Background
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 three PER studies approved for 2015 are underway. These are Efficiency Gains in Infrastructure Investments; the Implications of National Accounts Revisions (GDP Rebasings) on Macroeconomic Variables and Poverty Dynamics; and the PER study on Environment and Climate Change. The non-tax revenues and the PPP studies, approved in 2014, are ongoing.

For more details please see the MoF or DPG website:
http://www.tzdpg.or.tz/index.php?id=1229

Upcoming Events
25th August, 2015, Ministry of Finance (tbc) PER Champions Group Meeting
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:

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- Alex Mwakisu (Ministry of Finance) amwakisu@mail.com, Tel. 2110336
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Action Plans
In addition to completing analytical products, the PER forum also ensures that findings are then actioned. A working session in the first week of July brought together technical leads from across Government to draft actions plans for the studies completed in 2014. These include Government Pension Obligations and Contingent Liabilities, Prevention and Management of Payment Arrears and Contingent Liabilities. The session also updated the action plans of the tax exemptions and fiscal inequities studies. Final action plans will be signed-off at the next Champions Group meeting, and then published on the website.
**PER 2015 Studies**

In 2015, three studies were approved and their implementation is underway.

**Efficiency Gains in infrastructure Investments**
The purpose of this study is to assess the Government current position in managing infrastructure investments projects and identify weaknesses in order to achieve value for money for future projects. Initial data collection is underway and the ToRs will be approved during the next PER Champions Group Meeting.

**Implications of National Accounts Revisions (GDP Rebasing) on Macroeconomic Variables and Poverty Dynamics**
Phase I of the study is almost complete, which includes the updating of the MACMOD database, elasticity estimation and model cleaning. A consultation workshop was held on 22nd June, 2015. Implementation of phase II will commence shortly and is expected to be completed during 2015.

**Environment and Climate change**
The PER study on Environment and Climate Change will examine the trends and allocation of Government spending and assess the extent to which Government spending on Environment is in line with Global and National environment priorities. ToRs for the study will be approved in the next PER Champions Meeting.

**PER 2014 Studies**

Completed PER studies continue to inform Government decision making. The new VAT ACT for instance, includes a number of recommendations from the tax exemptions study. The Government has reviewed the resource allocation formulas for sector block grants and Local Government Development Grant (LGDG), following the recommendations of the fiscal inequities study. Also training is about to get underway on the Public Investment Manual, helping to ensure compliance in the design of all new projects. All completed studies are available on the PER website.

Procurement for the PER study on Public Private Partnership (PPP) has been completed and a consultant will shortly be appointed. The PPP study will inform decision makers on the potential pipeline of PPP projects in the transport, energy and water sectors. It will look at how resources can be used more effectively to leverage private investment and provide value for money.

**PER Basket Fund**

During the fourth quarter, Sweden disbursed a second installment amounting to SEK 950,000 which is equivalent to USD 114,046.95 in early May, for implementation of PER 2015 work plan. Other MoUs to contribute to the PER which are in the finalization stages include Finland to contribute € 80,000 and DKK 5 million by Denmark.