

THE AFRICAN PARLIAMENTARY INDEX (API) 2012



**SUMMARY COUNTRY REPORT
PARLIAMENT OF TANZANIA**

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ACCRONYMS AND ABBREVIATIONS

API	The African Parliamentary Index
APSP	Africa Parliamentary Strengthening Programme
DP	Development Partner
GoT	Government of Tanzania
IFMS	Integrated Financial Management System
LAAC	Local Authority Accounts Committee
LGA	Local Government Authority
MDA	Ministry, Department or Agency
MDG	Millennium Development Goals
MOFEA	Ministry of Finance and Economic Affairs
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan and Budget Guidelines
O&OD	Opportunities and Obstacles to Development
PC	Parliamentary Centre
PCCB	Prevention and Combating of Corruption Bureau
PER	Public Expenditure Review
URT	United Republic of Tanzania

EXECUTIVE SUMMARY

A parliament is an organ responsible for fostering the delivery of democratic governance which in turn enhances economic transformation and growth. Under the doctrine of separation of powers the Legislature has the responsibility of making laws, the Executive enforces laws and the Judiciary applies the laws. The current Tanzanian national assembly is a unicameral body which performs functions of representation of the society in all its diversities, law-making and oversight to promote participation, transparency and accountability. Notwithstanding important role of the National Assembly is oversight of the budget. The Legislature scrutinises the annual budget, approves and monitors its implementation and oversees the performance of the MDAs and use of public funds.

The African Parliamentary Index (API) is a self-assessment tool designed to assess the level of engagement of seven African Parliaments including the Tanzanian Parliament in the budget process. The API set of indicators covers 6 core areas which include representation, legislation, financial, oversight, institutional capacity, and institutional integrity.

The second Tanzania API assessment was carried out in two main stages, starting with the self-assessment by Parliament with assistance from the key parliamentary staff in June, 2012 in Dodoma. This was followed by the validation meeting which took place in November in Dar es Salaam and involved the parliamentarians, parliamentary staff and CSOs. The validation meeting gave opportunity for the participants to validate the scores developed during the self-assessment.

The results of the assessment provided perception of the Tanzania's parliament improvement or decline in relation to the indicators which define her main functions. Overall the results show that Tanzania parliament is performing better on the six core areas of assessment by registering higher and moderate scores. On average the Tanzania Parliament performed well on Legislative and Oversight Functions, and Transparency and Integrity and scored moderately on representation, Institutional Capacity of Parliament, and financial function. A comparative analysis of the Round One and Round Two (current assessment) carried showed not much significant changes.

With Regard to the financial function, Tanzania Legislature's performance has not been impressive. The low level scores have been registered in both rounds of assessment suggesting little or no attention given to improve on this broad theme. On the issue of capacity the findings show that although some capacity within the Parliament is registered there has been no significant improvement from the findings observed in the previous assessment.

Thus, it can be concluded that this year's scores are higher than those scored by participants in the last year's assessment. In that case, one may be tempted to rush to conclusion that things have improved compared to last year. However, looking carefully at the explanations given by participants to support the scores one may get a clearer picture of the situation

between the Round One and Two assessments. In both years, participants have provided similar reasons or justifications on the status of the Legislature. In areas where the Legislature is performing well, both API Round One and API Round Two underscored similar reasons for the good performance. In areas where there have been demonstrable weaknesses in the performance of the Legislature, again, similar reasons were adduced for that, and more often they give similar suggestions in improving future performance. Nevertheless, despite these similarities in explaining the prevailing situation, they assign different relative values of score in some cases. This may suggest that the assignment of scores is a good indicator in providing a general picture, but not the clear position of the Parliament. In other words, there are no significant changes that have occurred in the Parliament of Tanzania between last the Round One and Two assessments.

Recommendations provided to improve the performance of the Tanzania parliament include:

- Strengthening civil education to promote citizens' awareness and understanding of the role of MPs in the budget process to increase their participation. CSOs involvement would be an added advantage in terms of capacity building of citizens.
- A Budget Office should be established for parliament to effectively participate in the budget process.
- Adequate time be allocated to facilitate thorough review of the budget both at plenary and at committee level.

CHAPTER ONE: INTRODUCTION AND CONTEXT

1.1 Background

The Parliamentary Centre (Africa), through the Africa Parliamentary Strengthening Programme (APSP) for budget oversight aims to increase the capacity of partner Parliaments to carry out their legislative, financial, oversight and representative functions to enhance good governance, accountability, transparency and participation, particularly in the budget process. The APSP is cognisant of the fact that the organisation, powers and effectiveness of participating Parliaments vary from country to country across the continent (PC, 2011).

Though the APSP aims to assist partner Parliaments to develop and implement plans to strengthen their role in providing effective oversight of the national budgeting process it also recognises that the organisation, powers and effectiveness of Parliaments vary widely. This recognition has reinforced the need for a set of indicators against which the performance of partner Parliaments can be measured. These set of indicators are aggregated into an index to describe different Parliaments in terms of the key indicators of APSP. The African Parliamentary Index (API) is a set of indicators that show the level of engagement of selected African Parliaments in the budget process in their respective countries. It is a tool kit developed to show the level of engagement of select African Parliaments in the budget process in their respective countries. These indicators were derived from a series of variables and combined into an index to measure cross-country variation in legislative budgeting (PC, 2012).

1.2 Tanzania Legislature

A parliament is an organ responsible for fostering delivery of democratic governance which in turn enhances economic transformation and growth. Under the doctrine of separation of powers the Legislature has the responsibility of making laws, the Executive enforces laws and the Judiciary applies the laws. In Tanzania, this legislative organ is known as the National Assembly or more popularly by its Kiswahili name Bunge. The genesis of the Tanzania legislative system can be traced back during the British colonial times where the National Assembly of Tanzania was formed as the Legislative Council of Tanzania Mainland – then known as Tanganyika under the British law called the Tanganyika Legislative Council

Order and Council. Changes were made before independence to allow the President of Tanganyika to assent all laws passed instead of the Queen of England.

The current Tanzanian National Assembly is a unicameral body which was established under Chapter 3 of the Constitution of the United Republic of Tanzania of 1977 which stipulates its mandate, function and composition. It is led by the Speaker who is assisted by the Deputy Speaker; other arms of the government are also represented in the legislature. The Prime Minister is serving as a government representative to the parliament on behalf of the President while the Attorney General represents the government in all matters concerning law enactment and development. The Tanzania parliament has 357 members of which 239 members elected by direct popular vote from single-member constituencies, 102 special seats for women representing their political parties on the basis of proportional representation, 5 members elected by the Zanzibar House of Representatives to represent it, 10 Presidential appointees and the Attorney General. Members of Parliament serve for a five-year term. Elections for president and all parliamentary seats were last held in October 2010.

Tanzania's legislative functions are derived from article 135 – 144 of the (1977) United Republic of Tanzania (URT) Constitution as well as Section 18 (1) of the PFA No. 6 of 2001 (as amended in 2004). It has the following functions: representation of the society in all its diversities, law-making, and oversight to promote participation, transparency and accountability. Parliament establishes and use standing committees¹ to effectively implement its functions as provided in the constitution under the Standing Committee of the National Assembly Act No.12 of 1995. Specialised committees have emerged as fundamental tools for legislative oversight. The standing committees are permanent committees which do not change from one electoral cycle to the next. Ad hoc committees are also formed to deal with a certain matter and are resolved after the matter is closed.

¹ Tanzania Parliament possesses an organised system of committees which comprises standing committees and Selected Committees, as follows: Finance and Economic Affairs, Public Accounts, Social Services, Social Welfare & Community Development, Constitutional, Legal and Public Administration, Standing Orders, Parliamentary Privileges, Ethics and Powers, Energy and Minerals, HIV/AIDS Affairs, Infrastructure, Public Corporation Accounts, Miscellaneous Amendments, Land, Natural Resources and Environment, Agriculture, Livestock and Water, Foreign Affairs, Defence and Security, Industries and Trade and Local Government Accounts

1.2.1 Budget Process

The Budget Process in Tanzania, guided by the legal framework, lays out in detail the roles and responsibilities of various Government bodies. The legal basis governing the preparation of budgets and the assignment of responsibilities to various actors in Tanzania includes the following provisions:

- Chapter 7 of the Constitution of the United Republic of Tanzania (1977)
- The Public Finance Act (2001, revised 2004) and its subsidiary legislation (regulations 2001, revised 2004),
- The Public Procurement Act, 2004 (Act No. 21/04)
- The annual Finance Act and Appropriation Act
- Local Government Finance Act of 1982 (as amended in 2000)
- A number of taxation acts

The budget process is composed of four stages: the budget formulation, scrutiny of Budget proposals and Dialogue, the budget execution and budget monitoring and control. It begins with the formulation of budget policy objectives, priorities and resource projections based on macroeconomic performance review. This stage involves setting macro-economic policy targets, distribution of resources, preparations of budget guidelines, preparations of revenue and expenditure by Ministries, Departments and Agencies (MDAs) as well as Regions and Local Government and finally a cabinet budget paper consisting of a framework for revenue and expenditures. This stage also involves wide consultations with stakeholders through Opportunities and Obstacle to Development approach (O&OD), and Public Expenditure Reviews (PER). Consultations with Development Partners (DP)/donor assist the budget process by confirming donor financial commitment in the budget.

Budget Authorization by Parliament is the second stage of budget process which starts with discussions with MDAs, detail budgets by Sectoral Parliamentary Committees for scrutiny. After the Estimates have been reviewed by the sector committees of Parliament, they have to be tabled to parliament for debate and authorisation.

Budget Execution is a stage where the collection and accounting for revenue, provision of services through the recurrent budget and implementation of development projects. Budget monitoring, control and evaluation are necessary for closer supervision of work programmes and projects. This involves a continuous monitoring of the plans and budget in order to identify achievements and bottlenecks. Basically, monitoring, control and evaluation stage focuses on:

- Accountability to ascertain appropriateness of expenditure and revenue and their conformity to the authorities through financial reports.
- Management assistance for providing management with information on performance.

CHAPTER 2: OVERVIEW AND PURPOSE OF THE AFRICA PARLIAMENTARY INDEX

The African Parliamentary Index (API) is an assessment tool designed and developed under the Parliamentary Centre's APSP for Budget oversight to show the level of engagement of the Tanzanian and six other select African Parliaments in the budget process. The API presents a simplified and standard tool that communicates the ability of selected Parliaments to carry out their legislative, financial, oversight and representative functions. This is done in ways that engender good governance and the values of accountability, transparency and participation, especially in the budget process.

This is premised on the fact that the budget process is a key area of focus for Parliaments and relates closely to poverty reduction because government budgets are about the allocation of scarce resources that affect the lives of citizens who parliamentarians in democratic states represent. It is therefore imperative that parliamentarians are equipped with the necessary tools with which to perform their role in the budget process and increase their understanding of the salient elements that are of direct relevance to poverty reduction in their respective countries.

Whilst the APSP strives to assist partner Parliaments in developing and implementing plans that strengthen their role in providing effective oversight of the national budgeting process, it also recognizes that the organisation, powers and effectiveness of Parliaments vary widely. This recognition has reinforced the need for a set of indicators against which the performance of partner Parliaments can be measured. These indicators would be aggregated into an index to describe different Parliaments in terms of the key indicators of APSP.

2.1 Purpose of the API

The purpose of the African Parliamentary Index is to present a standard and simplified system for assessing the performance of Parliaments in Africa, especially Parliaments in the seven core countries of the APSP project. The API provides a simplified way of assessing different Parliaments engaged in the APSP on the key objectives of the program. Specific objects of the API are outlined as follows:

- To assess partner Parliaments against international best practice for budget oversight

- Present a standard and simplified system for assessing the performance of selected Parliaments on budget oversight
- To demonstrate strengths and gaps of the parliaments to inform future PC program design
- To provide the status of capacity needs for parliament, and
- To stimulate Parliamentary progress towards achieving the goals of the program

2.2 Scope of API

The scope of API is defined within the context of the APSP. In the first phase, the API assesses Parliaments in seven countries covered by the program: Senegal, Benin and Ghana for the West African Region and Uganda, Tanzania, Kenya in East Africa and Zambia in Southern Africa. The initiative would also consider any of the 22 partner Parliaments that volunteer to subscribe to the API process.

The depth of the indicators is defined by two broad issues: the functions and roles of Parliament; and PC's understanding of Parliament's role in the budget process and oversight. These include parliamentary involvement at all stages in the budget cycle especially in respect of the core roles of representation and legislation. It also includes other core issues under the program.

The self-assessment tool covers 6 core areas - **representation, legislation, financial, oversight, institutional capacity, and institutional integrity** - related to Parliamentary budget oversight and other core functional areas that directly affect Parliaments' financial and oversight roles. The questions are both qualitative and quantitative, with the latter giving greater clarity of response. Instruments are designed to allow each area of Parliament's responsibility to be assessed separately or in turn. Questions require respondents to make judgment on a six-point scale below:

0 = Not Applicable	2 = Disagree	4 = Somewhat Agree
1 = Completely Disagree	3 = Somewhat Disagree	5 = Agree
6 = Completely Agree		

2.3 Approach and Methodology

The API uses facilitated self-assessment method to assess partner Parliaments on identified indicators. Each parliament completes one assessment tool for the parliament. It is envisaged that self-assessment is the best way of ensuring that Parliament assumes ownership of whatever findings and conclusions that would emerge from the exercise. Using the self-assessment method, the parliament itself is the principal actor and judge.

The Tanzania API assessment was done in two main stages. The first stage involved organisation of the self-assessment session which was held for the Parliament on 12th June, 2012 at St. Gasper hotel in Dodoma. The assessment session was attended by fifteen (15) experienced MPs who were assisted by three (3) parliamentary staff. Members of parliament were selected from a cross-section of the parliamentary committees. Aspects of gender and political party affiliation were considered during the selection of the respondents.

During the assessment session, presentations were made to familiarise the respondents/participants with the API assessment, definitions of concepts, the tools and procedures to conduct the assessment. Respondents were then put into three groups, and facilitated by an independent assessor to complete the survey instrument. Group One responded to the questions on the oversight functions, Group Two dealt with institutional capacity; transparency and integrity and representation, Group Three dealt with financial and legislative functions. The results of each group were discussed in a plenary to confirm the scores provided. Respondents in each group presented their scores for each question giving reasons and in instances where other members have different views on the response a discussion develops and the score is put to vote. The validation of the scores provided in the first stage followed after the production of the draft report of the self-assessment. The validation meeting was held on November 30th, 2012 at REPOA conference hall in Dar es Salaam and attended by MPs and parliamentary staff and CSOs that are working closely with the Tanzania legislature. The participants were given opportunity to go through each indicator and validate the scores provided in the previous assessment. The MPs made changes to assigned scores if it is challenged and the reason for the challenge is accepted by the majority.

The whole process was facilitated by the independent assessor and co-assessor who have vast knowledge on policy legislature and budget process in Tanzania. Extensive literature review was conducted and used to enrich the process.

CHAPTER 3: ANALYSIS OF INDICATORS AND PRESENTATION OF RESULTS

3.1 Representation

This indicator aims at assessing the level of engagement of the Legislature with the citizens they represent. Legislators act as mediators for constituents in dealing with government ministries, departments and agencies. They act individually or collectively to represent constituents' interest in the policymaking process. Elected Members of Parliament (MPs) give citizens an opportunity to voice their concerns, issues and interests. Assessment of the extent of Parliament in ensuring that it is politically and socially representative of ideas from the diverse citizens is what this indicator mean. Parliamentary representation offers citizens the single most important platform to participate in the affairs of their country and in holding the government to account for its actions. The discussion should reflect issues of national interest as raised by citizens. Thus, the level of interaction between the Members of Parliaments and their constituents are of vital importance. When citizens vote for an MP, they inadvertently think that there will be someone to present issues on their behalf and when they ask questions of national, regional and local significance, someone will be there to represent them.

In that regard effective representation requires understanding views of represented citizens and perspectives and use various legislative or parliamentary processes such as questions, motions, resolutions and other oversight mechanisms to bring these to the attention of implementing institutions to address. Therefore, MPs make a difference by contributing to the making of legislations that enable their constituents to overcome certain challenges that pertain to a certain region or locality. By working with the varied structure of Parliament and through their parties they help to make decisions for those they represent. In some cases, MPs are forced to lobby to ensure that priorities raised by citizens in their locality are reflected in the national priorities to warrant them with next round of voting.

On the whole, the effectiveness of the representation role of the MP and for that matter the Legislature depends to a large extent on the quality of the interaction between constituents and MPs. The API for Tanzania assessed the extent to which Parliament represented the views of citizens in the budget process. To this extent, the API assessed the degree to which the legislature is accessible to the public and the efforts of the Legislature to get the public to

understand its role. Compared to the API Round One's results for the same assessment, the results are mixed at best. Some of the indicators are viewed to have improved, others to have deteriorated and others have the same trend. On average, however, there is improvement in this year compared to last year on indicators under this theme.

The following issues were assessed. These included: a) The Legislature is open to citizens and the media; b) Opportunities exist for the media to access proceedings of the Legislature and other information in a timely manner, c) The Legislature has a non-partisan media relations facility; d) The Legislature has mechanisms to promote the public's understanding of its work. Information is provided to the public in a timely manner regarding budgets under consideration by the Legislature; e) The Legislature promotes citizens' knowledge and understanding of legislators' roles in the budget process. The results of the discussion are hereunder presented and the score assigned by the respective respondents are narrated below and summarized in table 1 that follows:

3.1.1 Accessibility

1. The Legislature is open to citizens and media: Generally, it was found out that the openness of the Legislature to the citizens and the media is very high. This indicator scores higher than the same indicator last year, a fact suggesting better improvements in openness of the Legislature to the citizens. The framework and communication strategy of the legislature, which guides this relationship, is doing well to maintain this. As pointed out by participants, the Parliamentary Committee sessions have media coverage. Also, there have been a number of visits of the general public to the parliament to study various parliamentary activities. Furthermore, all the parliament sessions are aired by the Television and radio for general accessibility.
2. The Legislature has a non-partisan media relations facility: This indicator scores lower than previous API assessment. However, participants from both years acknowledge some weaknesses in that relationship in that there is either under or over reporting (over emphasis) by the media and there is also partisanship in the legislature as well as some media outlets. They, for instance point that most of the media serve the interests of their owners. This means that if the owner is inclined to a certain party, a media will also have the same inclination. They thus, suggest the Legislature to have its own media group like the House of Commons in the United Kingdom (UK). They also suggest that the media code of conduct needs to be strengthened.

Similar score was also suggested by the Round One's assessment; though the comment about media inclination in political parties was never reflect like it was in this year's assessment.

3. The Legislature has mechanisms to promote public understanding of the work of the Legislature: The parliament is doing well in the promotion of public understanding of the work of the Legislature. However, this is limited to only live coverage during Parliamentary session and some few national events. There is no difference in the score between this assessment and the last year's. To improve situation, participants for this assessment suggested that the promotion of awareness of work of the parliament to the public can further be improved by strengthening civil education.
4. The Legislature provides timely information to the public on budget: the scores for this year indicate that the parliament is performing poorly in making sure that budget information reaches the public on a timely manner. Although there is slight increase of the score compared to API Round One, MPs indicated that the persistent problem of late receipt of information from the Ministry of Finance to the parliaments is still there. Moreover, there is minimal participation or involvement of MPs in the budget process and presentation therefore MPs have minimal information and thus cannot provide timely information to the public on the budget. In that case, potential delay to reach the public may be the result of the government submission of the budget to the parliament on time.

In order to solve this problem MPs suggested that Parliament should have a Budget Office where there will be a Special Budget Committee that works closely with the Executive in the budget processes.

5. The Legislature promotes citizens' knowledge and understanding of the role of MPs in the budget process: For the case of promotion of citizen's knowledge of the understanding of the parliament role in budget processes, the Tanzanian parliament seems not to have performed well. Performance seems to have declined compared to the previous assessment. Usually, the promotion of citizen's knowledge on parliamentary issues is under the Directorate of Civic Education and Public Relations. Also, civil societies are part conduit through which knowledge could be transferred to citizens. While the directorate has been doing well on promotion of

citizen's knowledge on parliaments, it seems to have concentrated on what the parliament is doing and little on what should actually be its role in the budget processes. This, therefore, leaves the public with little chance to hold the Parliament accountable.

6. The Legislature fosters sound relationship between Parliament, CSOs and other related institutions: On the relationship between Parliament, CSOs and other related Institutions, the Tanzanian parliament is doing very well. Overtime comparison also shows improvement in this indicator for this year compared to last year. CSOs and other actors working in constituencies are key players in development processes taking place in constituencies. In close collaboration with parliaments, the CSOs and other partners monitor financial affairs; their involvement in other activities such as the budget processes is also high.

Table1: Assessment Scores for Representation Function

Representative Function	Current Score (out of 6)	Round One's Score (out of 4)
Accessibility		
The Legislature is open to citizens and the media	6	4
The Legislature has a non-partisan media relations facility	3	4
The Legislature has mechanisms to promote public understanding of the work of the Legislature	4	4
The Legislature provides timely information to the public on budget	2	1
The Legislature promotes citizens' knowledge and understanding of the role of MPs in the budget process	1	3
The Legislature fosters sound relationship between Parliament, CSOs and other related institutions	6	4
Average scores	3.6	3.3

Views from CSOs

The CSO participants had similar opinions as those of the MPs in most of the indicators. For instance, on the indicator for legislature having a non-partisan media relationship, CSO participants agree on either over-reporting (over emphasis) or under-reporting of issues raised in the Parliament depending on the media inclination. However, with regard to the indicator on the Legislature's fostering of the relationship between CSO and other related institutions, participants from the CSO had opinions that the interaction between them and

the Parliament is limited. They point that the gap of interactions between the CSOs and the Parliament depends on the location of the CSO. Those located in urban areas, especially from Dar es Salaam have higher interactions with the Parliaments than their counterparts located in rural and other remote areas.

3.2 The Legislative Function

As vested in the current Tanzanian constitution, law-making is a core function of the Legislature. In other jurisdictions the legislative power is vested by an Act of Parliament. Under this indicator, the assessment focuses on the extent to which the Legislature is making law for the betterment of the citizens. Also, citizens' input in the law-making processes is part of what this indicator assessed. The legislative function of parliament refers to the process of initiating, considering and enacting laws. Various legislatures develop various steps through which legislation proceeds to be enacted into law. The legal mandate of Parliament offers it power to ensure that a proposed legislation is sufficiently considered and deliberated upon. It is important therefore to emphasize that MPs require knowledge and expertise in a myriad of technical areas. The Index assessed all the factors that affect the effectiveness of the Legislature in executing its legislative function. The overall score shows that there is a relative significant improvement in this theme.

The assessment covered the following indicators: (1) The mandate of Legislature regarding budget making and oversight including the appropriations Act is properly grounded in law; (2) The legislature has power to amend the appropriations bill; (3) Adequate opportunities exist for public input into legislative process; (4) Adequate mechanisms exist to track legislations that have been enacted. The result of the assessment is discussed below and the table thereafter summarises the scores allocated by participants.

3.2.1 Legal Mandate

1. The mandate of Legislature regarding budget making and oversight including the appropriations Act is properly grounded in law: This indicator fared well and the score is the same as the Round One. The participants have opinion that nothing has changed since last year, the Parliamentary mandate regarding budget making and oversight is still more of a regulation rather than a law.

2. The legislature has power to amend the appropriations bill: Regarding the power to amend the Appropriations Bill, Participants have full power to amend the Appropriations Bill. The current self-assessment shows improvement in this agenda compared to last year in which they felt that they had limited power to amend the appropriations bill. Last year's assessment suggested a lot of weaknesses including limited capacity of MPs in that most of them come from different knowledge disciplines. It is possible that last year's suggestions on capacity building to MPs have been taken positively, hence accounted for this seemingly huge improvement.

3. Adequate opportunities exist for public input into legislative process: Participants noted the opportunities for the public to provide inputs into the legislative process have some weaknesses; however there are slight improvements compared to the previous. In principle, public participation in legislation process is provided for by the parliamentary Standing Order, Rules of procedure and the Constitution. However, participation of citizens has been limited because of lack of awareness on the side of citizens. Also, limited capacity to citizens is another bottleneck accounting for limited participation. It would be important to involve CSOs to build capacity of citizens on this area. This would increase their participation.

4. Adequate mechanisms exist to track legislations that have been enacted: Participants have opinions that mechanisms to track legislations that have been enacted do not exist; there is no committee that is mandated to oversee this process, thus need to be reviewed in view of improving them. Last year assessment pointed out that the mechanisms were there but inadequate which indicates that the mechanisms have become less effective overtime. To improve the situation, participants' proposition is the inclusion of this proposal to the on-going constitutional reviews.

Table 2: Assessment scores for Legislative Function

Legislative Function	Current Score (out of 6)	Round One's Score (out of 4)
Legal Mandate		
The mandate of Legislature regarding Budget making and oversight including the appropriations Act is properly grounded in law	4	4
The legislature has power to amend the appropriations bill	6	1
Adequate opportunities exist for public input into legislative	4	3

process		
Adequate mechanisms exist to track legislations that have been enacted	2	3
Average scores	4.0	2.8

Views from CSOs

With regard to the existence of adequate opportunities for the public input into the legislative process, the CSO participants were relatively more optimistic than the MP. They have opinions that opportunities exist for the public to provide input on the legislative process. They point, however, that, despite this opportunity, the public has limited awareness on this opportunity. They, thus suggest civic education and other awareness campaigns to improve the situation. On other indicators, participants from CSO agreed with the scores provided by the MP as well as reasons provided for allocation of such scores.

3.3 Financial Function

Parliamentary financial function is one of the major responsibilities of the Legislature. Also known as the Parliamentary power of the purse, it allows Parliament to control the raising of resources/finances for the State and the disbursement of such resources. As representatives of the people, Parliament approves taxes and also determines how those taxes are expended. Parliamentarian is, in this context, also required to make sure that the expenditure is in line with priorities of the citizens. Thus, the financial function transcends the mere allocation of funds; it encompasses a general understanding of economic indicators and how decisions of the Legislature such as increases in taxes and the imposition of levies impact on economic activity generally. Equally important is to make sure that the funds are not misused and any official found to be misusing public funds held accountable.

Generally, under this theme of Finance, the Tanzanian Legislature's performance has not been impressive. Most of the indicators have been ranked by participants with very low scores. The low level of score is consistent with the First Round assessment, suggesting little or no enough attention given to the improvement of this function.

Three broad areas were assessed under this indicator, namely; (1) Budget review and hearing, with the aim to assess the legislative scrutiny of the Government's budget proposals in committees and through debates on the floor of the House to the passage of the appropriations act; (2) Budget Act and Budget Office; with the aim to assess the existence of

a Law or set of Laws that define(s) the roles of all actors in the budget process, define(s) precisely the budget calendar and in addition prescribe(s) an office in parliament charged with the responsibility of providing parliament with informed analysis of budget proposals;

(3) Periodic Review of the Budget aim at assessing the analytic reviews undertaken by government during the course of the financial year which are reported to parliament.

These broad areas are sub-divided into specific indicators, whose results are discussed below and scores summarised in the table below:

Table 3: Assessment scores for Financial Function

Financial Function	Current Score (out of 6)	Round One's score (out of 4)
Budget review and hearing		
The Legislature has enough time to review of the budget	2	1
The Legislature has a Budget/Estimates/Finance Committee exists with the sole mandate of reviewing the budget	1	2
The Budget/Estimate/Finance Committee and/or sector Committee hold public hearings on the budget where evidence from the executive and the public is taken	1	1
The Legislature has an effective and well documented process for citizen participation in the budget process which is known to the public	N/A	1
The Legislature has authority to amend the budget presented by the Executive including spending and revenue proposals	4	4
The Legislature has the power to send back proposed budget to the Executive for review	6	4
The Legislature is able to make binding amendments on spending and revenue proposals	2	4
The appropriations Act approved by the Legislature has details on all allocations to MDAs	6	3
Budget Act and Budget Office		
There is a budget Act that clearly defines a role for the Legislature in the budget process	3	2
The Legislature has a budget office that is established by law to assist Parliament undertake a thorough review of the draft budget	N/A	2
The Parliament Budget Office has qualified competent officers and the office is equipped to efficiently and effectively assist Parliament with informed analysis	N/A	N/A
The Budget Office has power to call for information and documents from Government Departments and the private sector and in good time (power of subpoena)	N/A	N/A
The Legislature (or the appropriate committee) considers and	4	4

Financial Function	Current Score (out of 6)	Round One's score (out of 4)
approves the budget estimates for defence and intelligence services and is given full disclosure on the budget estimates/figures		
Periodic Review of the Budget		
The budget is reviewed by the Executive periodically during implementation (number of reviews in a year and types	5	4
All reviews of the budget are presented to the Legislature and approved by the Legislature	1	2
Adequate time is allocated for the consideration of the reviewed budget both at plenary and at committee	1	2
Average scores	3.0	2.5

3.3.1 The Budget Review and Hearing

1. The Legislature has enough time to review the budget: Parliament has opinion that the time allocation to review the budget is not enough. Apparently, there is no Budget Committee and Budget Office. Another bottleneck is that budget documents are not availed at a reasonable time. Furthermore, Parliamentarians are not involved in the whole budget review process. There is slight improvement from Round One assessment, though in the whole the score is still very low. To address these problems, participants suggested the need to have a Budget Committee and Budget office.
2. The Legislature has a Budget/Estimates/Finance Committee exists with the sole mandate of reviewing the budget: Participants noted that the Legislature has a Finance Committee only. While the Finance Committee exists, it does not have a sole mandate of revising the budget because other standing committees are also part of budget review process. This view was also shared by last year's assessment team. To address this problem, participants suggested a formation of Budget Committee.
3. The Budget/Estimate/Finance Committee and/or sector Committee hold public hearings on the budget where evidence from the executive and the public is taken: Members of Parliament have opinion that public hearings are not conducted during budget making process and presentation except for the case of finance bill. Again, this observation mirrors last year's observation, indicating no improvement overtime for this indicator. Consequently, they suggest that public hearing should be conducted and that there should be a regulation that provides for this.

4. The Legislature has an effective and well documented process for citizen participation in the budget process which is known to the public: Parliamentarians noted that this process does not exist in the Parliament of Tanzania. Though last year's findings show that citizens are participating in the budget process through the Opportunity and & Obstacle to Development processes² at Local level, they point that there is limited participation of citizens at the Central level. They suggest a need to have a system that ensures that the documents are made available to the public. This suggestion is consistent with the previous assessment's, which calls for a need of clarity how citizens can participate in the budget processes.
5. The Legislature has authority to amend the budget presented by the Executive including spending and revenue proposals: Similar to the opinions of last year's assessment, participants noted the existence of the authority and that there is a law providing for the Legislature to make amendments to the budget. However, they also pointed that this authority is not actively exercised. Also, in few cases acceptance of amendments by the Executive may need long negotiations before the changes can be effected. What members of Parliament propose is that this authority should be practiced properly.
6. The Legislature has the power to send back proposed budget to the Executive for review: Parliament pointed out that the Legislature has power to send back the proposed budget to the Executive for review especially at the committee level. MPs stated that during this year's budget session the proposed Finance, and Mineral and Energy budgets were sent back. This is an improvement compared to the previous assessment. This implies that increasingly the MPs have been exercising their power which might be a result of capacity development.

² O&OD programme was developed by the Government in 2001 to enhance community participation/ownership in development processes .The programme operates in line with the structures of Local Government Authorities and as well as overall national plans and budget.

The LGAs are charged with the rights and powers to involve the people in planning and implementation of development programmes within their respective areas. Since its inception, it has rolled out in over two thirds of Mainland Tanzania LGAs.

7. The Legislature is able to make binding amendments on spending and revenue proposals: Parliamentarians have opinions that the role of the Legislature in this aspect is limited to oversight and advisory. While last year's results are better than this year's, participants in both years pointed that there exist a provision in an Act and other related rules that provides for the Legislature to make binding amendments on spending and revenue proposals. However, both assessments admit weaknesses in enforcement, suggesting that it needs to be strengthened.
8. The appropriations Act approved by the Legislature has details on all allocations to MDAs: Members of Parliament felt that appropriations Act approved by the Legislature has all necessary details on allocations to the MDAs. This view shows huge improvements from the last year's which pointed on limited details in the MDA books. May be there has been improvement on this indicator in terms of detailed information in the allocations to MDAs.

3.3.2 Budget Act and Budget Office

1. There is a budget Act that clearly defines a role for the Legislature in the budget process: Just as the results of the last year's assessment, participants noted that there is no Budget Act in Tanzania that explicitly/clearly defines the role for the Legislature in the budget process. What is present is the Public Finance Act but it does not really engage the Members of the Parliament in the budget process. They suggest that the Public Finance Act of 2009 should be amended.
2. The Legislature has a budget office that is established by law to assist Parliament undertake a thorough review of the draft budget: There is no Budget Office established by law though there is a research unit supporting Members of Parliaments. This is consistent with the Round One's finding. In view of this, Members of Parliament suggested that this office needs to be established. In addition, they suggest that Public Finance Act should be amended to allow the establishment of this office.
3. The Parliament Budget Office has qualified competent officers and the office is equipped to efficiently and effectively assist Parliament with informed analysis. Following No 2 above, this indicator is considered N/A. This was also the case with last year's assessment.

4. The Budget Office has power to call for information and documents from Government Departments and the private sector and in good time (power of subpoena): Again, due to no 2 above, this indicator is considered N/A.
5. The Legislature (or the appropriate committee) considers and approves the budget estimates for defence and intelligence services and is given full disclosure on the budget estimates/figures: Generally, the Legislature approves the budget and estimates for defence and intelligence services, and the Act has this provision. The presence of the Act with this provision was also pointed out in the last year's assessment, hence similar score for both assessments. However, budget details are not fully disclosed.

3.3.3 Periodic Review of the Budget

1. The budget is reviewed by the Executive periodically during implementation (number of reviews in a year and types): Participants in a self-assessment have positive opinion on the existence of periodic budget review by the Executives during implementation. They note that it is done quarterly. This observation is also shared by the last year's assessment, though this year's score is slightly higher. However, they suggest that there is a room to make it more efficient and effective.
2. All reviews of the budget are presented to the Legislature and approved by the Legislature: Parliamentary participants have opinions that budget reviews were presented to the Legislature only by the discretion of the Executive, that is, when the Executives felt necessary to do so. To be precise the MPs indicated that no reviews were presented during this year budget session. The score is slightly below the Round One score suggesting that the situation is still worse and proposals put forward to improve performance of this indicator are yet to be effected. They suggest that proper mechanisms to ensure adherence with principles of budget control be in place.
3. Adequate time is allocated for the consideration of the reviewed budget both at plenary and at committee: Just as observed in the last year's assessment, Parliamentary participants note the time allocated to review budget in plenary and committee is not enough. They feel that more can be done if time allocated was increased. If possible a full time Parliament would be a better option.

Views from CSOs

In some indicators under Financial Functions, participants from the CSOs had slightly different opinions from those provided by the MP. For instance, the MPs felt that there are weaknesses in reviewing the budget because no budget committee existed in Tanzania except the Finance and Economic Committee. On the other hand, participants from the CSO felt that the existence of Finance and Economic Committee is fine because it functions well to oversee and review the budget.

Also, while the MPs have opinions that there is no Committee that holds public hearings on the budget where evidence from the Executive and the public is taken, the CSO feels that during the finance bill presentation there is hearing, though the conduct of hearing is not effective enough.

Regarding to existence of budget Act that clearly defines a role for the Legislature in the budget process, the CSOs have opinion that this does not exist.

On other indicators in the Financial Function, participants from the CSO shared similar views with the MPs, including the reasons given for the score.

3.4 The Oversight Function

Usually, Executive is the implementing agent of the day to day activities of the Government. Parliamentary Oversight involves the legislature monitoring and holding executive accountable for its actions, this also includes the process whereby the legislature and executive work together to ensure that laws regarding effective public financial management are working as planned. In this case, the Parliament has to review, monitor and supervise government and public agencies including the implementation of policy and legislation to ensure public policy reflects and meets citizens' needs. Therefore, it is clear that Parliamentary oversight is the cornerstone of parliamentary democracy and an indicator of good governance.

In that regard the following Oversight Functions were assessed; (1) Oversight Committee; (2) Public Account Committee; (3) Audit Committee. The assessment focused on the way the Oversight Committees performed their activities in relation to the best practice. Among issues assessed included the independency of the Committees, involvement of Opposition parties in the Committees, as well as the extent to which these committees can interact with other bodies of finance management like Prevention and Combating of Corruption Bureau (PCCB) and the office of the Controller and Auditor General (CAG). The findings show

significant improvement to most of these indicators in this year compared to the results of similar assessment last year.

3.4.1 Oversight Committee

1. The budget oversight function of the Legislature is performed by all sector-related committees and other special committees: Parliamentary participants confirmed the existence of Standing Committees and other special Committees which perform the oversight function of the Legislature. They pointed that the oversight and sectoral committee meet fourteen days before budget session begins to go through the budget before it is presented. Similar observations were also made in the First Round of assessment, though the score has increased slightly this year. However, Parliamentarians point that sometimes there occurs difficulties in getting documents/illustrative documents. To make things even better, they suggest that budget ceiling need not to be fixed before Oversight Committee meets. The further that the Oversight Committee needs to be involved in fixing the budget ceiling in each Ministry to allow flexibility and consensus.
2. Legislative Oversight Committees have strong investigative powers over budgetary issues: Unlike last year's participants who admitted existence of the power but limited exercise of this power, this year Participants confirmed existence of a strong investigative power and that this is the Committee's constitutional obligation. The Committee performs this duty on daily basis under the guidance from the Controller and Auditor General (CAG). The CAG office has been extending required cooperation and needed expertise all the time. Compared to last year, these results may imply that the exercise of power by the Parliamentary Committees is improving over time. However, Participants points also that the Executive has not been responding promptly on most of the findings. They also point that sometimes there has been reluctance in providing documentary evidences especially those pointing on weaknesses of Senior Executives. Finally, they feel that lack of resources have, in most cases, affected effectiveness of this committee.
3. Legislative Oversight Committees exercises sufficient oversight of the expenditures of State Owned Enterprises: Exercise of power by the Oversight Committee is acknowledged but there are some weaknesses in the whole process. Lack of resources to conduct thorough investigation has always been a limiting factor. This has resulted

in inconclusive and prolonged investigations. Furthermore, the power of the Committee is limited to giving opinion and not prosecution. Similar observation is also shared by last year's assessment, which indicated clearly that the current provision for this is not very punitive. To address these challenges, participants suggested that more resources should be made available to the Committee. They also suggest that the functioning of this committee will be effective if its power is extended beyond giving opinion to possibly engage in prosecution. The achievement of this will also be attained with capacity building programmes for the committee. Finally, the Treasury Registrar Law should be improved.

4. Sufficient mechanisms exist for Oversight Committees to obtain information from the Executive during investigations: Unlike last year in which participants felt that the mechanisms exist but are not sufficient, this year assessment shows that sufficient mechanisms exist for Committees to obtain information from the Executive to exercise its oversight function. Thus, there is improvement in this indicator compared to last year. The law clearly stipulates that, any information required by the Oversight Committee should be made available. However, they note that sometimes bureaucratic problems affect the smooth availing of needed information. In that case, they suggest that the bureaucratic procedures be removed.
5. Oversight Committees have adequate powers in law to request and receive updates on actions taken by Executive on the Committees'/Parliament's recommendations: The opinion of participants is that there is the existence of the said power, with some weaknesses. Last year's assessment also admitted the existence of adequate power by law but often they didn't get information on actions taken. While this indicator shows relative improvements compared to last year, there is a general feeling that actions and processes take longer time unnecessarily. They also acknowledge the inadequacy of the Parliament office to make follow up. Participants suggest an urgent need to improve efficiency as well as to empower Parliamentary office and Oversight Committee to make follow ups. There is also a need to form a special task force/committee to follow up issues raised by the Oversight Committee in each session.
6. Oversight Committees are adequately resourced to undertake their activities: the performance of this committee has not been as desired because of limited resources:

both financial resources and time constraints. The previous assessment also showed that the Committee suffer financially because it has no separate budget but has to make requests from the Speaker. The suggestion is to increase financial resources as much as feasible to improve its efficiency and capacity.

7. Minority/Opposition parties play an effective role in Oversight Committees: Oversight Committees provide meaningful opportunities for minority/opposition parties to engage in effective oversight of Government expenditures. This is also the feelings of participants in last year's assessment, though this year's score is slightly higher. Actually, this is provided for in the Standing Order and Rule of procedures. As a reflection of this provision, currently, leadership of the Oversight Committees are chaired by the opposition. However, the effective role of the Committee is collective. They suggest that there is a need, however, to re-think the issue of leadership so that it is on the basis of profession. Also they suggest that Committee should have collective responsibility.

3.4.2 The Public Accounts Committee (PAC)

1. The Legislature has a Public Account Committee that examines the expenditures of Government: Just as was viewed by last year's participants, it was noted that the Committee exists and has full power to determine Government expenditure. This is reinforced by the established Rules of Procedure (Standing Orders).
2. The Public Accounts Committee is chaired by a member who does not belong to the party in Government: Participants confirmed this and that this is provided for in the Standing Order. This was also the view of the Round One's participants.
3. The Public Account Committee has power to subpoena witnesses and documents and this is backed by law: Parliamentarians notes the existence of such power and that this is also backed by the Rules of Procedure and Parliamentary Privilege Act of 1988. Similar comments were observed in the previous assessment.
4. All who use public funds including Ministers are obliged to appear before the Public Account Committee when summoned: Parliamentarians confirmed existence of power of Committees to call all who misuse public funds. The constitution provides for any public figure to be held personally accountable for abuse of office. This is an

improvement compared to last year, where participants noted some weaknesses especially on the mandate of the Ministers to attend PAC meetings.

5. The Public Account Committee is required by law to hold its proceedings in public: There is no law that requires PAC to hold its proceedings in public. As pointed by last year's participants, holding its proceedings in the public is at the discretion of the Committee chair.
6. The Public Account Committee reviews all reports of the Auditor General and in a timely manner: The PAC considers all reports of the Controller and Auditor General but sometimes this is not done in a timely manner. Last year's participants note that this was happening in timely manner, a fact suggesting a decline in the performance of the indicator. They note especially the existence of delays of documents. They suggest a need to improve efficiency as well as capacity strengthening of the CAG office.
7. The Public Account Committee can initiate independent investigation into any matter of public interest: This is confirmed by participants to be the case. Consequently, the PAC has conducted a number of investigations as per the rules of procedures. Last year's assessment differ somehow with this year in that for the PAC to undertake investigation, permission from Speaker must be sought first.
8. The Executive is bound by law to implement the recommendations of the Public Account Committee and this is strictly enforced: Parliamentarians note that, while the Executives are bound by the law, enforcement and hence implementation has been weak. Similar comment is also shared by participants of last year's assessment team. They note existence of immunity to some Executives, as well as the tendency for Executives to exercise powers in favour of their interests. As a result, investigations have been taking too long. They suggest fastening investigation time and process, as well as a need to review some immunity for efficiency. They further suggest avoiding conflict between Executives interests and powers.
9. Adequate mechanisms exist for the Public Account Committee to track the implementation of its recommendations and this can be accessed and verified by the public: Participants confirmed the existence of some mechanisms for tracking implementation of PAC's recommendations but noted that they are inadequate. Again,

this finding is similar to opinions of participants in the last year's assessment. In view of improving the situation, they suggest improvement in the efficiency and capacity of PAC capacity as well as increasing finance to the committee.

10. The Public Account Committee is adequately resourced to undertake its activities: Participants noted that the Committee is not performing as expected because of limited financing. Also time provided for the Committee to perform its activities is inadequate. They suggest increase in finance to the Committee as well as increase efficiency.
11. The Public Account Committee collaborates freely with other ant-corruption institutions without let or hindrance: Similar to opinions of last year's participants in the self-assessment, Parliamentarians note that the current collaboration between the Committee and PCCB is not formal. This is because Parliament has its own system and structure of reporting. They suggest a need to have a structure that allows this collaboration.

3.4.3 Audit

1. The Auditor General is an officer of the Parliament: The MPs noted that this is not the case for Tanzania.
2. All reports of the Auditor General are submitted to the Legislature: Not all reports from the AG are submitted to the Legislature. Actually participants for the last year's assessment noted that the Legislature is getting reports through the President's Office. This year's participants noted that the Legislature receive only financial reports for Ministries and institutions. Reports on assets, for example, are not brought to the Legislature. They suggest all reports to be brought to the Legislature.
3. The Legislature receives regular and timely reports from the Auditor General: The participants acknowledged this and that it is reinforced by the Audit Act. However, they were not happy with the enforcement of this Act, the reason being that the reports are not received in timely manner. There is usually a time lag of one or sometimes even two years. This is different from last year's assessment, which indicated that the reports are shared regularly and timely.

4. The reports of the Auditor General are deemed public immediately they are issues by the Auditor General: The Participants acknowledged that that these reports are shared with the public but after scrutinized by the President.
5. The Legislature can request the Auditor General to conduct special audits on its behalf and the CAG is obliged to comply: This was acknowledged by the participants and that all requests made so far have been complied with. The enforcement of the Audit Act and PFA 2004 ensure compliance. This was also an opinion for the past year' participants in the self-assessment.
6. The Auditor General has adequate resources and legal authority to conduct audits without any hindrance: The Audit office had legal mandate to conduct audit without any hindrance. Unlike last year's participants who indicated that resources are sufficient and that this office is now self-accounting entity, this year's participants have opinions that sometimes the office suffers shortage of financial resources. It also suffers limited capacity, including voluminous work. They thus, suggest improvement in funds allocation as well as capacity strengthening.

Table 4: Assessment scores for Oversight function

Oversight Function	Current Score (out of 6)	Round One Score (out of 4)
Oversight Committee(s)		
The budget oversight function of the Legislature is performed by all sector related committees and other special committees	5	4
Legislative Oversight Committees have strong investigative powers over budgetary issues	5	3
Legislative Oversight Committees exercises sufficient oversight of the expenditures of State Owned Enterprises	4	2
Sufficient mechanisms exist for Oversight Committees to obtain information from the Executive during investigations	5	3
Oversight Committees have adequate powers in law to request and receive updates on actions taken by Executive on the Committees'/Parliament's recommendations	5	3
Oversight Committees are adequately resourced to undertake their activities	4	3
Minority/Opposition parties play an effective role in Oversight Committees	5	4
Public Accounts Committee		
The Legislature has a Public Account Committee that examines the expenditures of Government	6	3

Oversight Function	Current Score (out of 6)	Round One Score (out of 4)
The Public Accounts Committee is chaired by a member who does not belong to the party in Government	6	4
The Public Account Committee has power to subpoena witnesses and documents and this is backed by law	6	4
All who use public funds including Ministers are obliged to appear before the Public Account Committee when summoned	6	3
The Public Account Committee is required by law to hold its proceedings in public	1	2
The Public Account Committee reviews all reports of the Auditor General and in a timely manner	4	4
The Public Account Committee can initiate independent investigation into any matter of public interest	6	2
The Executive is bound by law to implement the recommendations of the Public Account Committee and this is strictly enforced	4	3
Adequate mechanisms exist for the Public Account Committee to track the implementation of its recommendations and this can be accessed and verified by the public	4	2
The Public Account Committee is adequately resourced to undertake its activities	4	3
The Public Account Committee collaborates freely with other anti-corruption institutions without let or hindrance	3	2
Audit		
The Auditor General is an officer of the Parliament	1	1
All reports of the Auditor General are submitted to the Legislature	4	1
The Legislature receives regular and timely reports from the Auditor General	3	4
The reports of the Auditor General are deemed public immediately they are issued by the Auditor General	4	4
The Legislature can request the Auditor General to conduct special audits on its behalf	6	4
The Auditor General has adequate resources and legal authority to conduct audits without any hindrance	4	4
Average scores	4.3	3.1

Views from CSOs

In all the indicators, the CSO has the same views as the MPs. They insisted on delaying in accessing the report from the Auditor General. Since the Auditor General is a Government official, the CSO suggest that his report should not be scrutinized by another government official before being released to the public.

3.5 Institutional Capacity of Parliament

This refers to the human and material resources employed by parliament as a means of effective organization of its business in accordance with democratic values and the performance of parliament's legislative and oversight functions in a manner that serves the needs of the people. Institutional capacity resources are vital to ensuring the effectiveness of any human institution. With adequate resources Parliament is more likely to achieve the objectives of their mandates for the betterment of citizens. Two broad indicators were assessed, namely; (1) Financial and material resources; and (2) Human resources. These broad indicators were sub-divided into indicators which assessed the extent to which the Parliament is financially resourced to undertake its activities and the extent to which the Parliament Office is furnished with staff who are able to provide necessary support to the Parliament. Generally, the findings show some capacity within the Parliament and that there has been no significant improvement from the findings observed in the last year's assessment.

3.5.1 Financial and Material Resources

1. The Legislature is financially independent; it prepares annual budget and the Executive cannot vary it: The Legislature budget depends on the ceiling set by the Executive. Consequently, Executive makes funds available as and when they become available. More often than not, the Executive has been reducing the budget allocation of parliament due to low revenue mobilization and pressure to conform to the limits set within the macroeconomic framework. This observation is consistent with last year's observation. In fact, the score for this year is far below the Round One score, pointing out that the situation is worsening overtime. They suggest a need for independent budget that cannot be varied by the Executive. Also the government should be made to set budget by percentage.
2. The Legislature has adequate logistics including office space to enable it perform its functions: While the parliament confirmed existence of logistical office, they note that the office space is not sufficient. Even last year's assessment observed that Parliament has basic logistics which are inadequate. Participants point out that there is only adequate logistics for Parliamentary chamber and a few offices for the Secretariat. There is the need for the provision of such logistics and office spaces. There is,

though, marginal improvement under this indicator compared to the First Round's score.

3. MPs have constituency development fund that is effectively managed: Participants noted that this fund is available and it is called the Development Catalyst Fund. This fund is meant to undertake development projects in the constituency and it is managed by the MP. Participants in the first API self-assessment acknowledged the availability of such fund but also pointed that there is no mechanism to account for them. While this fund is available for constituency, it is not available for special seats Members of Parliament. They suggest that such fund needs to be provided to all Parliamentarians including those with special seats.
4. The Legislature has a structured system for receiving technical and advisory assistance from external sources: Members of Parliaments note that they are much not aware of the mechanisms hence, cannot follow up the same. They suggest a need to improve information sharing through action plan. These findings are consistent with the First Round's score, which pointed to the existence of a unit dealing with this; though it is not transparent.

3.5.2 Human Resource

1. The Legislature is an equal opportunity employer: The Legislature does not discriminate in its recruitment of staff on the basis of race, ethnicity, religion, gender, disability or party affiliation. Recruitment is done by public service and adheres to non-partisan policy. This is also an opinion for the last year's assessment
2. The Legislature has adequate and highly skilled research and staff support: The Legislature has few research staff and in most cases are not specialists, thus, only provide basic information needs to MPs. Usually MPs need information and data to back their arguments. At times, this is a serious problem and more often MPs do not get the requested data on time. Similar observation was pointed in the previous assessment.

Table 5: Assessment scores for Oversight Function

Oversight Function	Current Score (out of 6)	Round One Score (out of 4)
Financial and Material resources		
The Legislature is financially independent; it prepares annual budget and the Executive cannot vary it	1	3
The Legislature has adequate logistics including office space to enable it perform its functions	4	3
MPs have constituency development fund that is effectively managed	4	2
The Legislature has a structured system for receiving technical and advisory assistance from external sources	3	4
Human Resources		
The Legislature is an equal opportunity employer	5	4
The Legislature has adequate and highly skilled research and staff support	2	2
Average scores	3.1	3.0

Views from CSO

CSO participants had similar views with the MP on these indicators as well as reasons for the score. The participants from this group insisted on the whole issue of poor management of the Constituent Development Fund (CDF). They point that there is no accountability mechanism on the use of this fund. They have also an opinion that this fund is used in parallel with the existing financial structure, thus making it difficult to differentiate which projects were implemented by this fund and which were implemented by other funds. In that case, they suggest that the use of this fund should be reviewed.

3.6 Transparency and Integrity

This refers to the openness of parliament to the nation through different media and transparent in the conduct of its business. This is because, as representatives of the public, parliamentarians are expected to be honourable men and women of society, that is, people who would not condone wrong doing. They are expected to be transparent, honest and of high integrity. The general results from this year's assessment are significant improvement from last year's; in all indicators, the scores are higher than those suggested last year. The assessment in this area focussed on transparency and integrity of the Parliament. More specifically, assessment sought to what extent Members of Parliament abide with the code of conduct, to what extent the Parliament is free of corruption, etc.

1. The Legislature has an enforceable code of conduct that guides the behaviour and actions of MPs: Just as in the case of the previous assessment, participants confirmed the existence of a code of conduct that guides the behaviour and actions of MPs. Standing orders are in place, for instance. Also, there is Parliamentary Powers, Privileges and Immunity Act of 1988. Participants assigned slightly higher score for this indicator compared to the same indicator in the previous assessment. However, they also point to some weaknesses such as the Standing Orders, which gives the Speaker expansive discretionary powers. They, thus, suggest that the rules should not give too much power to the Speaker to make decisions. Also the Speaker should not be a member of any political party represented in the Parliament.
2. MPs maintain high standards of accountability, transparency and responsibility in the conduct of public and parliamentary work: Similar to the opinions given by last year's participants, Parliamentarians were of the opinion that some standards of accountability, transparency and responsibility are maintained in the conduct of public and parliamentary work. For instance, the Parliamentary Legislative and Oversight roles are well performed. They also point to some weaknesses Parliamentarians' maintenance of standards of accountability. Absenteeism has been a common phenomenon in parliamentary meetings/meetings. Similarly, there have been a number of corruption allegations against members of Parliament. In some cases also, Parliament has been passing some laws which are not in favour of intended group of public. For example the Social Security Laws (Amendments) Act, 2012: guiding the Social Security authorities were amended and approved by the National Assembly on April 13, 2012. According to the amended law, the withdrawal of benefits by workers who quit their jobs have been cancelled and can only be accessed upon attaining the retirement age of 55 years. This provision was contested by the employees, trade unions and human rights NGOs that it was done without consulting the owners of the benefits or members. They argue that it was amended in favour of the benefit holders. Despite similar opinions, this year's score is slightly higher than last year's in this indicator.
3. Anti-corruption networks exist in Parliament and MPs are free and motivated to participate in the activities of such networks: Participants confirmed on the existence

of anti-corruption network popularly known by its acronym APNAC. The same views were given in the Round One assessment.

4. Efficient and effective mechanisms exist to detect and prevent corrupt practices among MPs and Legislative staff and to bring to justice any person engaged in such activities: Mechanisms to detect corruption among members and staff of Legislature exist. Similar observation is given by last year's assessment results. For instance, Members of Parliament have to abide to leaders' ethics and code of conduct that require them to declare wealth, properties and liability every year. However, there are weaknesses in its efficiency and effectiveness. To better the situation, they suggest a need for standing orders to clearly stipulate this mechanism.
5. MPs are required by law and rules of procedure to declare their assets and business interests and this is strictly complied with: Similar to last year's assessment results, participants noted that declaration of assets and business by the MPs is a requirement but there are some delays in compliance and that there is no mechanism to verify their declarations.

Table 6: Assessment scores for Transparency and Integrity

Transparency and Integrity	Current Year's Score (out of 6)	Round One Score (out of 4)
Transparency and Integrity		
The Legislature has an enforceable code of conduct that guides the behaviour and actions of MPs	5	4
MPs maintain high standards of accountability, transparency and responsibility in the conduct of public and parliamentary work	4	3
Ant-corruption networks exist in Parliament and MP s are free and motivated to participate in the activities of such networks	6	4
Efficient and effective mechanisms exist to detect and prevent corrupt practices among MPs and Legislative staff and to bring to justice any person engaged in such activities	4	4
MPs are required by law and rules of procedure to declare their assets and business interests and this is strictly complied with	5	4
Average scores	4.8	3.8

Views from CSO

In most of the indicators, participants from CSO had similar views with those of MPs. However, unlike MPs, participants from CSOs have opinions that there are weaknesses in the MPs maintenance of high standards of accountability, transparency and responsibility in the conduct of public and parliamentary work. They point clearly that the weaknesses in this aspect outweigh the strength. They, thus, suggest that more effort is needed to strengthen parliament to maintain high standards of accountability, transparency and responsibility.

CHAPTER 4: CONCLUSIONS

This assessment has shown the perceived position of the Parliament of Tanzania in relation to what is considered the best practice of any Parliament. What is clear in this assessment is that the Tanzanian Parliament is doing better in adhering with the best Parliamentary standards. This is reflected by the scores assigned by participants in the self-assessment exercise. In most of the indicators, not only the scores were on the higher side, but also the explanations to provide evidence on the assigned value of the score suggested that the Tanzanian Parliament is doing better. Specifically, on indicators of Parliamentary Committees, the Parliament has scored higher values, which is useful in increasing checks and balance between the Legislature, Executive and the Court.

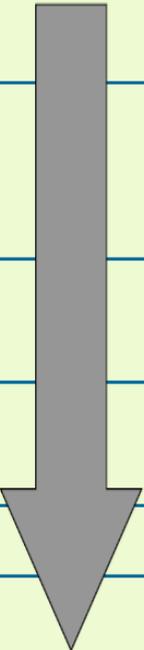
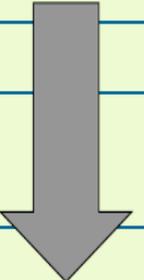
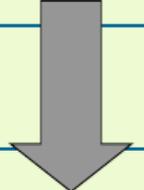
There are, however, a number of weaknesses, which would need further improvement for the betterment of the citizens. Apparently, it seems that the Parliament has not made tangible efforts in ensuring that citizens have enough knowledge of their participation in various forums. Citizens' participation in the budget processes is weak, implying that priorities of activities taking place at local level are not entirely from their decision. Also, even the use of constituent fund, which is meant for development of the constituencies, is not clear to the citizens; consequently, they cannot hold their MP accountable on that fund. Other areas that need immediate attention are enforcement of rules and regulations. As pointed by participants, there are a number of provisions which require Executives to report or to respond to issues raised by Parliaments, but they are weakly enforced. Hence, the Executive responds the Legislature only when the latter feels necessary to do so.

In terms of overtime assessment, it is clear that this year's scores are higher than those scored by participants in the API Round One assessment. In that case, one may be tempted to rush to conclusion that things have improved compared to last year. However, looking careful on the explanations given by participants to support the score one may get a clearer picture of the situation between last and this year. In both years, participants have given very similar discussions on the status of the Legislature. In areas where the Legislature is performing well, both teams indicate so. In those indicators which the Legislature has weaknesses, both teams say so, and more often they give similar suggestions in improving future performance. Nevertheless, despite these similarities in explaining the prevailing situation, they assign different values of score. This may suggest that the assignment of scores is a good indicator, but given a very general picture, but not the clear position of the Parliament. In other words,

there are no significant changes that have occurred in the Tanzanian Parliament since the API Round One assessment.

Appendix 1: The Tanzania Government Budget Cycle

Figure 1: The Government Budget Cycle

	July 1	Beginning of Fiscal Year 2008/09
	Sep	Ministry of Finance and Economic Affairs, The President's Office-Planning Commission, PMO-RALG and PO-PSM starts planning for FY 2009/10
	Nov-Jan	Government budget frame is approved by IMTC, The Cabinet and PBG tabled in Parliament
	Jan-Feb	Government budget guidelines are distributed to MDA'S, RSs and LGAs
	Feb-Mar	MDA's, RSs, and LGAs budget preparation
	April-May	Budgets are submitted to MoFEA for scrutinization and thereafter data entry and submitted to PSCs
	June	Parliament approves government budget
	July 1	Beginning of Fiscal Year 2009/10 and Budget execution for fiscal year 2009/10
	July 1- June 30	Budget plans are executed: revenues are collected, grants are disbursed and expenditures are made
	July 1- June 30	Monthly and quarterly financial reports are produced
	July 1	Beginning of Fiscal Year T+1 and

Source: Ministry of Finance and Economic Affairs

Appendix 2: List of Participants- Parliamentary Self- Assessment Session

No.	NAME	DESIGNATION
1.	NASSIR.A.YUSUPH	MP
2.	MPINA LUHAGA JOELSON	MP
3.	NCHEMBA.L.M.MWIGULU	MP
4.	LIMBU FESTUS B	MP
5.	MBATIA FRANCIS JAMES	MP
6.	MUGHWAI LISSU CHRISTINA	MP
7.	KITANDULA LUKA DUNSTAN	MP
8.	MSABAHA.S.MARY	MP
9.	MHAGAMA JENISTA	MP
10.	ABWAO CHIKU	MP
11.	SITTA MARGARETH	MP
12.	KEBWE.S.KEBWE	MP
13.	GEKUL PAULINE	MP
14.	SAKAYA MAGDALENA	MP
15.	MSHAMA ASSUMPTER	MP
16.	THEONEST RUHILABAKE	STAFF
17.	NG'WAVI LAMAECK ANGUMBWIKE	STAFF
18.	KITOSI LINA	STAFF
ALSO IN ATTENDANCE		
19.	KATERA LUCAS	REPOA STAFF
20.	MAGONGO JOANITA	REPOA STAFF
21.	TSEKPO ANTHONY	PC STAFF
22.	LAMPO ISSIFU	PC STAFF
23.	TENTIA JOSEPHINE	PC STAFF

Appendix.3. List of Participants- Validation Meeting

No.	NAME	DESIGNATION
1.	MUGHWAI LISSU CHRISTINA	MP
2.	MSABAHA.S.MARY	MP
3.	ABWAO CHIKU	MP
4.	KEBWE.S.KEBWE	MP
5.	THEONEST RUHILABAKE	STAFF
6.	LIPWATA SHAIB	STAFF-COAST REGION NON GOVERNMENT ORGANISATION NETWORK
7.	ISIHAKA ISSA	STAFF- DEVELOPMENT ASSOCIATION FOR TANZANIAN
8.	MASASA.K.HAMISI	STAFF-COMMUNITY DEVELOPMENT AGENDA COUNTRY WIDE
9.	SENKONDO MOSES BUMIJA	STAFF-SHIRIKISHO LA BARAZA LA MIKOPO KIBAHA
10.	NKUNGA ANDREW	STAFF-TANZANIA CHILDHOOD DEVELOPMENT NETWORK
11.	KAZOBA LENIN	STAFF-TANZANIA YOUTH COALITION
12.	LUVINGA MERICK	STAFF-LEGAL AND HUMAN RIGHTS CENTRE
13.	KOMBA BONIFACE	STAFF-TANZANIA COALITION ON DEBT AND DEVELOPMENT
14.	MODEST ALEX	STAFF- POLICY FORUM
ALSO IN ATTENDANCE		
15.	MAGONGO JOANITA	REPOA STAFF
16.	MWOMBELA STEPHEN	REPOA STAFF
	KHADIJA OMARI	REPOA STAFF
17.	LAMPO ISSIFU	PC STAFF
18.	TITRIKU AGNES	PC STAFF
19.	ARTHUR BAR BARA	PC STAFF

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