

# Open Budget Survey 2017

## Questionnaire

### Tanzania

January 2018

## COUNTRY QUESTIONNAIRE: TANZANIA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-2017

**Sources:** The relevant PBS to be used in Open Budget Questionnaire is for the fiscal year 2016/2017 as the Fiscal year in Tanzania begins in July and ends in June. The Current fiscal year began 1st July 2016 and will end 30th June 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** This document is available in the following link <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...>  
(<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The Budget Guideline was made available in January 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 2016/01/30

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: I firstly got this document on 30th January 2016. Probably it was made publicly available before 30th January 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The document was probably made publicly available before the 30th January 2016 as indicated by the Researcher but it can not currently be easily traced on the government Ministry of Finance website as cited by the researcher. Also in practice the invitation to public discussion has not been

openly encouraged. The way in which the document is presented it is presented and the definitely approved guideline for the budget which can not be significantly changed. This explains why the final budget is always not significantly different from the scheme presented in the guidelines.

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** I got the soft copy on 2016/30/01.

**Sources:** I got the soft copy on 2016/30/01.

**Comments:** Researcher: I got the soft copy on 2016/30/01.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Plan and Budget Guidelines was uploaded into the ministry's website in the month of December 2016

**IBP comment:** The Guidelines for the Preparation of Annual Plan And Budget for 2017/18 was not available in the Ministry of Finance website at the time this review took place (August 2017). Hence the Guideline for 2016/17 is the correct document to be used.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The URL is <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...>  
(<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Sources:** The URL is <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...>  
(<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The document is publicly available

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, I agree with the score but the document is currently very difficult to easily trace on the Ministry website under the Budget guideline section. Only guidelines upto 2015/16 is available

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The Budget Guideline is in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The document is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** GUIDELINES FOR THE PREPARATION OF ANNUAL PLAN AND BUDGET FOR 2016/17

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: GUIDELINES FOR THE PREPARATION OF ANNUAL PLAN AND BUDGET FOR 2016/17

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a “citizens version” of the PBS?

- a. Yes
- b. No

**Answer:** b.

**Sources:** Citizen version of PBS is not publicly available

**Comments:** Researcher: Citizen version of PBS is not publicly available

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** The Citizens version in the sense of a Citizens budget produced for every stage of the budget cycle is not publicly available however the government published a Citizens Budget for the entire budget in both English and Kiswahili. This can be viewed via [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20(English).pdf). It is however not easy to determine when it was published and IBP should therefore determine whether this meets the standard test in the context that IBP is asking for.

**Government Reviewer****Opinion:** Agree**Researcher response:** Citizens Budget in Tanzania corresponds with the Enacted Budget, and not the PBS

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-2017**Sources:** 1st July 2016 to 30th June 2017**Comments:** Researcher: 1st July 2016 to 30th June 2017**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 19 April 2016

**Sources:** The Economic is status report is available in Pdf through <http://www.mipango.go.tz/> (<http://www.mipango.go.tz/>) Budget Speech 2016/2017 <http://www.mof.go.tz/mofdocs/msemaji/BUDGET%20SPEECH%20FINAL...> (<http://www.mof.go.tz/mofdocs/msemaji/BUDGET%20SPEECH%20FINAL%202016.pdf>)

**Comments:** Researcher: The EBP was read for the first time on 19th April 2016. So I refer this as the date when the EBP was submitted to the legislature for consideration

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** The EBP was not publicly available, as it was only available in hard copy only. The budget books were posted online only after they were approved by the legislature.

**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The Executive Budget Proposals are normally uploaded into the website at the same time they are submitted to the Parliament.

**Researcher response:** The EBP of 2016/2017 were not posted online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017 (so the EB). The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** EBP not publicly available. It was published after being passed by the Legislature

**Sources:** EBP not publicly available. It was published after being passed by the Legislature

**Comments:** Researcher: I got the hard copy on 19th April 2016. I don't know when was the EBP published online

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Executive Budget Proposals were uploaded into website in April 2016

**Researcher response:** The EBP of 2016/2017 were not posted online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017. The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** EBP not publicly available. It was published after being passed by the Legislature

**Sources:** EBP not publicly available. It was published after being passed by the Legislature

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Executive Budget Proposals are available to the public both through printed versions and electronically through ministry's website. We have two versions, the first one is EBP as submitted to the National Assembly for debating and second one is EBP as passed by the Parliament (this the version approved by the Parliament)

**Researcher response:** The EBP of 2016/2017b were not posted on online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017. The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** EBP not publicly available. It was published after being passed by the Legislature

**Sources:** EBP not publicly available. It was published after being passed by the Legislature

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** EBP as passed by the Parliament is publicly available in printed version and is uploaded into the ministry's website in the month of September every year.

**Researcher response:** The EBP of 2016/2017b were not posted on online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017. The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** EBP not publicly available. It was published after being passed by the Legislature

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** The EBP was not publicly available, as it was only available in hard copy only. The budget books were posted online only after they were approved by the legislature. <http://www.mof.go.tz/mofdocs/budget/Budget%20Books>

<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Asse>

<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

[http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-](http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-As%20Passed%202016-2017.pdf)

<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

[http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-](http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-As%20Passed%202016-2017.pdf)

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** EBP (as submitted and as passed) both in hard copy and electronic versions (online) are publicly available

**Researcher response:** The EBP of 2016/2017b were not posted on online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017. The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** EBP not publicly available. It was published after being passed by the Legislature

**Sources:** <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It appears the researcher did not understand the instruction to this question which required that he marks the question N/A if his response to the prior question was [b] which it was in this case.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** EBPs are publicly available through hard copies and online

**Researcher response:** The EBP of 2016/2017b were not posted on online before the legislature enacted the Budget. Even the just passed EBP of 2017/2018 have not been posted until today, and what is available in MoF website is EBP as passed of 2016/2017. The following link provide the clarification of my response [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=20&Itemid=560](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=20&Itemid=560)

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Executive Budget Proposal 2016-2017 as submitted to the National Assembly

**Sources:** EBP not publicly available. It was published after being passed by the Legislature  
<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: EBP not publicly available. It was published after being passed by the Legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Executive Budget Proposal are available in Four Volumes i.e. Volume I Financial Statement and Revenue Estimates , Volume II Estimates of Public Expenditure Consolidated Fund Services (Section I) and Supply Votes (Ministerial), Volume III Estimates of Public Public Expenditure Supply Votes (Regional) and Volume IV Public Expenditure Estimates Development Votes (Part A) Ministerial and Regional Development Programmes.

**EBP-8:** Is there a “citizens version” of the EBP?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: The Citizens Budget corresponds to the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016-2017

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: Budget was enacted on 21 June 2016.This is the day which the appropriation Act was published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 20 June 2016

**Sources:** The 2016/17 budget (Appropriation Act, 2016) was approved by the Parliament on 20 June 2016. See: <http://www.parliament.go.tz/bills-list> (<http://www.parliament.go.tz/bills-list>) (search for 20 June 2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: Budget was enacted on 2016/7/20, and the next day the Appropriation Act (Enacted Budget) was published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget was enacted in June 2016 after that we normally start to effect changes made to the EBP as submitted to the national Assembly and the EBP as passed by the Parliament was made public in September 2016 through printed version and online.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 21 June 2016

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: Budget was enacted on 21/06/2016 and the same day the Appropriation Act(Enacted Budget) was published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Budget was enacted on 21 June 2016 and the same day the Appropriation Act(Enacted Budget) was published.So (<http://published.So>) I refer the day when the appropriation act was published.

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: Budget was enacted on 21 June 2016 and the same day the Appropriation Act (Enacted Budget) was published. So I refer the day when the appropriation act was published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Sources:** Appropriation Act <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf)) It can also be found here: <http://www.parliament.go.tz/bills-list> (<http://www.parliament.go.tz/bills-list>) (search for the date 20 June 2016). Budget Books as Passed <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...> (<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...> (<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...> (<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20IV%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: EB is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: Enacted Budget is in pdf hence not machine readable

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: EB is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: EB is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Appropriation Act, 2016

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

**Comments:** Researcher: EB is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

- a. Yes
- b. No

**Answer:** a.

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Comments:** Researcher: Citizen Budget of the EB is publicly available: [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016-2017

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Comments:** Researcher: However the CB has been published in December 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Comments:** Researcher: CB for 2016/2017 was published on 27th December 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(Engl\)\\_final.pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(Engl)_final.pdf)

**Comments:** Researcher: The CB is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** CB 2016/2017 was published on 27th December 2016**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)**Comments:** Researcher: CB 2016/2017 was published on 27th December 2016.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** I visited the Ministry website on 26th December 2016 the CB was not posted online. But when I visited on 27th December to search for the Half Year report then I found the CB posted online.**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)**Comments:** Researcher: CB 2016/2017 was published on 27th December 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Due to changes made in the Budget Cycle is supposed to be available online to the Public in the month of September, 2016

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** The URL link for the CB is [http://www.mof.go.tz/mofdocs/msemaji/CITIZENS%20BUDGET%2016-17%20%20%20\(Engl\)\\_final.pdf](http://www.mof.go.tz/mofdocs/msemaji/CITIZENS%20BUDGET%2016-17%20%20%20(Engl)_final.pdf)**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)**Comments:** Researcher: CB 2016/2017 was published on 27th December 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the

CB refers to and, next to it, its full title.

**Answer:** Government Budget For Financial Year 2016/2017-Citizens' Budget Edition

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Comments:** Researcher: CB 2016/2017 is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** CB of the Enacted Budget-This is because it is prepared from the EBP as passed by the national Assembly

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20\(English\).pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20%20(English).pdf)

**Comments:** Researcher: CB of the Enacted Budget-This is because it is prepared from the EBP as passed by the national Assembly

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015-2016 and FY 2016-17

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)

**Comments:** Researcher: The OBS 2017 looks at Tanzania's Q2, Q3, Q4 reports for FY 2015-16 and Q1 report for FY 2016-17. These are not publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** d.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)

**Comments:** Researcher: Only one out of four in year report was released in 2014/2015. No IYR were published after these ones. So IYR is considered not publicly available The status is as follows; Q2 2015/16: produced but not published Q1 2015/16: produced but not published Q4 2014/15: published late (October 2015) Q3 2014/15: produced but not published

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** As per Section 29(4) of the Budget Regulations of 2015 the IYR are supposed to be published within thirty days after the end of respective quarter.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a**Sources:** n/a**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A**Sources:** The OBS 2017 looks at Tanzania's Q2, Q3, Q4 reports for FY 2015-16 and Q1 report for FY 2016-17. These are not publicly available. IYR Q4 for 2014/2015 was published late, its publication date was determined through the cover page.<http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Rep...><http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/BER-QT4-2014-15.pdf>[http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)**Comments:** Researcher: Tanzania has so far published only Q4 of 2014/2015**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** N/A**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)**Comments:** Researcher: Relevant IYR are not publicly available**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** IYR are in line with the Budget Regulations are public documents.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Documents are not published

**Comments:** Researcher: Documents are not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The documents if published are pdf format and hence they are not machine readable.

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=category...](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454))

**Comments:** Researcher: For the past years Tanzania used to publish the In years report. However from FY 2014/2015 Tanzania published only Q4 and there has been no any report published in FY 2015/2016 or FY 2016/17.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher does not show evidence and may be does not have evidence that the IYRs are produced for internal use only. His response is an inference based on the fact that previously they used to be produced and they were not produced in the year under review. He therefore infers or concludes that they may have been produced for internal use. It could also be likely that they were not produced at all!

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** IYRs are public documents and it was just a mishap that they were not prepared but now the situation has been rectified and the the special team mandated to prepare and publish them has been constituted and approved by higher authorities in the ministry. The outcome of this team can be seen IYR for Q1 and Q2 have already uploaded into ministry's website.

**Researcher response:** The response has been changed from C to B because I received hard copies when I visited the Ministry.

**IYRs-6b:** If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** In previous years they were published.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** They were produced you can see them in the website

**Researcher response:** As of 31 December 2016 the IYRs were not posted online. Even today, the IYR are not posted on line. See the MoF link [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Quarterly Execution Report April-June 2015

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)

**Comments:** Researcher: Q4 report of 2014/2015 was produced and published. However other three reports of FY 2015/2016 have so far not been published. However Ministry officials still maintain that they will be published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** b.

**Sources:** Not produced

**Comments:** Researcher: Not produced

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015/2016

**Sources:** The MYR is not released to the public

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I find the Mid Year Reports on the government website via [http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report%20\(Mid%20Year\)%20July-%20December%202016%20Final.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report%20(Mid%20Year)%20July-%20December%202016%20Final.pdf). I however can not tell when they were produced and uploaded online. It is therefore important for the researcher to confirm whether these were not available at the time of conducting the research instead of concluding that they are not produced at all.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** What is available online is the MYR for 2016/2017. But up to the cutoff date of OBS (31 December 2016), the MYR for 2015/2016 was not available online.

**MYR-2:** When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** The MYR is not released to the public

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I have found MYRs via <http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Rep...> ([http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20\(Mid%20Year\)%20July-%20December%202016%20Final.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20(Mid%20Year)%20July-%20December%202016%20Final.pdf)). The researcher should clarify whether they were not available at the time of conducting the study.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** MYR report for 2015/2016 was not released to the public. What is posted today is the MYR for 2016/2017 was was also posted after the cutoff date of the OBS (31 December 2016).

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Not produced at all

**Comments:** Researcher: Not produced at all

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** No I dont agree with the score by the researcher. As indicated I have found MYRs on the government Ministry of Finance website which can be accessed via [http://www.mof.go.tz/index.php?option=com\\_content&view=category...](http://www.mof.go.tz/index.php?option=com_content&view=category) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454)) and <http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Rep...> ([http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20\(Mid%20Year\)%20July-%20December%202016%20Final.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20(Mid%20Year)%20July-%20December%202016%20Final.pdf)) . The researcher has to clarify whether he did not see this or if it was published after the deadline. Either way his response would be erroneous since it appears that the government publishes MYRs after all, although it could be late

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** MYR report for 2015/2016 was not released to the public. What is posted today is the MYR for 2016/2017 was was also posted after the cutoff date of the OBS (31 December 2016).

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** The Ministry of Finance produces Quarter 2 report which is also regarded as Mid Year report but it does not qualify to be a Mid Year report as per OBS methodology.

**Sources:** The Ministry produces Quarter 2 report which is also regarded as Mid Year report but it does not qualify to be a Mid Year report as per OBS methodology - because it records actual expenditure and revenue to date but does not include a discussion of how these trends will affect the estimates of full-year expenditure.

**Comments:** Researcher: The Ministry produces Quarter 2 report which is also regarded as Mid Year report but it does not qualify to be a Mid Year report as per OBS methodology.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher should clarify further why he thinks the MYR produced does not meet the OBP criterion. Citing examples would be resourceful.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** MYR report for 2015/2016 was not released to the public. What is posted today is the MYR for 2016/2017 was was also posted after the cutoff date of the OBS.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** As indicated, I have found a copy of the MYR via the government site [http://www.mof.go.tz/index.php?option=com\\_content&view=category&layout=blog&id=67&Itemid=454](http://www.mof.go.tz/index.php?option=com_content&view=category&layout=blog&id=67&Itemid=454). It is specifically Titled: BUDGET EXECUTION REPORT FOR THE FIRST HALF OF THE FISCAL YEAR 2016/17.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** MYR report for 2015/2016 was not released to the public. What is posted today is the MYR for 2016/2017 was was also posted after the cutoff date of the OBS

**MYR-8:** Is there a “citizens version” of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizen version of the MYR

**Comments:** Researcher: There is no citizen version of the MYR

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014-2015

**Sources:** Not publicly available

**Comments:** Researcher: Not publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** The YER is not released to the public

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Not produced at all

**Comments:** Researcher: Not produced at all

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** The Ministry does produce Quarter 4 report which is also regarded as Year end report but it does not qualify to be a Year End report as per OBS methodology.

**Sources:** The Ministry does produce Quarter 4 report which is also regarded as Year end report but it does not qualify to be a Year End report as per OBS methodology.

**Comments:** Researcher: The Ministry does produce Quarter 4 report which is also regarded as Year end report but it does not qualify to be a Year End report as per OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizen version of the YER

**Comments:** Researcher: There is no citizen version of the YER

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014-2015

**Sources:** FY 2014-2015

**Comments:** Researcher: FY 2014-2015

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** CAG report which is available at <http://www.nao.go.tz/#&panel1-3> (<http://www.nao.go.tz/#&panel1-3>) Public Audit Act 2008 [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102)) CAG Press release on 26th April 2016 <http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasilishi...> (<http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasilishi...>)

**Comments:** Researcher: Audit Report is always made available between March and April of each Fiscal year which is almost nine or ten months after the end of Fiscal year. For example the Audit reports for the year Fiscal year 2014/2015 which ended in June 2015 were submitted to the President on 28th March 2016, and then published on 26th April 2016 which was the same day when the report was tabled to the Parliament. See the Cover page and later of the CAG to the President through the following link <http://www.nao.go.tz/#&panel1-3> (<http://www.nao.go.tz/#&panel1-3>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 26 April 2016

**Sources:** CAG Press release <http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasili...> (<http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasilishwa-bungeni/>)

**Comments:** Researcher: Audit reports were tabled in Parliament on 26th April 2016, and they were uploaded on website in the same day.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Reports are available at [http://www.nao.go.tz/?wpfb\\_dl=211](http://www.nao.go.tz/?wpfb_dl=211) ([http://www.nao.go.tz/?wpfb\\_dl=211](http://www.nao.go.tz/?wpfb_dl=211)) [http://www.nao.go.tz/?wpfb\\_dl=210](http://www.nao.go.tz/?wpfb_dl=210) ([http://www.nao.go.tz/?wpfb\\_dl=210](http://www.nao.go.tz/?wpfb_dl=210))

**Sources:** Reports are available at [http://www.nao.go.tz/?wpfb\\_dl=211](http://www.nao.go.tz/?wpfb_dl=211) ([http://www.nao.go.tz/?wpfb\\_dl=211](http://www.nao.go.tz/?wpfb_dl=211)) [http://www.nao.go.tz/?wpfb\\_dl=210](http://www.nao.go.tz/?wpfb_dl=210) ([http://www.nao.go.tz/?wpfb\\_dl=210](http://www.nao.go.tz/?wpfb_dl=210))

**Comments:** Researcher: Reports are publicly available and published on time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Data are not available in machine readable. The documents are in pdf

**Comments:** Researcher: Data are not available in machine readable. The documents are in pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** THE ANNUAL GENERAL REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30HJUNE, 2015

**Sources:** You can see all reports in the following link [Data are not available in machine readable. The documents are in pdf](#)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-8:** Is there a “citizens version” of the AR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** There is no citizen version of the AR

**Comments:** Researcher: The Citizen Version of the AR was for the last time published in FY 2011/2012

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=artic...](http://www.mof.go.tz/index.php?option=com_content&view=artic...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=article&id=22&Itemid=452](http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452)) [http://www.mof.go.tz/index.php?option=com\\_content&view=categ...](http://www.mof.go.tz/index.php?option=com_content&view=categ...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default](http://www.mof.go.tz/index.php?option=com_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default)) <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>)

**Comments:** Researcher: The website of the Ministry of Finance and Tanzania Revenue Authority have created web links for disseminating budget, revenue and allocation information.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=artic...](http://www.mof.go.tz/index.php?option=com_content&view=artic...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=article&id=22&Itemid=452](http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452)) [http://www.mof.go.tz/index.php?option=com\\_content&view=categ...](http://www.mof.go.tz/index.php?option=com_content&view=categ...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default](http://www.mof.go.tz/index.php?option=com_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default)) <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>)

**Comments:** Researcher: Information can be downloaded, and this means they are as a consolidated file. See for example revenue collection for fiscal year 2015/2016, which is presented in excel file on the following link <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>) However data for the new fiscal year which started in July 2016 have not been uploaded as of September 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=artic...](http://www.mof.go.tz/index.php?option=com_content&view=artic...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=article&id=22&Itemid=452](http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452)) [http://www.mof.go.tz/index.php?option=com\\_content&view=categ...](http://www.mof.go.tz/index.php?option=com_content&view=categ...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default](http://www.mof.go.tz/index.php?option=com_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default)) <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>)

**Comments:** Researcher: The information can be downloaded in multiple years in consolidated file. See for example revenue information on the following link <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** [http://www.mof.go.tz/index.php?option=com\\_content&view=artic...](http://www.mof.go.tz/index.php?option=com_content&view=artic...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=article&id=22&Itemid=452](http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452)) [http://www.mof.go.tz/index.php?option=com\\_content&view=categ...](http://www.mof.go.tz/index.php?option=com_content&view=categ...) ([http://www.mof.go.tz/index.php?option=com\\_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default](http://www.mof.go.tz/index.php?option=com_content&view=category&id=55:other-chargesoc&Itemid=224&layout=default)) <http://www.tra.go.tz/index.php/tax-collection-statistics> (<http://www.tra.go.tz/index.php/tax-collection-statistics>)

**Comments:** Researcher: Information are not presented in visual format. In most cases data are presented in pdf or excel format

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** Public Finance Act 2001 <http://www.policyforum-tz.org/sites/default/files/PublicFina...> (<http://www.policyforum-tz.org/sites/default/files/PublicFinanceAct2001.pdf>) Budget Act 2015 <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>) Public Audit Act [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: The Public Finance Act 2001, Part II, Section 2(a), (b) and (c) provides details on transparency of public resources during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** Access to Information Act 2016 <http://parliament.go.tz/polis/uploads/bills/1466686784-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466686784-A%20BILL%20-THE%20ACCESS%20TO%20INFORMATION%20ACT,%202015%20\(2\)%20\(FOR%20PRINTING\).pdf](http://parliament.go.tz/polis/uploads/bills/1466686784-A%20BILL%20-THE%20ACCESS%20TO%20INFORMATION%20ACT,%202015%20(2)%20(FOR%20PRINTING).pdf))

**Comments:** Researcher: In 2016, Tanzania passed the Access to Information Act 2016 which intends to promote Transparency, Accountability and Participation.

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The practical application of this law has been difficult to benefit from as the government still restricts access to information and government agencies are still obliged to observe confidentiality of information and public servants are bared from releasing information without formal authorization. The government clamp down on free expression via a draconian cyber crimes law and restricting live broadcast of parliamentary sessions are testimonies that the government's commitment to Citizen's access to information is still suspect. At least the practice does not reflect the spirit which was anticipated to be achieved via the Access to information law 2016.**Government Reviewer****Opinion:** Agree**1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?**

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The researcher should clarify however whether the EPB which is published in Hard copy presents expenditures by Administrative unit or not.**Government Reviewer****Opinion:** Agree with Comments**Comments:** As pointed out earlier EBP 2016/17 like any other EBP is a public document and it is available both in printed and online version.**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The researcher should also make comment whether the expenditures which were published after legislative approval are presented by functional classification. This is important for purpose of broadening understanding of Tanzania' budget documents and practice.**Government Reviewer****Opinion:** Agree with Comments**Comments:** The EBP are presented in economic classification, however upon request we can classify the budget in Classification of Functions of Government (CoFoG) by class, unit and division.**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

- a. (100) Yes, the functional classification is compatible with international standards.

- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The CoFoG we are using is compatible with the international standards

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.  
b. (0) No, expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher should make some comments on how the expenditures published after legislative approval are classified.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is presented in terms of economic classification

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

- a. (100) Yes, the economic classification is compatible with international standards.  
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The economic classification applied is compatible with international standard

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In the EBP though presented in economic classification but we have programmes e.g. In Vote 21 The Treasury you find Programme 10- Administration, Programme 20- Fiscal and Resource Management, Programme 40- Resources Mobilization etc

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although the budget books may have been made publicly available after legislative approval. The researcher should make some comments whether the expenditures are presented in a multi year basis. which seems to be the case from the available documents.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Volume 1 of the EBP known as Financial Statement and Revenue Estimates 2016/17 presents individual sources of tax revenue for instance income tax, VAT, import duty, fuel levy etc

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Volume 1 of the Financial Statement and Revenue Estimates presents all individual sources of non tax revenue.

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** It does not present for multi year

**12:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** It does not present individual sources of revenue in multi year

**13:** Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The are presented in the PBS known as Guidelines for Preparation of annual Plan and Budget for 2016/17

**17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researchers score based on his statement that the budget books were not published prior to legislative approval. However it would have been good for the researcher to state whether any policy changes were made in the executive proposal. Because from the available documents, there were significant policy changes.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Speech by the Minister for Finance and Planning, Hon. DR. Philip Mpango (MP), Introducing to the National Assembly, The Estimates of Government Revenue and Expenditure for Fiscal Year 2016/17 shows new policies distinct from the existing policies.

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is classified in terms of economic classification however by request or fo analysis we can classify the budget using CoFoG classification.

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**21:** In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I still feel the researcher needs to make some comments on whether the EBP, although published after legislative approval presents expenditures at program level.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The volume 1 of the EBP presents revenues by category for the preceding year i.e. 2015/16

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** YES

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Normally revenues which are updated to reflect actual revenue collection are budget year (BY-2)

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered B as per the OBS methodology.

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** NO

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** YES

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Budget Year (BY-2)

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yeas they are shown in the EBP

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**36:** Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP presents the estimates of transfer to public corporations for at least budget year

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I still think the researcher would be helpful by providing some information, even when the books were published after legislative approval. For example the government highly subsidises the Country's power utility public corporation-Tanzania Electrical Supply Company (TANESCO) and also still grants some tax exemptions and zero rates Value Added Tax on some goods and services. These could qualify as Quasi Fiscal expenditures, which could be highlighted to broaden our understanding of Tanzania's budget process and practice.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)**

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42:** Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45:** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The volume 1 of the EBP presents the information on tax expenditure for at least the budget year ( refer Vote 21 the Treasury- Tanzania revenue Authority)

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The volume 1 of the EBP presents estimates of earmarked revenues.

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The preparation of the budget takes into account all instructions contained in the guidelines for the preparation of annual plan and budget and take into account sector policies, sustainable development goals (SDG), Ruling Party Election Manifesto 2015 etc,

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher should make some comments based on the available information although it may have been availed after legislative approval. For example, I am aware that the government is currently implementing a cash transfer program supported by the World Bank targeting the most poor. The government is also implementing the Tanzania Social Action Fund (TASAF) program where extremely poor households receive basic support

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget attaches high priority to the health sector and in particular primary health care, primary education now we have free primary education programme and we have cash transfers to the poor households through the Tanzania Social Action Fund (TASAF). All these are aimed at assisting the impoverished communities in the country.

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**53:** Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP for 2016/17 is considered not publicly available (published in hard copy only), as the budget books were not posted online prior to being passed by the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In the Guidelines for preparation of the annual and budget there is an appendix which shows the budget cycle calendar from preparation, approval, execution and reporting

**Researcher response:** The proposed budget books for 2016/2017 were not posted online before the budget was passed and since the EBP is considered not publicly available, the question is answered D as per the OBS methodology.

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The Budget Guideline 2016/2017 does not present information related to the macroeconomic forecast

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: Information on the government's expenditure policies, priorities and estimate of government expenditure are presented in the Budget Guideline from page 4-13 under subtitle Instructions for Preparation of Budget 2016/2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Budget Guideline <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: Information beyond the core elements is presented for the government's revenue policies and priorities on page 4-5 of the Budget Guideline 2016/2017. Estimates of total revenue and composition of revenue such as tax revenue, non tax revenue, LGAs sources and external sources of revenue (grant and loan) are presented on page 4 while policies and strategies for revenue enhancement are presented on page 5. Most of these policies were included in the EBP 2016/2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**57:** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The Budget Guideline present only the amount expected to be borrowed by the government for FY 2016/2017 on page 4. Other information such as Total Debt and interest payment are not presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...> (<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: Budget Guideline 2016/2017 does not present Multi- year expenditure estimates

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20IV%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: Budget Books as passed by National Assembly Present expenditures by economic and Administrative classifications only. This information can be found in Appropriation Act 2016 and Budget books Volume II, III and IV as passed by national assembly

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...> ([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))

<http://www.mof.go.tz/mofdocs/budget/Budget%20Bookshttp://www...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Bookshttp://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Asse%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>

(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20IV%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: This information is presented in Budget Books as Passed by National Assembly. For example Vote 46 from page 297-302 present expenditure by Program 20, 30, 40, 50, 70 and 80.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** Budget Book Volume I is not publicly available**Comments:** Researcher: Budget Book Volume I is not publicly available. Also Appropriation Act 2016 and Budget Books Volume II, III and IV does not present revenue estimates by category.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The volume 1 book is supposed to be publicly available like other volume 2, 3 & 4 it is just an anomaly it is not availed online. However, printed version are publicly available.**IBP comment:** This question is answered B, as the Budget Book Volume 1 is not available online.**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** Financial Statement and Revenue Estimate is not publicly available**Comments:** Researcher: Financial Statement and Revenue Estimate is not publicly available**Peer Reviewer****Opinion:** Agree with Comments**Comments:** I find that the budget book Volume I which contains Financial Revenue Estimates is uploaded and can be viewed via [http://www.mof.go.tz/mofdocs/budget/Budget%20Books/2015\\_2016...](http://www.mof.go.tz/mofdocs/budget/Budget%20Books/2015_2016...) ([http://www.mof.go.tz/mofdocs/budget/Budget%20Books/2015\\_2016%20As%20passed%20by%20National%20Assembly/VOLUMEI.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Books/2015_2016%20As%20passed%20by%20National%20Assembly/VOLUMEI.pdf)). I am however not aware when it was uploaded and whether the researcher did not see this together with the other budget books.**Government Reviewer****Opinion:** Agree with Comments**Comments:** Printed version is publicly available.**Researcher response:** The link provided by the reviewer was not available as at 31 December 2016. The printed version does not qualify as publicly available as per the OBS methodology.**IBP comment:** Using javascript command it looks like it was published online on 24 March 2017. The PDF properties show same date. This indicates that the document was not available before the cut-off date - 31 December 2016.**63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Appropriation Act 2016 <http://parliament.go.tz/polis/uploads/bills/1466433873-A%20B...>  
([http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20\(PRINTED\)%20\(2\).pdf](http://parliament.go.tz/polis/uploads/bills/1466433873-A%20BILL%20FOR%20APPROPRIATION%20ACT,%202016%20(PRINTED)%20(2).pdf))  
EBP as passed by National Assembly <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20III%20-%20As%20Passed%202016-2017.pdf>) <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20IV%20-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: None of the three estimates related to government borrowing and debt are not presented in the Enacted Budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget for FY 2016-17 was published too late to be considered publicly available.

**Comments:** Researcher: While the CB was published too late to be considered publicly available, it does present the core elements such as basis for budget, objectives, Policy Links, Revenue and expenditure policies, Revenue collections and expenditure allocation as aggregate figures and also sector allocations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The citizens budget for 2016/17 section 2 is dedicated to macroeconomic outlook and assumptions, it here where you have macro economic projections, section 3 is on priorities of the government budget 2016/17, section 4 is on measures and guiding policies in 2016/17 budget, section 5 is on revenues, section 6 is on expenditure. Finally the last page of CB contains all contact information.

**Researcher response:** The CB does contain some information, it was published too late to be considered publicly available, and thus this question must be answered D.

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: The CB 2016/2017 has so far been posted on Ministry Website. Also hard copies are available from the Ministry and can be obtained on request. According to the OBS methodology, the CB is considered not publicly available, so the response is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The CB is public document available in both in printed version and online. For your information the current CB is a joint effort between Ministry of finance and planning and the Policy Forum which is an umbrella of almost 500 NGOs. We use the Policy Forum to distribute the copies of CB to the public using their extensive network. Apart from Policy Forum we also use HakiElimu an NGO to distribute CB. Therefore the assertion that CB is available upon request is not true. At the ministry and the government budget division in particular we keep few copies for emergency requests from various individuals, institutions etc.

**Researcher response:** Although the CB was disseminated using various means of distribution, it was published too late to be considered publicly available, and thus this question must be answered D.

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20\(Engl\)\\_final.pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20(Engl)_final.pdf)

([http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20\(Engl\)\\_final.pdf](http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%2016-17%20%20(Engl)_final.pdf))

**Comments:** Researcher: The Ministry of Finance work closely with Budget Working Group which is composed by more than 100 members of Policy Forum. Thus, CSOs are engaged in the entire process of setting structure, content and some cartoons or photo. The experience between 2012-2016 shows that the entire process is very collaborative between government and CSOs. In the preparation of CB 2016/2017 three engagements were held between Budget Working Group and Government in the preparation of the CB .See also the cover page which justify that the citizen budget was prepared by Ministry of Finance in collaboration with Policy Forum. According to the OBS methodology, the CB is considered not publicly available, so the response is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Only CB of the enacted budget is published, other citizen version are not published. However, according to the OBS methodology, the CB 206/2017 is considered not publicly available, so the response is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: In Year Report for 2015/2016 and 2016/2017 have not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report for 2015/2016 has not been published

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I have seen the governments MYR published via <http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Rep...> ([http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20\(Mid%20Year\)%20July-%20December%202016%20Final.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20(Mid%20Year)%20July-%20December%202016%20Final.pdf)). The researchers should clarify whether this was not published at the time of the study.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The document identified by the peer reviewer was published after the research cut-off date of the OBS 2017 (31 December 2016), and that the OBS 2017 evaluates the 2015/16 MYR, not the 2016/17 MYR. So the response must remain D.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I I have seen the governments MYR via <http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Rep...> ([http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20\(Mid%20Year\)%20July-%20December%202016%20Final.pdf](http://www.mof.go.tz/mofdocs/budget/Budget%20Execution%20Report/Budget%20Execution%20Report%20(Mid%20Year)%20July-%20December%202016%20Final.pdf)). The researcher should clarify whether this was not publicly available at the time of study.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The document identified by the peer reviewer was published after the research cut-off date of the OBS 2017 (31 December 2016), and that the OBS 2017 evaluates the 2015/16 MYR, not the 2016/17 MYR. The response must remain D.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Mid Year Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**84:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**89:** Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Year End Report is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: Financial statement is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** These reports are available online at <http://www.nao.go.tz/category/cag-reports/> (<http://www.nao.go.tz/category/cag-reports/>) The link of the specialized audit [http://www.nao.go.tz/?wpfb\\_dl=213](http://www.nao.go.tz/?wpfb_dl=213) ([http://www.nao.go.tz/?wpfb\\_dl=213](http://www.nao.go.tz/?wpfb_dl=213))

**Comments:** Researcher: SAI conduct both Financial, Compliance and Performance Audit and all reports are made available to the public. For example Special report of Specialized Performance Audit is available at [http://www.nao.go.tz/?wpfb\\_dl=213](http://www.nao.go.tz/?wpfb_dl=213) ([http://www.nao.go.tz/?wpfb\\_dl=213](http://www.nao.go.tz/?wpfb_dl=213))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The mandate of the CAG to audit all expenditures is stated in the Public Audit Act of 2008 which is available online at [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: All expenditures of Financial year 2014/2015 within the mandate of the Supreme Audit Institution (SAI) have been audited. The Controller and Auditor General (CAG) is empowered by law to audit all expenditures and special programs by the Public Audit Act of 2008, Article II, section 59(c).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**99:** What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** SAI report on Public Corporations is available online at [http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170) ([http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170))

**Comments:** Researcher: The CAG is authorized by Public Audit Act to Audit all Vote by both Central government, Local government and Public Corporations. As indicated in the Audit Report of 2014/2015, all extra Budgetary Funds (Funds for social securities such as PSPF, LAPF, GEPP, PPF,NSSF) were audited and the report was published online.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**100:** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** CAG reports are available at [http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168) ([http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168)) [http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170) ([http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170))

**Comments:** Researcher: Each report of the CAG Audit report provides an Executive summary of the Findings, Opinions and some suggestions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**101:** 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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** CAG reports are available online at [http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168) ([http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168)) [http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170) ([http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170))

**Comments:** Researcher: The executive does not report on steps it has taken to address audit findings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** CAG report are available online at [http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170) ([http://www.nao.go.tz/?wpfb\\_dl=170](http://www.nao.go.tz/?wpfb_dl=170)) [http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168) ([http://www.nao.go.tz/?wpfb\\_dl=168](http://www.nao.go.tz/?wpfb_dl=168))

**Comments:** Researcher: The CAG's Audit Report contains a detailed summary of the status of implementation and responses on the previous audit recommendations. This summary can be found in the Annual General Reports of the controller and Auditor General on the Financial statements of the central government (MDAs) for year ending June, 2015-Specifically the report presents a summary of follow up on the implementation of the Previous Years Audit Recommendations

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget Act 2015 <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)

**Comments:** Researcher: The Budget Act 2015 has established parliamentary Budget Office and the functions and roles of the PBO are stated under Section 9, sub sections (1) and (2) of the Budget Act 2015. The PBO has started its operation in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This response has been adjusted from A to D to ensure consistency across countries. There is no description of the PBO's independence in the law and since there is no website, it is not feasible to review reports or the office's work.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)

**Comments:** Researcher: The Parliamentary Budget Office is established by Budget Act 2015, and it started its operation in 2016 and some of the roles have not been fully implemented such as macroeconomic and/or fiscal forecasts as the office has just started in 2016

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** Answer changed from "c" to "d" for consistency with indicator #103.

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)**Comments:** Researcher: The PBO is established by the Budget Act 2015 and it started its operation in 2016. The PBO did not publish its own costing of new budget proposal in 2016/2017**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)**Comments:** Researcher: The Parliamentary Budget Office is established by the Budget Act 2015. The office started its operation in 2016 and it has never appeared before the committee to testify in hearings of committee or legislature**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://parliament.go.tz/committee-reports-list> (<http://parliament.go.tz/committee-reports-list>)

**Comments:** Researcher: The legislature through Parliamentary Budget Committees debate Budget Policy before the budget is tabled to the Legislature for more discussion and approves. In most cases recommendations are approved by committee and the government is obliged to incorporate. The Committees have mandate to approve or reject the budget policy. In most cases some few committee recommendations are taken into consideration by the Executive. Also the legislature debates on ministerial budget before the national budget is tabled to the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** See comments

**Comments:** Researcher: The Legislature received Executive Budget Proposal at least two months before the start of the budget year. In 2016, Parliamentary Budget Discussion started on 19 April 2016 where budget books Volume II, III and IV were provided on the same day which was three months before the start of the Budget year. Tanzania Fiscal year starts on 1st July.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** See comment

**Comments:** Researcher: The Budget for fiscal year 2016/2017 was approved on 20th June 2016 which was 10 days before the start of financial year on 1st July 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** [http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya...](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya...)

([http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20\\_English%20Version\\_%202009](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20_English%20Version_%202009)).

**Comments:** Researcher: The comment is similar to OBS 2012 and OBS 2015 that. The power of the legislature to discuss and approve the budget is indicated in the Constitution of the United Republic of Tanzania of 1977, Article 63(3), but the legislature has no power in law to amend the budget. This practice shows that the legislature can amend the budget, although it does not have power in law to amend it. Also the President has the power to dissolve the legislature. For the most part, the legislature acts as a rubber stamp with regard to the budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** After reviewing the Budget Act, 2015, article 25, and to ensure consistency across countries, IBP has changed this response from D to B.

**111:** During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)

**Comments:** Researcher: The Budget Act 2015 article 8 provides responsibilities to the national assembly of reviewing, examining and providing recommendations on the Budget Proposal. However no major amendments were made in the EBP 2016/2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)

**Comments:** Researcher: The Power of the Parliamentary Budget Committee to examine the EBP is stated in the Budget Act 2015 under article 9. The committee examined the EBP for 2016/2017 and presented its findings and recommendations to the national assembly for discussions and debate before budget approval on 20th June 2016. The Budget Committee tends to review all ministerial budget and provide final report and recommendations to the Executive.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Sectoral committee are available online at <http://www.parliament.go.tz/committee-types-list> (<http://www.parliament.go.tz/committee-types-list>)

**Comments:** Researcher: There more than 10 sector committee-see the following link <http://www.parliament.go.tz/committee-types-list> (<http://www.parliament.go.tz/committee-types-list>) which do examine the sector budget before tabled to the legislature. The Committees tends to examine all pre budget proposal and provide recommendations. The Committee do provide the report to the national assembly on the findings and recommendations which are as well used for budget discussions before budgets are approved. Some of the reports are available on the following link <http://www.parliament.go.tz/committee-reports-list> (<http://www.parliament.go.tz/committee-reports-list>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response has been adjusted from A to C as no report regarding the relevant budget proposal has been found within the specialized budget committee.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://parliament.go.tz/polis//uploads/committee\\_reports/147...](http://parliament.go.tz/polis//uploads/committee_reports/147...)  
([http://parliament.go.tz/polis//uploads/committee\\_reports/1478689042-TAARIFA%20YA%20MWISHO%2008%20NOVEMBA%202016%20PAC.pdf](http://parliament.go.tz/polis//uploads/committee_reports/1478689042-TAARIFA%20YA%20MWISHO%2008%20NOVEMBA%202016%20PAC.pdf))

**Comments:** Researcher: Committee do not examine in year implementation of the budget, rather they tend examine year end budget after the end of implementation through Public Account Committee and Local Authority Account Committee.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are concerns since 2016 that the recent changes to the committees leadership caused by changes to the parliamentary standing orders from the previous parliamentary practice of having all key oversight committees led by members of the opposition party to the current practice where the speaker appoints chairs of these committees largely from the ruling party has undermined the strength and robustness of the discussions with in the committee. Governments response to the reports of the committees has been weak given the weak public scrutiny.

**Government Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://parliament.go.tz/polis/uploads/bills/acts/1480401295-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1480401295-SHERIA%20APPROPRIATION%20ACT,%202016.pdf>)

**Comments:** Researcher: Section 6 of the appropriation act 2016 gives power to the executive to shift funds even before the approval of the legislature but may be approve latter when funds are executed

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature

**Comments:** Researcher: There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** URT constitution <http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...>

(<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>) Budget Act 2015

<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-...> (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>)

**Comments:** Researcher: Neither URT constitution nor Budget Act 2015 state for the executive to obtain approval from the legislature prior to reducing spending below enacted levels. However section 43(1) of Budget Act 2015 provides for the government to submit to the national assembly for approval a supplemental budget in support of money spent in excess of the approved budget or to meet unplanned expenditures. So in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Reports are available in the following links [http://parliament.go.tz/polis//uploads/committee\\_reports/147...](http://parliament.go.tz/polis//uploads/committee_reports/147...)

([http://parliament.go.tz/polis//uploads/committee\\_reports/1478689042-TAARIFA%20YA%20MWISHO%2008%20NOVEMBA%202016%20PAC.pdf](http://parliament.go.tz/polis//uploads/committee_reports/1478689042-TAARIFA%20YA%20MWISHO%2008%20NOVEMBA%202016%20PAC.pdf))

Also the Public Audit Act 2008 [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102)

([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: Public Account Committee (PAC) and Local Authority Account Committee (LAAC) examined the Audit Report on the annual budget within three months of its availability, and published reports with findings and recommendations. The Public Audit Act 2008 article 38 provides for the PAC and LAAC to discuss and examine reports after being tabled to the national assembly and then present findings and recommendations to the national assembly.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** As commented earlier, the recent changes in Committee leadership since 2016 has weakened the quality of committee scrutiny and debates on committee reports.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Answer changed to C. The report was issued by the PAC more than six months after the AR was submitted to the legislature (see

<http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasili...> (<http://www.nao.go.tz/ripoti-ya-cag-kwa-mwaka-201415-yawasilishwa-bungeni/>)).

The Tanzanian Parliament's website does not contain information on the hearings of the PAC.

**119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** [http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya...](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya...)

([http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20\\_English%20Version\\_%202009](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20_English%20Version_%202009)).

Also see Public Audit Act [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: The executive may appoint the head of the SAI without the final consent of the legislature or judiciary and can be removed by the President. See article 144 under sections 2-5 of the Constitution of URT. Also Public Audit Act 2008 under article 4 provide the power of the president to appoint the Controller and Auditor General.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120: 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?**

- a. (100) 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 he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** URT Constitution [http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya...](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya...)  
([http://www.tanzania.go.tz/egov\\_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20\\_English%20Version\\_%202009](http://www.tanzania.go.tz/egov_uploads/documents/Katiba%20ya%20Jamhuri%20ya%20Muungano%20wa%20Tanzania%20_English%20Version_%202009))  
Public Audit Act 2008 [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: The Controller Auditor General (CAG) can be removed from office by the President only. The legislature has no final consent on the removal of CAG. The reasons and procedures for removal of the Controller and Auditor General are clearly stated in Article 144, Sections 2-5 of the Constitution of Tanzania and article 7 of the Public Audit Act 2008. However, the removal of the CAG depends on the recommendation made by the special tribunal appointed by the President.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Vote 45 of the SAI is available at <http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Pass...>  
(<http://www.mof.go.tz/mofdocs/budget/Budget%20Books/As%20Passed%20by%20National%20Assembly/Volume%20II-%20As%20Passed%202016-2017.pdf>)

**Comments:** Researcher: As stated in the Public Audit Act, 2008, Article 44: The budget of the National Audit Office is prepared by the Controller and Auditor General, presented to the Finance Minister and Public Accounts Committee in a consultative meeting, then finally, the Finance Minister tables the budget to the National Assembly for approval. The National Audit Office has an independent vote in the budget, which is Vote 45.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Audit Act 2008 [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102))

**Comments:** Researcher: The Public Audit Act No. 11 of 2008 grants autonomy to the Auditor General. Section 10(1) of the Act 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. Also, Section 17 of the Act (Scope of Audit) states: "The Controller and Auditor-General shall determine the scope and extent of the examination or inspection of the accounts or any other audit of each auditee under this Act, which he considers desirable in carrying on his responsibilities and functions specified under Part II of this Act"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Public Audit Act 2008 [http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102) ([http://www.nao.go.tz/?wpfb\\_dl=102](http://www.nao.go.tz/?wpfb_dl=102)) Also see comment.

**Comments:** Researcher: In practice, the audit processes of the SAI are not reviewed by an independent agency or by a unit within the SAI. When the SAI completes its Audit process then it submits the report to the president. Article 34 of the public audit Act 2008 gives mandate the SAI to submit the report to the President or Appropriate Minister.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** See comment

**Comments:** Researcher: SAI and PAC/LAAC work independently and there are no formal established mechanisms for SAI to testify in hearing of committee. However in some circumstances, the committee may call the SAI to testify on any matter under investigation which may require evidence from SAI. So the interaction between SAI and committee to testify on hearings of committee happens very rarely.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** See comment

**Comments:** Researcher: The government is currently involving civil society organizations in policy dialogue through Annual Public Expenditure Review meetings(PER). PER allows CSO and other stakeholders to discuss and agree to improve GoT spending, finance analytical studies, and guide the implementation of study recommendations. PER aims to improve fiscal policy formulation and management.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree with Comments

**Comments:** Section 10(3) (a) of the Budget Act No. 11 of 2015 prescribe specifying how, when and where the members of the public shall participate in the budget process at national level; and the Budget Regulations, 2015 Sections 8, 9, 10 and 11 provides for the way the way member of of the public participate in the national budget through fora known the Public Expenditure Review (PER) and the Task Force on Tax Reform. They provide for their respective functions and composition of members of public and other institutional stakeholders.

**IBP comment:** IBP confirms answer C but with the following clarification. The mechanism identified in the comments, the PER refers more to an implementation mechanism than to a formulation mechanism, which is the focus of this question. However, there is another mechanism mentioned by the government reviewer that does qualify for this question: that is the "Task Force on Tax Reform". Here is some general information, but referring to 2005: [http://www.mof.go.tz/index.php?option=com\\_content&id=47:task...](http://www.mof.go.tz/index.php?option=com_content&id=47:task...) ([http://www.mof.go.tz/index.php?option=com\\_content&id=47:task-force-on-tax-reform&Itemid=62](http://www.mof.go.tz/index.php?option=com_content&id=47:task-force-on-tax-reform&Itemid=62)) . Here is the most recent invitation to the 2017/2018 process (dated October 2016): <http://www.mof.go.tz/mofdocs/msemaji/ENGLISH%202016%20final%20TASK%20FORCE-1.pdf> . And here some media coverage about the lack of this mechanism in the budget process 2016/2017: <http://allafrica.com/stories/201606230466.html> (<http://allafrica.com/stories/201606230466.html>)

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.**Sources:** See comments**Comments:** Researcher: Very few stakeholders especially representative of few CSOs such as Policy Forums are involved in Public Expenditure Review or Budget Formulation.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** The Policy Forum is an umbrella of many CSO which are engaged in enhancing public money accountability in Tanzania therefore the assertion that they represent few CSO does not hold water and what matters is the outreach and there area of focus.

**Researcher response:** The reviewer's comment is valid, and it is true that Policy Forum is an umbrella of more than 100 CSOs with different vision including serving for vulnerable populations. I suggest this response be changed to "A"

**IBP comment:** As stated in question 125, the mechanism recognized for the formulation stage is the Tax Force on Tax Reform. Based on the features of that mechanism and the most recent invitation, there is no evidence that it is a mechanism that ensures the participation of vulnerable and under-represented parts of the population.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** b. (67)**Sources:** Public Expenditure Review Reports and Newsletter <http://www.tzdp.org/tz/dpg-website/development-effectiveness...> (<http://www.tzdp.org/tz/dpg-website/development-effectiveness/public-expenditure-review.html>)

**Comments:** Researcher: Government do engage Civil Societies during Public Expenditure Review to improve fiscal formulation and management. Common topics which are always discussed in PER are Macroeconomic issues, Revenue forecasts, policies, and administration, Deficit and debt levels and Public services.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The appropriate score should be a B because I have no information or experience of government engaging in public discourse to agree on deficit and debt levels during the budget formulation process. In practice, it appears as if these two issues of macro economic policy are in the exclusive domain of government. It seeks no public consultation and approval.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Based on the reviewer and to ensure cross country comparison, the response has been adjusted from A to B.

**IBP comment:** Response B is confirmed based on the topics expected to be discussed according to the most recent invitation to the Tax Force meetings:

<http://www.mof.go.tz/mofdocs/msemaji/ENGLISH%202016%20final%20...>

<http://www.mof.go.tz/mofdocs/msemaji/ENGLISH%202016%20final%20TASK%20FORCE-1.pdf>

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** See: <http://www.mof.go.tz/mofdocs/PER/Newsletter/PERNEWLETTER%20-%20...>

(<http://www.mof.go.tz/mofdocs/PER/Newsletter/PERNEWLETTER%20-%20ISSUE%20NO.%2013%20JUNE%202016.pdf>) Efficiency Gains in infrastructure Investments The purpose of this study is to assess the Government current position in managing infrastructure investments projects and identify weaknesses in order to achieve value for money for future projects. Work is underway, focusing on the transport sector as a pilot, with an inception report expected by July 2016.

**Comments:** Researcher: The Executive has established a mechanism where CSOs, Development Partners and Government discuss and monitor expenditures through Public Expenditure Reviews (PER). In Practice, CSOs are invited to attend this meetings and they do participate. However PER are not open to everyone

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** See comment

**Comments:** Researcher: Public Expenditure Review does not involve undeserved group. Only representative of CSOs and Development Partners and Academicians do participate in these meetings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics  
 b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
 c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
 d. (0) The requirements for a "c" response or above are not met.  
 e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Public Expenditure Review Reports <http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness...> (<http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness/public-expenditure-review.html>)

**Comments:** Researcher: Most of these topic are discussed in the Public Expenditure Reviews. See the PER reports in the following links <http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness...> (<http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness/public-expenditure-review.html>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Changes in deficit and debt levels are least discussed publicly by government.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** This response has been changed from A to B. After further review, not all the topics are covered.

**IBP comment:** Based on the most recently published PER report (<http://www.mof.go.tz/mofdocs/PER/Newslater/PERNEWLETTER%20-%...> (<http://www.mof.go.tz/mofdocs/PER/Newslater/PERNEWLETTER%20-%20ISSUE%20NO.%2013%20JUNE%202016.pdf>)), only one topic is covered by this mechanism: 6). Implementation of public investment projects. Answer adjusted to C.

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
 b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
 c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
 d. (0) The requirements for a "c" response or above are not met.  
 e. Not applicable (Please comment).

**Answer:** c. (33)

**Sources:** More information on Public Expenditure Review are available online through <http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness...> (<http://www.tzdpdpg.or.tz/dpg-website/development-effectiveness/public-expenditure-review.html>)

**Comments:** Researcher: Public Expenditure Reviews (PER) focus on Budget formulation and Implementation. The Purpose, Scope and Outcomes are well known by Participants such as CSOs. However, PER is not open to everyone, rather few representative from CSOs, Academicians and Development Partners are invited in PER

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** The information provided is usually not comprehensive enough and sometimes the intended outcomes and the extent to which the perceived public participation informs the final outcome is blurred. This partly explains why public interest in the PER exercises has waned over time.**Government Reviewer****Opinion:** Agree**Researcher response:** I agree with the reviewer comment that this response should be adjusted from A to C.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** Public Expenditure Review Report [http://www.tzdp.org.tz/fileadmin/documents/external/public\\_e...](http://www.tzdp.org.tz/fileadmin/documents/external/public_e...)[http://www.tzdp.org.tz/fileadmin/documents/external/public\\_expenditure\\_review/Newsletter/PER\\_Annual\\_Progress\\_Report\\_2015.pdf](http://www.tzdp.org.tz/fileadmin/documents/external/public_expenditure_review/Newsletter/PER_Annual_Progress_Report_2015.pdf)**Comments:** Researcher: Annual Public Expenditure Reports (PER) and Newsletter are prepared which in most cases provide feedback on how key PER recommendations have been used in budget formulation. See for example the introduction part of the PER report explaining some of the outcomes on PER in the budget formulation and fiscal policies changes. However, the report does not show detail explanation of what was the input and how that was incorporated.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** The executive report is not comprehensive that far to merit a 'B' ranking. Even the researcher himself admits by virtue of his comment. The appropriate response would be a 'C' score.**Government Reviewer****Opinion:** Agree**IBP comment:** Answer changed to D for cross country comparability. Upon further review, the PER does not cover the formulation of the budget, and cannot be used to answer this question. The Task Force for Tax Reform, which is the mechanism considered in question 125 does not provide a written record of inputs or a report/summary on how they were used.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** See comment**Comments:** Researcher: The executive does not provide a written record which includes either the list of the inputs received or a report or summary on how they were used.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** For cross country comparability, this response is confirmed as D. This document (cited in question 132 -[http://www.tzdp.org.tz/fileadmin/documents/external/public\\_e...](http://www.tzdp.org.tz/fileadmin/documents/external/public_e...)[http://www.tzdp.org.tz/fileadmin/documents/external/public\\_expenditure\\_review/Newsletter/PER\\_Annual\\_Progress\\_Report\\_2015.pdf](http://www.tzdp.org.tz/fileadmin/documents/external/public_expenditure_review/Newsletter/PER_Annual_Progress_Report_2015.pdf)) only gives a brief summary of how the report is expected to be used.

**134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Budget Guidelines <http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY...>  
(<http://www.mof.go.tz/mofdocs/msemaji/PBG%202016-17%20JANUARY%2030.pdf>)

**Comments:** Researcher: The Budget Guidelines page 2 and 3 provide the road map for preparation of Plans and Budget which does not include public participation in budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** See comment

**Comments:** Researcher: There are no established mechanism within ministries through which public can provide input during the formulation or implementation of the annual budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Line ministrie can solicit inputs from the public through annual sector reviews and other fora conducted during year.

**Researcher response:** Line Ministry do hold Joint Sector reviews to get consultations from the public. I also attended for the first time the Joint Education Review in December 2016.

**IBP comment:** Based on the review and the evidence, the response has been changed from D to C.

**136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** See comment

**Comments:** Researcher: Parliamentary committees hold meetings at the Bunge (Parliament) Office in Dar es Salaam. But in most cases the public is not aware of these meetings due to minimal publicity. Also ministers and heads of departments appear to testify before parliamentary committees. Members of the public and the press are free to attend these meetings. However these meetings are not known to the public and committees do not provide notification for public to attend these meetings. Sometimes special parliamentary committees do invite CSOs to presents research findings or receive comments to improve budgets during pre approval stages.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This response has been adjusted from D to C based on the reviewers' comments to question 137.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Legislature does not hold public hearings.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The legislature holds public hearings, although the quality of public hearings is poor because of low publicity and motivation for the public to attend. The researcher acknowledges this in his previous responses. Also the comprehensiveness of the hearings is uncoordinated and limited. For example hearings on the levels of deficit and debt are rarely held. So the appropriate response should be a 'c'

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Parliamentary Budget Committee do hold public hearing and in most cases during the annual Finance Bill debate and it happens when stakeholders are not happy with certain tax measures presented by the Government in the Bill. In view of this they are invited to the committee and present their opinion and position on issues raised. The stakeholders involved are Tanzania Private Sector Foundation (TPSF) this is an umbrella body, others include but not limited to Confederation of Tanzania Industries (CTI), Tanzania Chamber of Commerce, Industries and Agriculture (TCCIA), Tanzania Chamber of Mines etc. These lobby groups are very powerful and most cases they prevail over Government because they are supported by seasoned and highly experienced independent consultants who happen to have worked in the Government etc.

**Researcher response:** .

**IBP comment:** Response D is confirmed as there is no sufficient evidence regarding topics discussed during hearings.

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: legislature does not hold public hearing

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The issues raised during the public hearing are included in the main report of the Parliamentary Budget Committee (PBO) on Finance Bill tabled before the Parliament alongside the report from the opposition camp.

**Researcher response:** There are no such a record provided by the legislature during their deliberations of the budget. The answer should remain 'D'.

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See comment

**Comments:** Researcher: Legislature does not hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** <http://www.nao.go.tz/maoni/maoni.php> (<http://www.nao.go.tz/maoni/maoni.php>)

**Comments:** Researcher: SAI tried to maintain formal mechanisms in 2014-2015 by working with World Bank and Civil Societies to advance public audit participation. CSOs were also given opportunity to suggest the topic for audit. However in recent years the SAI does not provide this space. The Opinion site on the NAOT also does not function as it does not have any form to submit claims or suggest topics for audit or to direct users how to submit claims.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** <http://www.nao.go.tz/maoni/maoni.php> (<http://www.nao.go.tz/maoni/maoni.php>)

**Comments:** Researcher: The SAI does not provide the public with feedback on how citizens' inputs have been used to determine its audit program

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** <http://www.nao.go.tz/maoni/maoni.php> (<http://www.nao.go.tz/maoni/maoni.php>)

**Comments:** Researcher: SAI does not have formal mechanisms through which the public can participate in audit investigations. The Opinion site on SAI website which could be a good platform for public participation does not function(It is blank with no details to assist users on how to submit opinions or participate in audit investigations).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## JOIN OUR INTERNATIONAL NETWORK



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/))      FIND GROUPS

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))