







RWI Index Questionnaire: Tanzania 2012

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Indicator	Score
4.1.1	Context
4.1.1 Context	

4.1.1.050: Has the government created a special fund or natural resource fund that concentrates revenue directly from oil, gas or mineral extraction?

Score: A B C

Comments:

According to the interview with Silas Olang of Revenue Watch as well as the Case Study produced for Revenue Watch, "Tanzania Passes a New Mining Law and Builds New Capacity for Informed Policy Debate" on the 2010 Mining Act negotiation process, a Mineral Resource Fund was part of the negotiations over the 2010 Mining Act but was not included in the final bill. Currently being debated is the creation of a resource fund for revenue from natural gas. Civil Society and others in Tanzania have argued that the bill should be broadened to include revenue from mineral resources as well but this has not happened to date, neither has the natural gas fund bill been brought before Parliament. TEITI confirms not fund has been created yet.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.1.1.051: What authority is responsible for the natural resource fund?

Score: A B C D E

Comments:

No natural resource fund. See question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

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Indicator		Score
4.2.1	Comprehensive reports	N/A
4.2.2.056	Audited reports	N/A

4.2.1 Comprehensive reports

4.2.1.052: Are the rules for the fund's deposits and withdrawals published, including the formula(s) for deposits and withdrawals?

Score: A B **C**

Comments:

No natural resource fund. See question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.2.1.053: Does the fund management or authority in charge of the fund publish comprehensive information on its assets, transactions and investments?

Score: A B C D **E**

Comments:

No natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.2.1.054: Are the reports containing information on the fund's assets and transactions understandable?

Score: A B C D **E**

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.2.1.055: How often are financial reports published by the fund management or authority in charge?

Score: A B C D E

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.2.2.056 Audited reports

4.2.2.056a: Are the fund s financial reports audited?

Score: A B C D E

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.2.2.056b: Are the audited financial reports published?

Score: A B C

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

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Indicator	Score
4.3.1 Legal Framework and Practice	N/A

4.3.1 Legal Framework and Practice

4.3.1.057: Are the rules governing deposits into the fund defined by legislation?

Score: A B **C**

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.3.1.058: In practice, does the government follow the rules governing deposits to the natural resource fund?

Score: A B C D **E**

Comments:

No natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.3.1.059: Are the rules governing withdrawal or disbursement from the fund defined by legislation?

Score: A B **C**

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.3.1.060: In practice, does the government follow the rules governing withdrawal or spending from natural resource fund?

Score: A B C D **(E)**

Comments:

No natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.3.1.061: Are withdrawals or spending from the fund reserves approved by the legislature as part of the budget process?

Score: A B **(C)**

Comments:

No natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

4.3.1.062: Are officials of the natural resource fund required to disclose information about their financial interest in any oil, gas or mining projects?

Score: A B **(C)**

Comments:

no natural resource fund, see question 3.2.1.050 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

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Indicator	Score
5.1.1	Context
5.1.1 Context	

5.1.1.063: Do central governments transfer resources to subnational authorities based on extraction of mineral resources?

Score: A B C **(D)** E

Comments:

According to Olang and Msechu revenues from mining go directly into the general budget process and are distributed throughout the country with no additional funds going to the regions where the mines are located. This information is confirmed by looking at the background information and 2009-2010 reporting requirements for Local Governments provided by the Government of Tanzania which does not specify resource specific transfers to sub-national levels. It is also confirmed in the recommendations from the paper prepared by Mark Curtis and Tundu Lissu which sites recommendations from the 2007 Bomani Report. They recommend greater resource revenue allocation to areas surrounding mines: "of the royalty payments, 3 per cent should go to the villages around the mine, 10 per cent to the district council near the mine and 7 per cent to other districts in the region where the mine is located."

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.

<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006. <http://www.logintanzania.net/documents.htm>

5.1.1.064: Are conditions imposed on subnational government as part of revenue sharing regime?

Score: A B **(C)**

Comments:

No resource specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.
<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006.
<http://www.logintanzania.net/documents.htm>

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Indicator	Score
5.2.1	Disclosure

5.2.1 Disclosure

5.2.1.065: Are the rules for revenue transfers from central to sub national governments published, including the formula(s) for revenue sharing?

Score: A B **C**

Comments:

There are no resource specific sub-national transfers. The formula is publicly available and based on population, poverty headcount etc.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

5.2.1.066: Does the central government publish comprehensive information on transfers of resource related revenues to sub-national governments?

Score: A B C D **E**

Comments:

no resource revenue specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.
<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006.

<http://www.logintanzania.net/documents.htm>

5.2.1.067: Are the reports containing information on transfers of resource related revenues to sub-national governments understandable?

Score: A B C D **(E)**

Comments:

No resource revenue specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.

<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006. <http://www.logintanzania.net/documents.htm>

5.2.1.068: How often does the central government publish information on transfers of resource related revenues to sub-national governments?

Score: A B C D **(E)**

Comments:

No resource revenue specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.

<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006.

<http://www.logintanzania.net/documents.htm>

5.2.1.069: Do sub-national governments publish information on transfers received from central governments?

Score: A B **C**

Comments:

There are no resource specific sub-national transfers from the central government. In addition Msechu noted that local level governments which receive a one-off \$200,000 fee directly from mining companies combine the \$200,000 with other revenue so civil society and citizens cannot monitor specifically how it this money received from the mining companies is spent.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

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Indicator	Score
5.3.1 Legal Framework and Practice	N/A

5.3.1 Legal Framework and Practice

5.3.1.070: Are arrangements (including formulas and responsible institutions) for resource revenue sharing between central and sub-national governments defined by legislation?

Score: A B **C**

Comments:

No resource revenue specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.
<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006.
<http://www.logintanzania.net/documents.htm>

5.3.1.071: In practice, does the government follow the rules established by resource revenue sharing legislation?

Score: A B C D **E**

Comments:

no resource revenue specific sub-national transfers, see question 3.3.1.063 comments.

References:

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator Revenue Watch, March 16th, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.

<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Instruction Manual: Local Council Finance Report and Council Development Report, FY 2009-2010." September 2009. <http://www.logintanzania.net/documents.htm>

United Republic of Tanzania, Ministry of Finance, Regional Administration and Local Government, "Background Paper on Local Government Finance." April 2006. <http://www.logintanzania.net/documents.htm>

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Context

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Indicator	Score
1.1	Context
1.1	Context

1.1.001: Does the country have a clear legal definition of ownership of mineral resources?

Score: A B C D E

Comments:

Section 5 of the 2010 Mining Act: "5. Subject to the provisions of this Act the entire property and control over minerals on, in or under the land to which this Act applies is vested in the United Republic [of Tanzania]."

The mineral sector contributes approximately 3% to Tanzania's GDP, primarily from gold, plus some copper, silver and diamonds (Bank of Tanzania, 2010 Annual Report and Tanzania Ministry of Finance, Economic Survey 2010). In 2011 the total value of mineral exports was US\$2.11 billion, with only six gold mines contributing US\$2.04 billion (Tanzania Minerals Audit Agency, Annual Report 2011).

References:

United Republic of Tanzania, Ministry of Energy and Minerals, "A Brief on the Mineral Sector of Tanzania," December 2009.

United Republic of Tanzania, The Mining Act, 2010, Section (5).

Interview with Silas Olang, Senior Research Associate, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

1.1.002: Who has authority to grant hydrocarbon and mineral rights or licenses?

Score: A B C D E

Comments:

The Licensing and Mineral Rights Management Section of the Ministry of Energy and Minerals is the section which grants mineral rights and licenses.

Section 10 of the Mining Act "The Minister may, on behalf of the United Republic and subject to subsection (3), enter into a development agreement, not inconsistent with this Act, with the holder of, or an applicant for, a mineral rights for which he is the licensing authority relating to the grant of such a mineral right or mineral rights."

References:

Government of Tanzania, Ministry of Energy and Minerals, Mineral Sector Divisions, Functions of Sections under the Minerals Division, Licencing and Mineral Rights Management Section: <http://www.trysite.info/licensing-and-mineral-rights-management-section>

United Republic of Tanzania, The Mining Act, 2010 Section 10. (Uploaded Question 1)

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

1.1.003: What licensing practices does the government commonly follow?

Score: A B C D E

Comments:

The "Brief on the Mineral Sector of Tanzania" specifically uses the phrase "first come, first served." Confirmed by Msechu, Olang and TEITI that this is still the case with 2010 Act.

According to Olang and Msechu, first come first served basis is used because the government does not have sufficient geological data to outline an area to be licensed. When there is enough geological data available, an open bidding process takes place. A tendering process is permitted by the legislation but only once has a contract been awarded by open bidding (Olang). MEM uses a computerized system called Mining Cadastre Information Management System (MCIMS) to administer and issue mineral rights.

Some bidding is done for Hydrocarbon licenses. See <http://www.tz-licensing-round.com/>

References:

United Republic of Tanzania, Ministry of Energy and Minerals (MEM), "A Brief on the Mineral Sector of Tanzania," December 2009. (Uploaded Question 1)

United Republic of Tanzania, The Mining Act, 2010, Section 87. (Uploaded Question 1)

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

1.1.004: What is the fiscal system for mineral resources?

Score: A B C D E

Comments:

Part IV of the Mining Act lays out the process for applying for and granting licenses and Section 87 outlines royalties to be paid.

Provisional estimates indicate that Tanzania received US\$58.80 million in mineral royalties in 2011 for a 42.4% increase from 2010 (Tanzania Minerals Audit Agency, Annual Report 2011).

References:

United Republic of Tanzania, Ministry of Energy and Minerals, "A Brief on the Mineral Sector of Tanzania," December 2009. (Uploaded Question 1)

United Republic of Tanzania, The Mining Act, 2010, Part IV and Section 87. (Uploaded Question 1)

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

1.1.005: What agency has authority to regulate the hydrocarbon and mineral sector?

Score: A B C D E

Comments:

The MEM is the agency authorized to regulate the mineral sector as outlined in the mining act. The Tanzania Minerals Audit Agency (TMAA) is the auditor and monitor of the Mineral Sector within the MEM. It is a new agency, created in 2009 as part of the review of the mining sector which led to the 2010 Mining Act. However the agency is only semi-autonomous and is under the MEM. Many in civil society argue that this is a conflict of interest and that it should be under parliament's supervision. For this reason, for the purposes of the questions about publicly available information (20-22) the TMAA is considered to be part of the MEM and not a separate regulatory entity.

References:

United Republic of Tanzania, The Mining Act, 2010, Section 4 and 19.

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

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Disclosure

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Indicator	Score
1.2.006 Information on licensing process	50 
1.2 Contract transparency	0 
1.2.008 Environmental and social impact assessments	56 
1.2 Access to information and legislation	34 

1.2.006 Information on licensing process

1.2.006.a: What information does the government publish on the licensing process before negotiations?

Score: A B C D E

Comments:

The licensing process is outlined in the 2010 Mining Act. According to Silas Olang, negotiations are consistently carried out "in the dark" and only one bid has ever been carried out publicly. Olang also points out that no new contracts have been awarded under 2010 act but the two likely to be awarded in the near future are undergoing negotiations now and there is very little information about them available and its all word of mouth not published information. Msechu concurs and notes that there is no information on if "first come first served" was carried out in practice for a given licence.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview

United Republic of Tanzania, The Mining Act, 2010, Part IV (outlines licensing process)

1.2.006.b: What information does the government publish on the licensing process after negotiations?

Score: A B C D E

Comments:

United Republic of Tanzania, The Mining Act, 2010, Section 25 gives the Minister of Energy and Minerals a lot of discretion over what information is made public or even what information is presented to parliament and according to Silas Olang this power is exercised.

TEITI notes that the Mineral Rights Registry at MEM is open for public to search any information related to granting licenses.

Msechu noted. however. while the details on contracts and licenses issued is available through the

ministry in a computerized format, you have to pay USD 50 and then you have to have a specific computer program to read the data. It is not very easy to get this information even for civil society and it would be basically impossible for the average Tanzanian. MEM will occasionally release some information to the public but only on the number of licenses issued not to whom they were issued.

For new mining licenses issued under 2010 Mining Act, there might be some but they are not known publicly.

References:

United Republic of Tanzania, The Mining Act, 2010, Section 25. (Uploaded Question 1)

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

1.2 Contract transparency

1.2.007: Are all contracts, agreements or negotiated terms for exploration and production, regardless of the way they are granted, disclosed to the public?

Score: A B C **D** E

Comments:

United Republic of Tanzania, The Mining Act, 2010, Section 25 gives the Minister of Energy and Minerals a lot of discretion over what information is made public or even what information is presented to parliament and according to Silas Olang this power is exercised. Olang notes that while contracts are said to be in the Parliamentary library the procedure to access them by the public is extremely complicated. There have been efforts to bring them to the Parliamentary Resource Centre which would improve access but has not happened yet.

TEITI confirms that mining Contracts are so far confidential under the current legislation and that there is process for Members of Parliament to access MDA files through Parliamentary Library.

Msechu noted that the MEM says that the details on contracts and licenses issued is available through the ministry in a computerized format. You have to pay USD 50 and then you have to have a specific computer program to read the data. It is not very easy to get this information even for civil society. It would be basically impossible for the average Tanzanian. MEM will occasionally release some information to the public but only on the number of licenses issued not to whom they were issued.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

United Republic of Tanzania, The Mining Act, 2010, Section 25. (Uploaded Question 1)

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.

<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

1.2.008 Environmental and social impact assessments

1.2.008.a: Does legislation require that mining, gas and oil development projects prepare an environmental impact assessment prior to the award of any mineral rights or project implementation?

Score: A B C

Comments:

Section 37 of the Mining Act "An application for a retention licence shall be accompanied by studies and assessments by appropriate

independent experts or consultants acceptable to the Minister on-

(b) the impact of mining operations for the recovery of the mineral deposit on the environment and the manner of eliminating or minimising any adverse effects." Confirmed by Msechu, Olang and TEITI.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

United Republic of Tanzania, The Mining Act, 2010, Section 37.
(Uploaded Question 1)

1.2.008.b: Are environmental impact assessments for oil, gas and mining projects published by the authority in charge of regulating the sector and is there a consultation process?

Score: A B C D E

Comments:

Olang commented that one of the problems with the environmental assessments as they are now is that they are not necessarily submitted prior to the granting of a license and that in some cases Tanzania's National Environment Management Council (NEMC) rejects an impact assessment but the license is already granted. He also notes that the mining companies select the consultant to complete the assessment and there can be issues with the neutrality and objectivity of the consultant or the accuracy of their reporting. Msechu confirms this and commented that civil society is just used to "rubber stamp" that it is not a meaningful consultation process. Comments from TEITI somewhat contradicted this. They felt that there was no prohibition on information access. They said that public hearings are conducted before completion of environmental impact assessment. According to TEITI copies of those reports are available to the members of public from District Natural Resource Officer responsible for environmental matters. Msechu confirms and says you can access the reports through the NEMC in person in Dar es Salaam but not online.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

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Peer Review Comments:

EIAs for oil, gas and mining projects are made available on request by NEMC. However, the consultation process prior to awarding of mineral rights or project implementation is lacking. The following reasons justify this comment (and score B):

1. There is no assessment of the environmental credentials of both prospective investors and their investment proposals. The latter is needed to ensure that mining investments employ the highest level of international standards from the outset. Because of this, there is heavy reliance on EIAs later in the decision making process, once key strategic decisions have already been made, resulting in poor outcomes in environmental terms.
2. Because of 1 above, there is little effort to try and overhaul the initial key decisions already made. EIAs are at the end only done to satisfy the law and hence I would concur with Msechu that if there is any Civil Society involvement, it is to rubber-stamp the EIAs.

1.2.008.c: Does legislation require that mining, gas and oil development projects prepare a social impact assessment?

Score: A B C

Comments:

Section 37c of the Mining Act allow for "such other information as the Minister may reasonably require as to the proposals of the applicant for the retention and development of the deposit" which could include social assessments but does not specifically mention them while environmental assessments are specifically mentioned. Olang and Msechu confirm they are not required. Olang notes that there is a debate around the issue with one side saying the environmental impact assessments cover social issues and the other side arguing that environmental assessments do not cover issues like resettlement, displacement, loss of livelihood which are clearly relevant issues. Msechu notes that some occasional social components are included in the environmental reports but because it's not required it's not consistent.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

United Republic of Tanzania, The Mining Act, 2010, Section 37. (Uploaded Question 1)

1.2.008.d: Are social impact assessments for oil, gas and mining projects published and is there a consultation process?

Score: A B C D E

Comments:

Social assessments are not required in the legislation, see question 1.2.008.c comments.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

United Republic of Tanzania, The Mining Act, 2010, Section 37. (Uploaded Question 1)

1.2 Access to information and legislation

1.2.009: Does the government publish detailed mineral/hydrocarbon resource legislation?

Score: A B C D E

Comments:

Fiscal terms (royalties and fees and distribution of profit oil/gas) are contained in the legislation. What is not contained in the legislation are profit, dividend and withholding taxes which are stipulated in the income tax 2004 which applies to all business entities (do not differentiate between extractive and non-extractive).

The challenge is that what is stipulated in the law is not necessarily what applies. Negotiated individual Mineral Development Agreements and Production sharing agreements may vary from the provisions in the respective laws. Given that these agreements are partial-confidential, score B applies.

References:

United Republic of Tanzania, The Mining Act, 2010. Part VI, Section 87, (outlines royalties to be paid on per weight of different minerals). Uploaded Question 1.1.001.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

1.2.010: This country has adopted a rule or legislation that provides for disclosure of information in the oil, gas and mineral sectors.

Score: A B C D E

Comments:

There is no general freedom of information bill in Tanzania and the Mining Act 2010 explicitly prevents the disclosure of information.

Section 25 of the Mining Act: "25.-(1) Subject to subsection (2), no information furnished, or information in a report submitted, pursuant to section 100 by the holder of a mineral right shall, for so long as that mineral right or another mineral right granted to the holder has effect over the land to which the information relates, be disclosed, except with the consent of the holder of the mineral right. (2) Nothing in subsection (1) shall operate to prevent the disclosure of information where the disclosure is made-(a) for, or in connection with, the administration of this Act; (b) for the purpose of any legal proceedings; (c) for the purpose of any investigation or inquiry conducted under this Act; (d) to any person being a consultant to the Government or public officer who is authorised to receive such information; or (e) for, or in connection with, the preparation by or on behalf of the Government of statistics in respect of prospecting or mining."

Olang notes that civil society organizations involved in the negotiations for the 2010 Mining Act strongly objected to this clause and noted that it granted the Minister far too much discretionary power over what information to release even to Parliament. They wanted the clause changed but it was not.

In addition there is no general Freedom of Information Bill in Tanzania that would supersede this clause. One has been pending since 2006 in Parliament but has not been passed.

References:

United Republic of Tanzania, The Mining Act, 2010, Section 25. (Uploaded Question 1)

Africa Freedom of Information Centre, Eastern Africa Sub-Regional consultation on the African Charter on Democracy, Elections and Governance and the Draft Model Law for AU Member States on Access to Information: Report of Proceedings, August 2011.

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

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Legal Framework and Practices

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Indicator	Score
1.3 Legal Framework and Practices	50 50

1.3 Legal Framework and Practices

1.3.011: The authority in charge of awarding licenses or contracts for mineral or hydrocarbon production is independent of the state owned company (SOC) or other operating companies.

Score: A B C

Comments:

MEM uses a computerized system called Mining Cadastre Information Management System (MCIMS) to administer and issue mineral rights.

References:

United Republic of Tanzania, Ministry of Energy and Minerals, "A Brief on the Mineral Sector of Tanzania," December 2009. (Uploaded Question 1).

United Republic of Tanzania, The Mining Act, 2010, Part IV. (Uploaded Question 1).

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

1.3.012: Is the licensing process intended to be open and competitive to all qualified companies?

Score: A B C D E

Comments:

The process is first come first served and is open to all and the Mining Act outlines competitive criteria (Olang, TEITI).

The Mining Act, Section 8, requires that primary prospecting and mining licenses be granted only to Tanzanian citizens or companies whose Board consists entirely of Tanzanian citizens. In practice, all major mines are operated by foreign-based companies often run by subsidiaries established in Tanzania to meet ownership criteria.

Msechu felt that the above process causes the creation of shell companies with Tanzanian ownership for the purpose of winning bids and felt that C was a better answer but he was the only one who said this.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

United Republic of Tanzania, The Mining Act, 2010. Uploaded Question 1.1.001.

1.3.013: Does the licensing process or legislation impose limits to discretionary powers of the authority in charge of awarding licenses or contracts?

Score: A B C D E

Comments:

Section 10 of the Mining Act outlines the criteria the Minister must follow when entering into an MDA and references a standard format and the advisory board which the minister must consult prior to entering an MDA.

At the same time both Msechu and Olang note that the Minister still has too much discretionary power allowed in the legislation and this was something civil society argued to have removed during review of the legislation but it did not happen. Msechu, Olang and TEITI all confirm that the advisory board's power is limited.

In addition all existing contracts from prior to the 2010 act have stabilization agreements and are not subject to new royalty rates etc passed under the 2010 Mining Act.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

United Republic of Tanzania, The Mining Act, 2010, Section 10.

Peer Review Comments:

Since the 2010 Mining Act outlines the criteria that the Minister must follow prior to entering into an MDA, this can be regarded as a limitation to the discretionary powers. However, in practice, sometimes the Ministry deviates from these criteria within acceptable margins but without giving substantial justifications and it is difficult for the public to determine if there has been a deviation from the criteria established by legislation without access to the MDAs.

1.3.014: Does the legislative branch have any oversight role regarding contracts and licenses in the oil, gas and mining sector?

Score: A B C D E

Comments:

According to Olang, in theory the Parliamentary Committee for Energy and Minerals has an oversight role and a mandate to request information from the MEM but the Minister has a lot of discretion and can withhold information based on the disclosure section of the Mining Act.

Curtis and Lindu also comment on this: "Gold mining in Tanzania remains shrouded in secrecy. Parliament has never formally seen any of the contracts signed by the government with the mining companies...The government's repeated refusal to make these agreements public means that elected representatives cannot influence the terms under which foreign mining companies extract the country's

most lucrative resource. The parliamentary PAC is supposed to scrutinise the government's accounts, yet it has access to too few details on companies' tax payments and government revenues to do this effectively."

Msechu notes that the Parliamentary Committee on Energy and Minerals has an oversight mandate but often the MEM only shares information on problems it want the committees help with not successes.

TEITI notes that there is process for Members of Parliament to access MDA files through Parliamentary Library but they have to request them.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Curtis, Mark and Tundu Lissu. "A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining." Christian Council of Tanzania, National Council of Muslims in Tanzania, Tanzania Episcopal Conference. Second Edition. October 2008.
<http://www.pambazuka.org/images/articles/407/goldenopp.pdf>

1.3.015: Is there a due process to appeal licensing decisions?

Score: A B C

Comments:

According to Msechu the MEM occasionally releases information to the public but only on the number of licenses issued not to who they were issued. Because the information on who has received licenses is incomplete there are examples where a small scale artisan applies for a license and is told by the MEM that the area where they have been exploring (without a prospecting license) has already been licensed to someone else. Because they don't have full access to the information they have no way to prove that this is true or if the government is just using the information they have provided to over the license to a larger company. Msechu provided the example of a recent national mining symposium where this was a complain brought up by civil society and small scale miners to the MEM representatives who attended.

There is technically a way for them to appeal (speaking of small scale miners). Large companies are granted licenses by the Minister but small scale artisans get licenses from the Commissioner at the regional level so in theory they can appeal upward to the Minister but in reality this would involve going to Dar es Salaam and completing paper work that is probably beyond the capabilities of the average small scale artisan.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

1.3.016: Is there a legal or regulatory requirement to disclose all beneficial ownership in oil, gas and mining companies or projects?

Score: A B C

Comments:

There is no legal requirement to make this information. TEITI notes that such information can be

obtained by any member of public from Mineral Right Registry of MEM, Business Registrations and Licensing Agency (BRELA), when a company decides to raise funds at stock exchange through Initial Public Offering (IPO)

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

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Context

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Indicator	Score
2.1 Context	67 

2.1 Context

2.1.017: Does the government receive in-kind payments instead of financial payments from resource companies?

Score: A B C

Comments:

Msechu noted that it would be mentioned in the TEITI report if the government reported in-kind payments and it is not. TEITI report and responses confirm no.

However, in-kind payments are made by gas companies.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011.
http://eiti.org/files/TEITI_Final_Report_9-Feb.pdf

2.1.018: If the government or state owned companies sell physical commodities (oil, gas or minerals) from in-kind payments or own production, is there information about how these commodities are marketed?

Score: A B C D E

Comments:

No in-kind payments. See question 2.1.017 comments.

However, natural gas is produced under production sharing agreement which means the government receives its share either in kind or in monetary terms. The practice is that the company sells natural gas to the national power company (TANESCO).

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive

Industries Transparency Initiative

Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011.
http://eiti.org/files/TEITI_Final_Report_9-Feb.pdf (uploaded question 17)

2.1.019: What authority actually collects payments from resource companies?

Score: A **(B)** C D E

Comments:

Collection is divided between MEM and Tanzania Revenue Authority.

The Tanzania Revenue Authority Large Tax Payers Department and the Customs and Excise Department collect: Corporate income tax, skills development levy, withholding taxes, PAYE, excise and import duties.

The Ministry of Energy and Minerals collects: royalties, license and permit fees and annual rental fees.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview














Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011. (Uploaded question 17)

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Disclosure

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Indicator		Score	
2.2A.020	Does the Ministry of Finance publish periodical information on revenue generation?	22	
2.2A.020.j	Does the Ministry of Finance publish information on disaggregated revenue streams?	0	
2.2A	Quality of reports	50	
2.2B.020	Does the Ministry of the extractive sector publish information on revenue generation?	56	
2.2B.020.j	Does the Ministry of the extractive sector publish information on disaggregated revenue streams?	33	
2.2B	Quality of reports	50	
2.2C.020	Does a Regulatory Agency publish information on revenue generation?	N/A	
2.2C.020.j	Does a Regulatory Agency publish information on disaggregated revenue streams?	N/A	
2.2C	Quality of reports	N/A	
2.2D.020	Does the Central Bank publish information on revenue generation?	100	
2.2D.020.j	Does the Central Bank publish information on disaggregated revenue streams?	100	
2.2D	Quality of reports	84	
2.2E.020	Does any other government agency or entity publish information on revenue generation?	33	
2.2E.020.j	Does any other government agency or entity publish information on disaggregated revenue streams?	33	
2.2E	Quality of reports	100	
2.2	Public sector balance	0	

2.2A.020 Does the Ministry of Finance publish periodical information on revenue generation?

2.2A.020.a: Reserves

Score: A B C **(D)** E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Survey. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

In addition, both Msechu and Olang indicated that the government does not have the capacity to conduct detailed geological surveys to allow for an open tendering process. This means that information on reserves is likely limited. The publications available on the Geological Survey of Tanzania website all costs money to purchase and none of it is specifically labeled as information on reserves

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181

Tanzania Revenue Authority Publications http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Geological Survey of Tanzania <http://www.gst.go.tz/>

2.2A.020.b: Production volumes

Score: A B C D E

Comments:

Economic Surveys are published annually by the Ministry of Finance, 2010 is the most recently available online but 2011 is publicly available from the Ministry. This survey include information on production volumes and the value of resource exports.

References:

United Republic of Tanzania, Ministry of Finance, Economic Survey.
http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

2.2A.020.c: Information on prices

Score: A B C D E

Comments:

Ministry of Finance does not provide information on prices. Some information on prices is published through the Ministry of Energy and Minerals.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181

Tanzania Revenue Authority Publications <http://www.tra.go.tz/index.php?>

option=com_content&task=view&id=93&Itemid=70

2.2A.020.d: Value of resource exports

Score: A B C D E

Comments:

Economic Surveys are published annually by the Ministry of Finance, 2010 is the most recently available online but 2011 is publicly available from the Ministry. This survey include information on production volumes and the value of resource exports.

References:

United Republic of Tanzania, Ministry of Finance, Economic Activity Survey.
http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (Examples from 2009 and 2010 uploaded question 20b)

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

2.2A.020.e: Estimates of investment in exploration and development

Score: A B C D E

Comments:

The Ministry of Finance does not include information on exploration and development, only on production volumes and value of resource exports. The Ministry of Energy and Minerals is the agency responsible for producing such information.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181

Tanzania Revenue Authority Publications http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.f: Production costs

Score: A B C D E

Comments:

The Ministry of Finance does not include information on production costs, only on production volumes and value of resource exports. The Ministry of Energy and Minerals is the agency responsible for producing such information.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181

Tanzania Revenue Authority Publications http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

option=com_content&task=view&id=93&Itemid=70

2.2A.020.g: Names of companies operating in country

Score: A B C D E

Comments:

The Ministry of Finance publishes the number of prospecting and retention licenses issues every year but not who they were issued to in the Economic Survey. This report is published annually. There is delay in putting them online but they are publicly available.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

2.2A.020.h: Production data by company and/or block

Score: A B C D E

Comments:

The Ministry of Finance publishes the number of prospecting and retention licenses issues every year but not who they were issued to in the Economic Survey. This report is published annually. There is delay in putting them online but they are publicly available.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

2.2A.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Survey. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

The Ministry of Energy and Minerals is the agency responsible for producing such information.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.j Does the Ministry of Finance publish information on disaggregated revenue streams?

2.2A.020.j1: Production streams value

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

The Ministry of Energy and Minerals is the agency responsible for producing such information.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2A.020.j2: Government s share in PSC

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

The Ministry of Energy and Minerals is the agency responsible for producing such information.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.j3: Royalties

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

In addition it is the Ministry of Energy and Minerals not the Ministry of Finance which collects royalty revenue.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2A.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.j5: Dividends

Score: A B C D E

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.j6: Bonuses

Score: A B C D E

Comments:

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2A.020.j7: License fees**Score:** A B C D E**Comments:**

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue. In addition it is the Ministry of Energy and Minerals not the Ministry of Finance which collects license fees.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.020.j8: Acreage fees**Score:** A B C D E**Comments:**

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Survey. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue. However, the Ministry of Energy and Minerals is the entity responsible for collecting acreage fees.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2A.020.j9: Other (Explain in 'comments' box.)**Score:** A B C D E**Comments:**

The only information the Ministry of Finance or the Tanzania Revenue Authority provides on minerals on a regular basis is on production volumes and the value of exports through its Economic Activity Report. The Tanzania Revenue Authority provides quarterly tax statistics, but these are not disaggregated even as far as resource-related revenue.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2A Quality of reports

2.2A.021: Are periodical reports containing information on revenue generation published by the Ministry of Finance understandable?

Score: A B C D E

Comments:

The Economic Survey reports published annually by the Ministry of Finance do not have information on methodology but are understandable. The TRA information is an Excel spreadsheet of Quarterly Tax collections, there is little explanations.

Annual reports or budgets are also a source of information on how much has been collected per sector/ministry but the challenge is that most of the information is normally in aggregate form.

References:

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

2.2A.022: How often are the periodical reports containing information on revenue generation published by the Ministry of Finance?

Score: A B C D E

Comments:

The Economic Activity Survey Report from the Ministry of Finance is published annually. Some TRA information including on revenue collection is published as often as quarterly but no TRA information is disaggregated to provide resource related revenue information.

References:

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Ministry of Finance Publications http://www.mof.go.tz/index.php?option=com_content&task=view&id=410&Itemid=181 (samples uploaded question 20b)

2.2B.020 Does the Ministry of the extractive sector publish information on revenue generation?

2.2B.020.a: Reserves

Score: A B C D E

Comments:

Almost all of the information available through the MEM is via the Tanzania Minerals Auditing Agency which is a semi-autonomous agency created by the 2010 Mining Act to (in November 2009) to monitoring the mining sector.

From TMAA website: "Tanzania Minerals Audit Agency (TMAA) - is a semi-autonomous Institution established through Government Notice No. 362 of 6th November, 2009 under the Executive Agencies Act, Cap. 245. It takes over the functions previously undertaken by the Minerals Auditing Section in the

Minerals Department under the Ministry of Energy and Minerals."

The TMAA's Mission is "To conduct financial and environmental audit as well as auditing of quality and quantity of minerals produced and exported by miners in order to maximize benefits to the Government from the mining industry for sustainable development of the Country."

Since the TMAA started in Nov. 2009 it has since published two annual reports, one for 2010 and one for 2011 as well as additional information on royalty calculation and mineral prices. Both are available online.

Because the TMAA sits under the MEM the information it publishes is considered under the MEM and not as a separate regulatory agency.

TEITI and Olang both considered the TMAA to be a positive development from the 2010 Mining Act and it has increased the amount of information available and easily accessible.

This includes information on mineral reserves.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011

Tanzania Minerals Auditing Agency Annual Report 2010

2.2B.020.b: Production volumes

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports include information on production volumes. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.c: Information on prices

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports include information on prices. TMAA annual report also states that prices have started to be published in newspapers. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency, AVERAGE PRICES FOR SELECTED MINERALS IN TANZANIA FOR THE PERIOD DATED 1st – 29th FEBRUARY, 2012.

2.2B.020.d: Value of resource exports

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports include information on the value of resource exports. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.e: Estimates of investment in exploration and development

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on investment in exploration and development. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.f: Production costs

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on production costs. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.g: Names of companies operating in country

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). The 2011 annual reports includes information on reserves broken down by mine (with ownership of mines indicated) but does not provide similar information on production volume divided by company. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.h: Production data by company and/or block

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). The 2011 annual reports includes information on reserves broken down by mine (with ownership of mines indicated) but does not provide similar information on production volume divided by company. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on subsidies or social investments. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j Does the Ministry of the extractive sector publish information on disaggregated revenue streams?

2.2B.020.j1: Production streams value

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on production streams. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j2: Government s share in PSC

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on government share in PSC. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j3: Royalties

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports include information on royalties paid. The 2011 report includes monthly data for all of 2011 and annual data dating back to 1998.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports include current and historical information on taxes paid by large scale mining companies including withholding, VAT and excise taxes from 2011-1999. They also provide information on % of total taxes paid divided by company.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j5: Dividends

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on dividends See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j6: Bonuses

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on bonuses. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j7: License fees

Score: A B C D E

Comments:

This information is not published in the annual report but apparently is available in a registry at the ministry (Msechu, TEITI), possibly for a fee (Msechu).

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

2.2B.020.j8: Acreage fees

Score: A B C D E

Comments:

The TMAA was formed in 2009 and has started publishing annual reports (2010, 2011). These annual reports do not include information on acreage fees. See question 2.2B.020.a for detailed comments.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.020.j9: Other (Explain in 'comments' box.)

Score: A B C D E

Comments:

Information on the sector's contribution to GDP is included in the TMAA reports.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B Quality of reports

2.2B.021: Are periodical reports containing information on revenue generation published by the Ministry of the extractive sector understandable?

Score: A B C D E

Comments:

The annual reports published by the TMAA do not have information on methodology but are understandable and generally comprehensive. Overall the TMAA as a fairly young organization seems to have produced a lot of useful material in a short amount of time. Olang noted in his interview that civil

society has concerns about the TMAA being located under the MEM rather than Parliament (in terms of its independence and neutrality) but so far it seems to have produced more relevant, fairly up-to-date and easily accessible material on resources and resource revenue than the MEM and the MEM does not appear to be hindering publication of the information.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

2.2B.022: How often are the periodical reports containing information on revenue generation published by the Ministry of the extractive sector?

Score: A B C D E

Comments:

The TMAA started in Nov. 2009 and has since published two annual reports, one for 2010 and one for 2011. Some data on prices is available monthly.

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Tanzania Minerals Auditing Agency Annual Report 2011 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency Annual Report 2010 (uploaded question 2.2B.020.a)

Tanzania Minerals Auditing Agency, AVERAGE PRICES FOR SELECTED MINERALS IN TANZANIA FOR THE PERIOD DATED 1st – 29th FEBRUARY, 2012.

2.2C.020 Does a Regulatory Agency publish information on revenue generation?**2.2C.020.a: Reserves**

Score: A B C D E

Comments:

The TMAA is a new entity formed in 2009 to audit mine operations. It is within the MEM.

From TMAA website: "Tanzania Minerals Audit Agency (TMAA) - is a semi-autonomous Institution established through Government Notice No. 362 of 6th November, 2009 under the Executive Agencies Act, Cap. 245. It takes over the functions previously undertaken by the Minerals Auditing Section in the Minerals Department under the Ministry of Energy and Minerals."

The TMAA's Mission is "To conduct financial and environmental audit as well as auditing of quality and quantity of minerals produced and exported by miners in order to maximize benefits to the Government from the mining industry for sustainable development of the Country."

Although it is semi-autonomous it is under the MEM and many in civil society complain that this is a conflict of interest and that it should be under parliament's supervision (Olang).

For these reasons TMAA is not considered a separate regulatory agency publications from TMAA are considered under information provided by the MEM.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.b: Production volumes

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.c: Information on prices

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.d: Value of resource exports

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.e: Estimates of investment in exploration and development

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.f: Production costs

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.g: Names of companies operating in country**Score:** A B C D **(E)****Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Tanzania Minerals Auditing Agency Publications <http://www.tmaa.go.tz/index.php/publications/>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.h: Production data by company and/or block**Score:** A B C D **(E)****Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.i: Cost of subsidies or social investments paid by mineral revenue**Score:** A B C D **(E)****Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

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Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j Does a Regulatory Agency publish information on disaggregated revenue streams?

2.2C.020.j1: Production streams value

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j2: Government s share in PSC

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j3: Royalties

Score: A B C D **(E)**

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j5: Dividends

Score: A B C D E

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j6: Bonuses

Score: A B C D E

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j7: License fees

Score: A B C D E

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j8: Acreage fees

Score: A B C D E

Comments:

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.020.j9: Other (Explain in 'comments' box.)**Score:** A B C D E**Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C Quality of reports

2.2C.021: Are periodical reports containing information on revenue generation published by the Regulatory Agency understandable?**Score:** A B C D E**Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2C.022: How often are the periodical reports containing information on revenue generation published by the Regulatory Agency?**Score:** A B C D E**Comments:**

There is no separate regulatory agency outside of MEM. See question 2.2C.020.a for detailed comments

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

Tanzania Minerals Auditing Agency www.tmaa.go.tz

2.2D.020 Does the Central Bank publish information on revenue generation?

2.2D.020.a: Reserves

Score: A B C D **E**

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011.

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3

2.2D.020.b: Production volumes

Score: **A** B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.c: Information on prices**Score:** A B C D E**Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.d: Value of resource exports**Score:** A B C D E**Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. The Monthly Economic Reviews do often provide data on gold exports as an example of "Performance of Selected Export of Goods and Services."

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.e: Estimates of investment in exploration and development**Score:** A B C D E**Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.f: Production costs

Score: A B C D **(E)**

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.g: Names of companies operating in country

Score: A B C D **(E)**

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.h: Production data by company and/or block**Score:** A B C D **(E)****Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.i: Cost of subsidies or social investments paid by mineral revenue**Score:** A B C D **(E)****Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j Does the Central Bank publish information on disaggregated revenue streams?

2.2D.020.j1: Production streams value**Score:** A B C D **(E)****Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide

information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j2: Government s share in PSC

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j3: Royalties

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3

(Uploaded 2.2D.020.a)

2.2D.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j5: Dividends

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j6: Bonuses

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity

related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j7: License fees

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j8: Acreage fees

Score: A B C D E

Comments:

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds. No other resource specific information is provided.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.020.j9: Other (Explain in 'comments' box.)**Score:** A B C D E**Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. The Annual Report provides information on production volumes. All three types of reports provide information on the sector's contribution to GDP disaggregated by region, commercial lending activity related to mining and quarrying and debt disbursed by use of funds.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D Quality of reports

2.2D.021: Are periodical reports containing information on revenue generation published by the Central Bank understandable?**Score:** A B C D E**Comments:**

The articles provided by the Central Bank do not provide methodological information but they are comprehensive and understandable.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2D.022: How often are the periodical reports containing information on revenue generation published by the Central Bank?**Score:** A B C D E**Comments:**

The Bank of Tanzania publishes an Annual Report as well as Quarterly and Monthly Economic Reviews. There is a slight delay in putting them online but they do appear to be produced consistently.

References:

Bank of Tanzania Publications: <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>

Bank of Tanzania Annual Report 2010-2011, June 2011. (over 10m in size <http://www.bot-tz.org/Publications/publicationsAndStatistics.asp>)

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Economic Bulletin for the Quarter Ending September 2011, Vol. XLIII, No. 3 (Uploaded 2.2D.020.a)

2.2E.020 Does any other government agency or entity publish information on revenue generation?

2.2E.020.a: Reserves

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production which includes data on mining and quarrying. Of the information requested in the questionnaire it provides information on production costs, export value and taxes on production (although not disaggregated by withholding etc). It also provides information on employment size of the company, labor costs, type of company ownership (public, private, national, foreign etc).

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf

2.2E.020.b: Production volumes

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on production volumes. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.c: Information on prices

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not information on prices. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.d: Value of resource exports

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire including the value of exports. See question 2.2E.020.a for detailed comments. The report's title indicates that it is annual but the 2008 report was not published until 2010 so it is clear that there is significant delay.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.e: Estimates of investment in exploration and development

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on investments in exploration and development. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.f: Production costs

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire including on production costs. See question 2.2E.020.a for detailed comments. The report's title indicates that it is annual but the 2008 report was not published until 2010 so it is clear that there is significant delay.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.g: Names of companies operating in country

Score: A B C D **(E)**

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not the names of companies. The document does disaggregate the data by type of company (public, private, national foreign etc). See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.h: Production data by company and/or block

Score: A B C D **(E)**

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not production by companies (named company). The document does disaggregate the data it provides by type of company (public, private, national foreign etc). See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C D **(E)**

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on social investments. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j Does any other government agency or entity publish information on disaggregated revenue streams?

2.2E.020.j1: Production streams value

Score: A B C D **(E)**

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey

of Industrial Production. This document provides information some of the information requested in the questionnaire but not on production streams. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j2: Government s share in PSC

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on government share in PSC. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j3: Royalties

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on royalties. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire including taxes on production but these are not disaggregated by withholding etc. See question 2.2E.020.a for detailed comments. In addition the reports title indicates that it is Annual but the 2008 report was not published until 2010 so it is clear that there is significant delay.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j5: Dividends**Score:** A B C D E**Comments:**

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on dividends. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j6: Bonuses**Score:** A B C D E**Comments:**

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on bonuses. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j7: License fees**Score:** A B C D E**Comments:**

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on license fees. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j8: Acreage fees**Score:** A B C D E**Comments:**

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production. This document provides information some of the information requested in the questionnaire but not on acreage fees. See question 2.2E.020.a for detailed comments.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).

http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.020.j9: Other (Explain in 'comments' box.)

Score: A B C D E

Comments:

The National Statistics Bureau and Ministry of Industry, Trade and Marketing, produce an Annual Survey of Industrial Production which includes data on mining and quarrying. Of the information requested in the questionnaire it provides information on production costs, export value and taxes on production (although not disaggregated by withholding etc). It also provides information on employment size of the company, labor costs, type of company ownership (public, private, national, foreign etc). The reports title indicates that it is Annual but the 2008 report was not published until 2010 so it is clear that there is significant delay.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E Quality of reports

2.2E.021: Are periodical reports containing information on revenue generation published by any other government agency or entity understandable?

Score: A B C D E

Comments:

The report is understandable and comprehensive. It provides information on methodology as well as the questionnaire used to collect the information from each company.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2E.022: How often are the periodical reports containing information on revenue generation published by the any other governmental agency or entity?

Score: A B C D E

Comments:

The reports title indicates that it is Annual but the 2008 report was not published until 2010 so it is clear that there is significant delay.

References:

Ministry of Industry, Trade and Marketing, National Bureau of Statistics, Annual Survey of Industrial Production for 2008 (Published September 2010).
http://www.nbs.go.tz/takwimu/Industry/ASIP_2008_STATISTICAL.pdf (uploaded question 2.2E.020.a)

2.2 Public sector balance

2.2.023: Does the government include the SOC financial balance (its assets and liabilities) within the public sector balance or overall balance of general government in reports to the legislature?

Score: A B C **(D)** E

Comments:

The Government of Tanzania does not provide any information on how the SOC financial balance affects the public sector balance, budget information is not allocated in a way that provides information on the SOC. This is not surprising given that according to interviews the SOC (STAMICO) is not very active and does not generate revenue.

References:

Bank of Tanzania, Monthly Economic Review, November 2011. (Uploaded Question 2.2D.020.a)

Bank of Tanzania, Balance Sheet as at January 31, 2010. <http://www.bot-tz.org/Publications/FinancialReports/QuarterlyBalanceSheets/balancesheet31jan2010.pdf>

United Republic of Tanzania, Speech by the Minister for Finance Hon. Mustafa Haidi Mkulo (MP.), Introducing to the National Assembly the Estimates of Government Revenue and Expenditure for the Fiscal Year 2011/2012." <http://www.pwc.com/tz/en/pdf/Tanzania-Budget-speech-8-06-2011.pdf>

PricewaterhouseCoopers, Tanzania Budget 2011/2012 Summary. <http://www.pwc.com/tz/en/pdf/Tanzania-Budget-2011-2012-Summary.pdf>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

2.2.024: Does the government include projections of transactions, accounts of actual spending by the natural resource funds, and their assets and liabilities, within the public sector balance or overall balance of general government in reports to the legislature?

Score: A B C D **(E)**

Comments:

There is no natural resource fund in Tanzania at this time. According to Olang and Msechu a Mineral Resource Fund was part of the negotiations over the 2010 Mining Act but was not included in the final bill. Currently being debated is the creation of a resource fund for revenue from natural gas. Civil Society and others in Tanzania have argued that the bill should be broadened to include revenue from mineral resources as well but this has not happened to date, neither has the natural gas fund bill been brought before Parliament.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

2.2.025: Does the government provide information on the non resource fiscal balance in its budget proposal?

Score: A B C

Comments:

There is no indication that the Government of Tanzania includes information on the non resource fiscal balance in its budget proposal. All budget information from balance sheets to budget statements to the BoT's Monthly Economic Review include information on tax revenue broken down by type of tax collected (excise, import etc) but not resource's share of contribution to that. There is no resource specific information in any budget materials found.

References:

Bank of Tanzania, Balance Sheet as at January 31, 2010. Uploaded question 2.2.023

United Republic of Tanzania, Speech by the Minister for Finance Hon. Mustafa Haidi Mkulo (MP.), Introducing to the National Assembly the Estimates of Government Revenue and Expenditure for the Fiscal Year 2011/2012." Uploaded question 2.2.023.


PricewaterhouseCoopers, Tanzania Budget 2011/2012 Summary. Uploaded question 2.2.023.

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Legal Framework and Practices

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Indicator	Score
2.3 Legal Framework and Practices	81 

2.3 Legal Framework and Practices

2.3.026: In the legal framework, what government agencies have authority to collect taxes and payments from resource companies?

Score: A B C D E

Comments:

The Tanzania Revenue Authority Large Tax Payers Department and the Customs and Excise Department collect: Corporate income tax, skills development levy, withholding taxes, PAYE, excise and import duties.

The Ministry of Energy and Minerals collects: royalties, license and permit fees and annual rental fees.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Tanzania Revenue Authority, Quarterly Tax Revenue Collections 2010-2011
http://www.tra.go.tz/index.php?option=com_content&task=view&id=93&Itemid=70

Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011. (Uploaded question 2.1.017)

2.3.027: Are all resource related revenues, including those collected by state owned companies, regulatory agencies, ministries, special funds or by the tax authority placed in the national treasury?

Score: A B C D E

Comments:

All taxes and royalties collected go into the national treasury. What bypasses the treasury is the \$200,000 that mining companies have to give directly to local councils in the areas where they operate. According to Stephen Msechu local governments are not transparent with the public about where this money goes and how it is used or if they have even been received from mining companies.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Peer Review Comments:

The Local Government Finances Act (1982) gives local authorities the mandate to collect a service levy not exceeding 0.3% of the company's turnover. Nonetheless, the MEM set a ceiling of US\$ 200,000 per annum as local Levy to LGAs and this is stipulated in MDAs. Although I would agree with Msechu that local governments are not transparent with regards to how they USE the money, I would DISAGREE that it is not reported to legislature.

See example how service levy is shown: <http://beta.pmoralg.go.tz/lginformation/reportc3.php>

2.3.028: Are government officials with a role in the oversight of the oil, gas or mining sector required to disclose information about their financial interest in any extractive activity or projects?

Score: A B C

Comments:

Sections 9-11 of Tanzania's ethic act (1995) requires that all public officials disclose wealth and assets including "dividends or other profits from stocks or shares held by a public leader in any company or other body corporate" and assets which are beneficially owned. In practice wealth and asset disclosure does not happen with consistency. This does not specify officials involved in resource oversight but applies to all public officials.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

United Republic of Tanzania, Public Leadership Code of Ethics, 1995, Amended 2001, <http://www.parliament.go.tz/Polis/PAMS/Docs/13-1995.pdf>

2.3.029: Is there independent external validation of internal controls of agencies in charge of receiving payments from resource companies with the objective of providing assurances of integrity of public funds and sound financial management?

Score: A B C D E

Comments:

The National Audit Agency/Office is responsible for auditing revenue received by government from extractive companies.

According to Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2000), and section 30 (1) of the Public Finance Act No. 6 of 2001 (revised 2004), the Controller and Auditor General is the appointed statutory auditor of revenue and expenditure of all ministries, departments of the government, public authorities and other bodies or authorities which receives funds from the Consolidated Fund.

He is in addition required under section 33 of the PFA 2001 (revised 2004) to carry out Performance Audit and report to the Parliament on the economy, efficiency and effectiveness in the use of public money and other resources. Under section 34 of the PFA 2001 (revised 2004) the CAG is required to advise the Government.

According to Msechu a good example of lack of resources is with the recent First EITI report whereby the NAO was asked to conduct an audit to determine the root of the discrepancy but commissioned a private firm to do it but until today no report has been made public over it and NAO has been asking for more time.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

United Republic of Tanzania, National Audit Office, <http://www.nao.go.tz/aboutus.php>

Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011. (Uploaded question 2.1.017)

United Republic of Tanzania, Public Finance Act, 2001, <http://www.parliament.go.tz/polis/pams/docs/6-2001.pdf>. Uploade question 2.3.030.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

2.3.030: Does the national audit office (or similar independent organization) report regularly to the legislature on its findings, including an objective analysis of agencies in charge of managing resource revenues, and are these reports published?

Score: A B C D E

Comments:

The Public Finance Act, 2001 section 30-36 requires the establishment of the Audit Committees in all Ministries, Departments, Agencies or Regions which submit information to the auditor general annually. The information on each Ministry is not extensive in each report each year but states that the opinion for an agency or ministry such as MEM or STAMICO is "unqualified" meaning they have no questions about the financial statements submitted or notes anomalies or if a special audit was requested by the auditor general because of identified anomalies.

References:

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2008-2009 Report (Uploaded question 3.1.2.043.a)

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania: <http://www.nao.go.tz/files/>

United Republic of Tanzania, Public Finance Act, 2001, Sections 30-36.
<http://www.parliament.go.tz/polis/pams/docs/6-2001.pdf>

Peer Review Comments:

The Controller and Auditor General (CAG) publishes reports in a timely manner (within a year after the reporting date) Website:

<http://nao.go.tz/reports.php?start=1>

2.3.031: Does a Parliamentary committee scrutinize reports on resource related revenues and, if so, when does this occur?

Score: A B C D E

Comments:

The Parliamentary Committee on Energy and Minerals receives reports from MEM via TMAA which include royalties. The Committee can access MEM revenue data directly and through another committees responsible for providing oversight for Ministry of Finance under which the Central Bank and TRA belong.

References:

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

2.3.032: Is this country an EITI candidate or compliant country?

Score: A B C D E

Comments:

Tanzania is in the validation process. It has published its first TEITI report. The second report is due to be completed in May 2012.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Hart Group, "Tanzania Extractive Industries Transparency Initiative: Reconciliation of Payments Made by the Extractive Companies to the Government." February 2011. (Uploaded question 2.1.017)

Request for Expressions of Interest for Consultant to complete Second EITI report for Tz. Requests to be submitted June 2011. http://www.mem.go.tz/EOI-Second_TEITI_Report_Revised280511.pdf

Press Release from TEITI on Release of the First Report: <http://eiti.org/news-events/tanzania-discloses-mining-revenues-first-eiti-report>

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Indicator	Score
3.1.1	Context 100 

3.1.1 Context

3.1.1.033: Is there a state-owned company? If so, what is its role in the extractive sector?

Score: A B C D E

Comments:

There is a State Owned Company for Minerals called STAMICO it is a parastatal and wholly owned by the GoT. It is not very functional or effective and only in the past few years has the GoT tried to revive it so that it can act as a share-holder for joint ventures between the GoT and private companies.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

http://stamico.co.tz/about_us/index.php

3.1.1.034: How is government ownership of resource companies structured in this country?

Score: A B C D E

Comments:

STAMICO is a parastatal owned by the GoT. It has been revived in the past few years so that the government can go into joint ventures with private companies but this has only happened in one or two cases since the GoT started revamping STAMICO. Example include a contract between STAMICO and Obtala Resources Limited and between STAMICO and Tanzania Royalty Exploration Corporation for the redevelopment of the Buckreef Mine. Additional opportunities of which the GoT is seeking private partners are on the STAMICO website. These agreements are new and not generating revenue yet.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

<http://stamico.co.tz/minerals/index.php>

POMAMA.com "Tanzania: Experts Hail Joint Mining Venture by STAMICO, Tanzam 2000." October 2011.
<http://www.pomama.com/stream/255-tanzania-experts-hail-joint-mining-venture-by-stamico-tanzam-2000>

The London Stock Exchange, "Joint Venture Agreement Concluded with STAMICO" December 2011
<http://www.londonstockexchange.com/exchange/news/market-news/market-news-detail.html?announcementId=11051216>

3.1.1.035: Is there more than one state-owned company (SOC) operating in the extractive sector?

Score: A B C

Comments:

There is more than one SOC but only one, STAMICO, in the Minerals Sector which is the focus of this questionnaire.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Tanzania Petroleum Development Corporation <http://www.tpdc-tz.com/tpdc/>

State Mining Corporation <http://stamico.co.tz/index.php>

3.1.1.036: Do the roles and responsibilities of the SOC include provision of subsidies or social expenditures (quasi-fiscal activities)?

Score: A B C

Comments:

STAMICO has been largely inactive for several years. At this point it does not do much besides providing some drilling services. It is being revived so that the GoT can use it the government's share-holder in joint ventures but this is only in the very early stages.

References:

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.






Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

<http://stamico.co.tz/services/index.php>

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Indicator		Score
3.2.1	Comprehensive reports	0 
3.2.2.038	Does the SOC publish information on revenue generation?	0 
3.2.3.038.j	Disaggregated Revenue Streams	0 
3.2.4	Quality of reports	0 
3.2.5.043	Audited reports	50 

3.2.1 Comprehensive reports

3.2.1.037: Does the SOC publish comprehensive reports with information about its operations and subsidiaries?

Score: A B C **(D)** E

Comments:

According to TEITI while STAMICO had subsidiaries in the past (Minjingu Phosphate Mine, Pugu Kaolin, Kiwira Coal Mine, Buckreef Gold Mine), these subsidiaries have been privatized. STAMICO does not publish any reports on its operations. It is audited but the audits are not published.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038 Does the SOC publish information on revenue generation?

3.2.2.038.a: Reserves

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.b: Production volumes

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. In addition although the government has recently started to revive STAMICO so that it can act as the GoT's share holder in joint ventures, the two joint ventures it has entered into so far have been in the last 1.5 years and have not started production or producing revenue.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.c: Information on prices

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive

Industries Transparency Initiative

3.2.2.038.d: Value of resource exports**Score:** A B C **(D)** E**Comments:**

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.e: Estimates of investment in exploration and development**Score:** A B C **(D)** E**Comments:**

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.f: Production costs**Score:** A B C **(D)** E**Comments:**

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The

information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.g: Names of companies operating in country

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.h: Production data by company and/or block

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.2.038.i: Quasi fiscal activities

Score: A B C D **(E)**

Comments:

STAMICO is largely inactive. Does not engage in quasi-fiscal activities.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

3.2.3.038.j Disaggregated Revenue Streams

3.2.3.038.j1: Production streams value

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j2: Government s share in PSC

Score: A B C D **(E)**

Comments:

No PSC.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j3: Royalties

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j4: Special taxes

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j5: Dividends

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j6: Bonuses

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j7: License fees

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they

are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j8: Acreage fees

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.3.038.j9: Other (Describe below)

Score: A B C D E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. STAMICO provides some drilling services and lists a handful of clients on its website but no other information is provided about the services provided, revenue generated from them etc.

References:

STAMICO website section on drilling services: <http://www.stamico.co.tz/services/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

3.2.4 Quality of reports

3.2.4.039: Are the reports published by the state owned company understandable?

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.4.040: How often are the reports or statistical databases containing information on revenue generation published by the state owned company?

Score: A B C **(D)** E

Comments:

STAMICO is largely inactive and ineffective and there is virtually no information coming out of it. The information is not published but according to TEITI their financial statements become public once they are audited by the auditor general but they are not published and were not accessible for examination for this study so it is unknown what is included in them.

References:

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.4.041: If the SOC is involved with quasi fiscal activities, does it publish information about them?

Score: A B **C**

Comments:

STAMICO does not engage in quasi-fiscal activities.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

3.2.4.042: If there are joint ventures, does the SOC (or government) publish information on its share of costs and revenues deriving from its equity participation in joint ventures?

Score: A **B** C

Comments:

The GoT has used STAMICO as a shareholder in two recent contracts in the past 1.5 years but that information was found through media reports not the SOC or the GoT and it was only the contract not information on costs and revenues. The are still in the exploration phase and have not generated revenue yet.

References:

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

STAMICO website: <http://www.stamico.co.tz/index.php>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Interview with Stephen Msechu, Program Officer, Mineral Resource Governance, Agenda Participation 2000, March 24, 2012, Phone Interview

POMAMA.com "Tanzania: Experts Hail Joint Mining Venture by STAMICO, Tanzam 2000." October 2011. <http://www.pamoma.com/stream/255-tanzania-experts-hail-joint-mining-venture-by-stamico-tanzam-2000>

The London Stock Exchange, "Joint Venture Agreement Concluded with STAMICO" December 2011

<http://www.londonstockexchange.com/exchange/news/market-news/market-news-detail.html?announcementId=11051216>

3.2.5.043 Audited reports

3.2.5.043.a: Is the SOC subject to annual audits conducted by an independent external auditor to ensure that the financial statements represent the financial position and performance of the company?

Score: **A** B C D E

Comments:

According to TEITI and Olang all government entities are audited annually including STAMICO by the

Auditor General and the National Audit office.

STAMICO is mentioned in National Audit Office of Tanzania annual reports. The only comments are that the NAO's response to their financial statements is "unqualified" meaning unquestioned or clean and no further information is provided. STAMICO is audited annually as part of the general audit of government agencies because it is a parastatal (Olang).

References:

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania: <http://www.nao.go.tz/files/>

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2007-2008 Report.

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2008-2009 Report.

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.2.5.043.b: Are SOC audited reports published?

Score: A B C **(D)** E

Comments:

STAMICO is mentioned in National Audit Office of Tanzania annual reports. The only comments are that the NAO's response to their financial statements is "unqualified" meaning unquestioned and no further information is provided. STAMICO provides financial statements to the NAO but does not publish those financial statements. The NAO does not publish them either just list its response to the information provided by STAMICO. TEITI notes that while they are not published financial statements become public once they are audited by NAO and that all reported financial statements by government agencies are subject to scrutiny by their respective parliamentary committees.

References:

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania: <http://www.nao.go.tz/files/>

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2007-2008 Report (Uploaded question 3.1.2.043.a)


United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2008-2009 Report (Uploaded question 3.1.2.043.a)

Written Responses to Questions from Innoncent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

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Indicator	Score
3.3.1 Legal Framework and Practice	60 

3.3.1 Legal Framework and Practice

3.3.1.044: Does the SOC have a legal obligation to publish financial reports?

Score: A B C

Comments:

STAMICO has an obligation to provide financial statements to the National Audit Office annually and it appears that it does so and TEITI notes that financial statements become public once they are audited.

References:

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2008-2009 Report (Uploaded question 3.1.2.043.a)

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.3.1.045: Does the SOC follow internationally recognized accounting standards?

Score: A B C

Comments:

STAMICO received an "unqualified" opinion in the National Auditors Office annual report. According to NAO guidelines in the annual report they can only receive an unqualified opinion if they are applying international accounting standards. Quote from NAO annual report below:

"Unqualified Opinion is sometimes regarded by many as equivalent to "Clean opinion". This type of opinion is issued when the financial statements presented are free of material misstatements and were prepared in accordance with the standards issued by the National Board of Accountants and Auditors (NBAA) or International Financial Reporting Standards issued by the International Accounting Standards Board (IASB), or International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants (IFAC) which in other words means that the Public Authorities financial performance, financial position, change in owners equities and cash flows are fairly presented in the financial statements. It is the best type of opinion an auditee may receive from an external auditor."

References:

United Republic of Tanzania, Annual General Report of the Controller and Auditor General, National Audit Office of Tanzania, 2008-2009 Report (Uploaded question 3.1.2.043.a)

3.3.1.046: Do SOC audits include consolidated accounts that cover all of the SOC subsidiaries?**Score:** A B C**Comments:**

According to TEITI STAMICO does not have any current subsidiaries. It had in the past (Minjingu Phosphate Mine, Pugu Kaolin, Kiwira Coal Mine, Buckreef Gold Mine) but these subsidiaries have been privatized.

References:

Written Responses to Questions from Innocent Bash and Benedict Mushingwe of Tanzania Extractive Industries Transparency Initiative

3.3.1.047: Are officials of the SOC required to disclose information about their financial interest in any oil, gas or mining projects?**Score:** A B C**Comments:**

Sections 9-11 of Tanzania's ethic act (1995) requires that all public officials disclose wealth and assets including "dividends or other profits from stocks or shares held by a public leader in any company or other body corporate" and assets which are beneficially owned. In practice wealth and asset disclosure does not happen with consistency. This does not specify officials involved in resource oversight but applies to all public officials and as a wholly owned parastatal it applies to SOC (STAMICO) officials

References:

United Republic of Tanzania, Public Leadership Code of Ethics, 1995, Amended 2001, <http://www.parliament.go.tz/Polis/PAMS/Docs/13-1995.pdf>

Interview with Silas Olang, Senior Researcher, Tanzania Coordinator, Revenue Watch, March 16, 2012, Phone Interview.

3.3.1.048: Does the SOC publish information on the composition of its Board of Directors?**Score:** A B C**Comments:**

Publishes composition of Board of Directors on its website.

References:

List of Board of Directors of STAMICO http://www.stamico.co.tz/about_us/management.php

3.3.1.049: Does the SOC publish information about the rules governing decision making by the Board of Directors?**Score:** A B C**Comments:**

No information is provided on decision-making process of STAMICO board of directors.

References:

http://www.stamico.co.tz/about_us/management.php

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