

International Budget Project
OPEN BUDGET QUESTIONNAIRE

TANZANIA

October 2005

International Budget Project
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org

This questionnaire was completed by:

Name: RAKESH RAJANI, AIKA KIREI and GEIR SUNDET
Organization: HAKIELIMU
Address: 739 Mathuradas/UN Road
PO Box 79401
Dar es Salaam
Tanzania
Telephone: (+255 22) 2151852/3
E-mail: info@hakielimu.org
Internet Website: www.hakielimu.org

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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	2005/06
Budget Summary	2005/06
Executive's Budget Proposal	2005/06
Supporting Budget Documents	2005/06
Citizens Budget	Not Available
Enacted Budget	2004/05
In-Year Reports	2004/05
Mid-Year Report	Not Available
Year-End Report	Not Available ¹
Audit Report	2002/03

¹ Some year-end information is included in the Quarter 4 In-year report, which, however, isn't audited by the SAI.

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Guidelines for the Preparation of Medium Term Plan and Budget Framework for 2005/06-2007/08 http://www.tanzania.go.tz/pdf/guidelines2005_2006.pdf
Budget Summary	Speech by Minister of Finance (Hon. Mramba) to National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2005/2006 http://www.tanzania.go.tz/bspeechf.html Speech by the Minister of State, President’s Office, Planning and Privatization, Hon. Dr. Abdalah Omari Kigoda (MP) Presenting to the National Assembly the Economic Survey for 2004 and Proposals for the Medium Term Plan and Expenditure Framework for 2005/06-2007/08 http://www.tanzania.go.tz/budgetspeech/2005/pdf/mipango_SPEECH_2005.pdf
Executive’s Budget Proposal	Volume II: Estimates of Public Expenditure: Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 1 July, 2005 – 30 June, 2006 http://www.parliament.go.tz/bunge/Bunge.asp?Menu=Bdgt05Vol2 Volume III: Estimates of Public Expenditure 2005/06, Government Subventions to District Councils and Estimates for District Commissioners http://www.parliament.go.tz/bunge/Bunge.asp?Menu=Bdgt05Vol3 Volume IV: Estimates of Public Expenditure 2005/06, Summary of Development Funds for Ministries/Departments http://www.parliament.go.tz/bunge/Bunge.asp?Menu=Bdgt05Vol4M Volume IV: Estimates of Public Expenditure 2005/06, Summary of Development Funds for Regions http://www.parliament.go.tz/bunge/Bunge.asp?Menu=Bdgt05Vol4R
Supporting Budget Documents	Budget Digest 2005/06 http://www.mof.go.tz/budget/digesteng0506.pdf Sectoral budget speeches made to Parliament for health and education can be found here: http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-18-2005.pdf - health http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-21-2005.pdf - education http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-15-2005.pdf - works

Citizens Budget	Not Produced
Enacted Budget	Finance Act 2004 http://www.parliament.go.tz/Polis/PAMS/Docs/15-2004.pdf Appropriation Act 2004 http://www.parliament.go.tz/Polis/PAMS/Docs/14-2004.pdf The enacted budget for 2005/06 was not publicly available as of March 2006.
In-Year Reports	Quarterly Budget Execution Report Fiscal Quarter 1; July –September 2004 http://www.mof.go.tz/budget/BERFQ10405.pdf Quarterly Budget Execution Report Fiscal Quarter 2; October – December 2004 http://www.mof.go.tz/budget/BERFQ10124.pdf Quarterly Budget Execution Report Fiscal Quarter 3; January – March 2005 http://www.mof.go.tz/budget/BERFQ3.pdf Quarterly Budget Execution Report Fiscal Quarter 4; April – June 2005 http://www.mof.go.tz/budget/BER40405.pdf
Mid-Year Review	Not Produced
Year-End Report	Not Produced
Audit Report	Only available from SAI office in Dar es Salaam. We are classifying it as available as we were able to obtain it on two occasions but only after persistent follow-up. Publicly Available, But Not on the Internet
Other Documents	Public Finance Act 2001 www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf Public Procurement Act 2004 www.parliament.go.tz/Polis/PAMS/Docs/21-2004.pdf Supplementary Appropriation Act 2004 www.parliament.go.tz/Polis/PAMS/Docs/5-2004.pdf Constitution of The United Republic of Tanzania of 1977 (1998 version) www.parliament.go.tz link: Publications – Constitution
Relevant Ministries & Departments	Ministry of Finance www.mof.go.tz United Republic of Tanzania Parliament www.parliament.go.tz United Republic of Tanzania www.tanzania.go.tz

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	Additional Document 2	
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	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	Additional Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	NA	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	No	NA	NA
3. Released to public same day as official release to media	No	No	Yes	No	NA	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA
5. Free print copies available, limited distribution	No	Yes	Yes	No	NA	NA
6. Free print copies available, mass distribution	No	No	No	No	NA	NA
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	NA	NA
8. Written in more than one language	No	No	Yes	Yes	NA	NA
9. News conference is held to discuss release	No	No	No	No	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					Yes
D. Produced and distributed to the public (e.g., 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>					
	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	No
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	No
4. Available on the Internet free of charge	Yes	Yes	NA	NA	No
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	No
8. Written in more than one language	No	No	NA	NA	No
9. News conference is held to discuss release	No	No	NA	NA	No

⁺Mark “Yes” if access is available by mail 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> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information appears in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in the “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <p style="margin-left: 40px;">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> <p><u>Citation and/or comment:</u> This information appears in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul 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 and/or comment:</u> This information appears in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> Program-level data appear in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> Although the government produces the Medium-Term Expenditure Framework (MTEF), which contains this information in detail, it is not available to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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 and/or comment:</u> Although the government produces the Medium-Term Expenditure Framework (MTEF), which contains this information in detail, it is not available to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> Pages 70 – 80 of “Volume I – Financial Statement and Revenue Estimates for FY 2005/06” present different sources of tax revenue for the budget year. Furthermore, proposed changes in taxation for the budget year are identified on pages xi-xii, in Table II of the same volume.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> Most revenues are included in “Volume I – Financial Statement and Revenue Estimates for FY 2005/06”, but some are excluded, for instance secondary school fees. Some sources of non-tax revenue are briefly mentioned and ascribed an aggregate total figure on pages 29, 32-33, 42-43 and 49 of “Speech by Minister of Finance (Hon. Mramba) to National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2005/2006.” The “Mramba budget speech” can be seen on the Internet at: http://www.tanzania.go.tz/bspeechf.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Page 16 of Kigoda’s budget speech for 2005/06 states the national debt as of December 2004 and compares it with that as of December 2003, which reflects the net borrowing requirement, the outstanding debt at the end of the budget year as well as at the start of the budget year. Grants and loans are identified on page 83 of “Volume I – Financial Statement and Revenue Estimates.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> In Volume II of the “Financial Statement and Revenue Estimates,” Vote 22 “Public Debt and General Services” presents interest payments for the budget year. Additionally, the Budget Digest 2005/06 provides trends of interest payments over time.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol style="list-style-type: none"> 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Page 16 of Kigoda’s budget speech gives the composition of government debt in terms of domestics and national debt. However, other important details, such as maturity profile and interest rates on debt, are missing.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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 and/or comment:</u> Some key macroeconomic targets are outlined on pages 57-58 of the Kigoda budget speech, as well as on page 26 of the Mramba budget speech. These include statements about real GDP growth, inflation, revenue/GDP ratio, foreign exchange reserve levels, and broad money supply growth, with no clear mention of either unemployment or interest rates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> Although the budget speeches by Kigoda and Mramba briefly outline some macroeconomic assumptions, no information is given on the direct impact of different macroeconomic assumptions on the budget.-</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> The budget outcome of policy proposals is also generally outlined and given quantitative substance on pages 42, 43 and 49 of Mramba's budget speech, as well as in the sectoral budget speeches made in Parliament. However, on the whole, it is difficult to match quantitative figures with specific policy proposals and usually policy aspects with major budget implications are not made explicit or discussed. Therefore one only gets a very partial picture.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on the impact of new policy proposals is given, concentrated on pages 25-49 of the Mramba budget speech. New proposals are cited and implications given. However, a number of policies and implementation actions that are extra-budgetary and have significant budget implications are not disclosed.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
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> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All ‘approved estimates’ expenditures are shown classified by administrative unit/department for BY 2004/05 (BY-1) in the “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in the “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> All “approved estimates” expenditures for BY-1 appear in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> All ‘approved estimates’ expenditures for BY-1 appear in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> Program-level ‘approved estimates’ expenditure data for BY-1 appear in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> Actual expenditure data is provided in aggregate only for up to 9 months of the prior year (through to March 2005 for FY 2004/05) in the budget speeches: pages 21-25 of Mramba’s budget speech and pages 7-11 of Kigoda’s budget speech. All prior-year data (2004/05), down to the program-level, contained in “Estimates of Expenditure Volumes II and IV” are simply stated as “Approved Estimates,” with no indication of how much actual data is included.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <p>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> <p><u>Citation and/or comment:</u> Actual levels of expenditure for the FY 2003/04 (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 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <p>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> <p><u>Citation and/or comment:</u> Actual levels of all expenditure for the FY 2003/04 (BY-2), down to the program level, are presented by administrative/ departmental/ regional classification in “Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)” (FY 2005/06) and in “Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <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 expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Actual levels of all expenditure for the FY 2003/04 (BY-2), down to the program level, are presented by administrative classification in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)" (FY 2005/06) and in "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06."</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Approved estimates for FY 2004/05 (BY-1) are classified and presented exactly the same way (by administrative unit classification down to the program level) as the estimates for FY 2005/06 (BY) in "Volume II: Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial)" (FY 2005/06) and in "Volume IV: Estimates of Public Expenditure Summary of Development Funds for Ministries/Departments-2005/06 and Summary of Local and Foreign Funds for Ministries/Departments-2005/06." "Volume II" can be seen on the Internet at: http://www.parliament.go.tz/bunge/Vol2.asp "Volume IV" can be seen on the Internet at: http://www.parliament.go.tz/bunge/Vol4-Min.asp</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> All tax revenues are individually identified (and approved estimates listed) for FY 2004/05 (BY-1) on pages 70-80 of “Volume I – Financial Statement and Revenue Estimates for FY 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> All sources of non-tax revenue are individually identified for FY 2004/05 (BY-1) on pages 70-83 of “Volume I – Financial Statement and Revenue Estimates for FY 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol 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 and/or comment:</u> “Volume I: Financial Statement and Revenue Estimates for FY 2005/06” provides detailed BY-1 estimates that have not been updated to reflect actual revenue collections. In the budget speeches, actual revenue data is provided in aggregate only for up to 9 months of the prior year (through to March 2005 for FY 2004/05): pages 21-25 of Mramba’s budget speech and pages 7-11 of Kigoda’s budget speech.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol 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 and/or comment:</u> Actual collection of revenues for the FY 2003/04 (BY-2), down to program-level, is presented in “Volume I – Financial Statement and Revenue Estimates for FY 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> Actual levels of revenue for the FY 2003/04 (BY-2), down to the program-level, are presented in “Volume I – Financial Statement and Revenue Estimates for FY 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <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 revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All actual revenues for FY 2003/04 (BY-2) are presented in “Volume I – Financial Statement and Revenue Estimates for FY 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A few aggregate figures concerning the national debt by December 2004 are given on page 16 of the Kigoda budget speech. Several tables give debt information for BY-1, such as the central government debt/GDP ratio, the total debt service/total resource envelope ratio, the total interest payments/total domestic revenue ratio, the debt service/GDP ratio, and the national debt sustainability analysis (solvency indicators) on pages 11-13 of the “Budget Digest 2005/06.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <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 government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Pages 82 and 83 of the “Volume I: Financial Statement and Revenue Estimates” present debt figures two years prior to the budget year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

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> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information on state pension funds, e.g. Parastatal Pension Fund (PPF) and National Social Security Fund (NSSF), are not provided in the budget. Neither are community health funds or user funds in health.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> Transfers to sub-national government are presented in Estimates - Volume III. However, it is not apparent whether all transfers are shown and the purpose for the transfers is also not indicated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<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 and/or comment:</u> Limited information on public corporations is presented; however, we could not find information on transfers to key corporations such as the National Development Corporation (NDC), Tanzania Electric Supply Company (TANESCO), and TANROADS.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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 and/or comment:</u> No information on quasi-fiscal activities could be found.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> Information on financial assets held by the government is provided on pages 70 and 71 of “Volume I – Financial Statement and Revenue Estimates documents.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<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, a discussion of their purpose, 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 and/or comment:</u> Information on non-financial assets purchased by the government during the budget year is presented in Estimates - Volume II; however, a listing of all assets held by the government is not provided. “Volume II” can be seen on the Internet at: http://www.parliament.go.tz/bunge/Vol2.asp</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<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 and/or comment:</u> The Accountant General’s vote (23) includes information on pension arrears, but we were unable to find information on any other arrears. Additional information is presented on page 24 of Mramba’s budget speech.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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 and/or comment:</u> Contingent liabilities are not reported in the budget documents.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The amount contributed to the pension and welfare scheme is presented for each vote in the estimates - Volume II; however the future impact of these liabilities on the budget is not indicated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> “Volume I – Financial Statement and Revenue Estimates for FY 2005/06,” pages 82-83, cover development revenue taken in by the Ministry of Finance and gives a detailed list of donor funds provided by both multilateral and bilateral donors; however, we are not certain how accurate or comprehensive this information is. There are donor funds such as the President's Emergency Plan for AIDS Relief (PEPFAR) which are not reflected. It should be noted that it is difficult for the budget books to reflect donor funds if these are not provided to the government in a systematic and timely manner.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> Cost implications of tax exemptions are not presented in the budget documents.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> Checking on pages 70-83 of the “Volume I – Financial Statement and Revenue Estimates for FY 2005/06,” it seems that earmarked revenues are not identified individually. But the votes of each MDA (Ministries, Department or Agency) have detailed information of revenues such as fuel levy, natural resource levy, etc.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> No information on expenditure on secret items (e.g. military intelligence) could be found. We are therefore unable to calculate the percentage.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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 and/or comment:</u> Although a very brief narrative description of policy goals by sector for 2005/06 is given on pages 23-56 of "Speech by the Minister of State, President's Office, Planning and Privatization, Hon. Dr. Abdalah Omari Kigoda (MP) Presenting to the National Assembly the Economic Survey for 2004 and Proposals for the Medium-Term Plan and Expenditure Framework for 2005/06-2007/08," it largely focuses on the previous budget year's achievements and does not present any quantitative information on the current budget year's policy goals. A fractional narrative coverage of the links between the budget and policy goals is also presented on pages 13-19 of "Speech by Minister of Finance (Hon. Mramba) to National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2005/2006."</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<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> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although a brief narrative description of policy goals for 2007/08 is given in pages 56-58 of Kigoda's budget speech, it is a general overview of the government's intentions and it is not expressly linked to the proposed budget for 2005/06. Furthermore, the information is not disaggregated and general figures, for instance expectation for GDP growth and money supply, are not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget speeches (Mramba pp. 21-25; and Kigoda pp. 35-40) present non-financial data for the social sector, as do the sectoral budget speeches (e.g. education, health). However, it is virtually impossible to link/correlate the budget data with non-financial data. Sectoral budget speeches made to Parliament for health, education and works can be found here: http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-18-2005.pdf - health http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-21-2005.pdf - education http://www.parliament.go.tz/Polis/PAMS/Docs/HS-20-15-2005.pdf - works</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget speeches (Mramba pages 21-25; and Kigoda pages 35-40) present a variety of non-financial data, as do the sectoral budget speeches, (e.g. education, health). However, it is virtually impossible to link/correlate the budget data with non-financial data.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No, performance indicators are not presented in budget documents.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> Performance indicators are not presented in budget documents.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> Performance indicators are not presented in budget documents.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although pages 16-21 of the Budget Digest 2005/06 present information about the National Strategy for Growth and Reduction of Poverty (NSGRP) and aggregate budget information showing alignment with the National Strategy for Growth and Reduction of Poverty (NSGRP), the proportion of these funds that are earmarked for the poor is not indicated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

Additional Key Information for Budget Analysis & Monitoring	
<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?</p> <p>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> A comprehensive narrative discussion of tax rates and fee schedules, with quantitative information either provided directly or identified in linked documents, is presented in the "Revenue and Taxation Policy" link of the Ministry of Finance website (this also includes links to the relevant "Income Tax Act of 2004" and "Public Finance Act of 2001.") Page xi of "Volume I – Financial Statement and Revenue Estimates for FY 2005/06" briefly describes proposed changes in taxation policy for the budget year, as do pages 33-49 of "Speech by Minister of Finance (Hon. Mramba) to National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2005/2006," including more narrative discussion and estimates of revenue. The Ministry of Finance website is: www.mof.go.tz The "Mramba Budget Speech" can be seen on the Internet at: http://www.tanzania.go.tz/bspeechf.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <p>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</p> <p>c. Yes, some analysis is presented, but it lacks important details.</p> <p>d. No analysis on the distribution of the tax burden is presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> We could not find any document that provides information on the distributional impact on the population.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. 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 IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although a narrative discussion of the assistance from international financial institutions is given on the Ministry of Finance website, (under the link “External Assistance”) including links to documents containing further, more detailed information, information on the conditions associated with that assistance is not presented. Furthermore, the main conditions document – the Performance Assessment Framework or PAF – is not available to the public. The Ministry of Finance website is: www.mof.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 both a narrative discussion and quantitative estimates. 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 and/or comment:</u> A narrative discussion of various sources of external assistance, including donor support, is given on the Ministry of Finance website (under the link “External Assistance”), including links to documents containing further, more detailed information such as that concerning Poverty Reduction Budget Support from donor countries. But the main conditions document – the Performance Assessment Framework or PAF – is not available to the public. The Ministry of Finance website is: www.mof.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> An informative summary is given in Mramba’s and Kigoda’s budget speeches.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There was no evidence found of the production of a citizens budget in Tanzania.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The definitions of a few budget terms can be found on the Ministry of Finance website under “Structure of Budget;” however, many other terms used in the budget and other budget-related documents have not been defined. The Ministry of Finance website is: www.mof.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> Yes, it includes a summary of the budget process that is very informative. Yes, it includes a summary of the budget process that is somewhat informative. Yes, but the summary of the budget process is not very informative. No, it does not include a summary of the budget process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A very informative summary of the Tanzanian budget process is provided under the “budget” link of the Ministry of Finance website. The Ministry of Finance website is: www.mof.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Article 18 of the Constitution (as amended by the 14th Amendment of 2005) provides for freedom of access, but it is not codified into other laws such as the Official Secrets Act (No. 50) 1963.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>65. 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> <ul 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 and/or comment:</u> On rare occasions, one will be provided with this information upon request, but very erratically.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>66. 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> <ul style="list-style-type: none"> 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. 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. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> On rare occasions, one will be provided with this information upon request, but very erratically.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. 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 and/or comment:</u> The date is synchronized with Uganda and Kenya and is usually known well in advance. According to the Public Finance Act (No. 6) of 2001, page 13: "Subject to Article 137 of the Constitution, the Minister shall cause to be prepared and laid before the National Assembly as soon as practicable before the commencement of each financial year [the estimates of revenue and expenditure.]" The "Public Finance Act 2001" can be seen on the Internet at: www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	b
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A general timetable is released; however, it does not give specific dates. A description of the processes concerning the budget is given in the "budget" link of the Ministry of Finance website. However, dates regarding budget formulation are not provided. Additionally, the "Budget Review, October 2004" (pages 8-9) outlines the budget formulation stages per quarter. The Ministry of Finance website is: www.mof.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	c

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although there have been slight delays, on the whole the executive adheres to its timetable for the preparing and releasing of the budget. The Budget Guidelines for the FY 2005/06, for instance, were issued in January 2005 as set in the timetable. The “Budget Guidelines” can be seen on the Internet at: http://www.tanzania.go.tz/pdf/guidelines2005_2006.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>70. 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 and/or comment:</u> The Finance and Economics Committee sees the proposed budget just prior to the start of the budget session in the National Assembly. This committee includes members of the opposition, but cannot be considered to constitute ‘a wide range of legislators.’ The quality of other committees’ involvement is reported to be uneven.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>71. Does the executive hold consultations with the public 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 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). <p><u>Citation and/or comment:</u> The National Public Expenditure Review Annual Consultative Meeting (most recently held in May 2005) is a consultation involving members of civil society, the Policy Forum (non-governmental organizations), trade unions, and the private sector. The executive presents some budget priorities for discussion at this National PR Meeting. However, this meeting is now a one day event and too late in the budget formulation procedure to have any substantive effect on budget making process. Also, the focus at the meeting is on macro budget issues. There is no real opportunity to discuss and define sectoral budget priorities, as these more specific consultations were not held in 2005. The overall PER process, which involves some civil society and donors, is expected to undertake studies that feed into budget preparations, but there is little evidence to demonstrate that a substantive difference is made. Other consultations include engagement with the private sector on tax issues where proposals are invited on tax strategies.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>72. 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 and/or comment:</u> The Budget Guidelines are usually released at the National Public Expenditure Review Annual Consultative Meeting. The most recent of such meetings occurred on May 23, 2005. Thus, the pre-budget statement is generally released around 5 weeks prior to the start of the budget session. The “Budget Guidelines” can be seen on the Internet at: http://www.tanzania.go.tz/pdf/guidelines2005_2006.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Budget Guidelines have an extensive narrative section describing overall macro and fiscal framework and an accompanying overall budget framework. But key explanations of how the framework is derived, major assumptions, etc., are not provided, and it is difficult to correlate the narrative description with the quantitative estimates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>74. 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> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The “Guidelines for the Preparation of Medium-Term Plan and Budget Framework for 2005/06-2007/08” gives a detailed narrative description of priorities, mostly by (National Strategy for Growth and the Reduction of Poverty, NSGRP) cluster, on pages 19-49 and a series of quantitative estimates, by (NSGRP) cluster and by administrative unit, on pages 60-81 (Annexes 2 and 3 are particularly relevant) to guide the development of detailed estimates for the upcoming budget. The “Budget Guidelines” can be seen on the Internet at: http://www.tanzania.go.tz/pdf/guidelines2005_2006.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The proposed budget was presented in “Speech by Minister of Finance (Hon. Mramba) to National Assembly Introducing the Estimates of Government Revenue and Expenditure for the Financial Year 2005/2006” on June 8, 2005, less than one month prior to the start of budget year 2005/06. The budget has been presented between 10th of June and 14th of June over the past four budget years, all less than six weeks before the start of the budget year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>76. 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"> a. 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. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In Tanzania, although hearings are held and committees do take evidence from the public, these hearings are generally not open to the public, and opportunities for public participation are not well publicized. For further information go to the “Budget – Budget Process” link on the Ministry of Finance website (www.mof.go.tz).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>77. 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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Public hearings are not widely publicized and it is not easy to access them. In practice, it is rare for the media to attend or to broadcast them. However, it is very common for the executive to have to respond to questions posed.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>78. 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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Although hearings are held and testimonies from the public are heard, these hearings are not held in public and opportunities for public participation are not well publicized.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>79. 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 and/or comment:</u> No evidence was found of public legislature committee hearings or of the public release of their respective reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In both Parliament sub-committee meetings and budget sessions in Parliament, all members of Parliament (MPs), including minority parties, are given the opportunity to ask questions. However, it is common for there to be a delay on the part of the executive in responding to written requests for information submitted by Parliament. The discussions in the Debating Chamber are a matter of public record through Hansard (the verbatim report of Parliamentary proceedings); however, the written questions are not publicly disclosed until the executive indicates that it is ready to answer. These answers are generally made orally, and, if made in the Debating Chamber, they are recorded in Hansard. However, issues discussed within the Committees are not a matter of public record. This study focuses on the 2005/06 budget year, but it should be noted that there seems to be greater openness in the 2006/07 budget discussions in Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No information on expenditure on secret items (e.g. military intelligence) could be found. Therefore we are unable to calculate the percentage.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although Article 99 of the Constitution allows Parliament to reduce expenditure or the tax burden (but only when authorized by the executive), under the <i>Parliamentary Standing Orders Part 9: Legislative Procedures for Financial Matters</i>, Parliament does not have the authority to increase any charge on the Consolidated Revenue Fund unless specifically authorized. A member of parliament can express his or her dissatisfaction by seeking to reduce a Sub-Vote of any Vote by a shilling. Furthermore, of the only five conditions under which the executive may dissolve Parliament, its rejection of the budget is one of them (see article 90(2)(b) of the Constitution). The Parliamentary Standing Orders Part 9: Legislative Procedures for Financial Matters can be found at: http://www.parliament.go.tz/bunge/Docs/part9 The Constitution can be found at: http://www.tanzania.go.tz/constitutionf.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A great deal of program level detail is provided, but not linked to the activity and outcomes, thereby making it difficult to link the budget with policies. The Appropriation Act (No.14) of 2004 includes listings of recurrent, development, and total expenditures approved for departmental (ministerial and regional) spending. The “Appropriation Act 2004” can be seen on the Internet at: www.parliament.go.tz/Polis/PAMS/Docs/14-2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
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Executive's Implementation of the Budget	
<p>84. 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"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Ministry of Finance issues Quarterly Budget Execution Reports, which are accessible on the MoF website. Actual expenditure is given in aggregate for 29 functional “categories” and in a more detailed manner by priority sector and item. The Budget Execution Reports for FY 2004/05 can be seen on the Internet at:</p> <p>http://www.mof.go.tz/budget/BERFQ10405.pdf - Quarter 1 http://www.mof.go.tz/budget/BERFQ10124.pdf - Quarter 2 http://www.mof.go.tz/budget/BERFQ3.pdf - Quarter 3 http://www.mof.go.tz/budget/BER40405.pdf - Quarter 4</p> <p>All “Budget Execution Reports” through FY 2001/02 are available on the Internet at: www.mof.go.tz/budget/ber.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>85. 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"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” covers overall aggregates (in 29 “categories”) and details on several priority sectors and items, but a breakdown solely by administrative unit or other more comprehensive classification is not provided (see pages i-xi). As best as we can tell, all expenditures are covered. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at:</p> <p>http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>86. 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 and/or comment:</u> The “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” compares actual year-to-date expenditure for the 29 “categories” given as well as for several priority sectors and items with the original estimate for the period or with the same period in FY 2003/04 on pages i-xi. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. 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 “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” gives actual revenue in 30 categories of tax revenue and 5 of non-tax revenue, mainly in Annexes A and B on pages i-ii. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” covers actual revenue in 30 categories of tax revenue and 5 of non-tax revenue, mainly in Annexes A and B on pages i-ii. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto;">a</div>
<p>89. 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 and/or comment:</u> The “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” covers actual revenue in 30 categories of tax revenue and 5 of non-tax revenue, mainly in Annexes A and B on pages i-ii, and includes comparisons of actual year-to-date revenue collections with the original estimate for the period as well as with the same period in FY 2003/04. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto;">a</div>

<p>90. 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 and/or comment:</u> The “Quarterly Budget Execution Report for Quarter 2 of FY 2004/05” offers actual borrowing figures for grants and other financing in Annexes A and D on pages i-iv. The “Budget Execution Report for Quarter 2 of FY 2004/05” can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10124.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>91. 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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> The Quarterly Public Debt Reports provide information on the composition of government debt, although the timeliness of the reports is an issue. Furthermore, the data is in aggregate and only basic explanations are provided. The reports can be accessed at: http://www.mof.go.tz/debt/reports/OrtRepSep2004.pdf http://www.mof.go.tz/debt/reports/OrtRepDec2004.pdf http://www.mof.go.tz/debt/reports/quarterlydebt.pdf http://www.mof.go.tz/debt/reports/qdrJune.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>92. 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 and/or comment:</u> The Budget Execution Reports for Quarter 1 and 2 of FY 2004/05 were released within 2 months of the end of their respective periods. However, the reports for Quarter 3 and 4 were released five and four months, respectively, after the end of their periods. The Budget Execution Reports for FY 2004/05 can be seen on the Internet at: http://www.mof.go.tz/budget/BERFQ10405.pdf - Quarter 1 http://www.mof.go.tz/budget/BERFQ10124.pdf - Quarter 2 http://www.mof.go.tz/budget/BERFQ3.pdf - Quarter 3 http://www.mof.go.tz/budget/BER40405.pdf - Quarter 4</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>93. 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 and/or comment:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. 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 and/or comment:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>95. 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 and/or comment:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>96. 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> <ol 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 and/or comment:</u> There was no evidence found that the executive releases or produces a mid-year review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although the executive is required under law to seek input from legislature (Appropriations Act 2004 section 5[2]), this rarely happens in practice. The “Appropriation Act 2004” can be seen on the Internet at: www.parliament.go.tz/Polis/PAMS/Docs/14-2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>98. 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> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the “Public Expenditure and Financial Accountability Review: Joint Evaluation Report, 23rd May, 2005,” pages 24-26 and 60-61, the procurement process contains weaknesses such as non-compliance with the rules and procedures of procurement, lack of transparency, and incidences of corruption, such as kick-backs and bogus investments: “Considering that public procurement accounts for about 70 percent of the entire government expenditure budget². This translates to a loss of Tshs.300 billion (US\$ 300 million) per year.” A Public Procurement Regulatory Agency, established to regulate and monitor procurement activities, has posted a website (www.ppra.go.tz) that seems quite comprehensive in its coverage of the process, even offering a subscription to receive “tender alerts.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>99. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Constitution of the United Republic of Tanzania of 1977 (1998 version), Article 137 subsection 3. A “Supplementary Estimates of Expenditure No.1 of 2003/04” was issued at an unknown date, outlining an additional estimate of Tshs.7,250,000,000 expenditure. A “Supplementary Appropriation Act (No. 5) of 2004,” for the same sum to the same votes, passed in the National Assembly on 13th February, 2004 and received presidential assent on April 14th, 2004 for FY 2003/04. Interestingly, Supplementary Appropriation Acts (No. 18 and 19) of 2001, allocate supplemental budgets for the financial years 1997/98 and 1998/99...it seems that many, if not half, of the Supplementary Appropriation Acts were passed after the end of the relevant financial year (years later for some). All of the Acts mentioned above, as well as the Constitution, are available on the Internet at www.parliament.go.tz</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>100. 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 and/or comment:</u> Supplementary appropriation requests for 2003/04 amounted to 87,250,000,000 Tsh. The original budget for 2003/04 was 2,198,605,576,900 Tsh. The percentage of the original budget for 2003/04 was 3.97%. The Supplementary Appropriation Act request for 2000/01 (passed in 2003) was 4,019,180,145 Tsh. The original budget 2000/01 was 1,100,825,000,000 Tsh. The percentage of the original budget for 2000/01 was 0,365%. The supplementary appropriation request for 1999/2000 (passed in 2002) was 9,291,845,718 Tsh. The original budget for 1999/2000 was 914,441,980,000 Tsh. The percentage of the original budget for 1999/2000 was 1.02%. Over the last three financial years with an available Supplementary Appropriation Act (2003/04, 2000/01, 1999/2000) the average supplemental request was 1.785% of the original budget. All of the acts mentioned above can be seen on the Internet at www.parliament.go.tz under the “Parliamentary Acts” link.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto;">a</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although the legislature is required under law to approve the expenditure of contingency funds (Constitution of Tanzania of 1977 [1998 version] article 140 [1]), this rarely happens in practice.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto;">d</div>

Executive's Year-end Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are 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). <p><u>Citation and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> There was no evidence found that the executive releases or produces a year-end review of the budget. It only releases Quarterly Budget Execution Reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

- 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).

c

Citation and/or comment: The most recent final audited report, the “Report of the Controller and Auditor General for the Year Ended 30th June, 2003” was signed by the Controller and Auditor General in September, 2004 (page 565), about 14 or 15 months after the end of the corresponding fiscal year, and was in fact only available to the public around March 2005, approximately 6 additional months later. According to the Public Finance Act (No.6) of 2001, page 16:

“35.-(1) On receipt of the accounts prescribed in section 25 of this Act, the Controller and Auditor General shall cause them to be examined and audited and shall, within a period of nine months or such longer period as the National Assembly may by resolution appoint after the end of the year to which the accounts relate...”

The “Public Finance Act 2001” can be seen on the Internet at:
www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditures representing less than two-thirds of expenditures have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All expenditures have been audited and the reports 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, 2003,” containing audits of all expenditure, was signed (and then released) by the Controller and Auditor General in September, 2004 (page 565), 15 months after the end of the relevant fiscal year. However, public access to this information is limited and the CAG reports are among the few still not available on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Yes, the “Report of the Controller and Auditor General for the Year Ended 30th June, 2003” includes an executive summary on pages 5-40 and 567-9.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>115. 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 and/or comment:</u> Constitution of Tanzania of 1977 (1998 version) page 128, Article 144:</p> <p>“... (4) 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 functions of his office due to illness or any other reason or on the grounds of misbehavior, then the President shall remove him from office.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>116. 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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> There is no evidence of audit or release of extra-budgetary funds in the “Report of the Controller and Auditor General for the Year Ended 30th June, 2003.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Whilst the Controller and Auditor-General (CAG) have discretion to undertake additional audits according to the “Public Finance Act (No. 6) of 2001, Sections 33 and 37, in practice their discretion is very limited. The budget for the CAG and the National Audit Office (NAO) is lodged within the Ministry of Finance and there is no Internet access to the CAG & NAO. Additional audits would have to be recommended and additional funding approved. Added to this are the severe staff resources shortages within the NAO which are well known to the general public through various media reports. The “Public Finance Act 2001” can be seen on the Internet at: www.parliament.go.tz/Polis/PAMS/Docs/6-2001.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Under Vote 45 of the Budget Guidelines (page 63), the Controller and Auditor General (CAG) office’s requirement for the FY 2005/06 was Tshs 8.4 billion, but the ceiling was placed at Tshs. 7 billion. The ceiling, which is placed by the executive, tends to be binding. According to the “Report of the Controller and Auditor General for the Year Ended 30th June, 2003,” page 3:</p> <p style="padding-left: 40px;">Control over financial resources to effectively run the Office, has been mandated to the National Audit Office.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the “Public Expenditure and Financial Accountability Review: Joint Evaluation Report, 23rd May 2005,” page 26:</p> <p>“The Public Accounts Committee (PAC) now examines the audit reports and completes hearings within 12 months of report issue. However, the time allowed for scrutiny is only 60 days. The PAC finished the review of the 2002/03 audit report in the November 2004 parliamentary session within three months of receiving the report. However the technical-professional capacity of committee members to deal with the subject matter of their remit is generally recognized to be weak and no professional research support is provided. The PAC reports for 2001/02 and 2002/03 plus three special reports (some dating back to 2002) have not been debated by Parliament”</p> <p>and on page 24:</p> <p>“Furthermore, the fact that five Public Accounts Committee (PAC) reports have not been debated on a timely basis by Parliament or action taken by the relevant bodies on their recommendations seriously undermines the financial accountability cycle.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; text-align: center; line-height: 30px;">a</div>
<p>120. 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> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No report to that effect was found.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; text-align: center; line-height: 30px;">d</div>

<p>121. 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 and/or comment:</u> The Report of the Controller and Auditor General only presents recommendations <i>not</i> acted on.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security 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 national security 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 and/or comment:</u> We were unable to find any secret expenditure.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>