TANZANIA



OPEN BUDGET **SURVEY** REPORT 2015

Open Budget Survey

Drawing on internationally accepted criteria developed by multilateral organisations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

This Brief presents the findings of the 2015 Open Budget Survey Report.

1. Budget Transparency (Open Budget Index)

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world's only independent and comparative measure of budget transparency. Tanzania's score of 46 out of 100 is close to the global average score of 45 and is largely the same as its score of 47 in 2012.

46

Out of 100

The government of Tanzania provides the public with limited budget information

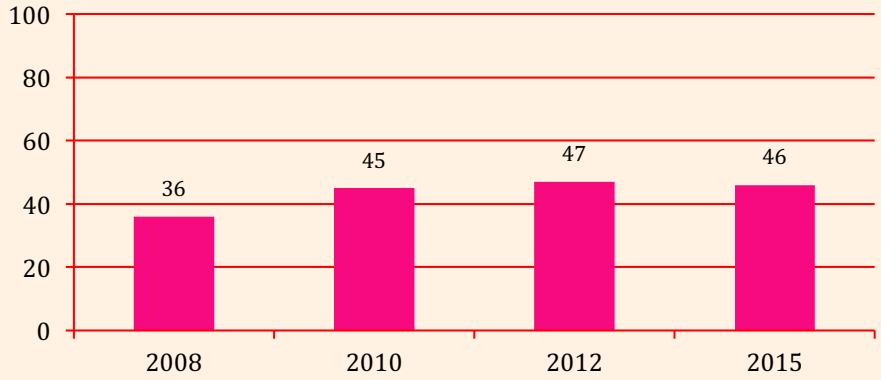
Since 2012, the Government of Tanzania has increased the availability of budget information by:

- Improving the comprehensiveness of the Pre-Budget Statement and Audit Report.

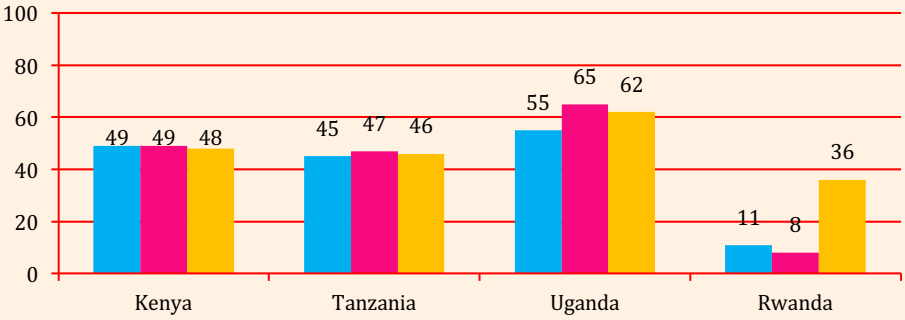
However, the Government of Tanzania has failed to make progress in the following ways:

- Not producing a Mid-Year Review and Year-End Report.
- Publishing an Enacted Budget that only contains scant budget information.

Change in Transparency over time in Tanzania



Regional Comparison



Availability of Budget Documents over Time

Document	2008	2010	2012	2015
Pre budget statement	Produced for internal use	Produced for internal use	Published	Published
Executive Budget Proposal	Published	Published	Published	Published
Enacted Budget	Published	Produced for internal use	Published	Published
Citizen Budget	Not produced/Published late	Not produced/Published late	Published	Published
In Year Reports	Published	Published	Published	Published
Mid Year Report	Not produced/Published late	Not produced/Published late	Not produced/Published late	Not produced/Published late
Year End Report	Not produced/Published late	Not produced/Published late	Not produced/Published late	Not produced/Published late
Audit Report	Published	Published	Published	Published

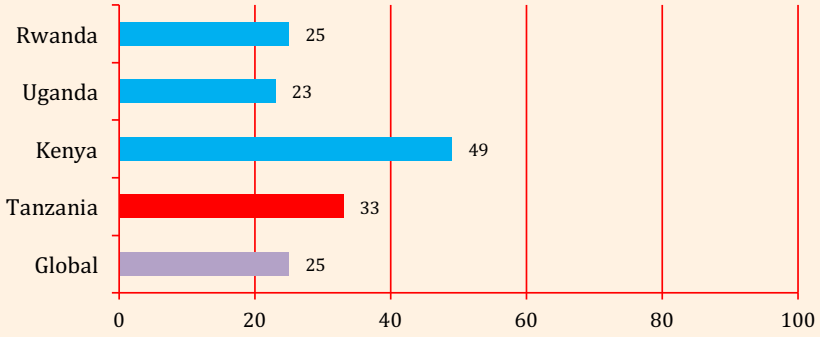
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2.0 Public Participation

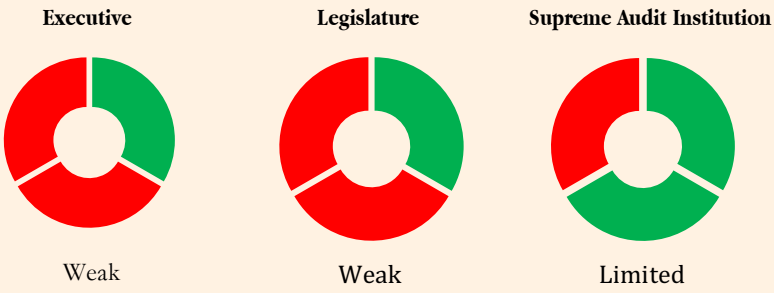
To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

Tanzania's score of 33 out of 100 though it is higher than the global average score of 25, indicates that the provision of opportunities for the public to engage in the budget process is weak.

Public Participation-Regional comparison



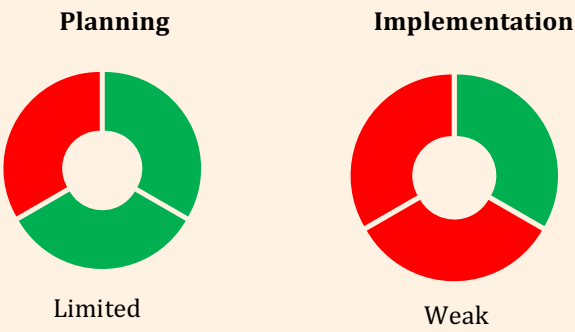
Elements of Public Participation



3. Budget Oversight

The Open Budget Survey also examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role; often enshrined in national constitutions, in planning budgets and overseeing their implementation.

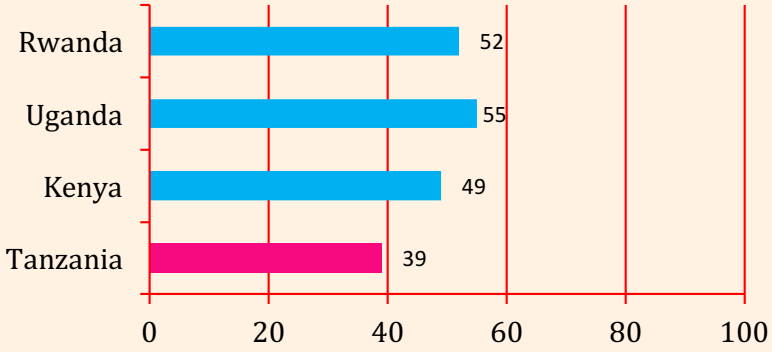
Oversight by Legislature



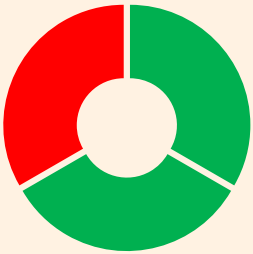
The legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle. It does not have a specialized budget research office, nor does the executive require prior approval from the legislature before implementing a supplemental budget. Moreover, in both law and practice, the legislature is not consulted prior to the virement of funds in the Enacted Budget, spending any unanticipated revenue, or

spending contingency funds that were not identified in the Enacted Budget comparison

Oversight by Legislature-Regional



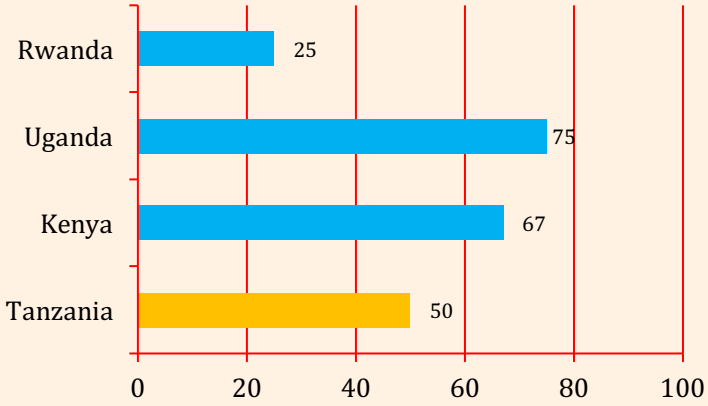
Oversight by Supreme Audit Institution



Limited

The supreme audit institution provides limited budget oversight. Under the law, it has full discretion to undertake audits as it sees fit. While the supreme audit institution is provided with sufficient resources to fulfill its mandate, it has no quality assurance system in place. Moreover, the head of the supreme audit institution can be removed without legislative or judicial approval, which undermines its independence.

Oversight by Supreme Audit Institution-Regional Comparison



Recommendations

Improving Transparency

Tanzania should prioritise the following actions to improve budget transparency:

- Produce and publish a Mid-Year Review and Year-End Report.
- Increase the comprehensiveness of the Executive's Budget Proposal.
- Increase the comprehensiveness of the Enacted Budget.

Improving Participation

Tanzania should prioritise the following actions to improve budget participation:

- Establish accessible mechanisms for capturing public perspectives and provide detailed feedback on how public inputs have been captured and taken into account.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to participate in audit investigations.

Improving Oversight

Tanzania should prioritise the following actions to strengthen budget oversight:

- Establish a specialised budget research office for the legislature.
- Ensure the executive receives prior approval from the legislature before implementing a supplemental budget.

Require legislative or judicial approval to remove the head of the supreme audit institution.

"OPEN BUDGET TRANSFORMS LIVES"





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