

UNITED REPUBLIC OF TANZANIA  
Ministry of Finance — Debt Management Division

# DEBT DATA REVISION POLICY

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## 1. Introduction

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The Debt Management Division (DMD) under the Ministry of Finance is responsible for managing and disseminating public debt statistics for Tanzania. DMD publishes monthly, quarterly, and annual debt data. This Revision Policy ensures the transparency, accuracy, and trustworthiness of all published debt statistics by establishing clear rules for when and how revisions are made.

## 2. Rationale

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Revisions are necessary to provide users with debt data that is as accurate and timely as possible. This policy informs users about the causes of revisions, their typology, and the revision schedule applicable to each publication.

## 3. Purpose

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The purpose of revising published debt data is to improve statistical quality. Revisions may be triggered by:

- a) Detection and correction of data entry, processing, or classification errors;
- b) Incorporation of new information from audited public accounts or debt management systems; and
- c) Adoption of revised international methodological standards or valuation approaches.

## 4. Types of Revisions

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Debt statistics are subject to two categories of revisions:

- a) Routine (Minor) Revisions: Regular replacement of provisional data with verified or reconciled figures, applied to monthly and quarterly releases; and
- b) Comprehensive (Major) Revisions: Significant changes arising from reclassification of debt instruments, adoption of new international standards, or outcomes of public debt audits and debt sustainability analyses. These are communicated to users in advance.

## 5. Schedule of Revisions

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The revision schedule for all DMD publications is as follows:

**Debt Data Revision Schedule**

| No. | Publication                           | Coverage Period                                      | Release Date                       | Revision Date                               |
|-----|---------------------------------------|------------------------------------------------------|------------------------------------|---------------------------------------------|
| 1   | Monthly Domestic & External Debt Data | Monthly                                              | 15 <sup>th</sup> day of each month | 15 <sup>th</sup> day of the following month |
| 2   | First Quarter Debt Report             | 30 <sup>th</sup> July – 30 <sup>th</sup> September   | 30 <sup>th</sup> October           | 30 <sup>th</sup> January                    |
| 3   | Second Quarter Debt Report            | 30 <sup>th</sup> October – 30 <sup>th</sup> December | 30 <sup>th</sup> January           | 30 <sup>th</sup> April                      |
| 4   | Third Quarter Debt Report             | 30 <sup>th</sup> January – 30 <sup>th</sup> March    | 30 <sup>th</sup> April             | 30 <sup>th</sup> July                       |
| 5   | Fourth Quarter Debt Report            | 30 <sup>th</sup> April – 30 <sup>th</sup> June       | 30 <sup>th</sup> July              | 30 <sup>th</sup> October                    |
| 6   | Annual Debt Statistical Bulletin      | Full Year (July – June)                              | 30 <sup>th</sup> July              | 30 <sup>th</sup> October                    |

*Note: Where a scheduled date falls on a public holiday or weekend, the release or revision shall be made on the next available working day.*

## 6. Communication of Revisions

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Revised data shall be clearly identified in all publications with a revision notice stating the reason for the change. Where a revision results in a material change, an explanatory note shall accompany the revised publication. Historical revision records shall be maintained and made available to users upon request.

## 7. Guiding Frameworks

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This policy is guided by the following international standards and national regulations:

- c) IMF Government Finance Statistics Manual (GFSM 2014);
- d) World Bank / IMF Guidelines for Public Debt Management;
- e) External Debt Statistics: Guide for Compilers and Users (IMF/World Bank); and
- f) Tanzania's Government Loans, Grants and Guarantees Act and its Regulations.

## 8. Policy Review

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This policy shall be reviewed at least every three (3) years, or earlier if warranted by changes in methodology, institutional mandates, or applicable international standards. Amendments shall be approved by the relevant authorities within the Ministry of Finance.

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### Debt Management Division

Ministry of Finance, United Republic of Tanzania