



TANZANIA REVENUE AUTHORITY

ISO 9001:2008 Certified

INSTITUTE OF TAX ADMINISTRATION

RESEARCH AND CONSULTANCY POLICY



INSTITUTE OF TAX ADMINISTRATION

ISO 9001:2008 Certified

RESEARCH AND CONSULTANCY POLICY

Published by:
Institute of Tax Administration
Mikocheni B Light Industrial Area
P.O. Box 9321
Dar es Salaam, TANZANIA
Fax: +255 22 2781288
Tel: +255 22 2780269
E-Mail: ita@tra.go.tz

© Institute of Tax Administration, 2012

TABLE OF CONTENTS

List of abbreviations and acronyms	vii
Preface	viii
CHAPTER ONE	
1.0 INTRODUCTION	1
1.1 Background	1
1.2 Rationale for Formulating Research and Consultancy Policy	1
1.3 Objectives	2
1.4 Operationalization	2
1.5 Balance between research/consultancy and teaching	2
1.6 Utilization of available expertise in other TRA departments	2
CHAPTER TWO	
2.0 RESEARCH AND CONSULTANCY POLICY GUIDELINES	4
2.1 INSTITUTIONAL FRAMEWORK	4
2.1.1 Establishment of the Research and Consultancy Unit	4
2.1.2 Functions of the Research and Consultancy Unit	4
2.2 POLICY STATEMENTS	5
2.2.1 ITA shall promote various types of research	5
2.2.2 ITA shall encourage participation in providing consultancy services	6
2.2.3 ITA research and consultancy activities shall support TRA corporate goals	6
CHAPTER THREE	
3.0 OPERATIONALIZATION OF RESEARCH	7
3.1 Establishment of the Research Technical Committee (RTC)	7
3.2 Availing adequate funding to support research activities	7
3.3 Protection of intellectual property rights and research ethics	8
3.4 Fairness and equity in the sharing of research and consultancy proceeds	8
3.5 Approval and Control of Research Proposals	8
3.6 Initiation of Research Projects	8
3.7 Registration of approved projects	10
3.8 Signing of Contracts by Researchers	10
3.9 Interim Progress Reports	10
3.10 Final Research Report	10
3.11 Dissemination of Research Results	11
3.12 Proprietorship of Research Outputs	12
3.13 Co-authorship	13

TABLE OF CONTENTS

CHAPTER FOUR

4.0	OPERATIONALIZATION OF CONSULTANCY	14
4.1	Definition of consultancy	14
4.2	Format of a consultancy proposal	14
4.3	Sourcing of consultancy assignments	15
4.4	Pricing of consultancy services	16
4.5	Management of consultancy contracts	17
4.6	Post award administration	18

CHAPTER FIVE

5.0	OTHER PERTINENT MATTERS	19
5.1	Academic dishonesty in research and consultancy	19
5.2	Publication rights	21
5.3	Sanctions for non-delivery/non-compliance	21

CHAPTER SIX

CONCLUSION	22
----------------------	----

ANNEXES

Annex I: Format for Research Project Proposal	23
Annex II: Guidelines for Evaluation of Research Proposals	25
Annex III: Standard Research Budget Format	28
Annex IV: Signing of Contracts by Researchers	29
Annex V: Research Progress Report Format	31
Annex VI: Format for the final Research Report	33
Annex VII: Guidelines for Research Report Peer Review	34

LIST OF ABBREVIATIONS AND ACRONYMS

ITA	Institute of Tax Administration
RPD	Research and Policy Department
RCP	Research and Consultancy Policy
RTC	Research Technical Committee
RCU	Research and Consultancy Unit
TRA	Tanzania Revenue Authority
TZS	Tanzanian Shilling
NACTE	National Council for Technical Education
CV	Curriculum Vitae

PREFACE

The Institute of Tax Administration is an integral part of the Tanzania Revenue Authority. The Institute has a long history going back to the former East Africa Cooperation, of providing training on customs and taxation. Following registration by the National Council for Technical Education (NACTE) in 2007 the Institute's mandates as a higher learning Institution has expanded to include Research and Consultancy. Since then the Institute has been at forefront in conducting research and consultancy activities in the areas of customs, taxation and related disciplines. Due to complex nature of research and consultancy activities, it is important to implement an extensive set of guidelines, policies and procedures which staff and researchers/consultants can refer to and apply to support their day-to-day activities.

In March 2012, the Director General of Tanzania Revenue Authority approved the Research and Consultancy Policy of the Institute of Tax Administration. This policy intends to put in place a framework to streamline conducting of Research and Consultancy activities of the Institute, and serves as a vital tool for promoting these activities and ensuring equitable distribution of resources among involved parties. The Institute expects the policy to apply to partners, funders and all individuals engaged in conducting research/consultancy activities with the Institute.

As an academic community, the Institute has a responsibility to nurture and encourage the highest possible standards of intellectual honesty and integrity which includes; accountability for the ethical basis of all aspects of research, probity of financial management of the project, and making every effort to ensure value for funds invested in the project. It is incumbent upon the Institute to safeguard integrity in all aspects of research and consultancy activities. Adhering to external funders' policies in this area is an essential component of the contract between the researchers/consultants and the providers of such funds.

Indeed, since the document will operate as a guide to the development of research at the Institute, individual researchers/consultants are advised to consult relevant books and manuals. Preparation of good proposals, proper execution and reporting will greatly minimize unnecessary delays of relevant approvals and release of resources.

This document is a culmination of an intensive and extensive consultative process and I, therefore, believe that many will identify themselves with this important effort. Let the policy mark a new era in the conduct of research and consultancy activities and enhance the image of our institute locally and internationally.

Rector
Institute of Tax Administration

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

The Institute of Tax Administration was registered by NACTE in 2007 as a higher learning institution and in 2009 it became fully accredited with the vision of “**becoming a globally-recognized centre of excellence in taxation and customs training**”. The Mission of the Institute is:

“To promote professionalism and competence in taxation and customs by providing quality professional training and education, consultancy services and research in taxation, customs and related fields”.

In line with its vision and mission, ITA has the following as its key functions:

1. To conduct short-term and long term training programmes in taxation and related disciplines as may, from time to time, be prescribed;
2. To broaden the perspective and knowledge of TRA staff and other stakeholders through joint training with comparable institutions in Tanzania, within the region and the world at large;
3. To arrange for the publication and dissemination of knowledge generated from the activities of the Institute for consumption within TRA and externally in so far as this is in the best interest of TRA;
4. To conduct taxation/customs research, in collaboration with other institutions and other departments within TRA, in priority areas as determined from time to time, and apply the research findings for the betterment its training programmes;
5. To produce taxation/customs literature for the advancement of knowledge and skills on tax/customs administration in particular, and on taxation in general; and
6. To sponsor, arrange or provide facilities for seminars, workshops, symposia or conferences on taxation and related issues.

1.2 Rationale for Formulating Research and Consultancy Policy

Research and consultancy activities have a positive impact on training activities. It serves the training function by providing students with study materials in the form of teaching/study manuals, books and other types of publications. Research and consultancy activities represent the primary means of disseminating (and documenting) research findings within a wider community. A policy framework to guide research and consultancy functions is necessary if the Institute is to systematically discharge its mandate as a higher learning institution, just like there are clear policies that guide training i.e. admission policies, curricula, examination regulations etc. However, there is currently no institutionalized policy framework that provides guidance on how research and consultancy activities should be organized and carried out at the Institute.

1.3 Objectives

The overall goal of this policy document is to put in place an appropriate and comprehensive framework for executing, promoting and sustaining research and consultancy activities at the Institute. Taking into account the above stated general objective, the specific objectives of the ITA Research and Consultancy Policy are as follows:

1. To ensure attainment of the Vision and Mission of ITA through promotion of research and consultancy as integral functions of every ITA academic staff;
2. To promote and prioritize research that will provide generation of appropriate knowledge for the broadening of knowledge base and literature in taxation and customs;
3. To put in place standardized procedures and guidelines for conducting research, consultancy and dissemination of the acquired knowledge to various stakeholders through publications, workshops, symposia or conferences on taxation/customs related issues;
4. To provide guidelines for research collaboration between ITA and other parties such as other departments within TRA, in priority areas as determined from time to time, and apply the research findings for the betterment of its training programmes;
5. To provide for alternative sources of funds to support research activities, and equitable sharing of proceeds from research and consultancy activities between individual researchers and the Institute;
6. To foster a research culture and ethics, including protection of research subjects, safeguarding the environment, acknowledging work done by others, copyright and patents, integrity and honesty in arriving at research results; and
7. To introduce and maintain a regular monitoring and evaluation system of research and enhance effective coordination of research activities at Institute.

1.4 Operationalization

Once adopted by the Governing Council, this Policy shall become effective upon approval by the Commissioner General. The Institute's Management may, from time to time as circumstances shall require, modify, delete or add any annex to this Policy subject to approval by the Governing Council.

1.5 Balance between research/consultancy and teaching

ITA recognises the importance of research and consultancy activities for career progression of academic staff as stipulated in the NACTE harmonized scheme of service. Therefore, every academic staff member shall engage in research and consultancy activities including publication of the findings thereof as a compulsory requirement for career progression.

In spite of the dual responsibilities of conducting research and consultancy, every ITA academic staff member shall conduct training for at least his/her prescribed standard teaching workload.

1.6 Utilization of available expertise in other TRA departments

The Institute recognizes the diversity and strength of the expertise of staff deployed in different

Departments of the Authority. Where appropriate and subject to approval by respective Heads of Department, ITA shall call upon staff from other TRA Departments to join ITA staff in carrying out research and/or consultancy assignment request.

Where the above is the case, all provisions of this Policy shall apply to such staff from other TRA Departments as if they were ITA academic staff members.

CHAPTER TWO

2.0 RESEARCH AND CONSULTANCY POLICY GUIDELINES

2.1 INSTITUTIONAL FRAMEWORK

2.1.1. Establishment of the Research and Consultancy Unit

In order to coordinate, promote and sustain research and consultancy activities among ITA academic staff members, a Research and Consultancy Unit (RCU) shall initially be established within the Office of the Deputy Rector for Academic, Research and Consultancy. RCU shall be headed by a member of academic staff to be appointed in the same manner that heads of academic department are appointed. Thereafter the RCU shall be transformed into an independent legal entity that shall operate as a profit centre.

2.1.2. Functions of the Research and Consultancy Unit

To promote research and consultancy activities, the Institute will establish a research and consultancy unit that will:-

1. Put in place appropriate coordination and management system of consultancy activities at the Institute.
2. To set up a mechanism for effective marketing potential of the Institute's consultancy/ research capacity.
3. Ensure high quality research and consultancy activities that are academically ethical through streamlining procedures for approval, supervision/monitoring, and reporting;
4. Establish and maintain relevant media for dissemination and publication of research results such as research website page(s), bulletins and journals;
5. Organize research seminars, scientific workshops, symposia and conferences for academic sharing and dissemination of information and research findings;
6. Identify and advise faculty members on relevant avenues for presenting papers and publication in both academic and professional forum, locally or internationally and promoting utilization of online and electronic publishing;
7. Ensure availability of research facilities such as appropriate software for statistical data analysis and funding;
8. Creation of a conducive and well-streamlined process for staff to participate in research and consultancy e.g. transparency in approving research proposals and allocating consultancy opportunities to academic staff, equitable sharing of proceeds, and collaborations;
9. Administering a remuneration package to motivate, encourage and hence promote research and consultancy activities at ITA;
10. Maintain records of all research, consultancy and publication activities of the Institute;
11. Coordinate supervision of students' research projects.
12. Act as the Secretariat for the Research Technical Committee (RTC)

2.2 POLICY STATEMENTS

Research and consultancy activities at the Institute shall be guided by five main principles expressed in the Policy Statements presented below:

2.2.1. ITA shall promote various types of research

To achieve the objectives of this Policy, the Institute shall embark on promoting various types of research:

In-house research

This is research initiated and carried out by ITA researchers by using ITA funds. Approval for this type of research shall follow procedures for approval of ITA funded proposals. The researcher(s) shall be financially responsible for all disbursement from the Institute and shall submit to ITA progress reports on regular basis.

Collaborative research

ITA researchers may collaborate with researchers employed by other organizations upon agreement between the Institute and those other organizations. Such agreement shall stipulate all relevant issues including proprietorship, finances, reporting etc. Where this is the case, such collaborative agreements will hold the institution, not the individual, liable for undertaking and completing the assignment.

Where the above arrangement is not feasible, ITA researchers may team up with individual non-ITA researchers directly. In this latter case, if the research is funded by ITA, the Institute shall have to be satisfied as to the qualifications and integrity of the external researcher(s) as well as the prospects of successfully completing the research project on time. Moreover, researchers from outside ITA shall not be given money directly by the institute, instead the internal researcher(s) shall be financially accountable for all disbursements by the Institute.

Individual research

Individual ITA researchers may conduct research on their own or team up with non-ITA researchers without utilizing ITA funds. Under this circumstance ITA shall neither be responsible for accountability of any disbursement made to its researcher(s) by an external party nor the submission of progress reports. However, the ITA researcher(s) shall be under obligation to inform the Institute on their involvement in such research project. Moreover, the ITA researcher(s) shall ensure that their involvement in this research project does not adversely affect performance of their duties at the Institute. In terms of recognition of publications resulting from this type of research, the Institute shall treat them in the same manner as other types of research.

Commissioned research

ITA researchers shall also be encouraged to undertake commissioned research as may be demanded by the market. The Research Technical Committee shall recommend the weight to be assigned to the research work for promotion and other career development purposes, provided

that such weight shall be higher than the weight that is normally assigned to the above three types of research. The same monetary incentives granted in respect of consultancy assignments shall apply in the case of commissioned research.

2.2.2. ITA shall encourage participation in providing consultancy services

The Institute shall initiate and publicize consultancy services offered and also encourage academic staff to initiate consultancy either individually or in groups.

2.2.3. ITA research and consultancy activities shall support TRA corporate goals

The Institute shall ensure that there is institutionalized working relationship between TRA Research and Policy Department and the Institute for research activities initiated within the Institute i.e. the Institute research agenda will be developed jointly with RPD and that research and consultancy activities carried out by the Institute are not in conflict with the interest of TRA.

CHAPTER THREE

3.0 OPERATIONALIZATION OF RESEARCH

3.1 Establishment of the Research Technical Committee (RTC)

In order to expedite the process between writing of a research proposal and release of, and accounting for research funds, there will be only one organ that shall consider and approve/disapprove a research study, after peer review of the proposal (i.e. by two independent external reviewers). This organ shall be the Research Technical Committee (RTC), which shall be composed as follows:

1	Renowned researcher appointed by the Council	Chairperson
2	Representative of the Director for Research and Policy Department of TRA	Member
3	Two academic staff members appointed by the Rector	Members
4	Up to two temporary members (appointed at the request of RTC)	Members
5	Head of Research and Consultancy	Secretary

The Chairperson of RTC shall be a renowned researcher from outside ITA to be appointed by the Council. The tenure of office of the Chairperson of RTC shall not exceed two consecutive terms of two years each.

The Rector shall appoint two members from among ITA academic staff to the RTC. The two members shall serve for a period of three years. Once the term of office of these two academic staff expires, the Rector shall immediately appoint their replacements. In addition, the RTC shall, subject to approval by the Rector, appoint up to two temporary members from amongst ITA academic staff or from outside ITA who are experts in the topic/issue to be discussed by RTC.

The RTC shall also be responsible for formulating the annual research agenda of the Institute. Members of the RTC shall be paid honorarium at the rate to be determined by the Governing Council.

3.2 Availing adequate funding to support research activities

The Institute shall:

- Ensure that there is funding for research activities.
- Ensure researchers can access research funds in a timely manner.

The sources of fund for research activities will come from the Institute operating budget and external sources. Where the Institute has provided funds for undertaking research assignments, the output of such assignments shall be the property of the Institute though the researcher(s)

shall have access to data for further publication. Disbursements of research funds by ITA to external researchers, in case of collaborative research will be made through the collaborating organizations.

3.3 Protection of intellectual property rights and research ethics

The Institute shall:

- Ensure that the copyright laws applicable in Tanzania and other international instruments govern the research work.
- Encourage that researchers adhere to national and international professional ethics guiding research activities.

3.4 Fairness and equity in the sharing of research and consultancy proceeds

The Institute shall ensure that:

- In case research output generates on-going income, the researchers, have an entitlement to a per cent of those proceeds in the form of royalties to be determined by the Council. This is to recognize the contribution of the researchers to the on-going income. However; the research output shall remain the property of the Institute.
- In case of consultancy work, the solicitor will be awarded 5% while the Institute will retain 20% of the net income generated from such consultancy work. The consultants will retain 75% of the net income from the consultancy income as remuneration.

3.5 Approval and Control of Research Proposals

To speed up the decision making process on research and publication issues, the RTC shall be required to meet not later than ten working days after receipt of a proposal or reviewer's comments. Temporary members will only be appointed by RTC on specific issues that require specific expertise in order for the Committee to make an informed decision.

In the eventuality of a member of RTC having a vested interest in the proposal being discussed; such member shall be under obligation to declare his/her interest and shall not participate in the deliberations of the RTC on the proposal.

Any three of the members (other than temporary members) shall make a quorum for RTC meetings. In the absence of the Chairperson at any meeting of RTC, members present shall elect from among themselves an interim Chairperson.

3.6 Initiation of Research Projects

Research projects funded by ITA

Research proposals shall be prepared in accordance with the format given in Annex I. A proposal shall preferably be presented at academic staff seminar(s) before it is submitted to

RTC for independent evaluation and approval. To ensure maximum efficiency and to minimize administrative problems, the researcher shall limit the number of research projects undertaken at any one time. The number and sizes of research projects will be dependent upon RTC's assessment of the individual researcher's ability to handle several research projects at a time.

RTC shall, as soon as possible, decide whether the proposal meets the requirements of this Policy and therefore deserves consideration. Where RTC is satisfied that the proposal deserves consideration, it shall appoint three external reviewers (evaluation guidelines are presented in Annex II). Otherwise, RTC shall reject the proposal outright if it is sufficiently convinced that the proposal is of sub-standard in nature, content and/or presentation, in which case it shall inform the author(s) of the proposal about improvements needed before the proposal can be re-considered.

Upon acceptance for consideration by RTC, the author(s) of the proposal shall be paid a fixed sum of money as proposal writing allowance as compensation for costs incurred in the course of preparing the proposal. The Governing Council shall determine the rate of the proposal writing allowance. Independent reviewers shall also be paid honorarium at a rate to be determined by the Governing Council.

Once reviewers' comments are received, RTC will do the following:

- i. If all reviewers or the majority of the reviewers unconditionally recommend approval of the research proposal, RTC shall approve the proposal and advise the Rector to release the required funds.
- ii. If all the reviewers or the majority of them recommend approval of the research proposal upon certain conditions being met, RTC shall pass on to the researchers the reviewers' comments and it shall be the duty of the researchers to make whatever improvements suggested by the reviewer(s) and submit an improved version to RTC for approval.
- iii. If all the reviewers or the majority of them do not recommend approval of the proposal, RTC shall advise the researcher(s) to consider the issues raised by the reviewers and re-submit the proposal afresh.
- iv. RTC shall approve the proposal if all the reviewers' recommendations have been incorporated by the researcher.

The approval of research proposals will also be based on previous satisfactory performance. In general, group research work will be given preference over individual ones. Moreover, RTC shall approve a proposal after being satisfied on the relevance, need and soundness and financial estimates (see Annex III for format of research budget). The financial estimates shall include honoraria for researcher(s) not exceeding 25 percent of total estimated costs or shillings one million, whichever is higher.

Research proposals not funded by ITA

In case ITA or its researcher receives funds from outside ITA to conduct research, the procedures for approval of such proposals will depend on the donor's decision whether to use ITA or its own independent procedures. The researcher(s) will however, be required to submit reports to both ITA and the funding party on a regular basis.

3.7 Registration of approved projects

All research projects shall be registered with RCU. A research proposal shall be numbered serially preceded with a year code. RCU shall also maintain an up-to-date database of all approved research projects.

3.8 Signing of Contracts by Researchers

No research project funded by the Institute shall commence before a formal contract is entered into between the researcher(s) and the Institute. A standard format of such contract is given as Annex IV. Upon failure to perform as per the contract, the researcher(s) shall refund the Institute payments received in full. Failure to perform shall also include failure to complete the project within the approved timeframe (without being granted an extension by RTC).

3.9 Interim Progress Reports

At the end of each phase, the researchers shall submit an interim progress report giving up to date research findings to RCU. A standard format for such progress report is given as Annex V of this Policy Document. If as a result of the progress report, there is need to modify the project as conceived in the proposal e.g. the schedule of payments, a formal request must be made to RTC, which shall advise the Rector appropriately.

3.10 Final Research Report

At the completion of the research project, a final research report shall be submitted in the format contained in Annex VI. This should include all data, results and findings obtained during the execution of the research project. The interim progress reports shall form the basis for the final research report.

The draft final research report shall be submitted to RTC, which shall appoint one independent reviewer to evaluate the draft final report and provide comments within one month period. The guidelines for review of final research reports are given in Annex VII. Upon submission of an acceptable report, the reviewer shall be paid an honorarium at the rate to be determined by the Council.

The researcher(s) will be required to finalize the research report taking into consideration the reviewers' comments. However, in case of serious differences of opinion between the researcher(s) and the reviewer, RTC shall appoint a second independent reviewer whose opinion shall be final. No appeals shall be entertained at this stage and the researcher(s) shall be expected to abide by the reviewer's opinion for his/her/their final report to be approved.

The final research reports shall adhere to a standard front cover format (to be determined by RTC) and a unified printing format. All final research reports will have a unified code number e.g. TRA/ITA/RC/RP/01/2009. The researcher shall submit to RCU three copies of hard bound final report accompanied with a **SOFT COPY**, the abstracts of the approved research reports shall be published annually in the **ITA Research Bulletin** to be established. RCU shall submit two of the three copies to the ITA Library.

All reports, whether interim or final, shall be submitted within the planned time frame. Delays shall be accommodated with justifiable reasons and the time allowed shall not exceed a quarter of the stipulated research duration.

3.11 Dissemination of Research Results

RCU shall facilitate formation, maintenance and continuously update of an electronically accessible research and publication activity database that will contain full texts of the ITA Discussion Papers and at least abstracts of approved research reports and ITA Research Bulletin. It shall also regularly publish a hard copy of the ITA Research Bulletin containing abstracts of ITA Discussion Papers and research results.

In line with its vision of becoming a globally-recognized centre of excellence, the Institute shall in due course establish a journal of national and international fame. The following are guidelines for dissemination of the research output through different media:

Research Seminars

The researchers shall be required to give a seminar/conference at the conclusion of their research work and shall be encouraged to give periodic seminars in every phase of the research project. RCU shall facilitate these seminars by working with the researchers in organizing the venue, sending invitations and carrying out other logistics for the purpose of facilitation of these seminars.

Staff Seminars

RCU shall encourage staff seminars to take place for discussions among ITA academic staff members on issues of interest to colleagues, the Institute, TRA or the nation such as:

- i. When an ITA member has an idea for a research proposal.
- ii. When an ITA member has some ideas to share with colleagues on an academic/professional issue.
- iii. When an ITA member wants to present his/her views on an aspect of tax policy/administration in particular or public policy in general.
- iv. When an ITA member wants to express his/her views on any aspect concerning existing policies and/or practices at the Institute.
- v. When ITA staff wants to present findings of his/her research.

After discussions, the presenter will be encouraged to write a formal paper and submit it to RCU.

Upon approval by RTC, the paper will be known as an ITA Discussion Paper and will be printed in a pre-determined format and numbered serially with two hard copies in the library and an electronic version on the ITA website.

ITA Discussion Papers will not be considered for purposes of promotion but authors will be paid honorarium at a rate to be determined by the Council as reimbursement for whatever costs they might have incurred on gathering relevant information such as data collection costs.

Publicity for Research and Consultancy

Research and Consultancy activities at the Institute for the year shall be given as much publicity as possible for example at every graduation ceremony research projects, publications and conference papers by ITA members shall be announced and honoured. Also the ITA Research Bulletin shall be distributed free of charge to selected libraries, organizations and individuals to be determined by RTC.

Publication of books and Teaching Manuals

The procedure for review and approval of research reports shall apply in respect of manuscripts for books or training manuals submitted by ITA members for publication by the Institute. However, in this case, favourable opinion must come from at least two independent reviewers. Once RTC accepts a manuscript for a manual or book, the author(s) shall be paid an honorarium at the rate to be determined by the Council as compensation for costs incurred in the course of manuscript preparation. The issue of proprietorship is also the same as for research outputs.

Conference Papers and journal articles

ITA researchers will also be encouraged to submit their papers for publication in other journals in Tanzania and outside the country as well. Similarly, researchers shall be encouraged to submit manuscripts of books and manuals to publishers in and outside Tanzania. However, all publications outside ITA shall have to be evaluated by the RTC before the Institute recognizes them. In case of journals, RTC shall evaluate the journal and recommend to the Rector recognition of such journal by the Institute. The Rector shall obtain approval for recognition from the Council. Once a particular journal is recognized by the Institute, papers published in such journal shall be automatically recognized. In the case of manuals and books whose publisher is not ITA researcher, each book or manual will have to be evaluated on case by case basis before recognition. Researcher(s) shall be paid honorarium at the rate to be determined by the Council for each paper published in a journal or proceedings of a professional body that is recognized by the Institute.

3.12 Proprietorship of Research Outputs

The procedure for review and approval of research output shall rest in the Institute in case a research project has been funded by ITA, unless external funding of a given research project is tied to some limitations on proprietorship, in which case agreement will have to be concluded upfront. For such externally-funded research projects, the proprietorship may be vested

in the donor and the researcher shall have access to data for further publication with donor acknowledgement.

3.13 Co-authorship

The Institute shall encourage and support ITA members to work as part of a team in research as well as in publishing. However, this does not discourage capable researchers to work independently. Where funds are limited, projects involving more than one researcher/author will be given priority over those involving a single researcher/author provided that both have equal quality. Under normal circumstances research funding priority will depend on quality of the proposal. For the purpose of clarity, research and publication awards shall be given on the basis of the work in question i.e. research proposal, research report, paper, manual or book.

A co-author is a professional that has significantly been involved in key processes of research designing, conducting of surveys, analysis and report writing. Co-authorship should, as much as possible, be considered ideal for mentorship where senior researchers team up with junior researchers to instill the art of conducting research among junior researchers.

CHAPTER FOUR

4.0 OPERATIONALIZATION OF CONSULTANCY

4.1 Definition of consultancy

Consultancy is a key area of any higher learning institution's knowledge transfer strategy. Consultancy is defined as: "an activity carried out by staff within their professional field, through which knowledge and expertise are transferred to an external organization".

Contrary to research which is an investigation undertaken in order to gain knowledge and understanding, consultancy can be defined as a trading activity which involves the provision of expert advice to an external client by staff, normally for payment. Thus consultancy differs from research in that it does not have as its prime purpose the generation of new knowledge.

Apart from consultancy, which is a trading activity, members of academic staff are also encouraged to participate in community service activities. Community services are technical services provided by professionals to the general public not for direct payment but rather meant to provide technical services to the general public. Such activities may include, for example, public lectures, technical advice, and participation in taskforces.

4.2 Format of a consultancy proposal

The format may depend on the guidelines as detailed by the clients in the call for proposals. For clients who do not have specified formats, the proposal for a consultancy might contain the following:

Title page: Might include Project title, identification of sponsor's programme, name of sponsor, name and department of principal investigator, name and address of the Institute the principal investigator is affiliated, signatures of the principal investigator and the Institute's authorizing officials along with dates and titles.

Executive summary: This is a condensed version of the proposal usually about 250 words. It should state concisely the significance of the project, what will be accomplished, how it will be accomplished, and the proposed period of performance.

Company information: Key business activities, products/service offered, staff strength, and areas/functions that have been computerized.

Project scope and objectives: Description of the areas of implementation, scope of computerization, scope of modification/customization required as well as the tasks rendered for the entire project. Any other relevant information like benefits from the project should be highlighted.

Project approach: Provide detailed description of the consultancy methodology used; elaborate on the tasks and deliverable for the entire project.

Project schedule: Show individual activities, time requirement and duration of implementation

Performance indicator/deliverables: Describe how performance of the project is going to be monitored and cost benefit analysis for a project. In case of a consultancy describe the deliverables out of the consultancy such as reports, data, etc.

Project team/personnel: Breakdown of the team specifying individual member's role and responsibilities as well as the efforts that will be put into this project must be clearly defined.

Facilities and equipment: Describe equipment or resources currently that will be available for the project. Demonstrate that facilities, resources, and equipment available at the Institute make this an excellent location for the project.

Current and pending support: Many sponsor require a listing of the [projects staff's current and pending commitments to other funded projects.

Professional fees: State the professional fees for implementation of the consultancy and indicate explicitly that it is independent of hardware and software required and out-of-pocket expenses such as transport, printing, photocopy and postage.

Consulting Firm's Profile: Include company background, key business focus, staff strength, track record and list of other served clients.

Consultants' Resume: All project team members' CV must be included, including the number of years of experience in related projects and the industry.

Appendices: Cost of hardware, cost of software

4.3 Sourcing of consultancy assignments

The Institute shall advertise and promote consultancy services offered to the general public and update the same on regular basis when the need arises as to be determined by prevailing market demand and available expertise. The Institute thus shall also encourage and motivate staff to participate in conducting consultancy services and sourcing of the same from the general public. RCU shall facilitate the sourcing of consultancy contracts on behalf of the Institute and coordinate capable staff to prepare bids or proposals for consultancy assignments.

In order to motivate staff to participate in sourcing consultancy assignments, the Institute shall pay to the solicitors of the proposal writer(s) honorarium at a rate to be determined by the Governing Council.

RCU shall actively respond to public requests for proposals “calls for proposals” for projects that are in line with ITA objectives and available capacity.

4.4 Pricing of consultancy services

Consultancy fee is a fee charged by the consultant for the use of his time and expertise during the consultancy exercise. It is normally charged on hourly basis. Pricing of a consultancy is an important aspect of any consultancy because it ensures competition and survival of the consulting firm. There are a number of methods used in setting up a consultant fees based on consultants’ experience, client feedback and even your competitor’s activities.

Hourly wage as basis for consulting fees

A straight forward one is to double/triple a consultant’s hourly wage (plus benefits) that they may earn when working for someone else. A triple rate is more reasonable under some instances and is most preferred by many consultants for what is called a rule of thirds – one third goes to your real wage, one third to expenses, and one third to administration, low utilization and bad debt.

Setting consultancy fee strategically by using real-life data

This strategy involves several steps:

Step 1: Setting consultancy fee based on working days:

In this calculation you base your charges on working days per year, as in the example below:

- 52 weeks in a year
- Allow “X” weeks for vacation, stat holidays and sick time, will yield to (52 –X) working weeks which is equivalent to “Z” hours a year.

Step 2: Determine your billable hours as part of your consulting rate

- 100% possible hours
- Assume: $Y_1\%$ spent on administration, running errands, paper work, etc; $Y_2\%$ spent on marketing, networking events, etc; and $Y_3\%$ spent on other non-billable work
- Remaining percentage, i.e. $(100 - Y_1 - Y_2 - Y_3)\%$, will be the hours spent actually working for pay = “G”
- Therefore, “Z” x “G”% utilization rate = “F” billable hours

Step 3: Considering bad debt rate a part of your consulting fee

- Assume Collection rate = “E”%
- “F” x “E”% = “D” hours

Step 4: Rate of pay as a basis for consulting fee

- Your salary if working for a company = \$ “C” base salary + \$ “B” benefits
- Hourly consulting fee = Salary/Billable hours = $\$(C + B)/D = \$ “A”$

Step 5: Overhead rates

Assume overhead cost = \$ Q

- Divide total cost of your overhead by your billable hours = $Q/D = "R"$
- Fee = \$ R overhead + \$ A fee = \$ "S" fee per hour

Step 6: Profit margin and consultancy fee

- As consultant you are taking risk and running a business so it's reasonable to expect a profit margin on your fees. Consultants usually mark up their fees by 10% to 33%
- Assume mark-up = 25%
- Fee = \$S + 25% mark-up = \$ T per hour rate

Setting consultant fees by project

Under some instances consultants set their rates by project. This is done by estimating the number of hours expected to be spent on a project, then multiply by your hourly rate, However, under some circumstances this may not be reasonable especially when the time for consulting needed is too small but the type of the work to be performed is very complicated. Under this later situation consultants may set their rates by using the value the clients derives from the consultant's advice.

Setting consultant fees based on performance

Some clients offer consultants a share of future revenue, profits or commissions, pushing the consultant to a pay for performance model. Others offer the client a commission. Still others offer pay based on the results of the consultant's work. Consulting fees based on performance poses several risks - the company's performance on other areas may affect the area in which you are measured, sometime it take months or more to see results of the work, the company may not cooperate with you in implementing your full recommendations, and sometimes the company may deliberately manipulate the results. So when charging consultant fees based on performance just seek a base rate plus performance pay or share of ownership.

Charging what everyone else charges for consulting

Sometimes it makes sense to charge what everyone else charges for consulting. It comes down to what the market will bear and what your competitors are doing. If you fall in line by charging the same as everyone else, you're signalling that you are a worthy (qualified) consultant who plays fairly. You're also making sure you get the base line rate for consulting in your market.

4.5 Management of consultancy contracts

RCU shall work with the principal consultant to ensure that all important control and accountability procedures are in place before funds are released to the consultants. For purpose of management and control all consultancies that the institute will apply shall be registered with the RCU and serially numbered.

Most funding bodies/clients have strict rules and expectations of the standard with which the

consultancy they fund should be carried out. Consultants must ensure that they are familiar with the funders' published consultancy ethics and good practice guidelines.

Once the consultancy application/bid/proposal has been successful; the funder shall provide a formal letter announcing the award of the consultancy. Consequently, after receipt of the formal letter of award the principal consultant or Head of the RCU shall write a formal offer of acceptance.

Following the award of the research funding, the contract preparation stage will need to be considered. The RCU shall assist the principal consultant in drawing up of consultancy contract between the consultant/institute and the funder which should set out the work which the consultant/institute has been engaged to perform and the terms and conditions under which it is being carried out. Under some circumstances the formal contract will be written by the funder and the consultant/institute will sign after being satisfied with the contents and logic of clauses therein. For consultants bid by the institute the contracting parties shall be the institute on one party and the funder on the other party and not individual consultant/academic/investigator.

4.6 Post award administration

After award of the consultancy the principal investigator/ consultant is responsible for all aspects of the management of the project including the financial management. This requires that all projects funded under the auspice of the Institute shall have their funds administered through an Institute's own account. Incomes received directly by individuals may not be included.

CHAPTER FIVE

5.0 OTHER PERTINENT MATTERS

5.1 Academic dishonesty in research and consultancy

The scope of this policy is intended to address academic dishonesty in the proposing, performing, recording, reviewing of research reporting, and analysis of research output. It is important that the problem of academic dishonesty is recognized and that sound principles of good practice are set out, as a demonstration of the Institute's commitment both to avoiding it and to handling it efficiently and effectively, should it occur.

The assessment of publications submitted by academic members of staff at the Institute is carried out on the assumption that the academic members of staff whose publication(s) is or are the subject of assessment observed all rules against academic dishonesty.

Where evidence that establishes a case for academic dishonesty on the part of an academic member of staff is tendered to the Institute, either before or after the assessment, the Institute shall have the power to commence disciplinary proceedings against the individual academic member of staff.

Proof of academic dishonesty shall render the publication(s) submitted invalid, regardless of whether disciplinary measures were taken against the academic member of staff in question.

In the case that an ITA member of staff or student wishes to report an occurrence of research misconduct in another institution, guidelines published by the institute must, in the first instance, be referred and adhered to. The complainant may wish to contact the RCU or the Deputy Rector for Academic, Research and Consultancy who will review the allegation and decide whether to proceed and if appropriate to contact the designated individual of the institution where the misconduct has occurred or to lodge a formal complaint on behalf of the Institute's complainant. Academic dishonesty includes, but may not be restricted to, the following:

Fraud

Fraud is the manipulation of data or findings with an intention to deceive. It includes the invention, falsification, selective use of data to create an impression that the researcher knows to be false or incomplete and the misquotation/misrepresentation of other authors.

Plagiarism and piracy

Plagiarism includes, but is not limited to, a deliberate or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment.

Piracy is the deliberate exploitation of the ideas of others without permission or acknowledgement. It includes the piratical use of material that has been provided in a privileged way for review, examination, assessment, promotions or appraisal.

Collusion

Collusion is a deliberate participation in the academic misconduct of another person.

Persecution

Persecution occurs when disciplinary or other retaliation is taken against a person who brings a charge of misconduct in good faith.

Malicious accusation

Malicious accusation is the bringing of a charge of misconduct against another person in bad faith.

Denigration

Denigration is the persistent and unjustifiable deprecation of the worth of another person's work. It includes the failure by the senior staff and appropriate credit for the work done by junior staff.

Interference

Interference is the intentional damage to, or removal of, the research-related property of another person.

Negligence

Negligence is the culpable departure from contemporary legal, administrative and ethical practices in research. It includes the deliberate departure from recognised practices, procedures and protocols which may cause unreasonable risk or harm to other individuals or environment.

Non-compliance

Non-compliance is the failure to adhere to whatever terms and conditions have been freely entered into in order to receive public funds from outside the Institute. It includes, but is not limited to, failure to acquire ethical consent from the appropriate ethical research committee, failure to follow any protocols contained in ethical consent that has been given for the research, failure to comply with funders' requirements and failure to meet any legal requirements as set down in legislation.

Misuse of Research or Consultancy funds and other resources

Non-compliance to the financial regulations of the Institute for activities funded by the Institute and failure to deliver research outputs to the funders resulting from misuse of funds for purposes other than those anticipated in the contract.

5.2 Publication rights

The right to publish the results of a research or consultancy output is essential to academics, both for their own career prospects and for the benefit of the Institute. Funders may seek to restrict this right, either by imposing the right of veto or by an outright ban, especially if the work is commercially sensitive. If the funder is likely to restrict or delay publication, this should be reflected in the price charged for the consultancy work. Where publication is allowed, but if the funder wishes to see the text before publication, there should be an agreed length of time in which they may comment, rather than an indefinite period of time.

5.3 Sanctions for non-delivery/non-compliance

In the event of misconducts that result into non-delivery or non-compliance to the agreed tasks the Institute shall hold the causative person liable and shall be asked to redo the activities to the level/standard accepted by the client and the Institute at his/her own cost. If the research or consultancy was funded by external parties such person shall be suspended from dealing in similar transactions in the name of the Institution for a period as the Governing Council shall determine.

If such misconducts include misuse of funds the staff regulations shall apply.

CHAPTER SIX

CONCLUSION

The process of development and implementation of the Research and Consultancy Policy has, of necessity, to reflect and present a move towards more internal efficiency, effectiveness and external relevance of research output. This Policy therefore aims at creating uniformity, transparency and internal efficiency in prioritizing, planning, implementing and monitoring of the research and consultancy process at ITA thereby strengthening its research and consultancy capacity. This is in line with the objectives of ITA Corporate Strategic Plan 2009 - 2013 which places particular emphasis on standardization of operations and procedures (i.e. clear policies and operational procedures) governing its inputs, processes and outputs. The ITA Research and Consultancy Policy maps the processes of identification of research and consultancy needs and prioritization; research project identification and initiation; preparations and approval procedures for proposals, funding sources and modes; project control and monitoring; dissemination of research results and research effectiveness evaluation.

The ITA Research and Consultancy Policy, 2010 has to serve both internal and external customers; it is to serve members of ITA staff as researchers/consultants as well as meet internal administrative requirements. The Policy has also to be clear and acceptable to external partners, either as research collaborators, funding agencies or target stakeholders.

It is hoped that the ITA Research and Consultancy Policy, 2010 will enable ITA to meet its broad research and consultancy objectives in order to address its Mission in both the short and long run.

ANNEXES

Annex I: Format for Research Project Proposal

1.0 Title of the Project

The title should be technically valid and sufficiently descriptive to reflect the nature of the proposed work. The title of the project once approved cannot be changed or modified without the written consent of the respective Technical Committee of the RPC

2.0 Summary of the Project

A summary of the proposed project should be submitted taking into account the objectives, methodologies and the budget. Considerable attention should be given to the preparation of this item. It is suggested that you write this item last

3.0 Introduction

The purpose of the introduction is to provide the background or setting for the research problem. The author(s) should give the larger picture into which the researchable problem fits-the context of the problem that the project will address.

4.0 Statement of the Problem

The research problem is a discrepancy between what is known or understood and what is needed or desired to be known or understood. Under this section, the researcher(s) must clearly describe the problem being addressed by the proposed research and provide the rationale for the proposed objectives.

5.0 Objectives of the Project

Strategic goal(s) to which the solution of the stated problem(s) will contribute should be explicitly stated. Specific objectives and targets must be clearly stated in order to facilitate monitoring and evaluation of the project.

6.0 Literature Review and Contribution of Project

The research applicant must show the inter relationship of what has been done by others in the field and what he/she intends to do. It should reflect a thorough survey of the existing state of knowledge and how and in which way the intended work is going to contribute to the advancement of knowledge in the context of the problem to be solved or bring about socio-economic development.

7.0 Methodology

The research should clearly and thoroughly spell out the research plan for the project. The plans should identify and describe the different phases of the project. It should also indicate the type of data to be used, data collection method and analytical techniques to be used and that the proposed methods and analytical techniques are feasible. This section should also describe

the facilities and major items or equipment to be used. The researcher should also show the relationship of his/her project to other on-going projects in so far as sharing of physical facilities, equipment and data is concerned.

8.0 Project Duration and Workplan

The anticipated duration of the project and the timing of its various phases must be given to enable management set aside the funds approved for that duration. It will also assist in drawing up monitoring schedules. The proposal should indicate the roles of the key researchers and timing of their involvement. The plan should clearly show the role of the principal investigator.

9.0 Organizational Plan and Budget

The details and rationale for human power needs, budget requested, work schedules and organizational structure of the project should be given here. Bar charts and key decision points should be used to illustrate the research plan, including contingency plans. The estimated budget for the research proposal should be itemized and presented in a clear format as shown in Annex III.

10.0 Anticipated Output and Utilization Plan

Specific solutions to the specific problem (s) or issue(s) that were addressed in the research projects constitute the anticipated output of the project. These outputs must tally with the objectives spelt out. In this section, discussions on the steps already taken or planned to be taken to utilize the research results must be given. It should clearly list direct and indirect beneficiaries of the research output.

11.0 Publication

Indicate where and in which form the results of the work may be disseminated/published.

12.0 References

It is a list of all publications and citations used. References should be written in approved format.

13.0 Appendices

- (i) Curriculum Vitae of the key researchers shall be attached to the proposal
- (ii) Tables, figures and plates

Annex II: Guidelines for Evaluation of Research Proposals

1. SUMMARY: Clarity, comprehensive

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2. LITERATURE REVIEW: Comprehensive, relevant and up to date

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

3. GOALS AND OBJECTIVES: Clearly stated, prioritized and achievable

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

4. PROBLEM STATEMENT AND RATIONALE: Clearly stated and well reasoned

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

5. METHODOLOGY: Proper, well designed and related to objectives

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

6. PERSONNEL: Researchers are scientifically and technically capable

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

7. BUDGET: Realistic

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

8. CONTRIBUTION TO CAPACITY BUILDING:

The composition of researchers' offers maximum opportunity for research capacity building

[]

The number of researchers for this project should be increased

[]

9. CONCLUSION (tick one)

I recommend approval of this proposal as presented

[]

I recommended approval of this proposal, subject to minor revisions

[]

I recommend approval of this proposal, subject to major revisions

[]

I do not recommend approval of this proposal

[]

Annex III: Standard Research Budget Format

Cost estimates for research Project proposals should be given under various subheadings by using the format below:

Item	Unit	No. of Units	Unit Cost	Total Cost
Equipment, books, tools costs				
Payments to supporting staff*				
Labour costs				
Consumables/materials**				
Travel and accommodations costs***				
Report writing costs				
Honoraria; mention names of recipients, applicable rates and duration				
Contingencies; usually 10 – 15%				
Research administrative costs- at least 8% of all costs				

The cost estimates should conform to approval rates.

- * Indicate which cadre of supporting staff, for how long and stage the basis of payment i.e. either a fixed rate per hour or lump sum payment(s)
- ** For consumables/materials, indicate the local/foreign cost component
- *** Here state the applicable per diem or the estimated ticket costs, duration of stay, accommodation charges per night, food costs/allowance, if travelling by road in a Institute/personal vehicle indicate the total distance to be travelled and the applicable rates. Allow for the driver's expenses

Annex IV: Signing of Contracts by Researchers

RESEARCH AND CONSULTANCY UNIT (RCU)

1. Name of Researcher(s)

S/N	Researchers name	Title	Principal / Co-researcher
1.			
2.			
3.			
4.			

2. I, the Principal Researcher mentioned above, undertake to carry out the research project, titled _____

The details of which are contained in the attached approved proposal.

3. The duration of doing the research will be _____ months
4. The Institute of Tax Administration (ITA) undertakes to provide funding for the research project for the total amount of TZS _____ subject to the availability of funds.
5. The payment will be in accordance with the approval schedule that is attached to this contract.
6. All supporting staff, e.g. secretarial, technical and auxiliary will be from among the ITA staff/ students. Permission to employ staff outside ITA should be obtained from Head, RCU before it is effected.
7. ITA reserves the right to withhold payment partially or full, if it is not satisfied with the progress of the project.
8. The researcher(s) shall be required to refund the Institute of Tax Administration received fully in case of non-performance.
9. ITA will have copyrights on the research.

10. The research project has been assigned a unified ITA code No _____

We/I the undersigned accept the above-mentioned terms and conditions

(Principal Researcher)

(Witness)

(Head of Research and Consultancy Unit)

(Date)

Annex V: Research Progress Report Format

1.0. PROJECT DESCRIPTION

Project Number & Title: _____

Principal Researcher

Name: _____ Department: _____

Period (month/year) covered by this report

From _____ to _____

Period (month/year) covered by previous progress report

From _____ to _____

Starting date of Project: _____

Estimate duration of Project: _____

Date of estimated completion: _____

Latest: _____

Estimated cost of Project (in TZS): _____

Funds allocated to project in phases (in TZS)

Phase I	Phase2	Phase 3	Phase4
_____	_____	_____	_____

2.0. PROJECT OBJECTIVES

Briefly state the project objectives, indicate which (if any) are changed or new, and give the reason for any revision (1) since the start of the project, and (2) since the latest progress report.

3.0. PROGRESS SINCE LAST REPORT

A: SCIENTIFIC PROGRESS

Include sufficiently detailed summaries of work carried out and results obtained to permit an informed critical scientific assessment of the work by the respective committees and peer reviewers. If possible, results should be presented in tabular or graphic form. Summaries should be complete in themselves and as brief as possible, consistent with clarity (a maximum of two pages is required).

B: PROGRESS TOWARDS ACHIEVING PROJECT OBJECTIVES

Describe advances and/or problems encountered towards the completion of the plan of work for this reporting period. Interpret new findings (both positive and negative) in terms of objectives

of the project and state if they are expected to increase or decrease the duration, total costs, likelihood of success of the project etc. If findings indicate potentially fruitful alternative and/or additional lines of research, indicate so with sufficient explanatory information to ensure understanding by the Technical Committee.

C: INCOME AND EXPENDITURE REPORT

PERIOD COVERED: FROM _____ TO _____				
	Funds b/f	Funds received	Funds expended	Balance
1.				
2.				
3.				
4.				
5.				
6.				
7.				
GRAND TOTAL				

Annex VI: Format for the final Research Report

Research Report Content

A research report should include the following headings;

Abstract

Acknowledgements

Table of contents

List of Tables

List of Figures

List of symbols

List of abbreviations and acronyms

Introduction

Objectives

Literature review

Methodology

Results and Discussion of the results

Conclusions and Recommendations

References/Bibliography

Appendices: Tables, Plates, Figures

Annex VII: Guidelines for Research Report Peer Review

1. General Evaluation

1.1. Editorial quality:

2. Detailed Evaluation:

2.1. Abstract: Does the abstract adequately summarize the report?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.2. Introduction: Is the introduction sufficiently detailed for this form of research?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.3. Objectives: Are the objectives clear and do they reflect what has been achieved?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.4. Literature review: Is it relevant, sufficient and up to date?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.5. Research methodology: Is the methodology sufficiently described?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.6. Experimental details: Are the experimental details well described and can they be repeated?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.7. Results: Are the results accurate and well presented?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.8. Analysis: Is the analysis accurate and exhaustive?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.9. Discussion of the results: Is it accurate, exhaustive and conclusive?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.10. Conclusions: Are the conclusions relevant and consistent with the analysis?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.11. Recommendations: are the recommendations consistent with objectives?

Tick appropriately: Excellent (), Very good (), Good (), Fair (), Poor ()

Comments:

2.12. Bibliography: Is it relevant, exhaustive and up to date?

Comments:

2.13. Recommendations (please tick one)

I recommend publication of this report without changes []

I recommend publication of this report with minor changes []

I recommend publication of this report with major changes []

I do not recommend publication of this report []

2.14 Provide a comprehensive review report for all sections. You may attach additional sheets.



TANZANIA REVENUE AUTHORITY

ISO 9001:2008 Certified

INSTITUTE OF TAX ADMINISTRATION

Published by:

Institute of Tax Administration

Mikocheni B Light Industrial Area, P.O. Box 9321, Dar es Salaam, TANZANIA

Fax: +255 22 2781288, Tel: +255 22 2780269, E-Mail: ita@tra.go.tz