comment:

Peer Reviewer One Comment: Further evidence is in the NAO report referred to above. It reports major expenditures not approved by the Parliament, overdrafts, overpayments, diversion of funds to undisclosed expenditures, etc. For example,

1. An expenditure of Shs.245,031,107 not appropriated by Parliament (pg 28).
2. Payments without budgetary provisions of Shs.14,342,000 (pg 55).
3. Overdraft Shs.776,612,210,925 (pg 72)
4. Payments of Tshs 11,425,000 which was not budgeted for, page 82.
5. Tshs 221,695,795 was diverted to undisclosed expenditure (pg 87).
6. Excess expenditure of Shs.245,031,107 was made above the approved budget without proper authority, neither was there evidence that a Statement of Expenditure in excess was prepared (page 91).

Peer Reviewer Two Comment:

b

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> The Supplementary Appropriation request for 2003/04 was Tsh 23,579,131,613. The original budget 2003/04 was Tsh2,198,605,576,900. The percentage of the supplementary request in relation to the original budget was 1.07 %. Another Supplementary Appropriation request 2003/04 was Tsh87,250,000,000 (3.97%) of the original budget for 2003/04 which was Tsh 2,198,605,576, 900. The original budget for 2000/01 was Tsh1,100,825,000,000 compared to the Supplementary Appropriation Act (passed in 2003) which was Tsh4,019,180,145 equivalent to 365%. The Supplementary Appropriation request for 1999/2000 (as passed in 2002) was 9, 291, 845, 718 (equivalent to 1.02% of the original budget which was Tsh 914,441,980,000. On average over the passed four financial years the average supplementary Appropriation request was below 2 percent of the original budget.</p> <p>All the Acts mentioned above can be viewed on the Internet link at www.parliament.go.tz under the 'Parliamentary Acts' or 'Parliamentary Bills' link</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none">a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.c. Expenditures are approved after the end of the fiscal year, for example in the next budget.d. Such expenditure takes place without legislative approval.e. Not applicable/other (please comment). <p><u>Citation:</u> Although the legislature is required under law (Constitution of Tanzania of 1977 (1998 version) Article 140 (1) to approve the expenditure of contingency funds, there was no evidence to show that this was happening in real practice</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution

101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?

- a. The report is released six months or less after the end of the fiscal year.
- b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.
- c. The report is released more than 12 months after the end of the fiscal year.
- d. The executive does not release a year-end report.
- e. Not applicable/other (please comment).

Citation:

There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The report for the final quarter is also titled end of year (<http://www.mof.go.tz/mofdocs/budget/BER-Q4-2006-07.pdf>). It was released in October 2007, three months after year end. I know that each MDA releases its annual report to the responsible Parliamentary committee before the end of financial year! These reports are strictly not public. In addition, some ministries conduct Joint Annual Stakeholders Meeting in which Annual reports, in whatever form, are presented (e.g. Health <http://www.moh.go.tz/index.php?start=10&menu1=8>).

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer "d" because the document referred to by the peer reviewer was not publicly available at the time of the research. I would agree to move my response to 'a,' if it is IBP's methodology to use documents that became publicly available after the time of completing the questionnaire. Besides, the peer reviewer contradicts himself by admitting that even the end of financial year reports released by the MDAs to the Parliamentary committees are 'strictly not public.' My response stands

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “c.”

There is some highly general explanation provided in the Executive Summary of end of year report 2006/07 although not disaggregated. No explanation whether or not the differences were approved by the Parliament
<http://www.mof.go.tz/mofdocs/budget/BER-Q4-2006-07.pdf>

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “d” because the document referred to by the peer reviewer was not publicly available at the time of the research. I would agree to move my response to ‘a,’ if it is IBP’s methodology for us to use documents that became publicly after the time of completing the questionnaire. Besides, the peer reviewer contradicts himself by admitting that even the end of financial year reports released by the MDAs to the Parliamentary committees are ‘strictly not public.’ My response stands.

IBP Comment: IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” There is some highly general explanations provided in the Executive Summary of end of year report 2006/07 although not disaggregated. http://www.mof.go.tz/mofdocs/budget/BER-Q4-2006-07.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “d” because the document referred to by the peer reviewer was not publicly available at the time of the research. I would agree to move my response to ‘ A ’ if it is IBP’s methodology for us to use documents that became publicly after the time of completing the questionnaire. Besides, the peer reviewer contradicts himself by admitting that even the end of financial year reports released by the MDAs to the Parliamentary committees are ‘strictly not public.’ My response stands.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The 2006/07 does not provide any explanation whether or not any in-year changes were approved by the parliament. http://www.mof.go.tz/mofdocs/budget/BER-Q4-2006-07.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “d” because the document referred to by the peer reviewer was not publicly available at the time of the research. I would agree to move my response to ‘a’ if it is IBP’s methodology for us to use documents that became publicly after the time of completing the questionnaire. Besides, the peer reviewer contradicts himself by admitting that even the end of financial year reports released by the MDAs to the Parliamentary committees are ‘strictly not public.’ My response stands.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
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106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “c.” In addition to the less detailed annual report (<http://www.mof.go.tz/mofdocs/budget/BER-Q4-2006-07.pdf>) the government provided another analytical report on the status of implementation of 2006 using 2005 national benchmarks. This report can be found on http://www.povertymonitoring.go.tz/documents/Status_Report_2006.pdf

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “d” because the document referred to by the peer reviewer was not publicly available at the time of the research. I would agree to move my response to ‘a’ if it is IBP’s methodology for us to use documents that became publicly after the time of completing the questionnaire. Besides, the peer reviewer contradicts himself by admitting that even the end of financial year reports released by the MDAs to the Parliamentary committees are ‘strictly not public.’ My response stands.

IBP Comment: IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Please see MKUKUTA Implementation Status 2006 on http://www.povertymonitoring.go.tz/documents/Status_Report_2006.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “d” because of the reasons given in 107 above. The MKUKUTA Implementation status report as cited by the peer reviewer was not publicly available at the time of the study. As you note from the cover the report was is dated November 2007 and this was after the September 2007 deadline for the questionnaire</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> There was no evidence found that the executive releases or produces a year end review report of the budget. It only produces quarterly budget execution reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none">a. Final audited accounts are released to the public six months or less after the end of the fiscal year.b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.e. Not applicable/other (please comment). <p><u>Citation:</u> The most recent final audited report, the "Report of the Controller and Auditor General for the year ended 30th June 2006 was signed by the Controller and Auditor General on the 31st March 2007. This was about nine months after the end of the corresponding fiscal year and in line with the provisions of the Public Finance Act 2001 (Pg 16-35) (1). The report was released to the public at a Press Conference held in Dodoma on 12 April 2007. The full copy of the press release can be obtained in PDF format on the CAG website address: http://www.nao.go.t/news/index.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures are audited and released to the public two years after the completion of a fiscal year. For example the "Report of the Controller and Auditor General for the Year Ended 30th June 2006" containing audits of all expenditure was signed (and then released) by the Controller and Auditor General on 31st March 2007 about nine months after the end of the relevant fiscal year. The full copies of the Audit reports are online and can be accessed on the No's website address: http://www.nao.go.tz/modules/documents/index.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Yes, the "Report of the Auditor and Controller General for the year Ended 30th June 2006" includes a foreword and executive summaries. The full copies of the Audit reports are online and can be accessed on the No's website address: http://www.nao.go.tz/modules/documents/index.php.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Constitution of the United Republic of 1977 (1998 version) page 128, Article 114 provides or outlines the grounds and procedures under which the CAG can be removed from office. Article 144 (4) states that “if the Special Tribunal appointed in accordance with the provisions of subarticle (3) advises the President that the Controller and Auditor General be removed from office on grounds of inability to perform function of his office due to illness or any other reason or on grounds of misbehavior, the President shall remove him from office.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> There is no evidence to suggest that audits of extra -budgetary funds are released</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> According to the Public Finance Act No 6 of 2001 (as revised in 2004), Public Procurement Act No. 21 of 2004, Local Government Finance Act No 9 of 1982 and other statutes the Auditor General has a significant mandate to Audit all public monies which he considers necessary. However, the NAO's office faces some limitations some of which include shortage of staff. . In an effort to address these shortages recently the NAO's office recruited 18 new employees who will be deployed to take various assignments in the NAO's office. The details of this recruitment can be obtained from the NAO's website: http://www.nao.go.tz/news/view_news_item.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> The budget of the National Audit Office (NAO) is determined by the executive and passed under Vote 45. According to a Tanzania Public Finance Management Report of October 2, 2007 (pg16) by Hellen Tilley, a new Audit Bill is expected to be sent to Parliament later this year. This is expected to increase the independence of the NAO's Office such that the budget will no longer be approved by MOF, the CAG will be able to undertake its own recruitment rather than to apply to MOF. This Draft Report is available at the European Commission (EC) delegation offices in Dar es Salaam, Tanzania</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

There was no evidence that specialized staff or audit reports from the central government agencies pertaining to the security sector (military, police, intelligence services)

Comment:

Peer Reviewer One Comment: A more appropriate response to this question would be “c.” There being no evidence does not lead to the conclusion that there were or were not specialized staff employed for these sectors. In fact it is difficult to tell from the reports the nature and kind of staff who carried out the audit exercise. However audit reports for the security sectors can be downloaded from this link. <http://www.nao.go.tz/modules/documents/index.php?&direction=0&order=&directory=Audit%20Reports/30TH%20JUNE%202006-English%20Version/Specific%20Audit%20Reports/Central%20Government>

d

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer “d” because from what we know from other Countries like the UK is that designated staff are tasked with auditing classified accounts pertaining to the Military, Police and Intelligence. We wrote to the NAO and Chairman of Public Accounts Committee (Hon John Cheyo) to get clarification on this but we did not get a feed back (The letters to be dated 25th September 2007-ref:OBQ-CAG/1436/240907/mk and OBQ-Bunge /1436/240907/mk). The audit reports that the peer reviewer is referring to are general audit reports for the Ministry of Defense and Home Affairs. What we were particularly interested in were the audit reports for specialized military and police units like intelligence operations or what are usually described as ‘classified accounts’ They are not available publicly neither was there evidence that they were available to the legislature, so our response remains.

IBP Comment: IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> The NAO’s office can be accessed through its official website:http://www.nao.go.tz. The office also prints a journal called "The Auditor General" and the latest copy can be viewed and downloaded from the website address: http://www.nao.go.tz/modules/documents/index.php. It is however not clear to establish how many communications have been received from the public over the past year</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> An appropriate response to this question would be “b,” but with an emphasis on the researchers’ concern on feedback from the public and how the feedback has been addressed by NAO.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> The Public Accounts Committee (PAC) and Local Authority Accounts Committee (LAAC) are responsible for examining the audit reports and completes hearings with in 12 months of report issue. However the time allowed for scrutiny is only 60 days and the technical capacity of the committee members to deal with the subject matter of their remit is generally weak and no professional research support is often provided. After scrutiny by the PAC and LAAC, the CAG reports are tabled in parliament for discussion and further action by various Parliamentary Committees. The legislature is expected to deliberate on the CAG's audit reports and take appropriate actions to ensure that government officials discipline as recommended therein. A detailed explanation of this relation can also be read in the NAO's Official journal, "The Auditor General, pg7-10)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Evidence of corrective action is missing</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> No report was available</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> The report of the Controller and Auditor General only presents recommendation not acted on and repeats unanswered queries from earlier year's reports in its subsequent reports.</p> <p><u>Comment:</u> No extra report on this, although the CAG does repeat unanswered queries from earlier years' reports in its subsequent reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> No audit reports on any secret expenditure were found</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Additional Comments:

Please use this section to add any additional comments.

Researcher Additional Comments:

1: Availability of the MTEF:

We are meant to believe that the government produces a consolidated MTEF and a number of documents have been suggested to be the MTEF. These include the 'GUIDELINES FOR THE PREPARATION OF MEDIUM TERM PLAN AND BUDGET 2007/08-2009/10' that we have cited and whose link is provided as <http://www.tanzania.go.tz/guidelinesf.html>. We are not in total agreement whether this is the MTEF and our concerns seem to be confirmed by the Tilley report on page no 5; However there are a number of areas where comprehensiveness is limited or has not improved: the parallel and unconnected use of budget preparation software; and there has been no move to develop the medium term budget of MTEF.”

We are still looking for more clarification on this and here by provide this link for you to review and share with us your opinion on this

2: Availability of Documents

Availability of Documents is still problematic.

Vol: 1 Financial Statements and Revenue Estimates were problematic to obtain. This document is not available on the Internet, although it is produced. For purposes of this research we obtained it through a member of the Sector Wide Committee on Health who sits in PER Sector meetings. We can therefore conclude that this document is not publicly available. Annexes to Volume III for the district budgets aren't available yet on the website, either see- <http://www.parliament.go.tz/bunge/Budget07.asp>. These take longer to produce

To ensure we give a fair and appropriate response to the questions we have tried as much as possible to review all the publicly available documents. For documents that are not publicly available, we contacted the responsible officials to satisfy ourselves whether they are produced and publicly available or otherwise.

This process involved visiting the Ministry of Finance as ordinary citizens (walk in) to test how easy and accessible it is to get information in regards to the budget. Our experience was that it was still difficult for an ordinary citizen to obtain information regards to the budget as we were requested to write an official letter requesting for this information

The second process involved contacting the Ministry of Finance officially by writing a letter (HakiElimu Letter-Ref No: PS-MoF/2131/190707/mk), requesting for the budget information and all the necessary Budget Books. The Ministry of Finance provided only Three budget books; Vol: II: Estimates of Public Expenditure Consolidated Fund Services, Vol: III Estimates of Public Expenditure Supply Votes (Regional) and Vol IV: Public Expenditure Estimates-Development Votes (Part A). Other documents like Vol: I., the Budget Digest, Appropriation Act were not provided and no explanation was given as to why they were not publicly available

In order to broaden the scope of the research and wider opinion on the responses to the questionnaire, we have written to a number of relevant government ministries (Ministry of Finance, Ministry of Planning and Economic Empowerment), the Legislature (Parliamentary committees), Controller and Auditor General (CAG) and Civil Society Organizations a set of questions seeking clarification and second opinion on a number of responses that we felt we needed some further clarification. We are also working to secure interviews with relevant officials at the Ministry of Finance, within the Parliament, and at the office of the Controller and Auditor General (Tanzania's Supreme Audit Institution). The process of securing interviews with Government officials has been more difficult

and time-consuming than anticipated. By the time of sending this draft, we had not yet received any feedback. Depending on the responses we obtain, we will adjust the final questionnaire

3: Change of Responses to some questions

The responses to some questions like Qn 39, 40 and 88 have changed based on the recommendation made by the IBP Reviewers last year in regards to the response that had been provided last year. We have reviewed these recommendations in comparison to the data available for this year and where we found the reviewers comments proper, we have adjusted our responses to this effect.