

# REPOA *Brief*

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## GOVERNANCE INDICATORS ON THE TANZANIA GOVERNANCE NOTICEBOARD WEBSITE

BRIEF 1

OCTOBER

2005



www.repoa.or.tz/tgn

The interactive database of the Tanzania Governance Noticeboard (TGN) is a new resource on the Internet with key data relevant to central and local government financial management and governance in Tanzania. The data is accessible via the website [www.repoa.or.tz/tgn](http://www.repoa.or.tz/tgn), which allows you to produce your own reports online, or you can download the data you require as excel files or graphs.

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### The Type and Source of Data

The online database consists of key financial and governance indicators from official government statistics. It covers Ministries, Departments and Agencies (MDAs), Regions and Local Government Authorities (LGAs), including city municipalities and town authorities. The data includes key budget figures, selected indicators from the Auditor General's reports and statistics from the Good Governance Coordination Unit's Quarterly Monitoring Reports on the National Anti-Corruption Strategy and Action Plan (NACSAP).

### How to Use the Online Database

*The database is designed to present the information you want.* You can choose the subject area of the data (Ministries or Districts?), the type of data (budgets or audits?) and the years (1998 to 2005). The website will automatically generate a table showing the statistics you have requested.

Figure 1: Screen with Database Option

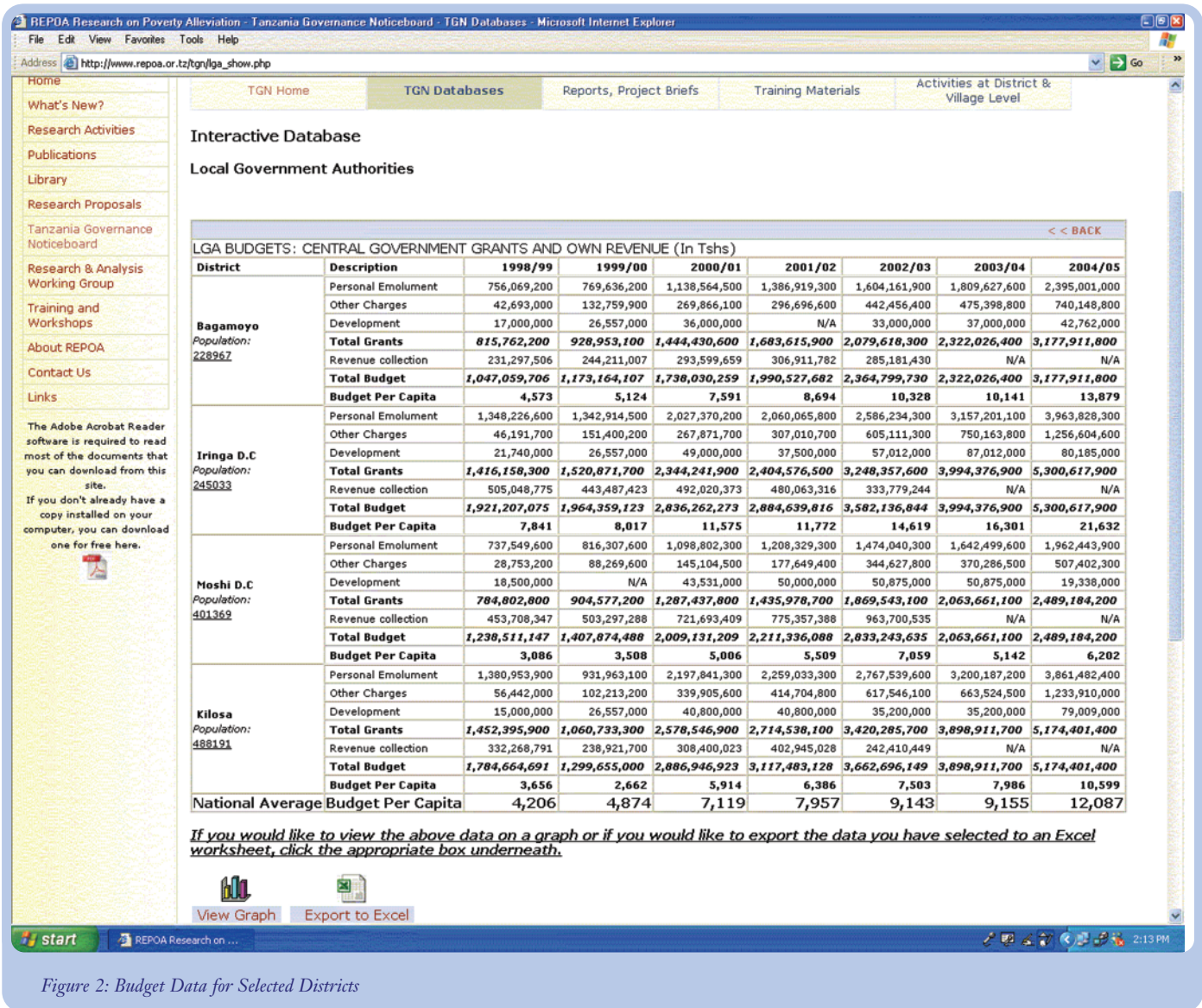


Figure 2: Budget Data for Selected Districts

## Budget and Audit Data for Districts

For example if you are interested in budget and audit data for district councils, select the option for "District – Local Government Authorities" by clicking your mouse on the title (see figure 1). You will be shown a new screen that lists the regions in Tanzania. Click on the region or regions you are interested in and press <submit>.

The next screen will give you a number of options. First, you will need to choose (by clicking) whether you want "Budget Data" or "Audit Findings". Then select the years for which you want the data. Lastly for that screen, select the districts you would like to see the data for.

The screen above (figure 2) shows the results from choosing "Budget Data" from 1999/00 to 2004/5, for Bagamoyo (Coast region), Iringa D.C. (Iringa), Moshi D.C. (Kilimanjaro) and Kilosa (Morogoro).

As you will see on the screen, the data for each district council consists of "Personal Emoluments" (Salaries), "Other Charges" and "Development". These three items make up the "Total Grants" made by Central Government to those district councils.

"Revenue Collection" is also shown, this is each district council's own tax collection. It takes about two years for this revenue data to be available, which means that it is not available for the two most recent years. Non-availability of data is indicated by "N/A" (not available), as seen on the screen above.

The "Budget Per Capita" is calculated so that you can see how much each district receives in relation to its population. This also helps you to make district to district comparisons. In this example we see that while Iringa D.C. shows Tshs 21,632 per capita central government grants in 2004/05, Moshi D.C. shows only Tshs 6,202.

At the bottom of the table, the "National Average Budget Per Capita" allocation to all local authorities is shown for each year. This will help you to compare each district council's allocation to the national average.

## Audit Data for Councils

In order to look at the audit data, go back to the menu for regions and choose the same regions again, and select the "Audit Findings" option in the following screen (figure 3).



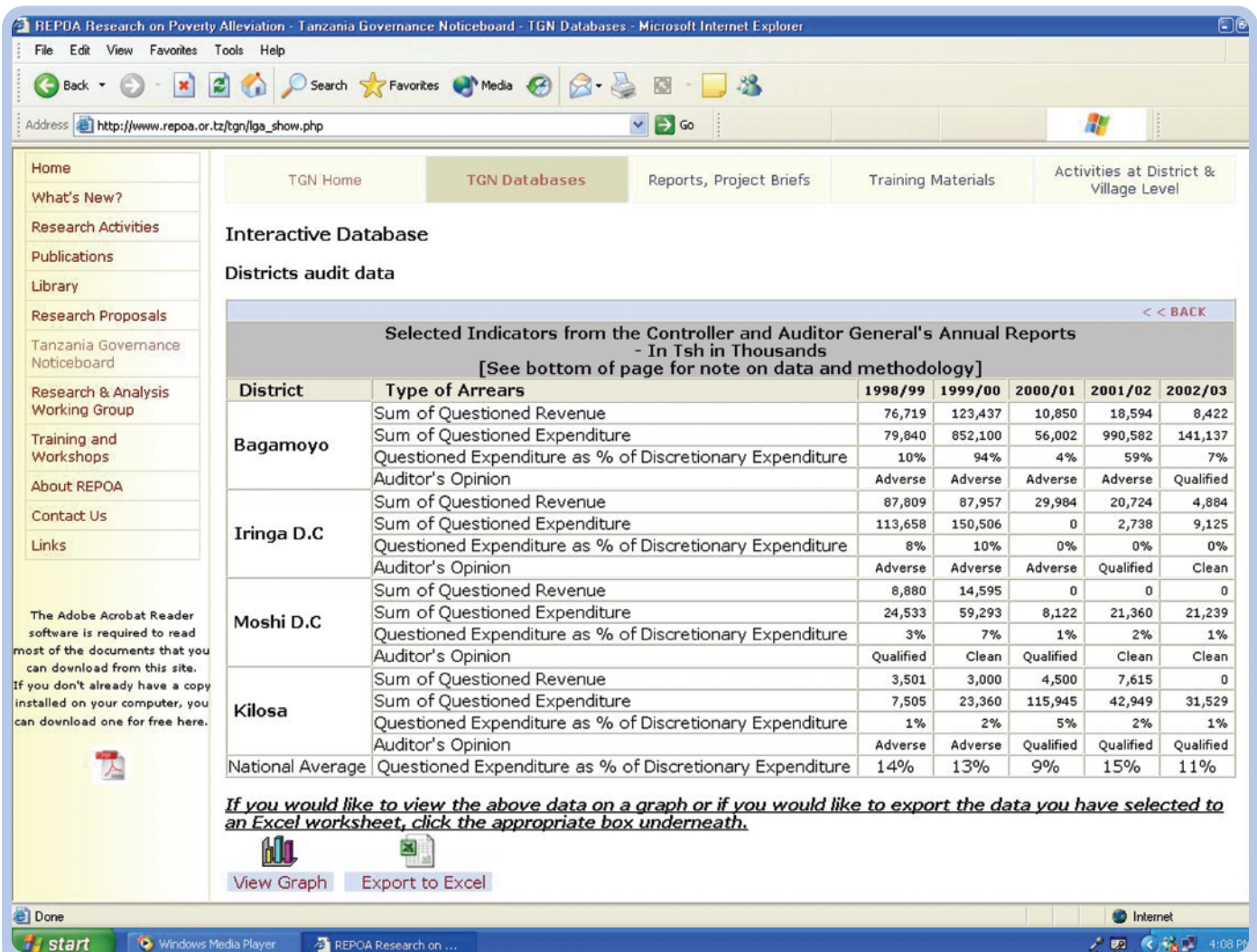


Figure 3: Audit Data for the Selected Councils

In the example above the years shown are from 1998/99 to 2002/03. There is typically a two year time lag for the audit data, so as of October 2005, the Local Government Financial Year of 2003 provides the most recent data.

The data shows the sums of the selected items for “Questioned Revenue” and “Questioned Expenditure” for each district. The most important indicator in this table is the auditor’s certificate. Iringa D.C. and Moshi D.C. have received “Clean” certificates, indicating that the financial records have been found to be in order. Bagamoyo and Kilosa each received a “Qualified” certificate, which means that the records have been found to be good, with the exception of indicated items of questionable expenditure. We also see that none of the selected councils received an “Adverse” opinion in 2003, although all of them, with the exception of Iringa D.C. have received adverse opinions at some stage during the last five years. An adverse opinion means that the financial accounts do not properly present the true situation, due to serious deficiencies noted by the auditor in their report.

Also shown is the “Questioned Expenditure as % of Discretionary Expenditure”. This is the amount questioned by the Auditor General calculated as a percentage of the

cash budget for each district (total budget minus salaries). In this example, the amount of questioned expenditure for 2002/2003 varies from 7% for Bagamoyo to less than 1% for Iringa D.C.

The “National Average” of “Questioned Expenditure as % of Discretionary Expenditure” is shown at the bottom of the table. This shows us that the questioned expenditure has fluctuated over the last five years between 15% (2002) and 9% (2001), with no clear trend discernable.

### Indicators for Central Government

Budget and audit data is also available for Ministries, Departments and Agencies (MDAs). There is also data from the National Anti-Corruption Strategy and Action Plan (NACSAP) reports. Selecting the “National - Ministries, Departments and Agencies” option on the first screen (shown in Figure 1), brings you to the screen shown below (figure 4).

Selecting NACSAP, years 2002 – 2004 (the years for which NACSAP data is available) and the selecting the Ministries of Agriculture, Education and Health, and pressing <submit> brings you to the following screen (figure 5).

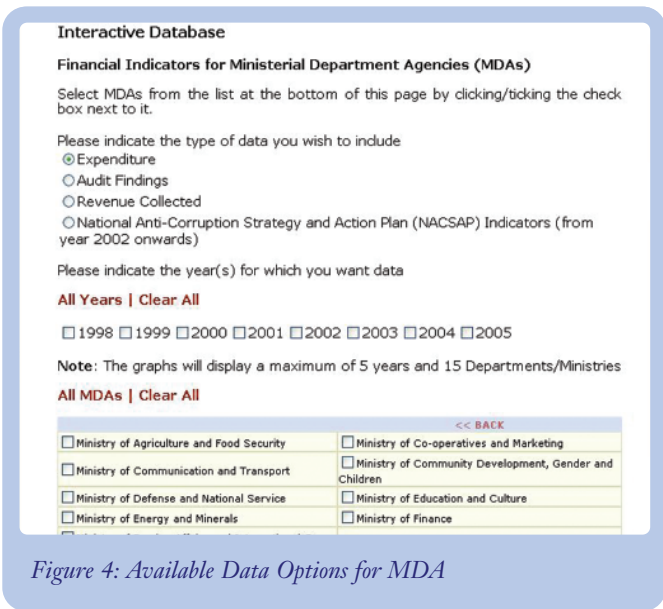


Figure 4: Available Data Options for MDA

### Original Data Available to Download

In addition to the data available through the dynamic database on the website, you can download the original data as Excel files. This data contains additional detail, e.g. sources of reports and the type of punitive action under the NACSAP reports and classifications of questioned revenue and expenditure under the audit data (figure 6).



Figure 6: Download box

### Disclaimer and Call for Comments

This database is a work in progress. The data presented in this database is not officially sanctioned. Although every effort is made to copy data correctly, errors may have occurred. If you do suspect that some of the data has been wrongly entered, please contact us.

We would welcome your feedback and suggestions on features that you would like to see added and the way the material is presented. Our aim is to encourage and facilitate the use of data in order to support the achievement of the Government's objective of achieving economic growth and reducing poverty in Tanzania, and we need your participation in order to realise this goal.

You can see how many reports of corruption each Ministry has received since the start of NACSAP reporting in 2002, and how many actions have been taken against suspected cases of corruption.

In the example the Ministry of Agriculture has consistently received a high number of reports of suspected corruption (more than 200 for each of the years), but have a low number of actions taken as a result of these reports. The Ministry of Education have both relatively high numbers of reports received and actions taken. The Ministry of Health has recorded low numbers of both reports and actions taken.

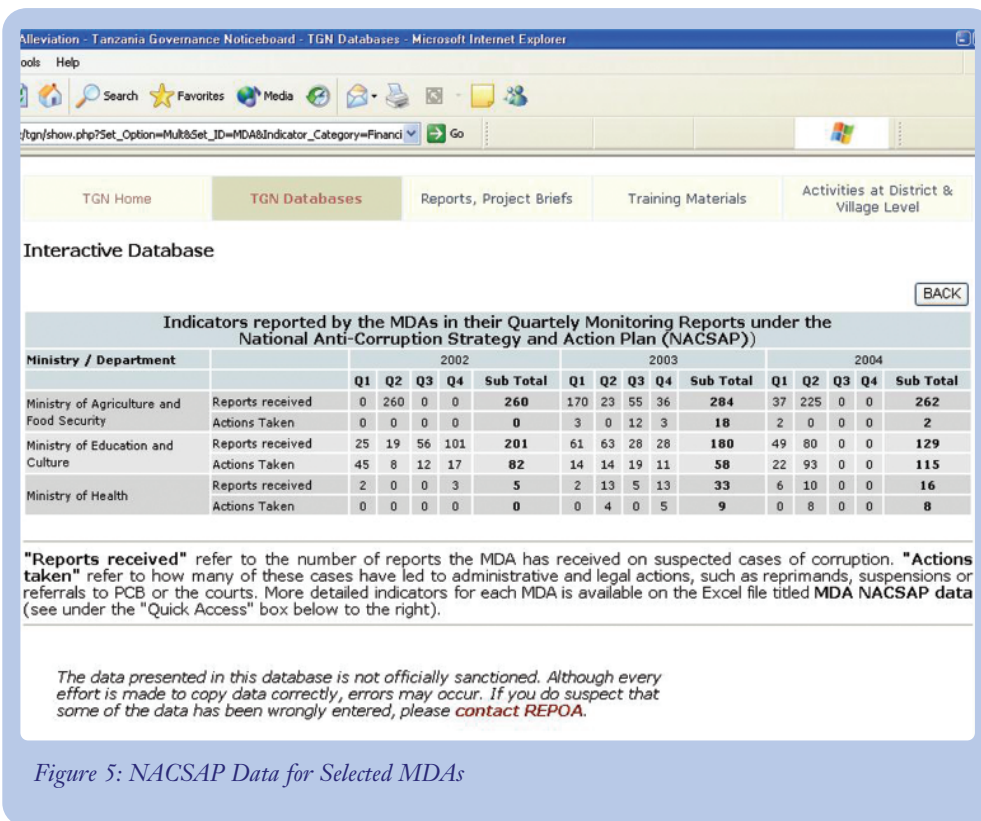


Figure 5: NACSAP Data for Selected MDAs

### Other Website Resources of the Tanzania Governance Noticeboard

In addition to the database, the TGN website has a number of other features, including briefs and presentations. We also support CSOs operating engaging in expenditure tracking and budget monitoring at the district and sub-district level. Information on these activities will be posted to the website. A listing of CSOs active in this area, and an overview of their activities can be accessed under the section for "CSO Activities" on the first screen of the Tanzania Governance Noticeboard.

### Mailing List

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