

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Tanzania, September 2009

International Budget Partnership
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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009/2010
Executive's Budget Proposal	2009/2010
Supporting Budget Documents	2009/2010
Citizens Budget	Not Available
Enacted Budget	Not Available
In-Year Reports	2008/2009
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2007/2008

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>GUIDELINES FOR THE PREPARATION OF MEDIUM TERM PLAN AND BUDGET FRAMEWORK FOR 2009/2010-2011/2012 Produced but Not Available to the Public</p>
Budget Summary	<p>1. Budget Digest 2009-2010 - Released in June 2009 http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf Available on the internet on 12 June 2009</p> <p>2. Tanzania Budget for 2009/2010: Budget Speech by the Minister of Finance and Economic Affairs Hon. Mustafa Mkulo to the National Assembly on 11 June 2009: http://www.tanzania.go.tz/budgetspeech/2009/Bajeti%20Speech.pdf (Swahili) http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf (English) Available on the internet on 12 June 2009</p>
Executive's Budget Proposal	<p>1. Volume 1-Financial Statement and Revenue Estimates, For 2009/2010 Hard copy was obtained on 12 June 2009 from the MoFEA budget department Publicly Available, but Not on the Internet</p> <p>2. Volume II-Public Expenditure Consolidated Fund Services and Supply Votes for the year 2009/2010 Accessed on the Internet on 15 July 2009 Publicly Available http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29</p> <p>3. Volume III-Estimates of Public Expenditure Supply Votes (Regional) for the year 2009/2010 Accessed on the Internet on 15 July 2009 Publicly Available http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32</p> <p>4. Volume IV-Public Expenditure Estimates-Development votes (Part A) for the year 2009/2010 Accessed on the Internet on 15 July 2009 Publicly Available http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p>

Budget Document One in Support of the Executive's Budget Proposal	<p>Speech by the Minister of Finance and Economic Affairs Hon. Mustafa Mkulo to the Parliament on the State of the National Economy for 2008 and Medium-Term Goals (2009/10-2011/12). 11 June 2009.</p> <p>HOTUBA YA WAZIRI WA FEDHA NA UCHUMI MHE. MUSTAFA HAIDI MKULO (MB) AKIWASILISHA BUNGENI TAARIFA YA HALI YA UCHUMI WA TAIFA KWA MWAKA 2008 NA MALENGO KATIKA KIPINDI CHA MUDA WA KATI (2009/10 - 2011/12) http://www.mof.go.tz/mofdocs/budget/BAJETI%202009%20mkulo.pdf (Swahili) Both accessed on the Internet 12 June 2009</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Tanzania Development Plan 2009/10 Accessed hard copy on 12 June 2009 Publicly Available, but Not on the Internet</p>
Budget Document Three in Support of the Executive's Budget Proposal	Not produced
Citizens Budget	Not produced
Enacted Budget	Produced, but Not Available to the Public
In-Year Reports	<p>Budget Execution Report and Macroeconomic Performance, Budget for Fiscal Year 2008/09, July-September 2008 (dtd Dec. 2008) http://www.mof.go.tz/mofdocs/budget/BER%20July-%20September%202008.pdf</p> <p>Budget Execution Report, Fiscal Year 2008/09, July-December 2008 (dtd Feb. 2009) http://www.mof.go.tz/mofdocs/budget/BER%20Oct%20-%20December%202008.pdf</p> <p>Quarterly Budget Execution Report, Fiscal Quarter III 2008/09 , January-March 2009 (dtd May 2009) http://www.mof.go.tz/mofdocs/budget/BER-QT3-2008-09%20Final%5B1%5D.pdf Accessed all reports on the Internet - June 2009</p>
Mid-Year Review	Not produced

Year-End Report	<p>Not Produced</p> <p>Note: The Ministry of Finance considers the Budget Execution Report for the 4th quarter of the fiscal year to be a Year-End Report, since it includes in its title "Full Year Budget Performance" and includes aggregate data on expenditures. However, this report does not meet the definition of a Year-End Report according to the OECD Best Practices for Budget Transparency, so it should be considered "Not Produced."</p>
Audit Report	<p>1. Central Government Audit Report for 2007/08: English: http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf Swahili: http://www.nao.go.tz/files/SERIKALI KUU.pdf</p> <p>2. Local Government Audit Report for 2007/08 English: http://www.nao.go.tz/files/LOCAL GOVERNMENT.pdf Swahili: http://www.nao.go.tz/files/MAMLAKA ZA SERIKALI ZA MITAA.pdf</p> <p>3. Public Authorities and Other Bodies Audit Report for 2007/08 English: http://www.nao.go.tz/files/PUBLIC AUTHORITIES AND OTHER BODIES.pdf Swahili: http://www.nao.go.tz/files/MASHIRIKA YA UMMA.pdf</p> <p>All of these reports were released and available in April 2009.</p>
Other Documents	<p>CONSTITUTION OF THE UNITED REPUBLIC OF TANZANIA OF 1977 (1998 version) - www.kituoachakatiba.co.ug/TanzaniaConstitution.pdf</p> <p>Parliamentary Agenda for 11 June 2009 http://www.parliament.go.tz/POLIS/PAMS/Docs/16-3-2009.pdf (Swahili)</p> <p>Revenue & Tax Policy in Tanzania http://www.mof.go.tz/index.php?option=com_content&task=view&id=37&Itemid=52</p> <p>Quarterly Economic Bulletins - Bank of Tanzania http://www.bot-tz.org/Publications/publicationsAndStatistics.asp</p> <p>Local Government Finances Act of 1982 http://www.parliament.go.tz/POLIS/PAMS/Docs/9-1982.pdf</p> <p>Speech by the Minister of Finance to the Finance Committee in Parliament http://www.mof.go.tz/mofdocs/budget/MAELEZO%20YA%20%20WAZIRI%20WA%20FEDHA%20KWENYE%20KAMATI1.pdf (Swahili)</p> <p>Appropriation Act 2006 http://www.parliament.go.tz/polis/PAMS/Docs/7-2006.pdf</p> <p>Appropriation Act 2005 http://www.parliament.go.tz/polis/PAMS/Docs/12-2005.pdf</p> <p>Government Loans Guarantees and Grant Act, 1974 http://www.parliament.go.tz/Polis/PAMS/Docs/30-1974.pdf</p> <p>Budget Speech 2003/04 http://www.tanzania.go.tz/budgetspeech/2003/mrambae03.htm</p> <p>Supplementary Appropriation Act 2003 (in Polis database) http://www.bunge.go.tz/POLIS/BTS/general/GENERAL_FR.asp</p> <p>5th Constitutional Amendment, Act No. 15 of 1984 (in Polis database) http://www.bunge.go.tz/POLIS/BTS/general/GENERAL_FR.asp</p>

Relevant
Ministries &
Departments

Ministry of Finance and Economic Affairs - www.mof.go.tz
United Republic of Tanzania Parliament - www.parliament.go.tz
United Republic of Tanzania - www.tanzania.or.tz
Controller and Auditor General's Office - www.nao.or.tz
Bank of Tanzania - www.bot-tz.org

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

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Executive's budget proposal presents expenditure by vote for Ministries and sub-votes for Departments. All of these are administrative units. See Volume II: Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010. This document is available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 See Volume IV: Public Expenditure Estimates-Development Votes-Ministerial and Regional Development Programmes: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> As per the <i>Guide to the Open Budget Questionnaire</i> (page 9), if the Executive's Budget Proposal is not available to the public prior to the legislature's approval, researchers should chose the answer "d" for all questions 1-55. The budget proposals were not publicly available on the Bunge (Parliament) website prior to legislature's approval. My organization obtained copies of budget books through our connections with some MPs. Unfortunately, it is difficult at the moment to tell when was the budget proposal posted, and the researcher did not indicate date he/she accessed them. I would strongly recommend questions 1-55 be marked "d."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that "a" is the most appropriate answer because I was able to access the executive budget proposal online (Volumes II, III and IV) on July 15, 2009, which was before the budget was approved on July 31, 2009. Volume I was not posted online but I got the hard copy on 12 June 2009, just a day after the budget proposal was presented to the legislature on 11 June 2009. I obtained this copy through normal channels from the budget department at MoFEA.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a," to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some functional classifications of the budget can be found in the “Budget Digest 2009/10” on page 24 in Table 4 (at the bottom of the page) – Government Expenditure on major sectors, 1999/00–2009/10. The answer is “b” because the sector categories are not compatible with international standards. http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<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:</u> Most of the expenditures are classified by economic classification in each department. For example, Basic salaries, Personal allowances, Rental expenses, Travelling expenses. See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume III Estimates of Public Expenditure Supply Votes (Regional) for 2009/2010. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Most of the expenditure for individual programs is presented in sub-votes. See, for example, Volume II Estimates of Public Expenditure Consolidated Fund Services (Section 1) and Supply Votes (Ministerial): the Ministry of Education and Vocational Training, Vote 46, page 208-216, is broken down into primary education as program 30, General Education as program 20, Secondary Education as program 40, Teachers Education as program 50 and Higher and Technical Education as program 70.</p> <p>See also Volume III Estimates of Public Expenditure Votes (Regional) and Volume IV Public Expenditure Estimates-Development Votes for Ministerial and Regional Development Programmes for 2009/2010. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <p>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> <p><u>Citation:</u> The executive's budget proposal usually presents Actual Expenditure for BY-2, Approved Expenditure for BY-1 and Estimated Expenditure for BY. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> Relates to question 5.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> All sources of tax revenue are identified in Volume I Financial Statement and Revenue Estimates for 2009/2010, Page 10-12 in Vote 21 and the Budget Speech by Minister of Finance and Economic Affairs Hon. Mustafa Mkulo for 2009/2010 (see page 35 on LGA sources of revenue under (i)). The speech can be seen on: http://www.tanzania.go.tz/budgetspeech/2009/Bajeti%20Speech.pdf http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> All sources of non-tax revenue are identified. This information appears in Volume I Financial Statement and Revenue Estimates for 2009/2010, Page 10 and 14-15 in Vote 21.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive's budget proposal usually presents Actual Revenue for BY-2, Approved Estimates for BY-1 and Estimated Expenditure for BY, so it does not present the revenue estimates for BY+2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to question 9.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<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> <p>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).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Tanzania Development Plan 2009/2010 and the Minister of Finance's Speech on the State of the Economy of Tanzania (11 June 2009) both provide data on total government debt as of December 2008. However, there is no data on the total debt at the start of the budget year (1 July 2009). Also, the Quarterly Economic Bulletins published by the Bank of Tanzania provide data on total government debt: http://www.bot-tz.org/Publications/publicationsAndStatistics.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010, Vote 22, Subvote 1001, page 8 presents both interest payments and long and short-term debt. Also in Budget Digest 2009/10, page 23, Table 2a (Budget Frame for 2004/05–2009/10) and page 25, Table 5 (External and Domestic Loans). http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

The Tanzania Development Plan 2009/2010, page 3, and the Speech by the Minister for Finance Hon. Mustafa Mkulo on the State of the Economy of Tanzania 2008/2009, page 10, shows that the National Debt as at December 2008 was USD 6.3 million which includes USD 4.8 million as Foreign Debt and USD 1.5 million as Domestic Debt.

The speech is available at:

<http://www.mof.go.tz/mofdocs/budget/BAJETI%202009%20mkulo.pdf>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Information in the budget speech is not sufficiently detailed in terms of interest rates and length of maturity.

Peer Reviewer Two Comment:

Researcher Response: I retain my view that "b" is the most appropriate answer because key information such as Total Debt and Composition of Debt (whether foreign or domestic) are presented. Lack of information such as interest rates and maturity profile should not lead to "c" because basic information is presented.

IBP Comment: IBP editors chose answer "c." Besides lacking information on interest rates and maturity profile of the debt, the documents cited only provide information on the debt as of December 2008. The question asks about debt information for the current budget year, which is from July 1, 2009 to June 30, 2010.

C

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. 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.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Digest 2009/2010 presents many macroeconomic forecasts such as GDP, inflation, exchange rate, interest rate, import and export as well as the global financial and economic crisis. For example, Revenue to GDP ratio is projected to be 16.4% in 2009/2010 and will edge upwards to 18.3% by 2011/2012, page 9. Also the summary of policies and targets for 2009/2010 on page 17 shows that Real GDP growth of 5.0%, 5.7% and 7.2% in years 2009, 2010, 2011 and 2012 respectively. Inflation to be contained at the rate below 10% by end of June 2010.

However, there is no information provided on the unemployment rate.

The budget digest can be seen on:

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Digest 2009/2010 and the Budget Speech by Hon. Mustafa Mkulo show the impacts of different macroeconomic assumptions especially on revenue collection.

This information can be seen on the internet at:

<http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf> (English)

<http://www.tanzania.go.tz/budgetspeech/2009/Bajeti%20Speech.pdf>

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The documents cited do not show in detail how projected expenditures would change if the macroeconomic assumptions in the budget are wrong.

Peer Reviewer Two Comment:

Researcher Response: I retain my view that "b" is the most appropriate answer because some macroeconomic assumptions are presented in the Budget Digest, such as expected economic growth and inflation; these are key assumptions which have direct impact on revenue and expenditure.

IBP Comment: IBP editors chose answer "c," in light of the peer reviewer's comment. The information on macroeconomic assumptions provided in the cited documents does not meet the definition of a sensitivity analysis, according to the survey methodology (*Guide to the Open Budget Questionnaire*).

C

<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Just a few policy changes appear in the Budget Speech by Min. of Finance Mustafa Mkulo though their effects on expenditure are not clearly stated. See for example page 40-48 of the budget speech. http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in the Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo on page 55-72. This speech is available at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol 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:</u> See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010, and Volume IV Public Expenditure Estimates - Development Votes (Ministerial and Regional) for 2009/10. The executive budget proposal presents the expenditure for BY-1 by vote, sub vote as well as by Ministry and Department. All of these are administrative units. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Digest 2009/10, page 24, Table 4. The answer is “b” because the sector classifications are not compatible with international standards. Functional classifications are not found in any of the budget proposal documents. Budget Digest: http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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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?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume III Estimate of Public Expenditure Supply Vote (Regional) for 2009/2010. Most of the expenditure is presented as approved estimates and classified by economic classification in each department. For example, Basic salaries, personal allowances, Rental expenses, Travelling expenses.

These documents are available at:

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30>

Comment:

When you go to each of these websites, you must click on the links for individual MDAs and Regions in order to see the economic classifications.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

Researcher Response: I retain my view that "a" is the most appropriate answer because most of the expenditures are presented as approved estimates and classified economically in all votes.

IBP Comment: IBP editors chose answer "a," in agreement with the researcher's response.

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume IV Public Expenditure Estimates-Development Votes for Ministerial and Regional Development Programmes for 2009/2010. Most of the expenditure of (BY-1) is presented as approved estimates for individual programs in subvotes. For example, the Ministry of Education and Vocational Training-Vote 46, page 208-216, is broken down into primary education as program 30, General Education as program 20, Secondary Education as program 40, Teachers Education as program 50 and Higher and Technical Education as program 70. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p> <p><u>Comment:</u> When you go to these websites, you must click on the links for individual MDAs and Regions in order to see expenditures by program.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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)?

- 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).

Citation:

See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume IV Public Expenditure Estimates-Development Votes for Ministerial and Regional Development Programmes for 2009/2010.

These documents are available at:

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." There are no actuals provided for 2008/09, only approved estimates.

Peer Reviewer Two Comment:

Researcher Response: I changed my answer to "d." I agree with the Peer Reviewer's comment that only approved estimates are presented.

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

d

<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.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Findings from Volume II Estimates of Expenditure and Consolidated Fund Services(Section I) and Supply Votes (Ministerial) and Volume III for Regional Supply Votes for 2009/2010 show that only the approved estimates for BY-1 and estimates for BY are presented. BY-2 represents the actual expenditure. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <ol style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Findings from Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) and Volume III Estimates of Public Expenditure and Supply Votes (Regional) for 2009/2010 present expenditure estimates for BY-2 (2007/08). They are shown for individual programs as well as by economic and administrative classifications in the budget documents.</p> <p>These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32</p> <p><u>Comment:</u> Refer to question 23.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume IV Public Expenditure Estimates-Development Votes for Ministerial and Regional Development Programmes for 2009/2010. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <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:</u> Yes, prior year estimates are adjusted to reflect the budget year data. See Volume II Estimates of Expenditure and Consolidated Fund Services (Section I) and Supply Votes (Ministerial) for 2009/2010 and Volume IV Public Expenditure Estimates-Development Votes for Ministerial and Regional Development Programmes for 2009/2010. These documents are available at: http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31 http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Volume I Financial Statement and Revenue Estimates for 2009/2010, Pages 10-12, in Vote 21 identifies all sources of tax revenue.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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)?

- 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).

Citation:

Volume I: Financial Statement and Revenue Estimates for 2009/2010, Page 10, under Vote 21 identifies several different sources of non-tax revenue for BY-1, including property income and sale of goods and services.

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31>

The Budget Digest, page 23, Table 2a and page 24, Table 3 provides detailed information on non-tax revenue for BY-1, including loans and grants, privatization funds, parastatal dividends, etc.

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

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)?

- 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).

Citation:

See Volume I Financial Statement and Revenue Estimates for 2009/2010, Page 10-15 in Vote 21.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Data cited are estimates.

Peer Reviewer Two Comment:

Researcher Response: I changed my answer to "d." I agree with the Peer Reviewer's comment. There are no actuals for 2008/2009; only approved estimates are presented.

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

d

<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> <p>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> <p><u>Citation:</u> Volume I Financial Statement and Revenue Estimates for 2009/2010, Page 10-15, in Vote 21 present only the actual revenue for BY-2. In Vol. I of the budget proposal, pages ix-x also show aggregate actuals for revenue collection for 2007/08 (BY-2). Also, in the Budget Digest, on page 23 (Table 2a) and page 24 (Table 2b and Table 3). Budget Digest: http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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> <p>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> <p><u>Citation:</u> Volume I of the budget proposal, Financial Statement and Revenue Estimates, pages 10-12, shows 2007/08 (BY-2) actual revenue collection in detail; however, detailed information on grants and loans for 2007/08 is not available.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> See Volume I Financial Statement and Revenue Estimates for 2009/2010, Page 10-12 in Vote 21 and Budget Digest, page 23 (Table 2a) and page 24 (Tables 2b and 3).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The Tanzania Development Plan 2009/2010, page 3, and the speech by the Minister for Finance Hon. Mustafa Mkulo on the State of the Economy of Tanzania 2008, page 10, presents just the level of National Debt and classifies the level of both Foreign and Domestic debt without clearly showing the composition of Creditors. Also see the Budget Digest, page 25, Table 5, which shows estimates for 2008/09 and actuals up to March 2009. The speech is available at: http://www.mof.go.tz/mofdocs/budget/BAJETI%202009%20mkulo.pdf The Budget Digest is available at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Budget Digest 2009/10, page 23, Table 2A. http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on extra budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> I have chosen "b" because the intergovernmental transfers are presented in Volume III Estimates of Public Expenditure Supply Votes (Regional for 2009/2010) though it is doubtful whether all transfers are presented. These documents are available at: Summary of Public Expenditures–Supply Votes 2009/10 by Region (in Vol. III of budget proposal). http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=32 Summary of Development Funds for Regions 2009/10 (in Vol. IV of budget proposal). http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=30</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>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> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Volume II Estimate of Public Expenditure Consolidated Fund Services and Supply Votes (Ministerial) for 2009/2010, page 413-416, presents transfers to about 172 public corporations. http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29</p> <p>Also, different MDAs have presented transfers to public corporations. See for example Vote 46, page 8, under programme 70. http://www.parliament.go.tz/bunge/budget/2009/Votes/Vol2/46.pdf And Vote 52 in different programmes. http://www.parliament.go.tz/bunge/budget/2009/Votes/Vol2/52.pdf</p> <p><u>Comment:</u> In the on-line version of the budget documents, the MDAs present all aggregate transfers without specifying by names of corporations as specified in the hard copy of Vol. II, page 413-416.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No evidence to prove this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech on pages 18-19, the Minister of Finance states that the Auditor General's report mentions weaknesses in the valuation of fixed assets – therefore, during the Budget Year they will finalize the valuation of Government assets in 20 ministries for the purpose of recording them in a permanent register. After they complete that, they will conduct the process in the remaining ministries. http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <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:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <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:</u> Volume I Financial Statement and Development Revenue for 2009/2010 presents all sources of donor financial assistance under Vote 21, from pages 14 to 15. I have chosen 'b' because there is no information on assistance in kind.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Development revenues are earmarked. See pages 14-15 of Volume I Financial Statement and Revenue Estimates for 2009/2010. The only earmarked revenues are development funds from external sources. These are generically earmarked into three categories: GBS, Basket, and Projects. By definition, there is no need to individually identify the uses of General Budget Support. Upon examination, almost all externally funded development baskets and projects are identified by their individual external sources throughout the development expenditure volumes. Volume IV Public Expenditure Estimates-Development Votes-Regional Programmes http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<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> <ul style="list-style-type: none">a. One percent or less of expenditure is dedicated to secret items.b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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"> a. 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo on pages 28-50 and the Budget Digest 2009/2010, pages 17-20, present the policy priorities to be implemented in 2009/2010. This information can be seen from the budget speech at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf http://www.tanzania.go.tz/budgetspeech/2009/Bajeti%20Speech.pdf</p> <p>Budget Digest: http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf In most cases, even the ministerial budget speeches link these policies with the budget: http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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:</u> There is some information explaining how the proposed budget is linked to the government’s policy goals for a multi-year period in the Speech by the Minister of Finance Hon. Mustafa Haidi Mkulo to Parliament on the State of the National Economy for 2008 and Medium Term Goals (2009/10-2011/12). This provides an overview of government intentions/targets for the Medium Term, but is not comprehensive. http://www.mof.go.tz/mofdocs/budget/BAJETI%202009%20mkulo.pdf</p> <p><u>Comment:</u></p> <p><u>The Researcher Response to this question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response “c” because limited details are presented.</p>	<p>C</p>
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50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- 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).

Citation:

Budget speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo, pages 41-47, and the Budget Digest 2009/2010. Ministerial budget speeches for FY 2009/2010 in particular present many non-financial data. This information can be seen in the Min. of Finance's budget speech at:

<http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf>

Budget Digest:

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Ministerial budget speeches:

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf>

http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf

<http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf>

http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf

<http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf

Comment:

Peer Reviewer One Comment: I support the researcher's response since the ministerial speeches do provide a significant level of non-financial data. Most of these speeches were also published in newspapers one day after they were read in Parliament.

Peer Reviewer Two Comment:

b

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- The non-financial data are very useful for assessing program performance.
 - The non-financial data are mostly useful for assessing program performance.
 - The non-financial data are somewhat useful for assessing program performance.
 - No non-financial data are provided or they are not useful for assessing program performance.
 - Not applicable/other (please comment).

Citation:

Non-financial data are well presented and can be used to evaluate or assess the output attained in different programmes and hence provide clues for outcome and impact assessment. The Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo, Budget Digest 2009/2010, and the ministerial budget speeches 2009/2010.

See the Min. of Finance's budget speech at:

<http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf>

Ministerial budget speeches:

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf>

http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf

<http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf>

http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf

<http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf

Budget Digest:

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- Performance indicators are presented for all programs.
 - Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - No performance indicators are presented.
 - Not applicable/other (please comment).

Citation:

Performance indicators are mostly presented in ministerial budget speeches for 2009/2010. See, for example, the budget speech of the Minister of Education and Vocational Training to the legislature. The speech document is available at:
<http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf>

Other Ministerial budget speeches:

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf
<http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf>
http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf
<http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf>
http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf
<http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf>
http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf
<http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf>
http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf
http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- 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).

Citation:

In most cases performance indicators are well designed. See, for example, the budget speech of the Ministry of Education and Vocational Training to the legislature, which shows the number of classes to be built, the number of pupils to be enrolled, and the number of teachers to be trained (Pages 189-234). The speech document is available at: <http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf>

Also, other ministerial speeches present enough indicators. See them at the following links:

- http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf
- <http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf>
- http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf
- <http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf>
- http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf
- <http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf>
- http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf
- <http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf>
- http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf
- http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to question 53.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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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?

- 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).

Citation:

Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo, Budget Digest 2009/2010, and ministerial budget speeches for 2009/2010 present several policies such as the National Strategy for Growth and Reduction of Poverty (NSGRP), Tanzania Mini-Tiger Plan and Millennium Development Goals. Many other policies and commitments are made on special votes such as ministerial votes.

Budget Speech:

<http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf>

Budget Digest:

http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf

Ministerial budget speeches:

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/sheria%20na%20katiba.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/miundombinu_hotuba200910.pdf

<http://www.tanzania.go.tz/budgetspeech/2009/mambo%20ya%20ndani.pdf>

http://www.tanzania.go.tz/budgetspeech/2009/utumishi_hotuba%20ya%20bajeti%202009.pdf

<http://www.agriculture.go.tz/speeches/BSpeech%202009-10.pdf>

http://www.mifugo.go.tz/documents_storage/HOTUBA%20YA%20BAJETI%202009-2010.pdf

<http://www.parliament.go.tz/bunge/docs/Hotuba%20ya%20WMJJW.pdf>

http://www.meac.go.tz/documents_storage/2009-7-17-6-20-42_2010.pdf

http://www.tanzania.go.tz/budgetspeech/2009/mailiasili_hotuba.pdf

<http://www.moe.go.tz/speeches/HotubayaWaziri2009.pdf>

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo, page 56-71, presents some information on the tax rate. However, the Ministry of Finance website also presents this information.</p> <p>This information can be seen in the budget speech at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p>The Ministry of Finance website also shows the Revenue & Taxation Policy: http://www.mof.go.tz/index.php?option=com_content&task=view&id=37&Itemid=52</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: More information is also available on the website for the Tanzania Revenue Authority at http://www.tra.go.tz/index.php?option=com_content&task=section&id=22&Itemid=76 and http://www.tra.go.tz/documents/Paye.htm.</p> <p>Peer Reviewer Two Comment:</p>	<p>b</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech 2009/2010 by the Minister of Finance and Economic Affairs Mustafa Mkulo, page 56-71, presents information on the tax impact but doesn't show exactly who gains and who loses. This information can be seen in the budget speech at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information on conditions associated with IFI assistance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no evidence to prove this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech 2009/2010 and Budget Digest 2009/2010 both provide summaries which are somewhat informative. This information can be seen in the budget speech at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf And in the Budget Digest at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20DIGEST,%202009-10%20_June%2010_%20Final.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no citizens budget, and also the budget and proposal are too technical and very big in size, so most ordinary citizens do not understand them.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The main budget documents do not have a glossary to show definitions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> So far, there is only the Right to Information Bill 2007, and there has been a lot of discussion from civil society organizations on whether it will be codified to enable citizens' access to all government information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <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:</u></p> <p><u>Comment:</u> In practice it is not possible, though the Local Government Finances Act of 1982 (http://www.parliament.go.tz/Polis/PAMS/Docs/9-1982.pdf) orders local governments to provide public expenditure information to citizens so that they can evaluate the performance of the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <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:</u></p> <p><u>Comment:</u> Refer to comment in Question 64.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> The executive normally releases the budget between 10-15 June of each year to comply with the Parliamentary Standing Order which requires the budget to be released before 20 June of each year. Thus there is no permanent date though the public understands that the release is in June of each year. For 2009/2010, the budget was released on 11 June 2009. See the following link - the Parliament's agenda for 11 June 2009 (Swahili): http://www.parliament.go.tz/POLIS/PAMS/Docs/16-3-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> “The timetable is not released to the public but a circular is issued to spending ministries, government agencies and local government.” This is according to Mr. Nicholous Shombe who is the Budget Officer at the Ministry of Finance and Economic Affairs.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

Citation:

According to Mr. Nicholous Shombe who is the Budget Officer at the Ministry of Finance and Economic Affairs, "The government adhered to its timetable for the preparation and release of the budget which starts September to June."

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." This should follow from question 67 -- that if the timetable is not public, how would the public know whether or not it was followed?

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The executive does not release to the public its timetable, so it's difficult to know if it is adhering to it or not.

Researcher Response: I retain my view that "a" is the most appropriate answer because the reviewers are referring to whether the timetable is public or not. But the issue in discussion is whether the government adheres to the timetable or not.

IBP Comment: IBP editors chose answer "d," in agreement with the peer reviewers. The executive does not release its timetable to the public.

d

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Just a few consultations are held between the executive and parliamentary committees. This year the Minister of Finance Hon. Mustafa Mkulo held a meeting with the Finance Parliamentary Committee and presented the budget proposal. But time was very limited as it was only five days before tabling the budget to the legislature. Also, ministerial budgets of all sectors are presented to respective committees of the Parliament before being presented to the legislature. See the speech of Hon. Mkulo to the Finance Parliamentary Committee at: http://www.mof.go.tz/mofdocs/budget/MAELEZO%20YA%20%20WAZIRI%20WA%20FEDHA%20KWENYE%20KAMATII.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no public consultation to determine budget priorities. Just a few activists from different civil society organizations are invited to compose a task force to discuss the budget. One example of this type of process is the Public Expenditure Review consultative meetings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. 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. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Guidelines for the Preparation of Medium Term Plan and Budget Framework for 2009/2010-2011/2012 was produced in February 2009, but was not available to the public until August 2009, which was after the budget was passed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment under question 71.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment under question 71.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> 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:</u> The executive normally releases the budget between 10-15 June of each year to comply with the Parliamentary Standing Order which requires the budget to be released before 20 June of each year. For example, the budget for 2009/2010 was received on 11 June 2009. Thus the legislature received the budget right before the executive started presenting the 2009/10 budget to the legislature. This information can be seen at: http://www.mof.go.tz/mofdocs/budget/BUDGET%20SPEECH%20ENGLISH%20FINAL%20VERSION.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- 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).

Citation:

Comment:

Parliamentary committees hold meetings at the Bunge (Parliament) Office in Dar es Salaam for public hearings. But in most cases the public is not aware of these meetings due to minimal publicity.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." If these meetings are unknown to the public and the public does not attend, then they are not public hearings by the strict meaning of the word "public" as defined in page 40 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment:

Researcher Response: I changed my answer to "d." I agree with the Peer Reviewer One's comment.

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Refer to question 75.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Ministries present annual performance and budget projections for the next financial year. Questions from MPs and answers from the ministry are compiled separately. But all three documents are not publicly available, as is rightly indicated in question 78 by the researcher. The only problem with these meetings is that they are not public, as I have explained in question 75.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." There are no public meetings organized by the legislature to hear the executive's testimony, and even the other public meetings are very limited, and very little, if any, information is provided to the public about these meetings.

Researcher Response: I changed my answer to "d." I agree with the Peer Reviewers' comments.

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

d

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</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:</u></p> <p><u>Comment:</u> Refer to questions 75 and 76.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Same explanation as in question 75.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I changed my answer to "d." I agree with the Peer Reviewer One's comment.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Parliamentary Committees hold meetings, but no reports are released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

Citation:

Both the budget for the Ministry of Home Affairs, Ministry of National Security and the Ministry of Defence and National Service are presented to the legislature with all descriptions pertaining to administrative activities, program activities, and functional activities. See this information at:

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29>

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=31>

b

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." I could not find any evidence of secret items in the documents cited, and neither was I able to access any.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b," as there is not enough information regarding secret items which are given to the legislature.

Researcher Response: I retain my view that "a" is the most appropriate answer because both the budget for the Ministry of Home Affairs, Ministry of National Security and Ministry of Defence and National Service are presented to the legislature with all descriptions pertaining to administrative activities, program activities, and functional activities.

IBP Comment: IBP editors chose answer "b," in light of peer reviewers' comments.

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

By the Constitution the legislature is required to discuss, request clarifications, suggest adjustments, approve the budget and then enact the appropriation act for the budget.

See the Constitution of the United Republic of Tanzania of 1977, Article 90(2)(b) and Article 63(3).

www.kituoachakatiba.co.ug/TanzaniaConstitution.pdf.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The cited section of Constitution actually negates/limits the power of legislature to amend the budget, lest the President dissolve the Parliament. In practice, MPs may propose to amend but if the respective minister refuses, the Parliament will have to pass the budget as it is.

Peer Reviewer Two Comment:

Researcher Response: I retain my view that "a" is the most appropriate answer because by law the legislature has the power to amend the budget. This is stipulated in the Constitution. So if MPs can not amend in practice then we have to blame them for fearing to lose their representation in the legislature.

IBP Comment: IBP editors chose answer "d." There is no mention of the legislature's authority to amend the budget in the cited Constitutional articles. Article 90(2)(b) states that the president can dissolve Parliament if Parliament refuses to approve the government's proposed budget. Article 63(3) states that Parliament may debate the performance of each Ministry during the annual budget session.

d

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." I could not access any evidence of the Appropriation Act for 2009 on the government's website.

Peer Reviewer Two Comment:

Researcher Response: I chose to change my answer to "d," since the Appropriation Act 2009 is not available on the Internet. Also, I tried to obtain a hard copy of the Act from the Ministry of Finance and was not able to get one.

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

d

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports are issued quarterly as follows: July to September, October to December, January to March, and April to June. All these reports are available in the following link for the years 2001/02 to 2008/09: http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u> Most of these reports do not report actual expenditures on the basis of administrative units.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." As per instructions in the <i>Guide to the Open Budget Questionnaire</i>, page 43, and as per the researcher's comment in this question and in question 84. It is impossible to use these reports to track expenditure by administrative units.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that "b" is the most appropriate answer because it is true that the in-year reports are released on quarterly basis though they do not present actual expenditure by administrative units.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b," in agreement with the researcher's response, because the question is asking how often the reports are released.</p>	b

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- 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).

Citation:

The in-year reports covers aggregates of recurrent and development expenditures. They do not report on the expenditures of all votes as it appears in ministerial and regional supply and development votes. Also, the reports do not organize expenditures by administrative unit. The in-year reports can be seen on:
http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Follows from question 82, reports do not present expenditure by administrative units hence difficult to track if all expenditures are covered.

Peer Reviewer Two Comment:

Researcher Response: I retain my view that "a" is the most appropriate answer because if the in-year reports are released we cannot answer "d." The in-year reports present all actual recurrent and development expenditure, although it is not classified administratively.

IBP Comment: IBP editors chose answer "a," in agreement with the researcher's response.

a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> The in-year reports covers aggregates of recurrent and development expenditures. They do not report on the expenditures of all votes as it appears in ministerial and regional supply and development votes. Also, the reports do not organize expenditures by administrative unit. The in-year reports can be seen on: http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Both estimates and actual year-to-date recurrent and development expenditure are reported, including recurrent expenditures on salaries and other charges and development expenditures -- though they do not organize the expenditure by administrative unit and function. The in-year reports can be seen on:

http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Still follows the argument that only aggregates are reported, not expenditure by administrative units, economic classification and function.

Peer Reviewer Two Comment:

Researcher Response: I retain my view that "a" is the appropriate answer (refer to my explanation in question 83).

IBP Comment: IBP editors chose answer "a," in agreement with the researcher's response.

a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation:</u> Quarterly Budget Execution Reports are released after every quarter of the fiscal year. These reports can be seen on: http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <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:</u> Quarterly Budget Execution Reports cover all sources of revenue including domestic revenue and foreign assistance. The reports present all sources of revenue, i.e Actual Tax revenue on imports, Taxes on domestic sales, Income tax, Other taxes, Refunds, and actuals of Non-tax revenue. The information is found in Annex B of the Quarterly Budget Execution Reports. http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to question 87.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The Quarterly Budget Execution Reports present the information on actual borrowing. The information can be found in Annexes A & D of these reports. See this information at: http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information on debt is provided in the Quarterly Bulletin of the Bank of Tanzania for December 2008. Debt information is found on pages 10-11 (debt profile) and page 89 (Table 5.1–External Debt Developments). Information for Zanzibar debt is found on pages 19-20. This document can be seen at: http://www.bot-tz.org/publications/QuarterlyEconomicBulletins/QEB_Dec_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> The reports are released three months after the end of the the period. For example, the July-September 2008 report was released in December 2008, and the October-December 2008 report was released in March 2009. See the Quarterly Budget Execution Reports for 2008/2009 which are available at: http://www.mof.go.tz/index.php?option=com_content&task=view&id=24&Itemid=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Report not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Report not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> The power of the Minister to reallocate funds is indicated in most appropriation acts. See for example the Appropriation Act of 2006 (pages 2-4) and 2005 (page 4). http://www.parliament.go.tz/polis/PAMS/Docs/7-2006.pdf http://www.parliament.go.tz/polis/PAMS/Docs/12-2005.pdf</p> <p>Also see the Government Loans Guarantees and Grant Act, 1974 http://www.parliament.go.tz/Polis/PAMS/Docs/30-1974.pdf</p> <p><u>Comment:</u> So far the Appropriation Act of 2009 is not publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <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:</u> This is evidenced in the audit results for 2007/2008 - there were procurement irregularities which amounted to USD 6.6 million. Some of these irregularities are: procurement without procurement plans (3%), procurement of store not recorded in ledger (9%), short or non-delivery of goods/services (78%), procurements without competitive bidding (8%), and procurement without tender board approval (2%). This information is available in the Audit Report for 2007/2008, page xv, which is available at: http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>98. 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:</u> This depends on how urgent the issue is. See the Constitution of the United Republic of Tanzania of 1977, Article 137(2), which states that in the event of shortfall a supplementary bill is contemplated and provided for under Article 137(3).</p> <p>(2) After the National Assembly has approved the estimates of expenditure (apart from the expenditure charged on the Consolidated Fund by this Constitution or by any other law) a Bill to be known as an Appropriation Bill shall be introduced into the National Assembly for the purpose of authorizing the issue from the Consolidated Fund of the sums necessary to meet the expenditure for the various activities of the Government involved in those estimates.</p> <p>(3) Where in any financial year it is found that-</p> <ul style="list-style-type: none"> (a) the amount of money appropriated by the Appropriation Act for a certain purpose is insufficient or it has been necessary to incur expenditure in respect of an activity for which no amount has been appropriated under the Act; or (b) money has been expended for a certain purpose in excess of the amount appropriated for it by the Appropriation Act or that money has been expended for a purpose for which no amount was appropriated under the Act, there shall be presented before the National Assembly a supplementary estimate or, as the case may be, a statement of excess, and after the National Assembly has approved the supplementary estimate or the statement of excess there shall be introduced into the National Assembly a supplementary Appropriation Bill for the purpose of authorising the issue of funds from the Consolidated Fund of the Government of the United Republic, and such moneys shall be used to meet the cost of the activities involved in the supplementary estimates or statement of excess. <p>http:// www.kituoachakatiba.co.ug/TanzaniaConstitution.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Using the Supplementary Appropriation Act of FY 2003/2004 and the original budget for 2003/2004, the Supplemental Budget was 3.3% of the original budget, which is higher than 2% but less than 5%.</p> <p>The 2003/04 Budget Speech: http://www.tanzania.go.tz/budgetspeech/2003/mrambae03.htm</p> <p>In the POLIS database, see the Supplementary Appropriation Act 2003: http://www.bunge.go.tz/POLIS/BTS/general/GENERAL_FR.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> It would be interesting to use the most recent supplementary budgets since there were some major shifts and new expenditures, for example, money recovered from EPA.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Contingency funds are approved before being expended. See Article 140(1), Section 43 of the 5th Constitutional Amendment, Act No. 15 of 1984. Available in the POLIS database at: http://www.bunge.go.tz/POLIS/BTS/general/GENERAL_FR.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <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:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The 2007/2008 Audit Report was signed by the Controller and Auditor General (CAG) on 26 March 2009 and released in April 2009. This was ten months after the end of FY 2007/2008. I also got a hard copy from the National Audit Office (NAO) in May 2009, and in the meantime the report was also available on the NAO website at http://www.nao.go.tz.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> The Audit Report for 2007/2008 shows that all central government, local government, government agencies, and embassies' expenditures were audited, which means all votes were audited.</p> <p>http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf http://www.nao.go.tz/files/LOCAL GOVERNMENT.pdf http://www.nao.go.tz/files/PUBLIC AUTHORITIES AND OTHER BODIES.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> The Audit Report for 2007/2008 for the Central Government includes the executive summary (see page xiv-xvii) which is available at: http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 43 of the 5th Constitutional Amendment, Act No. 15 of 1984 and section 19 of the 12th Constitutional Amendment, Act No. 12 of 1995, page 102, explains that only the president can make the final consent to remove the CAG from the post. These Acts can be found in the POLIS database: http://www.parliament.go.tz/polis/PAMS/general/GENERAL_FR.asp</p> <p>Also see Article 144(4) of the Constitution of Tanzania at: http://www.kituoachakatiba.co.ug/TanzaniaConstitution.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In theory the CAG can release to the public audits of extra-budgetary funds. In practice this has never happened.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> The Public Audit Act No. 11 of 2008 grants autonomy to the Auditor General. Section 10(1) of the Public Audit Act No. 11 of 2008 empowers the Controller and Auditor General to audit the Accounts of all votes which include Ministries, Departments and Agencies, Regional Administrative secretariats, Local Government Authorities, Embassies/Missions and any other institution related to expenditure of public funds. The Act is available in hard copy from the National Audit Office, but not on-line (there is a link on the NAO website, but the Act has not been posted to date). http://www.nao.go.tz/publication.php?p=Public%20Audit%20Act%202008</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

The National Audit Office (NAO) budget is determined by the Executive under Vote 45 but there is no proof whether the funding level is consistent with the resources required by CAG needed to fulfill its mandate.

<http://www.parliament.go.tz/bunge/budget.php?cat=5&subcat=29>

Comment:

Since the CAG can perform all audits as required by the audit act we can thus say the budget is adequate.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: I could not find evidence that the CAG complained about the level of resources for his office. I tried to look for speeches by him on the NAO and Bunge websites but did not find any.

Peer Reviewer Two Comment: Based on the information in the researcher's citation, the appropriate response is "d."

Researcher Response: I retain my view that "b" is the most appropriate answer because the CAG has never complained about a shortage of staff or any resource-related problem in his previous audit reports. Thus we cannot conclude that the funding level is not consistent with the resources required.

IBP Comment: IBP editors chose answer "b," in agreement with the researcher and Peer Reviewer One's responses.

b

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The newly enacted Public Audit Act No.11 of 2008 has increased the independence of the Controller and Auditor General. The CAG's office can now undertake its own recruitment rather than apply to the Ministry of Finance, which is how it was previously when auditing security sectors like the police and prisons department.</p> <p><u>Peer Reviewer One Comment:</u> The CAG has recruited many new staff in the past two years, as per vacancies advertised in newspapers and on the NAO website.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

The website of the National Audit Office has a "contact us" form which can be used to maintain formal communication with the public.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d," since a "contact us" form on the NAO's website is not sufficient to be considered a formal mechanism for receiving complaints and suggestions to assist in determining the NAO's audit program.

d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> Committees of the legislature examine the audit report. This is done by the Public Accounts Committee and the Local Authority Committee. This is evidenced by the foreword of the Central Government Audit Report 2007/08 on page xiii. http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> In executive summary of the Central Government Audit Report 2007/2008, page xv, the CAG pointed out that most of the recommendations articulated in the 2006/2007 report were not honored by the government. It therefore seems that even the CAG does not know if actions are taken to address audit recommendations. This evidence can be seen in the 2007/2008 Audit Report at: http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> In executive summary of the Central Government Audit Report 2007/2008, page xv, the CAG pointed out that most of the recommendations articulated in the 2006/2007 report were not honored by the government. It therefore seems that even the CAG does not know if actions are taken to address audit recommendations. This evidence can be seen in the 2007/2008 Audit Report at: http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

The legislature receives audit reports of the security sector, including the Ministry of Defence and National Service (vote 57), the Police Force Department (vote 28), and the Prison Force Department (vote 29), pages 15, 16 and 25. This evidence can be seen in the 2007/2008 Central Government Audit Report at:
[http://www.nao.go.tz/files/CENTRAL GOVERNMENT.pdf](http://www.nao.go.tz/files/CENTRAL%20GOVERNMENT.pdf)

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: To answer this question, the researcher would need to interview MPs or their staff. This information cannot be gathered from documents. The citation does not give enough evidence to answer the question.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d," as generally most secret items/programs are not audited. The citation provided here is meant for the normal expenditures which legislators are given.

Researcher Response: I retain my view that "a" is the most appropriate answer because all votes and sub-votes are audited by the CAG and the final audit report of the Controller and Auditor General is presented to the legislature.

IBP Comment: IBP editors chose answer "b." According to the CAG's 2007/08 Audit Report for Central Government, many documents for the Ministry of Defense were not available for audit (see page 25, Vote 57 - Ministry of Defense and National Service).

b