Tanzania's Public Expenditure Review (PER) process provides a forum where working groups comprising of representatives from the Government, development partners, academia, the private sector and civil society organizations agree on an analytical agenda, guide and finance its implementation and review all outputs. The overall objective is to improve fiscal policy formulation and management.

The 2015 study pipeline has now been approved by the PER Champions. Three studies will be taken forward on efficiency gains in infrastructure investments; the implications of national accounts revisions (GDP rebasing) on macroeconomic variables and poverty dynamics; and climate change & the environment. Two other studies are ongoing from 2014 on non-tax revenues and PPPs in the transport sector.

For more details please see the MoF or DPG website:

http://www.tzdpg.or.tz/index.php?id=1229

Upcoming Events

24th – 27th March 2015, University of Dar es Salaam  Workshop on 2015 ToRs
5th – 8th May, 2015, University of Dar es Salaam  Workshop on Action Plans
9th July, 2015, Ministry of Finance (tbc)  PER Champions Group Meeting
26th – 27th November, 2015 (tbc)  PER Annual Meeting

PER Secretariat Contact Information

The PER Secretariat is headed by the Deputy Permanent Secretary (Ministry of Finance) and consists of staff from the Government and representatives of Development Partners:

- Sigsbert Kavishe (Ministry of Finance) sigroma@yahoo.com, Tel. 2122844
- Alex Mwakisu (Ministry of Finance) amwakisumail.com, Tel. 2110336
- Emmanuel Mungunasi (World Bank) emungunasi@worldbank.org, Tel. 2163232
- Victoria Cunningham (World Bank) vcunningham1@worldbank.org, Tel. 2163712

Please do not hesitate to contact the PER Secretariat if you have any questions or comments.

Action Plans

Actions plans have been drafted for the NAIVS, tax exemptions and fiscal inequities report. For more details, please contact the PER Secretariat. These will be discussed at the forthcoming technical and PER Champions meeting. The action plans for the other completed studies in 2014 will be developed during the workshop scheduled to take place in May, 2015. These will also be shared in the forthcoming PER Champions meeting.
PER 2015 Studies

In 2015, three studies will be taken forward under the PER process.

Efficiency Gains in Infrastructure Investments
This study aims to improve value for money in the Government’s infrastructure spending by identifying whether the investment costs in infrastructure achieve value for money compared to others in the region. It will examine unit costs, project completion time, quality and procurement procedures to assess infrastructure spending and identify any weaknesses and lessons learnt for future improvement. The focus will be on transport, water and energy. The study will be completed by the World Bank by September 2015.

Implications of National Accounts Revisions (GDP Rebasing) on Macroeconomic Variables and Poverty Dynamics
The objective of this study is to determine the implications of the revised national accounts estimates to the macroeconomic variables, poverty dynamics and government frameworks and processes. It will update the Government’s existing macroeconomic model using the revised statistics. The work will link the macroeconomic and fiscal data to micro data to analyze the medium term prospects of pro-poor growth impacts of government expenditure programs. The study will likely be funded by the World Bank and DFID and completed by October 2015.

Climate Change and Environment
The aim of this study is to examine the trends and allocation of government expenditure in climate change and environment to assess the extent to which Government spending is in line with both global and national environmental priorities. It will examine the level of funds allocated to address mitigation and adaptation challenges including those identified by the National Strategy for Growth and Poverty Reduction. The study will be financed by the PER basket and be ready by November 2015.

PER 2014 Studies Implementation

Recommendations from the PER 2014 studies have been feeding into Government decision making in the following ways:

- **Public Investment Management Manual**: In the 2015/16 Budget Guidelines, all Government institutions were instructed to use the manual in the design of all new projects. Training in the manual will take place in 2015 as part of the PER work program.

- **Arrears & contingent liabilities**: The contingent liabilities and payment arrears clearing strategy has been prepared by the Government for Cabinet as one of the several ongoing measures to implement the studies’ recommendations.

- **Pensions**: The Government has prepared a pensions liabilities clearing strategy for Cabinet with short, medium and long term actions to be carried out to implement the study recommendations.

Recommendations from the PER 2013 studies have also been feeding into Government decision making:

- The **NAIVS** study has provided essential inputs that have been used by the Government in replacing the NAIVS scheme with an agricultural credit mechanism.

- The **tax exemptions** study recommendations have provided significant contributions in the completion of the VAT Act amendment and to improved tax exemptions transparency.

- An action plan is being developed for the **fiscal inequities** study.