

# TANZANIA

## PROMOTING CITIZEN'S AWARENESS OF THE NATIONAL BUDGET

Citizens' low level of tax compliance was deemed to be a key impediment in boosting government revenues in Tanzania. According to a [survey](#) conducted in 2003, the primary reason for this attitude was noted to be a lack of trust in public institutions. But in a repeat study in 2006, aptly titled "Maybe We Should Pay Tax After All?" the study found that people's views on taxation had progressed positively, owing to improvements in public education, health, law and order, and reforms in revenue collection. Citizens also voiced their demand for tougher action against corruption practices and pressed for more information on how government revenues were collected and spent. These views build a strong case in favor of public access to the national budget, a country's most important policy document.

### FEATURES OF THE INITIATIVE

The government draws its revenues from multiple sources including domestic taxes and fees, natural resource extraction, foreign aid and loans, which it then spends on delivering services to the public. These revenues and expenditures make up the national budget, which by its nature is a technical and complex document. If ordinary citizens cannot understand it, they are unlikely to hold the government to account on how it spends public money. In the past two years, the Ministry

of Finance (MoF) in Tanzania started producing a Citizen's [Budget Handbook](#) — a simplified digest of the national budget. The Handbook explains the main features of what the government has planned for each financial year in non-technical jargon, making it easy for citizens to understand it.

### FACING CHALLENGES

The path to producing a Citizen's Budget Handbook however was a protracted one. When Tanzania's Open Budget Index (OBI) scores of [2008](#) emerged, the government had not produced a Citizen's Budget, which is one of the eight budget documents a country is required to make available to the public. Equipped with this marker, both the MoF and Policy Forum, a network of over 100 non-government organizations (NGO's) in Tanzania embarked on the first steps to produce the Handbook to improve their OBI score. Policy Forum designed and produced the first Handbook for the fiscal year 2010-11 and shared it with the MoF in September [2010](#). While these efforts were continuing, the next round of Tanzania's OBI score of 2010 had already surfaced. It posed another reminder that the government was not producing the Citizen's Budget, and the MoF quickly responded by committing to transform the idea into action.

In June 2011, after several months of iteration between the Policy Forum and the MoF, a joint team was formed to

prepare the Citizens Budget Handbook for 2011-12. Working closely with the Policy Forum and using the first Handbook produced by them as a template, the MoF produced and printed five thousand copies of the Handbook in November 2011. Since the original plan was to produce about 40 thousand copies, Policy Forum secured funds from Irish Aid to address the gap. By January 2012, around 50 thousand copies were produced and disseminated to the public.

### EARLY RESULTS

When Tanzania joined the OGP in April 2012, the Handbook was one of the commitments through which it pledged to promote transparent government. It is produced in both of Tanzania's official languages, English and Swahili, and uses simple pie charts, histograms and cartoons to communicate various components of the government budget. For example, concepts such as recurrent and development expenditure are explained, along with how much the government plans to spend in each category. Sectoral allocations, particularly those that have a direct impact on citizens livelihoods such as education, health, water, energy and transport are also elucidated. During the April 2012 OGP Conference in Brasilia the then US Secretary of State and co-Chair of the OGP, Hillary Clinton commended Tanzania among other countries, for

producing a Citizens Budget Handbook “..that explains in plain, accessible language how public resources are spent”.

Semkae Kilonzo from Policy Forum humorously recalls how they were met with incredulity from MoF officials when they proposed including cartoons in the Handbook. But it is now apparent that the Handbook can serve as an important tool for civic education and foster more productive ways of interacting with the government. It can explain how the budget is formulated, enacted and executed and shed light on the different levels of government responsible for providing different services. MoF officials note that the Handbook of 2012-13 is only the second handbook the government has been able to produce. Currently they feel that the government is on the right track, but there is a need to solicit feedback from citizens on how to improve the content further. The Handbook includes a form, which invites citizens to write comments and submit them to the MoF, or complaints register of each institution. The received complaints are analyzed and feedback is normally given. In case there are complaints related to misappropriation of funds, the Controller and Auditor General can also undertake a special audit.

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- Semkae Kilonzo  
Policy Forum, Tanzania

### MAXIMIZING OPPORTUNITIES

The International SpaceApps Challenge Tanzania’s OBI scores increased in [2012](#) - a reflection of budget transparency being gradually embraced by the government. Kilonzo notes that this can be attributed to the combined efforts of the government, civil society and development partners. The MoF, for its part, has published four volumes of budget books, as submitted and approved by the Parliament, on the MoF website. The assessment criteria for budget support by donor organizations have also had a bearing on the government’s proclivity towards greater budget transparency. On the other hand, the capacity building support from the International Budget Partnership (IBP) in producing the first template for the Handbook, was critical for Policy Forum’s advocacy efforts in keeping the issue high on the MoF’s agenda. Policy Forum’s sustained engagement and partnership with the MoF, especially in

stressing the non-technical presentation of a very technical budget, was key to ensuring the relevance of the Handbook to the average citizen.

“Even though the Handbook is now a collaborative project between the government and Policy Forum, in the future we hope the government will take full ownership of the preparation, production and dissemination of the document”, says Kilonzo. Indeed the government allocation of around USD 60 thousand for the Handbook of 2012-13 is a positive step towards this goal. The government should also aim to publish it within a month of budget approval, rather than the current delay of three months, and publicize the Handbook to the wider citizenry. With accurate, timely and widely accessible information on the national budget, citizens will develop the confidence to ask the right questions and assess the responsiveness of the government to their needs.