

# **BUDGETING TRANSPARENCY: A CASE STUDY OF REGIONAL ADMINISTRATIVE SECRETARIATS IN TANZANIA**

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## **Abstract**

*Transparency of government activities and plans can be understood to be a public good and a necessary governance tool if a country is to achieve success in the fight against corruption, poverty and mismanagement of public funds, especially in developing countries. Starting from the early 1990's, good governance with emphasis on government transparency and accountability has been emphasized in many developing countries including Tanzania. This paper is a result of an empirical case study which was conducted to study government budgeting transparency, in the office of the Regional Administrative Secretariats (RAS) in five regions in Tanzania. These includes; Dar es Salaam, Dodoma, Morogoro, Pwani and Rukwa. This is because regional Administrative Secretariats (RAS) form important administrative divisions in the country, whose task is administering social and economic activities in envisioned regions. In the course of transparency and accountability, the RAS offices are required among others to have a transparent budgeting system through which local citizens can have a chance to participate in the budgetary processes and be able to access the approved regional budget documents. To-date, it is ten years since Public Financial Management Reform program was initiated in the Tanzanian government machinery. However, little formal research has been conducted to evaluate the level of government budget transparency in RAS offices. This fact has made this study and therefore this paper important and beneficial. The most important benefit of having a transparent budget process in the RAS offices is that it will enable citizens to be affected by the budget to make informed political decisions. This may lead to effective and efficient financial management and accountability of government towards the use of public funds for the social-economic development agenda.*

*Key words: Transparency, Government Budgeting, Social Accountability and Transparent Budgeting, NPM.*

## **1.0 Background to Budget Transparency**

One among many important functions of government is to mobilize and deploy the available fiscal resources in order to achieve its social-economic development objectives. The way in which public funds are collected and spent has implication for development and hence achieving value for money (VFM). For years, many developing countries including Tanzania have been plagued with corruption and embezzlement of public funds a reason why social and economic development remains poor. It is therefore the reason why the issue of accuracy in fiscal management has been in the heart of reform programs in many countries. For government to perform well, it is important to make budget plans and expenditures transparent, adhering to acceptable financial laws and regulations, in addition to employing open system of checks and balances to ensure financial integrity.

Budgets are understood to be important government policy documents that show how government will collect and spend people's taxes in a period of twelve months. Mussel (2009) defines budgets as

“One of the most detailed and complete public sources of information on government, the clearest expression of policy; government's real intentions, most directly indicated by where it is willing to commit budget resources”.

Despite the fact that budget and budgeting processes affect the lives of people, for years, budgetary processes and the accompanying budget documents have been secretive and confidential in the country. Thus have not been easy for people to follow, understand or access.

Over the past three decades issues around budget transparency, have drawn the attention of people within and outside

governments and is contemporary becoming an important field of study (Hood and Herald, 2006: 231). Currently, there is a continuous external pressure directed on governments of developing countries to require comprehensive publication of their budget documents. In addition, it is required that, these documents ought to contain clear and exhaustive information regarding accounts and fiscal estimates of government activities to be conducted in the stated financial year. According to Hameed (2005) budget transparency will push governments and public officials to a high degree of accountability and hence reduce the chances of financial misconduct.

While issues of budget transparency have been critical in developed societies, the opposite has prevailed in developing countries. In Tanzanian type countries, it has not been easy to question or access government financial information. However, in recent decades, things have started to change. The concept of budget transparency has today become a catchword among government stakeholders including bureaucrats, law makers and academicians (Gavazza and Lizzeri, 2007). In addition, this practice has caused transparency to be institutionalized in the jargon of government and international bodies of modern governance. In their report, Alesina and Perotti (1996) observe that the increased secrecy of government operations has contributed greatly to eroding good governance and its practices, including financial control, discipline and accountability. As a solution, Shende and Bennet (2001) urge governments to do two things in order to ensure budget transparency and accountability. First, they must prepare reliable and detailed information with regard to fiscal policy intentions. Second, they must make and publish comprehensive budget documents containing accounts and estimates of all government activities conducted under its control.

From the end of the 1980's, the campaign to New Public Management (NPM) decried the existing government red-tape system that allegedly contributed to inefficiency, corruption and mismanagement of public funds in public offices. The international community has been advocating NPM through the International Monetary Fund (IMF) and the Organization for Economic Co-operation and Development (OECD). These have been in the forefront in the fight against poor governance. Issues of financial transparency have in recent decades become their important governance agenda. For example, being pioneers in financing development projects in many developing countries, IMF and OECD understand how secrecy in government operations has encouraged unethical financial practices. As a result, large sums of donor development funds have been pocketed by unfaithful government bureaucracy. Thus, this experience led them to unveil the Codes of Best Practice for Fiscal Transparency in 1999 and 2001 respectively. Among others, these codes identify desirable transparency practices that may guide countries' practice of financial policy, in addition to ensuring that citizens are given opportunity to scrutinize government operations.

## **2.0 Conceptualizing Budgets and Budget Transparency**

### **2.1 Budget defined**

Budget is a term and concept that has currently become common across sectors and among students and researchers of governance studies. It is conceivably the most mentioned process by consultants, and staff of public administration and governance whether in the public, private or the emerging service sector. Thus, phrases such as "our budget does allow", or our budget does not allow" or "this is not in our budget" are common among individuals and employees of the governance sector. Notwithstanding the prominence of budget in our daily life, it may not be surprising if people fail to understand its meaning. David

Frederick (2001) defines budget as a timely and measurable plan. OEDC (2002) define budget as an important government document through which government revenue and expenditures are clearly stated. In this paper, budget will be defined as a political statement stated in twelve months' time to provide the country's basis for revenue collection, allocations expenditure and control.

### ***Budget Transparency***

Budget transparency is not a goal in itself. It is, rather, a means to a successful financial control and accountability. For better budget execution and control, budget documents are supposed to clearly expose all government priorities and expenditures in a manner that is transparent and accurate, so as to make them easy to scrutinize. In addition, budget transparency is useful in combination with timeless and accessibility. However, if budget information is not available in a manner that can be understood by all the users, then they will not be able to monitor its process.

Budget transparency is understood to be an important component of a broader framework of public accountability and expenditure management. Likewise, transparency is taken to be a standard feature of a sound budget system built on realistic assumptions. According to ECA (2002), budget transparency refers to “an environment in which the objective of policy, its legal, institutional, and economic framework, policy decisions and their rationale, data and information related to monetary and financial policies, and the terms of agencies' accountability are provided to the public in an understandable, accessible and timely basis”

Poterba and Von Hagen (1999) define budget transparency by referring to the budgeting process. In their words,

“a transparent budget process is one that provides clear information on all aspects of government fiscal policy. No matter its clear presentation, in cases where budgets fail to consolidate fiscal activities into a single “bottom line” measure cannot be considered transparent. “Budgets that are easy available to the public and participants in policy making process that do present consolidated information are transparent.”

In this paper, budget transparency refers to a timely and logical disclosure of important and relevant budgeted information.

## **2.2 Prerequisites for fiscal or budget transparency**

As we have seen, fiscal transparency is just one of the essential constituents for supervision, accountability, participation and sanction in the pursuit of good governance. In an appropriate milieu, fiscal transparency opens room for effective participation and dialogue between legislature and taxpayers. It encourages better decision making and provides a check on the behavior of policy-makers on the government. This paper considers political, legislature and media as three important basics for successful fiscal transparency (Poterba and Von Hagen 1999).

### ***Political will and commitment***

Political will is an important tool for the success or failure of fiscal transparency. According to ECA (2005a) the will and commitment of politicians is a necessary tool for building citizen knowledge and capacity on budgets. The fact that politicians form an important leadership group in the country, their leadership and behavior should be ideal and abide to the rules of the game. Their commitment in the fight against corruption and mismanagement of public funds is very important. In most cases it is through politicians where most improper financial conduct by

governments are unveiled, however, their failure to take action opacity will take hold.

### ***Legal framework and enforcement***

In addition to political commitment, success in fiscal transparency cannot be achieved in the absence of strong constitutional, legal and regulatory support. It is necessary for vibrant and effective law enforcement mechanisms. As far as separation of powers in government is concerned, the investigative unit and judicial branches of government should be independent, in order to be able to prosecute wrong doing without being interrupted by the executive and legislative branches (Krygier,2000). Otherwise, transparency will fail to address the unacceptable governance ills it was called on to expose and restrain.

### ***Media and the freedom of expression***

Fiscal transparency goes beyond allowing interested parties to have access to financial information. It demands active disclosure including communicating information in a timely and convenient manner and providing fast, easy, and inexpensive means of getting feedback (Borgia, 2005). This is where the role of media comes in. Active media involvement in covering a country`s budget process and priorities increases the chances for citizen access to this government information. Despite the fact that many reporters or journalists may not compile informed analysis of budget policies; the media can spark debates in the public some of which may reduce immediate responses from the government side.

## **2.3 Role of OECD and IMF on Budget Transparency**

The move toward good governance involves the efforts of many. Although there are many international institutions that have devoted renowned and considerable efforts to ensuring integrity, accountability and control of public funds especially in developing countries. In this study, the efforts of OECD and IMF

have received considerable attention. Based on their experiences, OECD member countries are strongly associating their advanced social and economic investments with good governance. In addition, they have concurrently been in the forefront of promoting budget transparency as a necessary tool to achieve good governance (See Table 1). In 2001, OECD developed and unveiled a set of the so called Best Practices which apply to member and non-member states (see Table 1 below). These Practices pinpoint eight specific budget reports which should be prepared, the type of data to be disclosed, and the procedures that should be followed to ensure financial integrity (OECD, 2001) in different countries.

**Table 1: Best Practices for Budget Transparency**

Concerned budget reports	Specific disclosure	Procedures to ensure integrity, control and accountability
<ul style="list-style-type: none"> <li>➤ The budget</li> <li>➤ Pre-Budget Report</li> <li>➤ Monthly report</li> <li>➤ Mid-year report</li> <li>➤ Year-end report</li> <li>➤ Pre-election report</li> <li>➤ Long-term financial reports</li> </ul>	<ul style="list-style-type: none"> <li>➤ Economic Assumptions</li> <li>➤ Tax Expenditure</li> <li>➤ Financial Liabilities and Assets</li> <li>➤ Non-Financial Assets</li> <li>➤ Employee Pension Obligations</li> <li>➤ Contingent liabilities</li> </ul>	<ul style="list-style-type: none"> <li>➤ Accounting Policies</li> <li>➤ Systems and Responsibilities</li> <li>➤ Audit</li> <li>➤ Parliamentary and Public Scrutiny</li> </ul>

**Source:** OECD (2001) and Blondal (2006: 4-7)

Like OECD, the International Monetary Fund (IMF) has not been left behind. It recognizes the role of fiscal transparency for societal development, economic development and prevention of corruption and mismanagement of public funds. In 2007, IMF published a revised version of its Codes of Best Practice on Fiscal



Transparency which were first released in 1998 (2007a). These Codes focus on four major issues to remind governments: (1) to ensure clarity of their roles and responsibilities, (2) to introduce and practice Open budget process, (3) to ensure availability of fiscal information to their people and (4) to abide to effective internal and external scrutinizing of their revenue and expenditures.

### **3.0 Methodology and Procedures:**

This was a primarily exploratory survey in nature. We used exploratory design to formulate the research objective and review of literature relevant to the study which then formed the basis for deciding appropriate method of data collection and analysis. Five interviews containing both open and closed questions were applied to obtain empirical data on budget transparency practices in the selected RAS offices. Referring to Kothari (1999:124), the interview method was opted basing on the fact that it is simple and easy for respondents.

In order to measure budget transparency in these regions, the interview items were grouped in three parts. IMF Codes of Good Practice on Fiscal Transparency (2007) and OECD Best Practices for Budget Transparency (2001) in addition to authors' experiences were used as a point of reference. Questions of the first part of interview corresponded to inquire the availability of budget documents and information, questions of part two inquired information on budget process whereas questions of part three corresponded to inquire information on budget implementation and control. The contents of the questions focused on effective transparency as advocated by Herald (2003).

The study was conducted in five regions; Dar es Salaam, Dodoma, Morogoro, Pwani and Rukwa. Five informative interviews were carried to involve five key government employees belonging to

Coordination and Planning (C&P) department of the RAS offices. This department is responsible for budgeting and financial audit activities of the regions. It goes without saying that the respondents were deliberately selected basing on their administrative position, experience, gender and being members of the budget audit section. Their participation in this study was perceived to be reasonable and deemed appropriate to infer them as having profound knowledge on existing government financial laws, as well as the budgeting realities of the regions. The analysis has been done in terms of factual analysis in qualitative based researches.

#### **4.0 Presentation, Analysis and Discussion of the Study Findings**

##### ***Level of budget transparency in the past 10 years***

Today it is more than two decades since governance reform programs and their subcomponents were adopted as necessary indicators of effective service delivery in Tanzania. In addition, it is more than one decade since Public Financial Management Reform was adopted as a fiscal improvement strategy in the entire government structure. Understanding that budget transparency has been at the core of these reforms, in the first place, we focused to understand the perception of the interviewees with regard to existing level of budget transparency in their regions. Out of the five studied regions, the result showed that the level of budget transparency has improved in three out of the five studied regions, namely Dar es Salaam, Dodoma and Rukwa. Although these results are not representative enough due to the limited sample size, in this stance, the results gives a good indication of governance efforts that have been invested by government, donors and citizen. It remains our hope that better results can be expected in the future subject to efforts and commitment of the government as well as awareness of the citizen.

### ***Transparency on the Production and availability of budget documents***

The availability of budget documents/ reports is not only vital for transparency purposes, but also for efficient, effective and accountable budget formulation, implementation and control. The principle of public availability of information requires that both government officials and members of the public be provided with comprehensive information on the past, present and future fiscal plans of the government. Therefore, it is necessary for a country to commit itself to timely publication of fiscal information (Alesina and Perotti, 1996) in order to give taxpayers/ electorate a chance to understand, analyze and advice governments on proper financial decisions.

OECD (2001) identified a set of budget documents that governments should make open for the public. With regard to the public availability of budget documents, this study focused understanding the state of production and availability of the nine related budget documents. These documents include: pre-budget statements, budget summaries, executive budget proposals, supporting budget documents, enacted budgets, in-year reports, mid-year review reports, year-end reports and audited reports on past budgets. In this paper, the production and availability of these documents were grouped so as to fit the four budget phases: budget formulation, budget debating and approval, budget implementation and budget evaluation.

### ***Production and availability of budget documents in budget formulation***

During budget formulation, four documents were identified as important. These include pre-budget statement, budget summary, executive budget proposal and other budget supporting

documents. Region-wise, the findings show the disclosure performance to be different (Table 2). While Dar es Salaam produced only one document, i.e: budget statement; Dodoma produced three documents: pre-budget statement, executive budget proposal and supporting budget documents. Morogoro produced three documents: pre-budget statement, budget summary and executive budget proposal. Pwani produced one document, supporting budget document. Rukwa emerged to be the leading region by producing four documents; these included: pre-budget statement, budget summary, executive budget proposal and supporting budget documents.

**Table 8 Budget documents produced and made available**

Document Production and Availability		Region					Total
		Dar es Salaam	Dodoma	Morogoro	Rukwa	Pwani	
Pre-budget statement	Yes	1	1	1	1	0	4
	No	0	0	0	0	1	1
Budget summary	Yes	0	0	1	1	0	2
	No	1	1	0	0	1	3
Executive budget proposal	Yes	0	1	1	1	0	3
	No	1	0	0	0	1	2
Supporting budget documents	Yes	0	1	0	1	0	2
	No	1	0	1	0	1	3
Enacted budget	Yes	1	0	0	1	1	3
	No	0	1	1	0	0	1
In year reports	Yes	0	0	1	1	0	2
	No	1	1	0	0	1	3
Mid-year review	Yes	0	0	1	1	0	2
	No	1	1	0	0	1	3
Year-end review	Yes	1	1	1	1	0	4
	No	0	0	0	0	1	1
Audited reports on past budgets	Yes	1	1	0	0	0	2
	No	0	0	1	1	1	3
Total	Yes	4	5	6	8	2	100%
	No	5	4	3	1	7	100%

**Source:** Author's construct from the questionnaire data

With these results, it is evident that pre budget statement is being produced in four regions, while executive budget proposal is produced in three regions. Budget summary and supporting

budget documents were only produced in two regions. From this point, it is clear that the situation is not good at all and that it reduces the possibility of scrutiny and making informed budget decisions. These results, therefore, reflect a situation where the power of executives in government operations endangers the efforts to achieve good governance.

### ***Production and availability of enacted budget***

Usually, after budget is formulated, it is debated for approval by the authoritative level (mainly the legislature). The enacted budget is to be produced and made available for its implementation. For its proper implementation, the enacted budget must be accessible to both, the employees of the respective office and the citizens within the region. While the study findings show that, the enacted budget documents were not produced and made available in two regions, (Dodoma and Morogoro,) it shows that in Dar es Salaam, Rukwa and Pwani regions, the approved budget documents are always produced and made available for the public. The fact that three out of the five studied regions make these documents publicly available, remains to be important and a positive finding. This situation will encourage engagement of both individual and civil organizations in monitoring how the budget is being implemented. However, in the absence of proper explanations, it is difficult to understand why Dodoma and Morogoro regions did not make the enacted budget documents available to the public.

### ***Documents production and availability in budget implementation***

Performance during budget implementation could be shown by looking at the availability of three documents; in-year reports; mid-year reviews and year-end reports. Through these documents, the extent to which budget objectives and priorities are being achieved can be understood. As well, these documents can provide room for corrective measures in case difficulties are experienced in the implementation stage before things become

worse. However, the study findings in this phase reveal mixed results.

The findings showed that, in-year and mid-year review reports were being produced and made available in two regions, Morogoro and Rukwa, leaving three regions, Dar es Salaam, Dodoma and Pwani out of the way. In this group, however, the production and availability of year-end review report was made in four out of five regions. The regions involved in this are Dar es Salaam, Dodoma, Morogoro and Rukwa. However, in these results, it was only Rukwa region where both in-year and mid-year documents were produced and made available to the citizens.

### ***Documents production and availability in budget evaluation***

Budget evaluation is the last stage in the budgeting cycle. This is a necessary stage because it informs the taxpayers how their budgeted development taxes were usually spent. The study findings show that the production and availability of audited reports of the past budgets to be very poor. This is because, in three out of the five studied regions, these documents were not produced or made available at all. It is only Dar es Salaam and Dodoma regions which produced and made available the audited budget reports for public scrutiny.

The message we are getting here is that the road to budget transparency and accountability leaves a lot to be desired. Most of the important budget documents were neither produced nor made available for the public. Political will and commitment remains a necessity if good governance is to be achieved. The absence or delayed production and availability of audited budget reports reduces the opportunity for the public to advocate improvements in future budgets and in general governance performance.

### ***Steps taken to distribute produced budget documents to the public***

Production and making budget documents available is one thing. The other thing is to ensure that these documents reach the taxpayers in order to facilitate analysis and invite constructive comments. In this study, a set nine actionable steps was identified, supposedly to be taken by the respective RAS offices to ensure that the produced budget documents (if any) reach the taxpayers in time. These include: information on the release days is known at least one month in advance, advance notification of release sent to users, through media or notice boards, release to the public same day as official release to media, available on the on the internet free of charge, free print copies available on limited distribution, free print copies available for mass distribution, readily available at the district, ward and village offices, written in more than one language and news conference is held to discuss release.

The findings of this study show that Pwani as the poorest performing region in terms of the number of documents produced and almost takes no steps to ensure the few documents produced reach the taxpayers. The cases of Dares Salaam and Dodoma are different. Although both regions produce few budget documents, these regions do take a number of steps to help the documents reach the people outside the government. In both regions, the RAS offices ensure that they advertise information on the release one month earlier through media and notice boards. Although on limited distribution, both regions do ensure that there are free print copies available at the district, ward and village offices. Nevertheless, Dar es Salaam region takes more steps to release the documents to the public on same day they release to the media, make copies available on the internet on free access and download and holds news conference to discuss the release of these

documents. In this case, Dodoma takes few steps than Dar es Salaam.

As is the case of Pwani, here comes another extreme. Although the results of Morogoro and Rukwa place the two regions ahead of the other three in terms of the number of budget documents produced and made available to the public, both regions take very few steps to ensure that these reports are accessible to the people. Both regions ensure copies are available at the district, ward and village offices. In addition, Rukwa ensures free print copies available with limited distribution and that news conference was held to discuss the release; Morogoro ensures the documents are written in more than one language.

The performance of Dar es Salaam and Dodoma regions has been influenced by a number of factors. These two regions hold lots of social, economic and political interactions. Regional budget committees always meet in Dar es Salaam before the government budget is discussed and approved in the parliament in Dodoma. Therefore many people (including journalists) in these regions have great awareness on government budgets as well as other activities and make strong efforts to make a follow up on government businesses. In addition, the RAS office depends on administrative and development subsidy allocations from the central government. Since these budgets are always small compared to the number of tasks they have to perform and the number of population they have to serve. Therefore, this reduces the possibility of producing many documents and distributing freely to the people. However, this does not excuse the behavior of some government officials who produce the documents but leave them collecting dust the shelves in their offices instead of distributing them to the public as observed in, Morogoro and Rukwa regions!



### ***Transparency in regional budget process***

Regional budgets are the most important government policy instruments through which regional policy decisions are decided and funded. Funding of the decided regional development activities or projects requires a well formulated or balanced budget which will in turn reflect the ability, reliability and accountability of the government in collecting and spending public funds. Due to this, regional budgets should be none but a concern for the lives of the taxpayers whose contributions, understanding and involvement in budgeting process is critical for financial desirability and accountability.

**Table 3: Categorized Regional Budget Transparency**

Regions	Budget Process			Total
	No Transparency	Low Transparency	Transparent	
Dar es Salaam	1			1
Dodoma			1	
Morogoro	1			1
Rukwa		1		1
Pwani	1			1
Total	3	1	1	

**Source:** Authors Construct

As far as transparency on the budgeting process is concerned (refer Table 2 above), the results of this study revealed that, the practice of open budgetary process in the selected regions is still a major problem. Budgeting process was reported not to be transparency in three regions, namely; Dar es Salaam, Morogoro and Pwani. As was the case in the findings of the availability of

budget documents, two regions, Dodoma and Rukwa were revealed to perform better. In all regions regional budget documents were said to be given to employees and other stakeholders in the wage to invite their comments. However, it was further found that in Dar es Salaam, Morogoro and Pwani (1) budget processes are not performed according to the established calendar (2) citizens do not take part in making regional budgets, and (3) regional budget consultation committees hold no public meeting on the regional budgets and in case they do, no reports are released to the public. In this situation, it is hesitant whether transparency budgeting will be achieved. More efforts are required in order to invite more participation especially of the non-government organizations into the regional budgeting process.

This can be done through training and providing motivation to people within the government on the need of budgetary transparency. Later, same efforts can be extended to invite non-government organizations staff. We believe that open budgetary process in the said regions is necessary and something that should be enforced. Through is tax payers who need to know what their regions are doing. However, in order to understand how budgets work and how effective they are or should be tax payers need to understand the involved figures and the policies which they do or do not support. One way to make this possible is through budget advocacy. Budgetary transparency advocacy can lead to better budget outcomes because it invites open participation of people.

Participation will, in turn: first, serve to increase citizens' participation in the budgeting and as well understanding on the budget figures. This will in addition become a tool to empower people to ask critical questions to the regional governments regarding the spending of their taxes. Second, help to bridge the information gap between ordinary citizens and public officials.

Therefore, contribute to changing the mindset of public official about the challenges they ought to receive from the people they serve. Third, make public officials and citizens build interest in policy issues and hence lead to increased accountability. Fourth, enable ordinary citizens to inquire and receive feedback from the regional administration, especially in the case of spending public funds. This will hence help to restore the voice of various groups (within and outside the government) in the budgetary decision-making process, and, hence become a rationale to promote good governance

### ***Transparency on budget implementation and control***

Budget implementation and control is an important aspect of budget transparency and budget performance. In this study, a number of variables were looked at to solicit information with regard to the issue of transparency on budget implementation and control in the studied regions. The results of this study indicated that, studied RAS offices take only few measures to ensure effective budget implementation and control. This makes us doubt whether the budgeted funds reach the intended activities and whether accountability measures were taken in case misuse / misspending were reported. The five studied Regional Administrative Secretariats offices performed well in only one aspect. This is where it was reported that revenue and expenditure reports in Dar es Salaam, Dodoma, Morogoro, and Pwani were always submitted for pre and post audit. However, in the case of the other aspects, the findings showed that the level of budget implementation and control is poor especially in Dar es Salaam, Morogoro and Rukwa. In this situation where few measures are taken to ensure budget control, four (4) negative things emerge: (1) corruption and misuse of budget funds may flourish due to lack of transparency and accountability in the implementation of the budget; (2) taxpayers will not be able to hold governments responsible, since they will lack necessary knowledge and

evidence to do so; (3) it may be difficult to know whether the government is responsible to the needs of the people; and (4) majority of citizen may not be able to enjoy their constitutional right of information.

There is no any accepted reason for this because the situation is expected to be better. In no doubt, the questions of whether the approved budgets are properly implemented and highly controlled depend on the extent of the exercised accountability, especially after budgets have been implemented. If nothing follows taxpayers may remain in a clueless situation. In addition to ensuring that they maintain proper books of accounts, the RAS offices ought to prepare, produce and publicize budget reports with comprehensive information regarding revenue collection and expenditure priorities as provided in the approved budgets. Furthermore, they should coordinate and prepare replies for internal and external queries as stated in the Public Financial Act, 2001

## **5.0 Conclusion and way forward**

It is envisaged that budgetary transparency in Tanzania is a pre-requisite of good governance in ensuring that the people are involved in the transparent and open budgetary process, this for their-is social-economic development as enshrined in the constitution of the United Republic of Tanzania, 1977(RE 2006). What we learned from the study is that the vast majority of the studied regions members of the public lack comprehensive, timely and also useful information with regard to the regional budget. As a result, they fail to meaningfully participate in the budget process and to hold regional government account for the management of public resources. A good thing is that study results offer some hope where it was learnt that the level of budget transparency is currently improving and also increased

budget transparency to help in increasing accountability. The RAS offices should emphasize the involvement of the citizens in the transparent, accountable, integrity, fair and audible budgetary planning process

- Ensuring immediate publishing of budget documents and enhancing the comprehensiveness of the information provided in by documents
- Ensuring that the disseminated information is understandable and useful to the wider population for example through radio and in language understood by the indigenous
- Establishing supreme audit institutions and opening corruption hotlines through which members of the public can engage supreme audit institutions
- Creating more space for public hearings, so that members of the public can directly engage the regional executives in the budget process.
- Since the study was done in five regions only, it could be better for other researchers to conduct same study in other regions in mainland Tanzania so that the findings can be representative of the other regions.

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**UONGOZI Journal of Management and Development Dynamics** is a journal sponsored and published by Mzumbe University, Tanzania. "Uongozi" is a Kiswahili word for leadership. The Journal aims at providing management trainers, consultants and practising managers with a scholarly forum for exchange of ideas and experiences. The objective is to attempt to fill the vacuum of relevant management information for managers, management experts and students in African countries.

The Journal is published *twice* a year, in **June** and in **December**.

**GUIDELINES TO AUTHORS**

- 1) Manuscripts should be typewritten on one side of an A4 paper, double spaced and with margins of two inches.
- 2) Manuscripts should not exceed 20 typewritten pages, numbered consecutively.
- 3) Manuscripts should be sent in duplicate to the Managing Editor, P.O. Box 84, Mzumbe, Tanzania.
- 4) (i) Manuscript should have a separate title page with the author's names starting with the first then the surname, followed by the latest academic/professional qualifications and any other significant credentials. In addition, authors should provide information about their designation, institutional affiliation and address.

**Example:**

**THE LOCAL GOVERNMENT LAWS**

John A. Bundala (LL.M)  
Professor,  
Faculty of Law,  
Mzumbe University P.O. Box 9  
Mzumbe Tanzania

(ii) The first page of the text should carry: (a) the title of the article without the name of the author and (b) an abstract of one paragraph not exceeding 250 words.

**5) Tables, Maps and Diagrams**

Italicise titles for tables, maps and diagrams.

**6) Headings within Chapters**

Major headings should be in bold and in capital letters and subheadings should be bolded and in lower case. Each first letter of the content word should be capitalised. Both headings (major and sub) should be as short as possible, and numbers should be used to distinguish different parts of a paper at not more than three levels, e.g. 1.1.1, 1.2.1, 1.2.2 etc.

**7) Footnote and References**

References should be cited in the text according to the author - date system, e.g. Mahimbo (1990:10) argues...

Full alphabetical list of cited references should follow the notes/footnotes. Titles of books and journals should be in italics, and those of articles should be enclosed in quotation marks. The list should be prepared as per the following two examples.



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Hutchinson, T. and A. Waters, (1981) "Performance and Competence in English for Specific Purposes," *Applied Linguistics*, Vol.2 No. 1 pp56-69.

Pindyak, R and D. Rubinfeld, (1981) *Econometrics Models and Economic Forecasts*, 2<sup>nd</sup> ed, London: McGraw-Hill.

All first letters of the content words in titles must be capitalised, excluding articles, prepositions and conjunctions as shown in the example above.

Authors are advised to check all references most carefully. The Editorial Board cannot be held responsible for careless referencing, nor can it trace missing details in reference.

#### 8) **Numbers**

Numbers should be written in words up through one hundred, exceptions to the rule being volume and numbers of magazines and other statistical indicators as well as years.

#### 9) **Use of Capital Letters**

Authors are requested to use capital letters very sparingly. Names certainly require initial capital letters. This is also true of designations of dignitaries, for instance, President Ali Hassan Mwinyi or Chief Justice Nyalali.

#### 10) **Dates**

Decades should be written as follows: the 1940s (without an apostrophe); dates should be in this form: 5 May 1990. When referring to a period, use the form: "from 1930 to 1960" (not 1930-1960).

#### 11) **Language**

Manuscripts should be in good English. In principle, authors are advised to use British spelling for our publication. However, if an author uses American spelling consistently this is acceptable. Authors are requested to consult dictionaries for the differences. Manuscripts in poor English **will not be accepted for publication.**

#### 12) **Accepted Manuscripts**

Manuscripts accepted for publication cannot be withdrawn by author(s) for publication elsewhere.

**(13) Book Reviews**

1. The review should not exceed 2 typewritten pages.
2. The book being reviewed should have the following information: full name of the author followed by the year the book was published, the title of the book, place of publication, publisher ISBN and number of pages.
3. The name of the reviewer and his/her institutional affiliation should appear at the end of the text on the right hand corner.