

INTRODUCTION

Local government finance is an important and integral part of the public finances of Mainland Tanzania today. In fact, one out of every five shillings spent in the public sector is spent at the local government level. As a result, a sound system of local government finance and intergovernmental relations is a key factor in assuring that the public sector provides an enabling environment for economic growth and reducing poverty in line with Tanzania Vision 2025 and with MKUKUTA.

Accurate and up-to-date information on local government finances is critical in order for local government officials to improve the quality of local services, as well as for communities and civil society to hold central and local government officials accountable for the funding of local government service delivery.

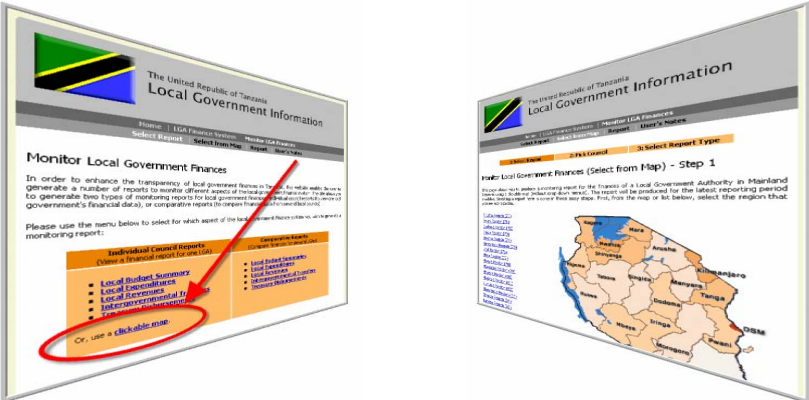
In order to enhance the transparency of local government finances in Tanzania, the Local Government Information (LOGIN) system for Tanzania Mainland enables the user to generate a number of reports to monitor different aspects of the local government finance system. The LOGIN website is developed and maintained by the Local Government Finance Working Group.

TYPES OF REPORTS

The LOGIN website allows you to generate two types of monitoring reports for local government finances: individual council reports (to view one local government authority's financial data), or comparative reports (to compare financial data from several local councils).


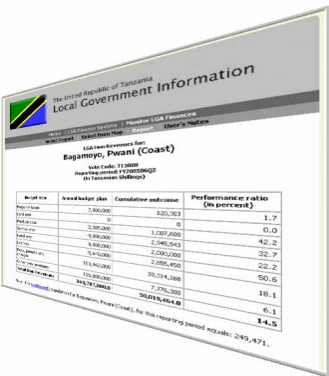
You can produce reports for five categories of local government finances:

- **Local Budget Summary:** A Budget Summary Report provides an overview of the main revenue and expenditure.
- **Local Expenditures:** A Local Expenditure Report provides an overview of local expenditures by sector, as well as by type of expenditure.
- **Local Revenues:** A Local Revenue Report provides an overview of the main local government revenues by type of local revenue source.
- **Intergovernmental Transfers:** Intergovernmental (fiscal) transfers include recurrent block grants, ministerial subventions and basket funds, as well as local capital development grants.
- **Treasury Disbursements:** A Treasury Disbursement Report shows the amounts of financial resources disbursed by the Treasury (Ministry of Finance) to a local council.
- **Sectoral Finances:** A Sectoral Finance Summary Report provides an overview of sectoral finances for each of the five grant-supported local government sectors (primary education, health, agriculture, roads, and water).



**USER GUIDE FOR
LOCAL GOVERNMENT INFORMATION
MAINLAND TANZANIA**

www.logintanzania.net

USING THE CLICKABLE MAP TO PRODUCE AN INDIVIDUAL COUNCIL REPORT

This LOGIN website allows the user to easily produce monitoring reports for the finances of a Local Government Authority (LGA) in Mainland Tanzania using a clickable map (without drop-down menus). The report will be produced for the latest reporting period available (e.g., typically the last Quarter of the Fiscal Year for which data is available). Selecting a report using the regional map is done in a few easy steps.

1. Select "Monitor LGA Finances" from the menu bar at the top
2. Select "Use a Clickable Map"
3. As Step 1, from the map or list, select the region that you are interested in by clicking on it
4. Then, as Step 2, the website will list all the LGAs in the region that you selected. From the options listed, select the local government authority for which you wish to produce a monitoring report
5. Finally, as Step 3, from the options listed, please select the type of report that you would like to produce
6. The LOGIN system will generate the report that you requested.

USING DROP-DOWN MENUS TO PRODUCE ANY INDIVIDUAL COUNCIL REPORT OR COMPARATIVE REPORT

Not all types of reports can be produced using the clickable map. However, all available reports can be produced by using the drop-down menus:

1. Select "Monitor LGA Finances" from the menu bar at the top
2. From the table of options, select the category and type of report that you would like to produce (e.g., Individual Council Report, Local Budget Summary)
3. For Individual Council Reports, select the Reporting Period and the Local Council Name from the drop-down menu. You may type the first letter of the council name to skip ahead in the list of local councils.
4. For Comparative Reports, select the Reporting Period and the Comparison Set (the group of local councils that you would like to compare). You also have to choose whether you would like to see the report in *millions of Shillings* or in *Shillings per person*, and whether the report should show the *budget amounts*, *cumulative actual amounts*, or the *performance ratio*
5. Click the "Get Report" Button
6. The LOGIN system will generate the report that you requested.

SAMPLE: INDIVIDUAL COUNCIL REPORT

Budget item	Annual budget plan	Cumulative outcome	Performance ratio (in percent)
Property taxes	506,730	0	0.0
Land rent	0	0	0.0
Produce cess	0	0	0.0
Service levy	0	0	70.7
Hotel levy	0	0	0.0
Licences	2,970,000	1,074,000	36.2
Fees, permits and charges	17,056,000	5,901,135	34.5
Other own revenues	22,820,000	5,347,130	23.4
Total Own Revenues	49,271,800.0	14,017,875.0	28.5

SAMPLE: COMPARATIVE REPORT

Vote Code	Council	Property taxes	Land Rent	Produce Cess	Service Levy	Hotel Levy	Licences	Fees and charges	Other revenues	Total own revs
712023	Kibaha TC	8.2	0.0	0.0	118.8	0.0	3.5	129.3	29.1	288.9
713008	Bagamoyo	7.0	0.0	2.1	9.9	0.0	5.6	184.0	126.8	343.8
713009	Mafia	0.0	0.0	0.0	0.0	0.0	0.0	8.5	2.0	161.0
713010	Kisarawe	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.3	191.8
713011	Kibaha	0.5	0.0	0.0	0.0	0.0	0.0	17.1	22.8	49.3
713012	Rufiji	0.0	2.0	0.0	0.0	0.0	0.0	26.0	1.6	296.9
713085	Mtwara	0.0	0.0	366.0	2.1	0.5	2.5	18.9	1.5	391.5
719999	Coast Region	15.7	2.0	547.6	236.2	9.8	177.8	359.3	374.7	1,723.1

THE LOCAL GOVERNMENT FINANCE WORKING GROUP

The LOGIN system is prepared and maintained by the Local Government Finance Working Group, with support from the Andrew Young School of Policy Studies (Georgia State University (Atlanta, Georgia, USA)).

The purpose of the inter-ministerial Local Government Finance Working Group is to function as a coordination mechanism between technical-level stakeholders within central government on issues related to the system of local government finances.

The Local Government Finance Working Group brings together stakeholders that are jointly responsible for the successful functioning of the system of local government finances, including the oversight of local budget plans and budget execution, the analysis of local revenue collections, and the development and application of formulas for recurrent and development grants to local government authorities. As such, the Group will serve as a platform to exchange information and data, monitor local government finances, and engage in analyses for fiscal decision makers at the national and local levels to inform their decision making.

The Local Government Finance Working Group is chaired by the Deputy Permanent Secretary, Ministry of Finance, and co-chaired by the Deputy Permanent Secretary, PMO-RALG. Further members of the Group include the Assistant Budget Commissioner, Regions and Local Government Section (MoF - Secretary); the Director of Local Government (PMO-RALG); the Assistant Commissioner for Policy Analysis, Fiscal Policy (MoF); and representatives from MPEE, PO-PSM, line ministries, departments, and agencies as appropriate and pertinent.

DISCLAIMER AND CONTACT INFORMATION

The local government finance data presented on the LOGIN web site is posted in order to increase the transparency of local government finances in Tanzania. While every attempt has been made to assure that the monitoring tables accurately reflect the available financial data, it is possible that errors occur in generating the monitoring tables. As such, these reports are not authoritative; they are for information purposes only.

If you have any questions about **www.logintanzania.net**, you can contact the webmaster by email at webmaster@logintanzania.net.