
UNICEF Tanzania Country Office

**Assessment of Government Planning,
Budgeting, Monitoring and Reporting in
UNICEF Supported Local Government
Authorities**

Final Report

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Submitted by

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List of Acronyms

CBO	Community Based Organization
CCHP	Council Comprehensive Health Plan
CMET	Council Monitoring and Evaluation Team
CoRPS	Community Owned Resource Persons
CSDP	Child Survival Development Program
D by D	Decentralization by Devolution
DALO	District Agriculture and Livestock Officer
DADPs	District Agriculture Development Programme
DANIDA	Danish International Development Agency
DCDO	District Community Development Officer
DED	District Executive Director
DHRO	District Human Resources Officer
DPLO	District Planning Officer
DMO	District Medical Officer
DSP	District Strategic Plan
ECD	Early Childhood Development
EMIS	Education Management Information systems
FDG	Focus Group Discussion
GoT	Government of Tanzania
HMIS	Health Management Information System
IMS	Information Management System
IMCI	Integrated Management of Childhood Illnesses
ITN	Insecticide Treated Net
JICA	Japan International Cooperation Agency
LD	Learning District
LGA	Local Government Authority
LGMD	Local Government Monitoring Database
LGTI	Local Government Training Institute
LGRP	Local Government Reform Programme

M & E	Monitoring and Evaluation
MDA	Ministries Departments and Agencies
MDG	Millennium Development Goals
MKUKUTA	Mkakati wa Kukuza na Kupunguza Umasikini
MoF	Ministry of Finance
MoHSW	Ministry of Health and Social Welfare
MSAOP	Mtwara Society Against Poverty
MTEF	Medium Term Expenditure Framework
MVC	Most Vulnerable Children
NBS	National Bureau of Statistics
NGO	Non Government Organisation
NLD	Non Learning District
NSGRP	National Strategy for Growth and Reduction of Poverty
O & OD	Opportunities and Obstacles for Development
PER	Public Expenditure Framework
PlanRep	Planning and Reporting
PB	Performance Budgeting
PBRM	Planning Budgeting Reporting and Monitoring
PMO-RALG	Prime Minister's officer, Regional Administration and Local Government
PMTCT	Preventing Mother-to-Child Transmission
RAC	Regional Advisory Committee
RAS	Regional Administrative Secretariat
RPFB	Rolling Plan and Forward Budgeting
SACCOS	Savings and Credit Cooperative Society
SAOC	Strengths, Area of Growth, Opportunity and Challenge
SUMASESU	Support Makete to Self Support
SWOC	Strength Weakness Opportunity and Challenge
SWOT	Strength Weakness Opportunity and Threat
TASAF	Tanzania Social Action Trust Fund
TDV	Tanzania Development Vision

TGEI	Tanzania Gender in Education Initiative
Tripple A	Assessment, Analysis and Action
USAID	United State Agency for International Development
UNDAF	United Nations Development Assistance Framework
UNDAP	United Nations Development Assistance Plan
UNICEF	United Nations Children’s Fund
VCs	Village Committees
VDP	Village Development Plan
VEOs	Village Executive Officers
VICOBA	Village Community Bank
WASH	Water, Sanitation and Hygiene
WDC	Ward Development Committee
WDP	Ward Development Plan
WEO	Ward Executive Officer

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Project Summary: Support to PBMR

Country	Tanzania		
Project Title	Support to Planning, Budgeting, Monitoring and Reporting in 7LDs.		
Implementing Partners	UNICEF Ministry of Finance Prime Minister's Office, Regional Administration and Local Government Local Government Authorities/District Councils		
Project Start Date	2007		
Project End Date	2010, extended to July 2011		
Total Project Cost	USD 3,765,037.48		
Financial Implementation Breakdown	Planned Amount	Expenditure	% Planned vs Expenditure
2007	1,290,000.00	959,151.71	74
2008	945,000.00	904,436.32	96
2009	1,620,659.41	1,145,821.85	71
2010	1,265,686.00	755,627.60	60
Grand Total	5,121,345.41	3,765,037.48	74
Assessment Dates	November 2012 – January 2013		

Executive Summary

The present assessment was carried out from October to November 2012 as part of an exit phase of UNICEF support to the 7 Learning Districts (LDs) after 4 years of implementation. The scope of the assessment has been to look at the entire programme, however, with greater focus on providing some strategic recommendations on the planned new UNICEF Programme of Cooperation with the Government of Tanzania in the Area of Planning, Budgeting, Monitoring and Reporting. Factual information in this report is based on documents review and the fieldwork in the 7LDs and 3 Non Learning districts as well as national level key informant interviews with the Prime Minister's Officer Regional Administration and Local Government (PMORALG), Ministry of Finance (MoF) and UNICEF Staff. The assessment team is responsible for factual information in the report. Views and opinions expressed are entirely those of the assessment team if not otherwise mentioned. The following section is a condensed summary of the results of the assessment of planning, budgeting, monitoring and reporting in UNICEF supported Local Government Authorities. For detailed information, the reader needs to refer to the main body of the report.

PROGRAMME BACKGROUND

UNICEF has been supporting the Government Planning, Budgeting, Monitoring and Reporting (PBMR) processes as part of the 7 Learning Districts Strategy (LDs). UNICEF support to PBRM was mainly on capacity building on preparation of key PBMR tools namely the District Strategic Plan, (DSP), the Medium Term Expenditure Framework (MTEF) and use of Planning and Reporting (PlanRep) and giving feedback to the utility of these tools to the developers and implementers. At the community level, UNICEF supported the roll-out the Opportunities and Obstacles for Development (O& OD) methodology for addressing the problem facing the community. Thus the present assessment was carried out from October to November 2012 as part of an exit phase of UNICEF support to the 7 Learning Districts (LDs) after 4 years of implementation. The scope of the assessment has been to look at the entire programme, however, with greater focus on providing some strategic recommendations on the planned new UNICEF Programme of Cooperation with the Government of Tanzania in the area of Planning, Budgeting, Monitoring and Reporting.

OBJECTIVE AND SCOPE OF THE ASSESSMENT

The objective of the current assessment was to examine the status of PBMR and UNICEF contribution to PBRM to understand if ways and means used to build capacity of the districts were appropriate, effective and comprehensive enough to cover all important aspects or needs of capacity building.

In terms of **geographic scope**, the assessment of PBMR processes was conducted in the seven Learning Districts (LDs) and three Non Learning (NLDs) under the Government of Tanzania (GoT) and UNICEF

Country programme of cooperation. The Learning Districts included Siha, Hai, Bagamoyo, Mtwara, Makete, Magu and Temeke while Non-Learning Districts included Moshi Rural, Njombe and Misungwi.

METHODOLOGY FOR THE PBMR ASSESSMENT

The assessment team employed a mixed methods approach which consists of both qualitative and quantitative methods in the assessment of PBMR. Systematic documents review was used to review documents from different documents in the course of the study in an attempt to understand the context of the study and to obtain key information on PRBM processes. Individual capacity assessment tool for LGA staff was used capture practices, experiences, views and opinions of key council staff involved in the PBMR processes. Institutional capacity assessment tool also used to assess the quality of key PBRM tools including the District Strategic Plan, the Medium Term Expenditure Framework (MTEF), the progress reports and M & E systems. Key informant interviews were conducted with other district staff and stakeholders involved in and/ or supporting the PBMR processes. In each district some selected members of Village/Ward Development Committees, women groups, children/ youth groups and community based organisations (CBO) were met for focus group discussions on PBMR processes.

FINDINGS OF PBMR ASSESSMENT BY ASSESSMENT CRITERIA OF RELEVANCE, EFFECTIVENESS, EFFICIENCY, IMPACT AND SUSTAINABILITY

The assessment presents findings in terms of the role of the UNICEF support to PBMR in capacity building of Local Government Authorities in planning, budgeting, monitoring and reporting and, also an assessment of the programme against the 5 different criteria of relevance, effectiveness, efficiency, impact and sustainability. We summarise the findings below:

Relevance

The findings from the current assessment suggest that UNICEF support to PBMR processes and tools was a very relevant intervention. By emphasising the inclusion of children's issues as priorities in District Strategic Plans and in MTEFs, UNICEF added value to the district planning process. In addition, the documents review and interviews with stakeholders indicates that PBMR interventions are consistent with national policies, strategies and plans guiding the planning and budgeting processes in Tanzania. Besides, support to PBMR emphasised the need to set priorities at district level based on the Opportunities and Obstacles for Development - a bottom up planning approach which is in line with Decentralization by Devolution. It was established during discussions with various stakeholders that the government is anxious to harness the results achieved by the UNICEF support to LGAs by cascading similar initiatives to other districts that were not covered by UNICEF. The current assessment also found that the PBMR interventions were consistent with the UNICEF Country Program Action Plan (2007 – 2010) which emphasized the need for strengthening the LGAs capacity on priority setting with due attention to children and women's issues. UNICEF has been providing technical support at the national

level in development of various national policies, laws, guidelines, strategies and plans for realizing children rights. To mention but a few policies: the Child Development Policy, the Law of Child Act, the national Strategy for Child Protection, the National Plan of Action on MVCs. Overall, there is a high degree of alignment between the support to PBMR and the overall design of the Country Programme Design (2007-2010) considering the upstream and downstream linkages of what UNICEF intended to support during the Country Programme of Operation 2007-2010.

Effectiveness

The findings of the assessment largely confirm that support to PBMR processes and tools in LDs were able to facilitate addressing of children and women's priorities in comparison with NLDs at different levels. Among other objectives, UNICEF support to PBMR processes was to ensure that district planning and budgeting is result-based, with clear targets and activities, reasonable budget allocation, and clear indicators to monitor progress of development projects, and that children and women are actively involved in setting their priorities during the preparations of village and ward development plans. In spite of the fact that the district planning and budgeting processes has strong and central and local government ownership, there is strong element of community participation in all districts mainly because of the activation of the O & OD process and this had a crucial role in determining which community projects are funded.

The current assessment finds very little evidence to suggest that the support to PBMR processes has contributed to national systems and tools related to PBMR. Apart from the anecdotal evidence in relation to some 'self-starter' initiatives by the Ministry of Finance in supporting NLDs to implement PBMR trainings, there seems to be no evidence to suggest integration of PBMR support in national systems and tools. On a different note, the implementation of the PBMR project had a few strategic partners that had different roles in the implementation of PBMR interventions. Most notably, the assessment found that there was good collaboration between UNICEF, the MoF, PMO-RALG, and two academic institutions which are Hombolo Training Institute (Dodoma) and the MSTCDC (Arusha) in the implementation of PBMR interventions.

Efficiency

UNICEF support on PBMR was largely capacity building on preparation of PBMR tools. Interventions included training of few selected LGAs' staff members on planning and budgeting as well as monitoring and evaluation. The training on planning and budgeting was done using the National Facilitation Team and that of monitoring and evaluation was subcontracted to a private training institutions. However, efficiency of this approach is hindered by competing priorities of few available trainers, time constraints and staff re-deployments as indicated during district key informant interviews. Most of these trainers are based at national level not readily available at the district level and there was no mechanism in place to ensure availability of district trainers, continue updating their skills in line with new changes in the

PBMR tools. To facilitate cross learning among LGAs and sharing of experiences, UNICEF has been organising feedback meetings. These meetings brought together key people involved in the PBMR processes from LDs, representative from the MoF, PMO-RALG and UNICEF. Feedback meetings have been very useful not only in exchanging experiences among LGAs but as a venue for providing feedback to the MoF and PMO-RALG on the usefulness of various budgeting tools.

Impact

Some impacts are already being realised in the UNICEF supported Learning Districts that have been supported through the PBMR project. However, caution needs to be exercised as there still need some more time to be given before the medium to longer term changes can be observed. Among some of the improvements is the fact that resources and time are directed to activities that result in improving service delivery and achievement of set objectives i.e. there is an increased and deliberate focus on managing for development results. The district officials highlighted that the interventions have enabled them to set achievable objectives, target and activities through the PLANREP software.

Despite these improvements, LGAs have experienced some setbacks in the institutionalization of the PBMR processes. As mentioned previously the O & O D methodology has raised community participation and ownership of development interventions but this is weakened by inability of the districts to meet community priorities. Late disbursement and/ or failure of the central government to disburse funds for projects approved in the MTEFs, is creating mistrust between district administration and the community. Other PBMR related challenges include multiple planning guidelines, M & E system, report formats, accounts and accounting; political interference; weak monitoring and evaluation systems, and lack of skilled staff, all have effect on quality and impact of PBMR process.

Sustainability

There seems to be great potential for scale up, replication and integration into national strategies and guidelines since the field results ascertained that LGA personnel are eager to learn and change their routine planning which was not participatory. It has been learnt that some of the intentions of PBMR processes is to ensure there is adequate accountability of the government to their citizen and promote community participation in development planning and priority setting. Since the central and local governments are part and parcel of the PBMR processes, it is likely that success stories maybe adopted in other districts and be integrated into national policies and strategies. If the districts will be allocating resources for in-service training on PBMR processes to other personnel, there is great potential of sustainability. However, it is worth to note that the trained personnel on PBMR processes are subject to be transferred to other districts without any negotiation. This would not be a significant setback if the transferred staffs continue working on PBMR in their new districts of re-assignment. Besides, monitoring and evaluation systems have not yet been sufficiently institutionalised at the district level and the involvement of the communities in monitoring and evaluation is another important missing link that needs to be carefully considered as part of UNICEF's support to PBMR sustainability.

CONCLUSIONS AND RECOMMENDATIONS

This section presents conclusions about progress that has been made and challenges faced by UNICEF and its partners i.e. MoF and PMO-RALG in the implementation of support to PBMR. The section concludes by highlighting some of the key recommendations of this assessment.

Our findings reveal considerable improvement on PBRM processes and tools at LGA level. ***There is clear focus on issues related to women and children in the MTEFs beyond the traditional hardware focus (e.g. schools and boreholes) to include a focus on software such as hygiene promotion and behaviour change communication activities.*** This again is attributable to the training that was provided to district planning and budget officers including the setting up of D/CMETs in the districts. Local Government Authorities now have greater control of the budget including being accountable for implementation of activities and realize objectives agreed in the district plans.

There is significant evidence to suggest that community involvement in the planning process is improving as a result of UNICEF's approach of advocating for the use of the O & OD approach to development in the development of village and ward plans. Women and children's participation was found to be more pronounced at the district level especially children issues which were presented through the children's councils while women issues were raised through village assembly, however, some loopholes were found at the community level.

Multiple factors appear to be contributing to these achievements, including capacity building of LGA staff, availability of planning and budgeting tools as well as information system management, close collaboration between key partners, the MoF, UNICEF and the PMORALG, supportive policy environment and availability of national policies, guidelines, and strategies.

However smooth implementation of PBRM is facing some challenges. ***These include multiple planning guidelines, M & E systems that are not harmonized, multiple reporting formats and accounting systems; political interference; weak monitoring and evaluation systems, and lack of skilled staff and equipment. In addition, findings from this assessment revealed a critical shortage of working facilities particularly computers, transport, internet and data storage facilities which has proved to be a limiting factor in ensuring increased net impact of the PBRM project.***

RECOMMENDATIONS

The assessment team offers the following recommendations to strengthen the support to PBMR processes. This section presents the top 3 recommends each, presented separately for the UNICEF,

Ministry of Finance and PMORALG. In this section, we present the top three priority recommendations for the

RECOMMENDATIONS TO UNICEF

1. To ensure sustainability of PBMR training UNICEF should support to increase a pool of national trainers and facilitate the institutionalization of PBMR training in the Local Government Training Institute (LGTI) – in Dodoma. The LGTI should also assume the role of training of national trainers, supervision of trainers and quality assurance. UNICEF should build the capacity of LGTI to provide training on all aspect of PBMR including planning, budgeting, M & E and reporting.
2. There is a role for UNICEF to play in terms of continued capacity building of LGAs on PBMR as part of its support to sub-national programming especially in the area of monitoring and evaluation which was found to be a problematic performance area in the districts despite the existence of D/CMETs. In this regard, UNICEF should consider supporting or lobbying for the creation of the position of monitoring and evaluation officers at the district level to ensure increased oversight in the monitoring and reporting of development interventions at the districts.
3. UNICEF should develop a transition and scale up plan, to ensure that interventions are handed over properly to the councils and other relevant institutions. Exiting a district should be done in such a manner that the gains that would have been made through the full cycle of programme implementation are reversed, as can be the case when there is no proper plan for exiting the district.

RECOMMENDATIONS TO MINISTRY OF FINANCE

1. The ministry of finance should look into a possibility of changing budget calendar so that the budget for the subsequent year is prepared, presented and approved before the end of the preceding year, possibly in April for implementation to start July 1st. This amendment has already been submitted to the parliamentary Committee on Economic affairs but need follow up action.
2. In line with the above, the Ministry of Finance must ensure that it avails the annual budget guidelines and the budget ceiling before the budget planning process for the new financial year commences to avoid repetition of time consuming tasks and ensure realistic budgets from the District Councils. The MoF should issue budget guidelines by the first week of October, to allow LGA start budget preparation, particularly O & OD processes in October with budget ceiling and national priorities in mind. The O & OD exercise at community level should start only after knowing their budget ceiling.
3. The MoF should facilitate harmonization of the reporting formats so that LGAs have the same reporting formats to sector ministries and donors. This issue has already been taken to the Inter-ministerial Technical committee for action but further follow up is needed

RECOMMENDATIONS TO LOCAL GOVERNMENT AUTHORITIES/PMORALG

1. The PMO-RALG should facilitate availability of hardware and software to all districts to facilitate maintenance and routine data collection. This should go hand in hand with proper management and appropriate maintenance of existing equipment and tools. Equipment maintenance should be part and parcel of capacity building.
2. The PMO-RALG should assess the need of the council against the functionalities of financial management information systems (EPICOR) and configures them to accommodate councils financial management needs. The MoF and PMORALG should ensure harmonization of PlanRep3 and EPICOR and issue circular to this effect.
3. PMO-RALG in collaboration with councils should devise a mechanism for ensuring that on the job training is happening, documented and replicated. For sustainability on the job training need be linked to performance, incentive and promotion. Along with on the job training, pre-service training of key people dealing with PBMR at the district level should include skill building of key PBMR tools and set mechanism for quality assurance of the outputs.

1. Chapter 1: Background to the Assessment

UNICEF has been supporting Government Planning, Budgeting, Monitoring and Reporting (PBMR) processes as part of the 7 Learning Districts Strategy (7LDs). UNICEF started engaging in Local Government Planning, Budgeting, Monitoring and Reporting (PBMR) processes, during the implementation of the Child Survival, Protection and Development (CSPD) programme in 2002. The programme was implemented in 56 districts in Tanzania Mainland and aimed at strengthening the capacity of Local Government Authorities (LGAs) in identifying and addressing needs of their communities especially those related to women and children.

Prior to the implementation of this programme, UNICEF promoted and provided support for a rapid assessment using a tool called Triple A (Assessment, Analysis and Action). The tool was used to identify problems facing the community and systematically take actions to address them. The assessment indicated that children issues need to be addressed at all levels and that processes used to plan, budget, monitor and report development activities take into account women and children's issues.

UNICEF provided support for PBMR activities at national, district and community levels. At national level the MoF and PMORALG were involved in providing guidance and technical support, while at the district and community levels the support was on the operationalization of the PBMR processes by ensuring participation of communities in identification of their development priorities during the preparation of the District Strategic Plan (DSP). Further, they were stand-alone organizations in the LDs and NLDs for example JICA, PACT and WAJIBIKA (see Table 5) which engaged in training District Council personnel in PBMR and O&OD at the district and community. At the community level, UNICEF supported the roll-out of O & OD methodology for addressing the problem facing the community. The major difference in planning approach between the O & OD methodology and the sector-wide planning framework is that the former is to foster community participation and inclusion while the latter attaches importance to effective and efficient implementation of interventions which meet the sectoral objectives and strategies. The former is on bottom-up basis while the latter is more on top-down basis. The approach helped the people to look at the available opportunities in the community to address obstacle to development. Once community priorities are identified, UNICEF and other hired consultants helped the districts to develop their District Strategic Plans that reflects community priorities identified during the O & OD process. The DSP is then used to develop the MTEF using the PlanRep tool.

UNICEF support was mainly on capacity building on preparation of key PBMR tools namely the DSP, MTEF and use of PlanRep and feedback to the utility of these tools to the developers (MoF & PMORALG) and implementers (Local Government Authorities). UNICEF also supported the development of a training manual on planning and budgeting and formulated a National Team of Trainers and the team is existent up to date. The team was identified at regional and district level and their trainings were done

nationally by MoF and PMO-RALG. Several constraints were noted during implementation including knowledge and skills on using the tools, timing of issuing budget guidelines, limited linkages between tools and processes and also the fact that PBMR is a time consuming process. The assessment looked into the details of these challenges and suggested how PBMR could be best implemented in new regions and districts. The recommendations from this assessment will form part of UNICEF support to PBMR activities in the new Country Programme as part of UNDAF 2011-2015.

1.1. Purpose of the Assessment

UNICEF, as part of the UNDAF 2011-2015, is committed to supporting the implementation of quality PBMR in LGAs to ensure critical issues of children and women are prioritized in plans and budgets and the intended results can be monitored and reported. This assessment sought to learn the best practices on PBMR processes at the national, district and community levels and, document and recommend on the observed shortcomings. It also aimed to seek clarity in the different settings from which successes and failures were realised in the ten Learning and Non Learning Districts.

1.2. Scope of the Assessment

The assessment was carried out in 7 LDs and 3 NLDs covering the period 2008-2012. The 7 LDs were Siha, Hai, Bagamoyo, Mtwara, Makete, Magu and Temeke. In addition the assessment also covered the 3 NLDs and these included, Moshi Rural, Njombe, and Misungwi. The assessment examined the status of PBMR in the LGAs and UNICEF contribution in the capacity building in the areas of PBMR in order to understand if ways and means used to build capacity of the districts were appropriate, effective and comprehensive enough to cover all important aspects or needs of capacity building. The assessment also looked at the outcome of the capacity building activities at different levels of implementation and how the MoF, PMO-RALG and LGAs have been able to sustain them. The assessment followed the DAC assessment criteria of relevance, effectiveness, efficiency, impact and sustainability.

Specifically the assessment focused on:

- a. Assessing the national PBMR processes (including O&OD) vis-à-vis the realities of implementing decentralization by devolution (D by D) in Tanzania;
- b. Assessing the relevance, effectiveness, efficiency, impact and sustainability of UNICEF's support on PBMR (including O&OD) in 7LDs and 3NLDs, at the national level during the 4 years of the last country programme of cooperation;
- c. Assessing the capacity (human, technical, financial, equipment) of LGAs, regional and national staff to operationalise existing PBMR process;
- d. Determining critical areas for capacity development in PBMR which will require improvement or modifications; and

- e. Providing short, medium and long term pragmatic recommendations on PBMR systems and processes (including O&OD) which will address the identified gaps and improve the implementation of the PBMR in the LGAs.

1.3. Main Questions for the Assessment

Different assessment questions were proposed and the current assessment answered the following key questions:

Table 1: Assessment Criteria and Questions

Assessment Criteria	Assessment Questions
Relevance	<ul style="list-style-type: none"> - How relevant were the PBMR interventions to build the capacity of districts officials in addressing children and women priorities through the PBMR process and tools? - To what extent were the PBMR interventions consistent with key policies and strategies that are guiding planning, budgeting, monitoring and reporting processes of the government of Tanzania? - To what extent were the PBMR interventions consistent with the design of the UNICEF Country Program of Operation?
Effectiveness	<ul style="list-style-type: none"> - To what extent do the PBMR processes and tools in learning districts address children and priorities identified at different levels - To what extent did the PBMR interventions in learning districts contribute to the national system and tools related to PBMR - To what extent is the community contribution to the process in the planning and budgeting process of the LGAs? - To what extent and under what circumstances were strategic partners (NGO, CBO universities and MDAs) involved in the implementation of the program?
Efficiency	<ul style="list-style-type: none"> - Did the use of national systems contribute to or hinder the achievement of the intended objectives/results? - To what extent did the feedback forums (planning and coordination meetings) was useful to ensure quality of PBMR in learning districts?
Impact	<ul style="list-style-type: none"> - Are there any significant improvement in a way PBMR process are implemented in the learning districts
Sustainability	<ul style="list-style-type: none"> - What is a potential for scale up, replication and integration into the national policies, strategies and guidelines? - To what extent are the systems, regulations and capacity put in place to continue its replication?

2. Chapter 2: Assessment Framework, Design and Methodology

2.1. Assessment Area

The assessment of PBMR processes was conducted in the seven Learning Districts (LDs) and three Non Learning (NLDs) under the Government of Tanzania (GoT) and UNICEF Country programme of cooperation. The Learning Districts included Siha, Hai, Bagamoyo, Mtwara, Makete, Magu and Temeke while Non-Learning Districts included Moshi Rural, Njombe and Misungwi. The selection of the NLDs was based on convenience and proximity to the LDs.

The PBMR assessment required a multi-stakeholder approach in order to understand the perceptions of representatives of the main stakeholders involved in or impacted by the implementation of the project. Mixed approaches were used which consists of both quantitative and qualitative methods. The rationale behind mixing methods was to generate deeper and broader insights and full understanding of the issues. A variety of data collection instruments were employed for triangulation purpose. To collect information from different stakeholders, various methodological tools that suit the different respondents were developed as explained in the next section.

2.2. Data Collection Instruments

2.2.1. Documents and Systems Review

Different documents were reviewed in the course of the study in an attempt to appreciate the context of the study and to obtain key information on PRBM processes. These documents included sectoral policy documents, national development strategies, Annual Budget Guidelines, the National Training Manual for Planning and Budgeting and other relevant documents. A complete list of documents reviewed is attached as Annex 1.

At the district level the District Strategic Plan, Medium Term Expenditure Framework (MTEF), quarterly and annual performance and financial reports, O & OD reports and the PlanRep used in development of MTEF were thoroughly reviewed. We also reviewed M & E systems including the, the Local Government Monitoring Data Base (LGMD), the Health Information System (HMIS), Education Management Information system (EMIS) and Most Vulnerable Children (MVC) data base. At community level the team reviewed the recorded minutes for the village development meetings.

The purpose of document review was to extract information relevant to PBMR processes at different levels and complement the information obtained through interviews and/or FDGs. Information collected include: consistency of the DSP and the national annual budget guidelines, whether district and

community plans match with national priorities and whether women and children issues are being addressed. The District Strategic Plan, the MTEF and performance reports provided information on the inclusion of women and children issues in the District Strategic Plan and the budget. Budget analysis further helped to determine whether or not women and children issues were given priority in the districts development planning. Another aspect of document review was to observe and determine the quality of plans and reports following capacity building provided by UNICEF.

2.2.2. In-Depth Individual Interviews

Individual capacity assessment was conducted with key District Council staff involved in the PBMR processes in the different departments. These interviews were designed to capture their practices, experiences, views and opinions on the PBMR processes. They also captured such information as knowledge of the PBMR processes, skills in preparing plans (including M & E plans), budgets and reports, knowledge of budget guidelines and how they are applied, knowledge of the O & OD process and how it is done, who is involved, the timing (budget cycle), review and approval process, whether the (staff) have participated in UNICEF supported PBMR capacity building activities, how useful was capacity building, the gaps and lessons learnt.

2.2.3. Key Informant Interviews

Key informant interviews were conducted with other key District Council staff and stakeholders involved in and/ or supporting the PBMR processes in both LDs and NLDs. These included the staff from the MoF, PMO-RALG, UNICEF, regional secretariat, CBO/NGO, National Team of Facilitators of PBMR processes, training institutions (Hombolo and MSDCTC), and DEDs and DPLOs of each District Council. Twelve people were interviewed at district/region level including four District Executive Directors, five District Planning Officers, two Regional Administrative Secretaries and one Regional Social Welfare Officer. We also interviewed two staff members from the MoF, two from PMO-RALG, five from UNICEF, and other two staff members at the Local Government Training Institute and MSDCTC respectively. Key informants were asked about their views on the PBMR processes, their roles, observed gaps and recommendations. Besides these key informants provided technical information that could not be provided by the general staff that were interviewed at the District Councils.

2.2.4. Focus Group Discussions

A total of 13 focus group discussions of 6-13 participants were organized with various groups at the community level to supplement information obtained from document reviews and individual interviews. In each district some selected members of Village/Ward Development Committees, women groups, children/ youth groups and community based organisations (CBO) were met for discussions on PBMR processes. Information collected in FGDs at community level focused more on participation of the

communities including CBO in developing Village Development Plans, identifying their development priorities and verify whether their priorities are taken into account in the district plans. Further, the FGDs gave insight into the relationship between the communities and the District Councils in relation to the feedback system that is existent. Discussions with women groups focused on their needs, their understanding of O & OD process, how women’s priorities are identified and what roles women play in identification of general development priorities. Children discussions were around issues of children rights and channels available to voice their needs and rights. All respondents at community level were also asked about their knowledge and participation in the O & OD process and how PBMR including O & OD process has been implemented at the community, what were children and women priorities, whether their priorities were included in the district development plan. The Table 2 below shows the names of the villages and organisation which participated in the FGDs in the different districts.

Table 2: List of Groups for Focus Group Discussion

District	Name and Type of Group
Bagamoyo	<ul style="list-style-type: none"> - Mkombozi Organisation - Bagamoyo Girls Education Organisation - Bagamoyo Care Organisation - Chasimba Village - Kiromo Village
Makete	<ul style="list-style-type: none"> - Support Makete to Self Support (SUMASESU) - Iniho Village - Mwakauta Village
Mtwara	<ul style="list-style-type: none"> - Village Development Committees – Dinyecha, Namkuku, Nanyamba and Chikwaya - Kikundi Mwavuli Mtwara - Mtwara Society Against Poverty
Njombe	<ul style="list-style-type: none"> - Village development committees – Mtwango and Kichiwa villages - Community Concern for Orphans Development Association
Magu	<ul style="list-style-type: none"> - Ward Development Committee Kitongosima - Village Development Committee Rugeye - Ward school Council (school Baraza) - Women Group Masalikula
Misungwi	<ul style="list-style-type: none"> - Kasororo Village Development Committee - CSPD Community Health Workers
Hai	<ul style="list-style-type: none"> - Rundugai (Masanna) Village Development Committee - Kikavu (Weruweru) Village Development Committee
Moshi	<ul style="list-style-type: none"> - Uchau and Miring’a Village Development Committee
Siha	<ul style="list-style-type: none"> - Manio, Naweru and Sanya Juu Village Development Committee
Temeke	<ul style="list-style-type: none"> - Azimio Ward Development Committee

2.2.5. Observation

Direct observation of reports, computers and other working tools was done to gauge the significance of the equipment and tools including the key people who use the equipment. It was important to observe this in the context of, to what extent PBMR training has been effective and useful? Observation was also used to capture sentiments and expressions from the villagers during FGDs in respect to their participation in the PBMR processes at the community level.

2.3. Data Analysis and Presentation

After the data collection phase, data were processed and this included data scrutiny, editing, and data entry (for the quantitative questions). Completed data collection tools were rechecked for errors or omission and ensure the missing data was collected. Oral interviews were recorded, transcribed and translated into English. Interview recordings were used to ensure accuracy of all information used in reporting. Transcript excerpts are quoted verbatim unedited, as translated from the Swahili or recorded in English. The transcripts were coded for the key domains based on the structure of the questionnaire. Since the data were largely qualitative in nature thematic analysis was employed. For quantitative information a simple excel sheet was used to run frequency reports and percentages to support the themes and relationships coded by assessment questions. Analyses were conducted by district type – Non Learning and Learning Districts.

2.4. Ethical Consideration and Informed Consent

The assessment involved the review of public documents, individual and key informant interviews. During the study all the ethical issues and protocols were observed, and these included introductions at the Regional Administrative Secretariat (RAS) in all the visited regions, District Executive Directors (DEDs) and at the Village Executive Officers (VEOs). Oral consent was obtained from individuals who participated in individual interviews. A brief introduction was provided to all the respondents on the purpose of the assessment. Confidentiality of information provided by all participants was assured.

3. Chapter 3: Context of the PBMR Assessment

This section highlights and provides a discussion of the wider context of the assessment i.e. the context of the planning, budgeting, monitoring and reporting (PBMR) processes of LGAs in Tanzania. These have a strong bearing to the assessment. It sets the scene for the discussion of the assessment design and proposed methodology rather than being an exhaustive or definitive context analysis. In addition, this section gives an overview of the preliminary findings from the documents review on the implementation of PBMR processes based on a systematic documents review, a key approach that was applied throughout the implementation of the assessment. This section concludes by giving an overview of UNICEF support to PBMR processes as part of the 7LDs strategy (minimum package).

3.1. Overview of the Planning and Budgeting Process

3.1.1. Policy and Legal Framework for PBMR Processes

In an endeavour for the GoT to improve the PBMR processes, it has put in place several policies and pieces of legislations to that end. Document reviews and analyses have shown the recognition and acknowledgements of the Government on PBMR processes. Some evidence of the Government's commitment include the implementation of the Local Government Reform Policy (1998) which clearly sets the strategy of 'Decentralization by Devolution' (D by D); the Public Finance Act (2001) provides a framework of the budget regarding revenue, expenditure control and accountability; the Local Government Finance Act No.9 of 1982 (as amended by Miscellaneous Act No. 6 of 1999) stipulates the requirements and procedures to be followed by Local Government Authorities in preparing annual estimates of revenues and expenditures; and the annual budget guidelines from MoF. The planning and budget cycle for the LGAs requires that planning starts at the community level.

In line with decentralisation, the O&OD was introduced as a participatory planning tool. The O&OD was further rolled out to all councils as a means of preparing Village and Ward Development Plans. The O&OD methodology is an extensive consultative process that uses participatory tools to produce Village and District Development Plans. The O&OD is a participatory community planning process to empower the people based on a bottom-up approach. It is prominent and unique in the sense that it is embedded within the administrative structure and uniformly applied nationwide.

The O&OD is a vehicle that carries the Tanzania Development Vision (TDV) 2025 and is a cornerstone for the implementation of Poverty Reduction Strategies. The TDV 2025 has been institutionalised in the Local Government reforms in line with government aspirations to devolve decision making power to the communities. The O&OD ensures that plans start at the grassroots level and further involves vulnerable groups – women, children and youths. The O & OD process to some extent guarantees that people's

needs particularly those affecting women and children are incorporated into the District Development Plans and budgets.

Tanzania has also shown commitment in the implementation of the Millennium Development Goals (MDGs) from which most countries derive their development policies and programmes. In 2005 when Tanzania produced its TDV 2025, it was essentially translating MDGs into country's development vision in which women and children are major stakeholders. The National Strategy for Growth and Reduction of Poverty (NSGRP II, 2010) is another proof of national commitment that translates PBMR processes and prioritisation of women and children issues in the nation's development plans. The NSGRP II is also a main document guiding LGA planning and budgeting processes. For example Goal 2 on Cluster II of the NSGRP, spells out government commitment on the need to improve survival and wellbeing of women and children. Goal 3 of the NSGRP is focusing on accountability and good governance in which LGAs have a pivotal role to play in achieving such a goal.

Consistent with national policies, the MoF issues annual budget guidelines which provide instructions to the Ministries, Independent Departments, executive Agencies, and Local Government Authorities, on the priorities, as spelt out in the sector policies. The guidelines also include information on councils and the level of funding by the level of grant for the following year. They also point out the areas which should be accorded priority in the allocation of resources in the coming year. The current assessment provided a detailed analysis of these challenges and suggested how PBMR could be improved.

3.1.2. Tanzania Planning and Budgeting Process

The budgeting processes in a large country like Tanzania are complex as they involve governments at both national and local levels. The national development planning and management is guided by the long term and short term plans, which are the Tanzania National Development Vision 2025, the National Strategy for Growth and Reduction of Poverty (MKUKUTA), National Five Year Development Plan, the Medium Term Plan, Sector policies, plans and Strategies and Budget Guidelines. These documents set out specific goals of what development efforts seek to achieve.

The Ministry of Finance is responsible for financial planning; monitoring and evaluation by following up on budget implementation and expenditure by ministries and Prepare and consolidate Monthly, Quarterly, Midyear and Annual Financial and Physical performance reports, among other activities. The responsible minister presents the budget speech in mid-June each year. This budget speech has three components: (i) Budget estimates of revenue (ii) Budget estimates for expenditure and (iii) Budget estimates for development activities and recurrent expenditure. The government budget sets out the amount of money needed by all ministries, independent departments, agencies and local government authorities for the coming year.

3.1.3. Local Government Planning and Budgeting Process

Since the early 1990s, the Government of Tanzania (GoT) has implemented a number of reforms as a strategy to improve its performance. Decentralization is a major component of these reforms. Under decentralization, ministries remain responsible for policy making, long-term macro-planning, and monitoring. However, districts are given authority to undertake local planning, allocation of resources, and management of development interventions, monitoring, and evaluation.

The LGAs planning and budgeting in Tanzania is guided by the guidelines for preparation of Medium Term Plans and Budget framework issued annually by the MOF. The Government is committed to implementing the Local Government Reform Policy (1998) which clearly sets the strategy of ‘decentralization by devolution’ (D by D) to name a few, laws influencing the budgeting process, the Public Finance Act 2001 provides a legal framework of the budget regarding revenue, expenditure control and accountability and the Local Government Finance Act No.9 of 1982 (as amended by Miscellaneous Act No. 6 of 1999) stipulates the requirements and procedures to be followed by Local Government Authorities in preparing annual estimates of revenues and expenditures. The planning and budget cycle for the LGA requires that planning starts at the lowest level of the government – the village. To facilitate participatory planning, a framework for participatory planning was developed which provided guiding principles for participatory planning. It describes the legal framework and the roles and responsibilities of Government institutions at different levels. The framework emphasizes the need for participatory planning from village to district level.

Based on the framework and the need to harmonise various participatory approaches and tools used by different development partners in the districts, the Opportunities and Obstacles to Development (O & OD) methodology was developed.

The O & OD is being implemented in all District Councils as a means of preparing basic village and ward plans. The O & OD methodology is an extensive consultative process that uses participatory tools to come up with village and district plans. The O & OD, which was initiated in 2002, is a participatory community planning process to empower the people based on a bottom-up approach with a positive outlook. It is prominent and unique in the sense that it is embedded within the administrative structure and uniformly applied nationwide. It is a vehicle that carries the Tanzania Vision 2025 forming a basis for implementation of poverty reduction strategies. It has been institutionalised in the local government reforms in line with government aspirations to devolve decision making power to the communities. The O & OD ensures that plans start at the grassroots. It is believed that through O & OD process, people’s needs and priorities will be captured in the district plans and budgets and that approved budget and plans will reflect priorities as perceived by communities themselves. The main issues and priorities that

should be taken forward in order to ensure continued progress in the country's local government finance reform agenda as identified by the Government Fiscal Review of 2007 include; local government expenditures and revenues, recurrent and development grant systems and local financial management.

3.2. Institutional Arrangements: Key Stakeholders and their Roles

At national level, the institutional framework in the PBMR process is comprised of several key stakeholders who include government ministries, development partners and training institutions. The role of these stakeholders and their link to the PBMR processes was examined and is shown in the sections below.

Ministry for Finance: is the starting point of the PBMR processes. The MoF is responsible for financial planning; monitoring and evaluation by following up on budget implementation and expenditure by ministries, agencies, department and LGAs. The MoF prepares and consolidate monthly, quarterly, Midyear, Annual Financial and Physical performance reports, among other activities.

The MoF in collaboration with the Tanzania Revenue Board, forecasts the overall Government expenditure for the following fiscal year based on collected revenues, then sets budget guidelines and ceilings for Government ministries, department and agencies and Local Government Authorities (LGA). Budget guidelines are issued in December each year. The budget guidelines are prepared by the national committee made of members from MoF, PMO-RALG, Planning Commission and selected ministries. The guidelines provide instructions to the ministries, independent departments, executive agencies, and local government authorities, on the priorities, as spelt out in the sector policies. As was indicated earlier, the annual budget guidelines include information level of funding for the following year. They indicate which sectors should be given priority in the allocation of resources in the following year.

Local Government Authorities use these guidelines and the budget ceiling to prepare their annual budget proposals. Budget proposals are then submitted to the principal secretaries in the MoF. The principal secretaries examine and adjust the plans, and allocations prior to forwarding them for preliminary endorsement. This process entails examining all received budget proposals to ensure that they are consistent with the national guidelines and budget ceilings before moving on to the next step. The total budget proposal is then sent to the Committee of Finance and Economic Affairs of the parliament for review and authorization before being presented to the parliament budget session in June every year. The parliament discusses, modifies and approves the budget plan.

After parliamentary approval, funds are released normally on quarterly or monthly basis to MDAs and LGAs. Budget implementation and monitoring follows after the National Treasury releases funds to MDAs and LGAs to facilitate production of goods and services, accounting, reporting and auditing.

When funds are released, the designated officer –proposes specific expenditure based on approved budget. The Chief Accounting Officer for MDAs and treasurer for LGAs review proposals to ensure that they operate within the budget and that appropriate procedures have been followed.

Budget monitoring and evaluation continues during implementation of development projects and serves as a tool for the tracking of the programme resource inflows and outflows. Budget monitoring is key to measuring whether public funds are used accountably, transparently and for the set objectives.

The Prime Minister’s Office – Regional Administration and Local Government (PMO- RALG): The PMORALG is the primary policy-making organ of the government for the implementation of Local Government Reform Programme and Decentralization by Devolution. The PMO-RALG oversees the functioning of the LGA through Regional Secretariat and capacity building of LGA through its lead training institution. As far as planning and budgeting is concerned, the PMO-RALG works closely with MoF to ensure operationalization of planning and budgeting tools and policies at LGA level. Additionally, the role of PMO-RALG is to ensure effective functioning of M & E system at the LGA level. This includes the availability of planning, budgeting and monitoring tools such as MTEF, PlanRep, EPICOR and Local Government Monitoring Database (LGMD) and linking these tools with national tools. The MoF is also responsible for providing updated information on policies and regulation with regards to planning and budgeting for the LGAs.

With regards to training, PMO-RALG is primarily responsible for capacity building of LGA staff based on training needs, through training programs, assuring quality of training, developing training materials, curriculum development, reviewing course contents and training of trainers. The PMO-RALG is also in charge of monitoring and leads training institution – the Local Government Training Institute located in Hombolo, Dodoma region. The PMO-RALG conducts regular supervisions at the District Councils to assess the quality of MTEF, progress reports, quarterly reports and, planning and budgeting process for each year, it also ensures that reviews and changes in the government laws and regulations for planning and budgeting are reflected in the training materials at national and local level.

With respect to its role in quality assurance, the PMO-RALG is responsible ensuring the quality of training provided to LGA staff and tools used by LGA in planning and budgeting. PMO-RALG is responsible for monitoring and evaluation of training activities and the impact of training on beneficiaries – LGA staff. It is also responsible for updating planning, budgeting and accounting tools for the LGA and ensuring changes in government policies and regulations are properly reflected in these tools.

UN Agencies and development partners: Several other organisations including UN agencies, development partners, civil society organisations and community based organisation were reported to support PBRM processes. Some donors support direct the government through the MoF as in the case

of UNICEF or through basket fund mechanism (DANIDA) and also through direct project support (USAID). It was revealed that a number of development partner's support through the basket fund and part of the fund is allocated to support specific activities in the LGA budget. The basket fund partners were identified as Canada, Denmark, German, Netherlands, Ireland, the World Bank and the United Nations Population Fund (UNFPA). The mechanism of supporting LGAs also differ by donor, for example some development partners support PBRM processes that involve all sectors in the councils but others support PBRM for a specific sector for example health, education, agriculture, HIV/AIDS etc. Key stakeholders identified during the assessment to have been supporting the PBRM processes at LGA level include;

United States Agency for International Development (USAID): Support PBRM process through its implementing agencies and projects country wide. Most of USAID partners working on HIV/AIDS, health, population, education and agriculture have also a component of capacity building of LGAs on leadership and management including planning and budgeting. One of the USAID project that is primarily focusing on PBRM is the "WAJIBIKA" meaning be accountable in Swahili. The project first piloted in eight councils of Iringa region, then expanded to 25 councils. The WAJIBIKA project aims at strengthening the LGAs' capacity in financial, programme management and accountability. In carrying this function, the project employs a variety of interventions that increase accountability including training in M&E, creating incentive for better performance, providing coaching and on the job training. Capacity building aspects that are supported include human resources, procurement, internal controls and reporting

The Tanzania Commission for AIDS (TACAIDS): It is the technical agency of the government on HIV/AIDS matters. Apart from supporting the LGAs on HIV/AIDS issues, TACAIDS has been working with multi-sectoral AIDS committees from villages to council levels and networks of people living with HIV/AIDS on participatory planning to identify and prioritise HIV and AIDS services. TACAIDS also funds for specific HIV priority activities that are identified during participatory planning processes. It was also reported that TACAIDS builds the capacity of local NGOs, civil society organisations, faith based organisations and networks of people living with HIV/AIDS to advocate for increased recourse for HIV and AIDS services in the district plans and budgets.

Japan International Cooperation Agency (JICA): This is another key stakeholder in PBRM process due to its focus on O & OD process. JICA is rolling out a new O & OD process in five District Councils of Morogoro and Coastal region, and has supported the government on developing the training manual for the O & OD. JICA works with LGAs to identify and train Council and Ward on the O & OD process.

Pact Tanzania: This is an international non government organisation also concerned with improving LGAs budget processes. Pact is particularly concerned with expenditure tracking and has been building the capacity and supporting civil society organisations to conduct Public Expenditure Tracking Surveys (PETS). Pact has developed a training manual on public expenditure tracking surveys and supported the district to set up public expenditure tracking system.

Other development partners that were mentioned include Action Aid, Oxfam, Save the Children and Plan International

Despite existence of different stakeholders' supporting PBMR processes at national and district levels, it was revealed that the coordination of stakeholders has been problematic. At council level, coordination of donors is either done by sectors, while in some council is done through the District planning office and others through the community development department. The coordination mechanisms include stakeholders meeting, NGO networks, joint planning meetings, joint review meeting and many others. Due to weak coordination mechanism different stakeholders have been using different approaches to building the capacity of LGAs in PBMR processes, different approaches to participatory planning, different planning, budgeting and M & E tools and often different reporting formats.

3.3. The Role of UNICEF in the PBMR Process

As indicated earlier, UNICEF started engaging in local Government Planning, Budgeting, Monitoring and Monitoring (PBMR) processes in 2002, during implementation of the Child Survival, Protection and Development (CSPD) program. The programme was implemented in 56 districts in Tanzania Mainland and aimed at strengthening the capacity of LGAs in identifying and addressing needs to their communities especially those related to women and children. The UNICEF Country Program Action Plan (2007 – 2010) emphasized on the need for strengthening the national capacity on priority setting with strong emphasis on women and children issues. The new country program that was signed by UNICEF and GoT in 2006 proposed continuous support to districts by using exchequer system with special focus on seven Leaning Districts. The 7LDs are Siha, Hai, Bagamoyo, Mtwara, Makete, Magu and Temeke. UNICEF supports the LDs in capacity building in planning, implementation and monitoring service delivery. To enable effective planning at district level UNICEF provided technical support to the MoF and the PMO-RALG to roll out PBMR activities at national, district and community levels as follows:

3.3.1. Capacity Building of Local Government Authorities

An important aspect of the UNICEF's support to PBMR processes was to build the capacity of the district personnel to develop and/or revise key PBMR tools including the District Strategic Plan, the MTEF and the Planning and Reporting tool (PlanRep). Capacity building from UNICEF's perspective was defined as a process of identifying constraints, strengthening capacity of Local Government Authority staff to improve their competency and overcome their constraints to achieve the desired goal (GoT/UNICEF, 2010). The process among others involved developing awareness, acquiring knowledge and skills for the purpose of meaningful planning and budgeting. Community participation in decision making including planning, budgeting and expenditure tracking is increasingly becoming important hence capacity building to strengthen the skills of LGA staff in participatory approaches and methodologies

UNICEF also supported the MoF and PMO-RALG to develop the planning and budgeting training manual. The manual was used as a facilitators guide to assist LGA staff responsible for planning and budget to prepare quality plans according to national budget guidelines. This manual has successfully been used by the MoF and PMO-RALG to facilitate training of Regional Secretariat and LGA personnel in the country. The target for this training first included District Treasurers (DTs), District Planning Officers (DPLOs), District Medical Officers (DMO), District Education Officers (DEO), District Agriculture and Livestock Officers (DALO) and District Human Resource Officers (DHO). Gradually more staff was involved in the training including heads of key departments such as District Community Development Officers (DCDOs), District Social Welfare Officer (DSWO), District Engineer, District, head of Water and Sanitation and other respective department at district level. The first batch of training (2007 -2008) was conducted in five different sites which are Mwanza, Tabora, Morogoro, Tanga and Mbeya and brought together 834 participants from different regions. Along with planning and budgeting, UNICEF supported training of the District Council Monitoring and Evaluation Team (CMET) on monitoring and evaluation.

3.3.2. Establishment of the National Team of Facilitators

Another aspect of UNICEF support to PBMR was to establish a National Team of Trainers also known as the National Team of Facilitators which is existent up to date. The training program mentioned earlier was designed to adopt a cascading approach, starting with Training of Trainers at national level who would cascade the training to regional and district levels. The national trainers were to train district planners and budget officers at the district level on all aspects of PBMR processes. Continuous support at the district level was to be provided by District Monitoring and Evaluation Teams who were to be trained by the National Team of Facilitators. UNICEF supported the MoF and PMORALG to identify and train a total of 27 national trainers. The trainers included representatives from the MoF, PMO-RALG, UNICEF and LGAs.

3.3.3. Establishment of D/CMETs

During the 2008 joint review meeting involving LGA staff, MoF, PMO-RALG, it was noted that UNICEF support in the seven (7) Learning Districts to some extent had improved budgeting and planning at the district level but M & E and reporting was still lagging behind (UNICEF, 2010). Monitoring, evaluation and reporting systems at the district level were weak and some concerted efforts were needed to strengthen them. One of the meeting's resolutions was to formulate a technical team comprising of officials (dealing with planning and budgeting) from all departments who would be trained on all key aspects of M&E and reporting. The team was to be called District/Council Monitoring & Evaluation Team (CMET). One of the key roles for District Council Monitoring & Evaluation Team (CMET) was to support the districts and Council Management Team in monitoring and reporting the progress of implementing District Strategic Plan (DSP) and annual developments plans. In collaboration with MoF, UNICEF had put

in place a training programme for the CMET in the Learning Districts. MS Training Centre for Development Cooperation was hired as a mentor institution charged with the task of ensuring that CMET members have the capacity to monitor and evaluate their development projects and document lessons emanating from their programmes. This ensured through the skills obtained from the training for the CMET members, they would be able to design their development projects, monitoring and evaluation plans, conduct regular physical checkups of the projects, compile comprehensive reports, act on the recommendations made in the reports and finally ensure that the set objectives for the project are achieved. The designed training package targets primarily members of CMET, Officials from Regional Secretariat (RAS) and PMO-RALG who are specifically involved in supporting the LGAs in the areas of M&E and reporting and to strengthen their capacity to coordinate and facilitate the capacity development process based on Government requirements.

4. Chapter 4: Findings

4.1. Findings from Individual Capacity Assessments

The findings from the individual capacity assessment on PBMR are presented in this section. This was considered to be a natural starting point in the assessment of UNICEF supported PBMR activities in the 7 LDs. The findings are presented in accordance to each of the sub-sections which were articulated in the individual capacity assessment questionnaire which include knowledge, skills and practice in relation to PBMR, training and education on PBMR and respondents perceptions on the UNICEF PBMR activities.

4.1.1. General Information of the Respondents

A total of 62 Local Government Authority staff participated in individual capacity assessment, out of which 84% were male and 16% were female with a mean age 43 years. The majority of staff interviewed 62% work in Learning Districts with only 38% working in non learning districts. Respondents included a broad range of staff members involved in the PBMR processes as shown in the Table 3 below.

Table 3: General Information on Respondents

Staff Position	Number	Percentage (%)
Planners/Economist/statistician	14	23
Community Development officer	12	19
Social Welfare officer	9	15
Education Officer	8	13
Water/Civil Engineer	4	6
Medical Officers (DMO)	3	5
Livestock officers	3	5
Cold Chain Coordinators	2	3
Internal Auditor	2	3
District Treasurer	2	3
Agriculture Officer	1	2
Environmental officer	1	2
Nutritionist	1	2
Total	62	100

Source: Field Data Collection (2012)

4.1.2. Staff Training on PBMR Processes

Field results indicate that 77% of respondents had received training on different aspects of PBMR processes. While all of the interviewed District Councils personnel in LDs had received training on PBMR processes, only 44% in NLDs had also received similar training. PBMR assessment findings show that the majority (50%) of respondents attended training on planning and budgeting (including training on MTEF, PLANREP, and EPICOR), 38% attended training on monitoring and evaluation (including report writing), 6% attended training on O & OD methodology and 6% attended training on other subjects. The majority of the respondents indicated that their trainings were supported by UNICEF/MoF/PMO-RALG and District Councils themselves through their own budget. Other partners supported a relatively small number of participants as indicated in Table 4 below:

Table 4: Development Partners on PBMR Processes

	Frequency	Percentage (%)
UNICEF/MoF/PMO-RALG	26	68
MoF	3	8
Action Aid	1	3
PACT/IFAD	1	3
DANIDA	1	3
District Council	4	11
Ministry of water	1	3
MoA/JIKA	1	3
WAJIBIKA	2	5
USAID	1	3
Oxfam	1	3
MOHSW	1	3
PMO-RALG	5	13

Source: Field Data Collection (2012)

While 68% of the respondents indicated that UNICEF in collaboration with the GoT was the main funder of training on PBMR processes, it was also established that there were several other players in PBMR training in both LDs and NLDs. The other reported development partners included JICA, Action Aid (Bagamoyo), WAJIBIKA (Njombe), JICA (Njombe), USAID, Oxfam, PMORALG, District council (Misungwi), PMO-RALG (Hai) and District Council (Mtwara).

4.1.3. Planning and Budgeting Knowledge and Practice at LGA

Successful implementation of PBMR processes at LGA level is largely dependent on staff knowledge and skills to effectively execute their roles and responsibilities in operationalization of PBMR. The assessment revealed that the majority of the respondents seem to be aware of key national guiding

documents and policies in budgeting and planning at district level, with 92% pointing out annual budget guidelines from the MoF, 82% MKUKUTA, 81% sector plans, 68% Millennium Development Goals and Ruling Party (CCM) Election Manifesto (32%). The sector plans that were mentioned include the Agricultural Development Programme (DADP), Health Policy, Education and Vacation Training Policy 1995, National Water Policy (2000) and National Environmental Policy (1997) and Environmental Management Act (2004).

Other guiding documents mentioned by a relatively limited number of respondents include directive letters from the MoF (Bagamoyo and Njombe), the Law of Child Act (Njombe), Child Development Policy 2009 (Njombe), Health Survey Reports (Mtwara), Scaling up nutrition (Misungwi) and CCHP guidelines (Misungwi, Njombe).

Despite the awareness of this guiding policy framework, most of the LGA staff seemed to have little understanding on the issues stated or addressed in these policies and how these are related to development planning casting some doubt on the ability of staff to programme and plan for children and women's issues. The assessment of LGA staff understanding of the key guiding policies was carried out specifically on the Tanzania Vision 2025, MKUKUTA and MDGs. Of the 90% who were aware of the Tanzania vision 2025, only 56% could state what the Tanzania Vision 2025 addresses. At best the Tanzania Vision was seen as roadmap to the country's destination by 2025 in terms of development, others translate Tanzania vision in terms of poverty reduction, and still others defined TDV 2015 as the national ambition to become middle income country by 2025. Approximately 83% of the respondents were aware of MKUKUTA but only 32% could state at least one of the three clusters of MKUKUTA which are poverty reduction and economic development, provision of social services, and good governance and accountability. The remaining 69% pointed out that they were aware of the clusters as they used them in the development and budget planning, but they could not manage to state at least one of the clusters. In relation to MDGs, only 53% could recall at least three of the eight MDGs; the other 34% indicated that they were aware of the MDGs as they also referred to them in the budget planning process, however, they could not be in a position to state any of the goals. Despite high commitment from policy perspective, the majority of respondents from national to district level were of the view, that implementation of PBMR process has been problematic mainly due to limited knowledge and skills on using PBMR tools, timing of issuing budget guidelines, limited linkages between tools and processes and also the fact that PBMR is considered a time consuming process. There was difference in respondent's knowledge between LDs and NLDs as indicated in Table 5:

Table 5: Respondents' awareness and knowledge of planning and budgeting guiding policies

Districts	No. of respondents	Vision 2012		MKUKUTA		MDG	
		Aware of	Know what the vision addresses	Aware of	Could state 1 of the 3 cluster of	Aware of	Could recall at least 3 of the MDG
Makete	8	8	0	4	2	3	5
Mtwara	7	7	7	7	2	7	4
Njombe	6	6	3	5	1	5	1
Bagamoyo	7	7	0	7	0	4	3
Hai	3	3	3	3	1	3	2
Siha	4	4	4	4	2	4	4
Moshi	5	4	4	4	1	3	2
Magu	8	7	6	8	6	8	8
Misungwi	13	10	8	8	5	5	4
Total	62	56	35	50	20	42	33
%		90	56	81	32	68	53
NLD	24	20	15	17	7	13	7
%		80	60	68	28	52	28
LD	38	36	20	33	13	29	26
%		97	54	89	35	78	70

Source: Field Data (2012)

Staffs from LDs were more likely to be aware of key planning guidelines than staff in NLDs. Consequently staff in LDs was more likely to state at least one cluster of MKUKUTA (35%) compared to staff in NLDs (28%) and recall at least three of the eight MDGs (70%) against 23% of NLDs. However, staff members in NLDs were more likely to know what the Tanzania vision 2025 addresses than staff in LDs.

LGA staff understanding of the Tanzania budget cycle was very high. All interviewed personnel had a general understanding of the key stages in budget development process. About 76% the respondents were able to clearly explain the stages of budget development. They reiterated that the budget process begins at grassroots level through the O&OD process, where villagers develop their Village Development Plans (VDPs) which identifies their development priorities. VDPs are then taken to the Ward Development Committee (WDC) for approval and produce the Ward Development Plan. WDP are then forwarded to the District Council, where the WDP from different wards within the district are compiled into one district budget. The district budget will be further scrutinized at district level and approved by the full council. After approval by the full council the district personnel pointed out that the budget will be reviewed by the regional secretariat, forwarded to the MoF then put forward to the parliament for discussion and final approval. After parliamentary approval and receipt of funds the district will start implementation of their development plans. The Monitoring and Evaluation systems should be improved through further training, training curriculum and availability of resources and be implemented throughout all the stages of the development projects. . It is noteworthy that understanding of the budget cycle and its stages was high among staff LD with 84% of the personnel able to explain stages in budget process against only 60% of the staff in the NLDs.

4.1.4. Monitoring and Evaluation Knowledge and Practice

To determine staff knowledge on monitoring and evaluation, the 62 respondents for the individual capacity assessment were asked the difference between monitoring and evaluation; and goals and objectives. In addition, respondents were also asked about the definitions of indicators and characteristics of good indicators. The main argument behind this approach is that the practice is based on knowledge. The Monitoring and Evaluation systems employed and implemented by the LGAs personnel is a result of the obtained knowledge through the academic institutions, UNICEF or other development partners' trainings, therefore it is of paramount importance to measure knowledge on the subject.

Approximately 95% of the respondents indicated that there is a difference between monitoring and evaluation, and indicated that: monitoring is checking progress on daily, weekly or monthly intervals of projects, and evaluation is mainly to check whether the project has achieved the set objectives and this is usually done at mid or end of the project. Others defined monitoring as the follow up on the progress of a programme or project, which also involves the physical field visits. Respondents were able to correctly indicate that monitoring is an on-going activity that happens during the implementation of the programme/project was mentioned to be done when the project/programme is on-going while evaluation is carried out at the end of the project/programme to measure its success or failure. The remaining 5% could not clarify the difference hence pointing that the two aspects are similar and cannot be explained separately.

In terms of goals and objectives 77% of the respondents shared the view that goals and objectives are different. Generally respondents affirmed that goals are broader than objectives, a goal is a major reason for embarking on the programme and some stated that a goal is a general expectation. Objectives on the other hand, were seen as short term deliverables of the project or programme. One person pointed out that a goal is what you want to achieve and objectives represent strategies to achieve the goal. Approximately 23% of the interviewed district personnel had mixed feelings on whether there really is a difference or similarity between goals and objectives and could not give sufficient clarity on these terms. There was no significant difference in staff knowledge between the LDs and NLDs as indicated in Table 6 below. The document analyses from both LDs and NLDs also revealed similar results and the goals were clearly stated as general expectations of the districts. Besides, it was learnt that all districts had similar and identical objectives which have been adopted from the PMO-RALG.

The assessment revealed that 81% of the district personnel were able to state what indicators are and while 19% were not aware of the characteristics of good indicators. Generally indicators were defined as basis for measurement of success, pointers and milestones. Also district personnel acknowledged that indicators are different with the sectors (education, health, water, agriculture and sanitation) and

correspond to project goals, objectives and activities. Generally slightly more than half respondents (55%) were able to state the characteristics of good indicators which include being Specific, Measurable, Achievable, Realistic and Time bound (SMART), with a relatively higher proportional of staff in LD (62%) able to state these qualities as opposed to the 44 % in NLDs. If the findings of the assessment are anything to go by, it is apparent the UNICEF supported training in LDs did contribute to increased understanding among staff on the concept of indicators when one takes into consideration a higher percent of respondents who demonstrated an understanding of the characteristics of good indicators compared to NLDS.

Despite relatively good monitoring and evaluation knowledge, this knowledge has not been fully been put into practise. The MTEF format requires that LGA complete the Results Framework (Form No, 7) which is basically the M & E plan of the council. The framework indicates objectives, indicators, baseline, target and means of verification. All the districts had the result framework form attached to their MTEF document but there seem to be several challenges in the content and implementation of the results framework.

First, some of the indicators in the M & E plan are not related to the objectives they are supposed to measure for example in Temeke result framework one of the objective was “ to improve social welfare, gender and community empowerment and the indicator of success is “ the proportional of facilities supported with drugs, medical supplies and laboratory reagents”. This mismatch between objectives, indicators and activities was more prevalent in M & E Plans of Temeke, Njombe, Misungwi and Makete districts. It was however noted that most indicators in both LD and NLDs were measureable although some of them were not realistic or achievable within a given period.

Regarding implementation of the M & E plan, it was noted that LGA staff conduct regular monitoring visit to the community to collect monitoring data. Most respondents (57%) indicated that they conduct quarterly visit to health facilities, schools or village to collect data. Other 28% indicate that the collect data monthly and the remaining 50% indicated that they did that whenever were required. So going by the majority most of the district staff conduct quarterly visit to villages, health facilities and schools to collect data and provide technical assistance in data collection. A discussion with LGA staff indicates that councils do not have scheduled baseline or evaluations, but they do conduct regular meetings to assess the progress against the set target and activities. All councils are also supposed to be audited annually by the Controller and Auditor General although in practise this is not happening. The team did not find any recent audited reports except for 2007/2008 audit reports for basket fund that were found in few districts.

Data submission form community level to district level seems to be another challenge facing almost all the district. Data submission is challenged by week communication system – poor roads and unavailability key communication at lower levels computers, fax etc. In addition most of data systems

are computerized at district level but at lower levels data is filled manually using specially designed data collection forms then submitted to district headquarters and finally to the sector ministries. Although most of the data is collected at community level there seem to be no feedback mechanism which limits ownership of the data being collected.

Table 6: LGA Staff Knowledge on M & E

Districts	No. of respondents	Know the difference between M & E	Know the difference between goals and objectives	Can state what indicators are	Can state characteristics of good indicators
Makete	8	6	5	7	4
Mtwara	7	7	5	5	1
Njombe	6	6	4	5	2
Bagamoyo	7	7	5	7	4
Hai	3	3	3	3	3
Siha	4	4	4	4	4
Moshi	5	4	3	3	3
Magu	8	8	7	7	7
Misungwi	13	13	12	9	6
Total	62	59	48	50	34
%		95	77	81	55
NLD	24	24	19	17	11
%		96	76	68	44
LD	38	35	29	33	23
%		95	78	89	62

Source: Field Data (2012)

4.2. Institutional Capacity on Planning, Budgeting, Monitoring and Evaluation

This section seeks to provide relevant information concerning how the District Councils conducts activities that result in the district budget, monitoring and evaluation of development activities. It further seeks to answer questions in relation to development planning and budgeting tools, situation analysis, stakeholder involvement in the situation analysis and review of vision and mission statements in the DSPs and MTEFs.

4.2.1. Development Planning and Budgeting Tools

A key aspect of UNICEF's support to PBMR at LGA level was to ensure availability, quality and capacity on the use of PBMR tools that are linked to national and local priorities. Further training on the introduced PBMR tools has also been conducted through the aid of UNICEF and the PMO-RALG

particularly the revised versions of PLANREP and preparation of the DSPs. However, the new versions of the PLANREP tool have been continuously introduced without further training.

As mentioned in previous chapters, development planning in Tanzania is guided by the long term, medium term and short term plans, which are the Tanzania National Development Vision 2025, the National Strategy for Growth and Reduction of Poverty (MKUKUTA), five year Development Plan, Millennium Development Goals, annual planning and budget guidelines and sector plans and policy strategies as developed from time to time. These documents set out specific goals of what development efforts seek to achieve. From national policies, guidelines and strategies, MDA, regions and LGAs are supposed to develop strategic plans that translate national plans into specific institutional plans. District Strategic Plan, form a basis for development of the Medium Term Expenditure Framework (MTEF). MTEF is a prioritised three-year integrated performance budget to implement the District Strategic Plan. MTEF preparation process starts with the review of performance of the previous year and the current mid-year budget, prioritization of targets and activities for that particular year and costing of activities. Costing of activities is done using the Planning and Reporting (PlanRep) which is specifically designed to assist in budgeting and projecting revenue from all sources, tracking funds received, physical implementation and expenditure. PlanRep is linked to EPICOR which is the payment software used in many LGAs in Tanzania. The field findings show that preparation of district development plans seems to be both participatory involving key stakeholders in the council and top down approach where the district technocrats carry out development priorities. A review of district plans and interview of key staff involved in the planning and budgeting shows variation on the quality of these documents. All districts had key planning and budgeting tools - DSP, MTEF and O & D reports available for analysis and determine their quality using the criteria in Figure 1 below.

Figure 1: Criteria for assessing utilization and quality of DSP, MTEF and O & OD processes.

- The district has vision and mission statement that gives direction and focus
- Evidence that a formal situational analysis was conducted during preparation of the DSP
- Evidence that stakeholders were involved in the preparation of the DSP
- A clear link between objectives, target and indicators
- District MTEF is aligned with village plans
- Evidence that O & OD exercise was done in preparation of 2011/12 MTRF
- Evidence of community involvement
- Evidence that women and children were involved in the O & OD exercise
- Evidence of that women and children issues from O & OD process were included in the MTEF
- Evidence of clear results for women and children
- Evidence of budget allocation for women and children issues
- Program indicators meet SMART criteria

Source: Field Data Collection Tools (2012)

SITUATIONAL ANALYSIS

It was established that districts have had one or two strategic plans, therefore the most recent strategic plans which in most districts covered the period of 2011 – 2016 were reviewed. However, the recent DSPs (2011 -16) for Mtwara and Misungwi were in final stages of preparation at the time of the assessment and as a result the old DSPs of the years (2007 – 2011) were reviewed. It was observed that two districts have three year strategic plans (Magu and Temeke) while the remaining have 5 year strategic plans. The preparation of district plans in both LD and NLD followed more or less a similar process starting with situation analysis, revision or development of vision and mission statements, formulation of objectives, and formulation of target and performance indicators.

A key stage in preparation of the DSP is to conduct a situational analysis that also includes environmental scan to identify some of the critical issues within the district. Based on observation of the documents and interviews with key district officials, all districts conducted situational analysis in the course of development of their DSP. However, the methodology, tools and depth differ from one district to another. For example, Moshi, Hai, Siha, Makete and Bagamoyo districts conducted intensive research (Self Assessments or Service Delivery Survey) to evaluate the institution before developing the DSP plan while in other districts the process was less intensive involving only desk review and stakeholders meetings. Furthermore, Moshi, Bagamoyo, Temeke, Mtwara, Magu and Misungwi outsourced external support (consultant) to conduct situational analysis and eventually facilitate the development of the DSP. The other districts used their own staff to conduct a situation analysis with technical assistance from the regional secretariat. In addition, Siha, Hai and Moshi districts had a separate document for situational analysis, while in other districts only findings of situational analysis were summarised and included in the main strategic plan document. Various tools were noted to be used in conducting situational analysis, the common one were Strength, Weakness, Opportunities and Threat (SWOT) analysis (also named as SWOC, C for challenges, or SAOC, A for areas of improvement), stakeholders analysis, performance and self-assessment review as indicated in Table 7 below.

STAKEHOLDER'S INVOLVEMENT IN THE SITUATION ANALYSIS

The development of the DSP is supposed to be participatory and consultative process, involving district management, heads of departments, employees and other key stakeholders involved or impacted by development interventions. Evidence from interview and review of DSPs, were categorised as high, medium or low based on the level of stakeholders' involvement in the development of the strategic plan.

Among LDs Makete, Hai and Siha districts showed evidence of high level of stakeholder's involvement characterised not only by participating in the stakeholders workshops during development of the DSP

but also in analysing their roles, expectations and their impact in the district development. In Makete, Hai and Siha for example stakeholder’s analysis in terms of expectations, roles and importance were well elaborated in the DSP. In Misungwi district stakeholder’s analysis was conducted but only in terms of expectations. In Bagamoyo stakeholders roles and expectations were not well documented and in Njombe district the involvement of other stakeholders beyond district staff could not be established.

Table 7: Methodology and Tools used for Situational Analysis

District	Method/tool used for situational analysis	Level of involvement of other stakeholders	External facilitator used?	Overall quality of the DSP
Makete	SWOT Analysis; Stakeholders analysis; Performance review	High	No	Medium
Misungwi	SWOT Analysis, stakeholders analysis; Cost benefit analysis	Medium	Yes	Medium
Hai	SWOT Analysis O & OD, stakeholders analysis	High	No	High
Mtwara	SWOT Analysis, O & OD, stakeholders analysis Self-assessment	Medium	Yes	High
Bagamoyo	SWOC Analysis, O & OD, stakeholders analysis	High	Yes	High
Siha	SWOT Analysis, O & OD, stakeholders analysis Self-assessments	High	No	High
Moshi	SAOC Analysis O & OD, stakeholders analysis	Medium	Yes	High
Njombe	SWOT Analysis	Low	No	Medium
Temeke	SWOT Analysis	Low	yes	medium
Magu	SAOC Analysis; O & OD	High	yes	High

Source: Field Data (2012)

It is important to note that there is an established procedure for carrying out the District Strategic Plan as revealed in the PBMR Training Manual, but as for the Situation Analysis, they are suggested approaches. Hence, each district opts for an approach which suites their capacity and capability. Therefore, each district ended up employing different approaches for conducting the Situation Analysis, and this has resulted in the different qualities (in terms of structure, layout, vision and mission statements) of the DSPs. The DSPs were of good quality as they were clearly narrative, all the chapters were there, there was a link with the O&OD reports, and also the DSPs were consistent with the national development policies.

4.2.2. Review of Vision and Mission Statements

The mission and vision statements of the districts from the DSP and MTEF were also reviewed to assess if it gives direction and focus in terms of the aspirations of the district. The findings indicate that both LDs and NLDs with the exception of Bagamoyo District Council have Vision and Mission statements that are clear and precise - the reader can understand what the district aspire to attain and how to attain it. In addition there was a clear link between vision and mission. The vision statement for Bagamoyo District Council was vague and did not show direction and cannot be differentiated from the mission. A comparison of the vision and mission statements from the DSP of Hai and Bagamoyo brings to light the identified inconsistencies in the capacity of districts to clarify their vision and mission respectively. It was also noted that some districts have vision mission statements in the DSP different of MTEF; this was observed in Magu, Misungwi, and Siha and Temeke districts.

Figure 2: Comparison of the Hai and Bagamoyo Vision and Mission Statements

<p style="text-align: center;">The Vision</p> <p>“Better life for all Hai district residents with peace and harmony by 2015”</p> <p style="text-align: center;">The Mission</p> <hr/> <p>“Enhancement of Community participations in joint planning and Utilizations of available resources to achieve poverty reduction and better life for all residents by the year 2025</p>	<p style="text-align: center;">The Vision</p> <p>The vision of Bagamoyo District Council is to attain high standard of economic and social services delivery to her community and therefore creating a habitable and happy Bagamoyo township by the year 2016, thus contributing to the National Vision 2025</p> <p style="text-align: center;">The Mission</p> <hr/> <p>Towards implementation of the vision, the Bagamoyo District Council is committed to create conducive habitable and enabling environment and institutional framework, in order to provide social economic services and happy township in her community, effective and efficiency use of resources</p>
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Source: Hai and Bagamoyo District Strategic Plans

4.2.3. Linkage of Objectives, Planned Target and Activities

Through discussions with the various stakeholders both at national and district level, it was observed that LGAs adhere to predefined broad corporate objectives which are common in all districts. These

objectives are aligned to national and international planning guidelines and frameworks (MKUKUTA and MDGs) and instruments and linked to district planning database- the PlanRep. These objectives are:

- A. Services improved and HIV/AIDS infections reduced.
- B. Enhance, sustain and effective implementation of the National Anti-corruption Strategy
- C. Access and quality of social services improved.
- D. Quality and quantity of economic services and infrastructure improved.
- E. Management of natural resources and livelihood of communities improved.
- F. Social welfare, gender, community empowerment and good governance improved.
- G. Improve Emergency and Disaster Management
- H. Management of natural resources and environment improved
- I. Information, communication and Technology (ICT) Improved

The current system does not allow district staff to change or modify these objectives and in most cases, staff from all the surveyed districts had little knowledge on how they were formulated. From these broader or vague objectives district were supposed to come up with sector specific objectives, target and activities. Data from the field reveals that during preparation of District Strategic Plans, some districts have attempted to come up with specific objectives (Table 8). Districts seem to have much control over the targets and activities which are their direct deliverables. However, some activities in the districts lacked the linkage with broader corporate objectives, some objectives have too many targets to be attained and some targets are not realistic.

Table 8: Analysis of DSP and MTEF Objectives, Target and Activities

<i>District</i>	<i>DSP in line with broader corporate objectives</i>	<i>MTEF in line with corporate objectives</i>	<i>DSP include other sector specific objectives</i>	<i>Targets aligned with objectives (5 highest 1 lowest)</i>	<i>Activities linked to targets and objective (5 Highest 1 lowest)</i>
Njombe	√	√	X	3	3
Hai	√	√	√	3	4
Misungwi	X	√	√	3	3
Moshi	X	√	√	3	4
Mtwara	X	√	√	4	4
Makete	√	√	X	4	4
Bagamoyo	√	√	√	5	5
Siha	√	√	X	5	5
Temeke	√	√	X	5	5
Magu	√	√	√	5	5

Source: Field Data (2012)

The Table 8 above indicates that all objectives in the district's MTEF are in line with LGA corporate objectives (eight objectives mentioned earlier). However, objectives indicated in the DSP for Misungwi, Moshi and Mtwara are not similar with those in their MTEF. In other words the DSP for these districts

are not in line with their MTEF and this raises a question on whether or not the DSP is used as a guiding document for preparation of their annual MTEF as it is meant to be.

4.2.4. Quality of PBRM Documents

With regard quality of reports, three key PBRM documents – the district strategic plan, the MTEF documents and quarterly/annual progress reports were assessed. The assessment criteria included appropriate background information, sufficient evidence, statistics, examples, logical organisation of report and if the reports met the required format (where provided).

The district strategic plans of five out of seven LDs (71%) and one out of three NLDs (30%) were ranked as high in terms of structure, layout and linkage among various aspect of the document (Table 8). The person reading the documents can easily understand what the district intends to achieve in the next five (or three) years, the objectives and strategies to achieve the same objectives. However DSPs for Njombe and Misungwi both NLDs and two LDS - Temeke and Makete were vague not well organised and difficult to understand. It was however, observed that all districts had good quality DSPs except Hai and Siha who used an external consultant to facilitate development of the strategic plans. This implies that more effort is needed to enable district prepare their own DSP without necessarily relying on an external consultant.

With regards to the MTEF documents, it was observed that LGAs are supposed to adhere to MTEF presentation format provided annually by MoF in the planning and budgeting guidelines. MTEF formats are updated each year to accommodate new changes of government priorities. During this assessment MTEFs for 2010/2011 were analyzed against budget guidelines for that particular year. Findings indicate that MTEF presentation from all districts, both LDs and NLDS followed the required format, however with differing degree of quality and richness of the text in different sections of the MTEF. It was observed that they were some inefficiency in the MTEF documents reviewed for example MTEF for Njombe and Misungwi district both NLDs lacked linkage between institutional objectives and sector objectives as indicated the DSP. Consequently only a few activities in these districts were linked to objectives while most activities in all LDs and Moshi linked to targets and performance indicators which are also presented in the logical framework.

The findings show that LGAs prepare different kinds of reports of which the most important ones are quarterly performance and annual performance reports as illustrated in Section 4.6.

Regarding the District Council personnel's capacity in report writing, approximately 24% of the respondents rated themselves as very good in report writing. The other 56% rated themselves as fairly good and 5% either did not respond to the question or could not rate themselves in that matter since

they are not involved in report writing. Comparing LDs and NLDs districts, relatively more staff (35%) in LDs affirmed themselves as very good in reporting as compared to the staff in NLDs which constitutes 8%. Although the majority of district personnel rate themselves as being fairly good in report writing, the quality is compromised by the many reporting formats, inadequate computers to work on and inadequate experience on report writing. In addition, the district personnel reiterated poor report writing at community level and some staff at district level which makes compiling reports a daunting task.

4.2.5. Participation in PBMR Processes

COMMUNITY PARTICIPATION IN THE PBMR PROCESSES

It was established that in both LDs and NLDs communities are involved in the PBMR processes through village meetings and O& OD process where they identify their development priorities. This was also confirmed by 87% of respondents who indicated that communities were involved in the preparation of 2011/12 MTEF through the O&OD methodology. The respondents further emphasized that the budget process begins at the village level through the O&OD to produce the Village Development Plan (VDP). Thus, the VDPs are established through consultation with the villagers at village meetings which will involve all members of the community including women, elderly, youths, disabled and children. After approval of the VDPs, they are further reviewed and compiled by the Ward Development Committee (WDC) to produce Ward Development Plan (WDP).

It was revealed in the FGDs that all the villages possess Village Development Plans (VDPs) which are produced through the O&OD exercise. The process begins with meetings at hamlet (Vitongoji/Mtaa) level where they identify their development priorities from all the members. Then these identified priorities are taken to the village assembly for further discussions, scrutiny and approval where it then becomes the VDP.

In Mtwara district villagers pointed out that the majority of the community members do not attend the village meetings because of political reasons (i.e. fanaticism and subscription to different political parties) and also that the villagers are tired of identifying development priorities without implementation year after year. In addition, some community members do not realise the importance of participating in the village development meetings. This is a result of lack of feedback from district officials concerning the results of the proposed VDPs to the district council (allocated amounts, selection of the contractors and expenditure), and this has discouraged the community members over the years and continue to impact negatively on attendance in village meetings. Lack of feedback on supported projects in the VDPs was a challenge in almost both LDs and NLDs districts except in Misungwi district. To address this challenge it was observed in Misungwi district that once the district budget has been approved district officials prepares a summary report indicating which projects have been approved for each particular

village/ward and this report is shared with ward/village development leadership. The summary report is also posted on the notice board at the District Executive Director's (DED) office.

Another significant challenge observed is that only few or none of the activities from V/WDPs are eventually incorporated into in the district MTEF, even if they are included only a small portion of funding is made available. In some cases none of the priority activities in the VDPs are funded but instead other activities not prioritized in the village plan are funded and implemented.

In summary, mechanisms such as the O&OD processes have been established to improve the participation of communities in the development planning process but this is not always the case. Communities expressed that much power is still concentrated at the District Councils with little trickle down to the community level for bottom up planning. Despite fairly good understanding on the role of the community on priority setting O& OD processes, were not seen to enable communities to set their development priorities but more of a procedure that has to be followed for the district to prepare its MTEF.

The reasons for this scenario were obtained from the various interviewed district personnel and these included the aspect of the budget ceiling, bureaucratic procedures in releasing funds and strictness in using those funds. Moreover, it was revealed that if the village priorities are not in line with national priorities, they cannot be included in the district development plan or the district might risk losing funding from the central Government. Another significant aspect revealed from the field is the fact the budget process at the village and district level begins before they are issued the budget guidelines from the MoF. These observations show that it is not always that the district MTEF is aligned to village plans and address priorities of the community as identified by communities themselves.

WOMEN AND CHILDREN INVOLVEMENT IN THE PBMR PROCESSES

UNICEF considers women and children as marginalized groups, so their participation in the planning process is very crucial not only in addressing their priorities, but in empowering and enabling them to participate in development processes. Field interviews indicate that women are involved during the O & OD processes in their respective villages. In addition, FGDs with village leaders revealed that women are fairly represented in different village development committees and they are also represented through women groups during village meetings.

Furthermore, the study revealed that there was no formal mechanism for children participation in planning process. Some respondents indicated that, children were represented by their parents in village meetings while in other villages, children mainly youth were selected to attend village council and community meeting during the O & OD exercise. FGDs with children representatives also indicated that children were represented through School Children Council (School Baraza). School Children Councils

were available and active in Magu, Temeke, Hai in LDs and Moshi and Misungwi in NLDs. In Makete, Njombe and Siha districts, Children's Balaza exist on paper but they are not functioning. In Njombe for example, it has been confirmed that school children's councils exist on papers since they were established in 2008, but it has been difficult to facilitate their meetings due to financial limitations and geographical landscape of the district. Calling for a district children council meeting requires paying transport and accommodation for some children representatives. In Makete it was explained that all the former ward children council members had finished their primary school education and new representatives have not been elected. In Bagamoyo district there was no evidence of children participation either through village meetings or School Children Baraza. However, the team met with Nanyamba Ward Children Council which seemed not to be active and lacked the confidence and capacity to voice out their issues in village meetings.

4.3. Inclusion of Children and Women's Issues in Plans and Budgets

The ultimate objective of UNICEF support to PBMR processes was to ensure that priority issues for children and women are given due consideration in the preparation of plans and budgets. As a result, the current assessment sought to establish the extent to which district plans and budgets reflect children and women's issues. Recognising that children and women's issues are broad and cut across a number of sectors, the current assessment narrowed them down and selected only a few interventions i.e. health, education, water and sanitation and community development. The analyses that were carried in the different districts focused on the allocation of the financial resources over the in 2011/12 financial year. Only analysing budgets using this criterion did not provide adequate and comprehensive picture on the women and children budgeting. This is because the allocation of resources is dependent on many aspects including the population size, number of schools, geographic coverage among other socio-demographic and economic variables rather than an improvement in the budgeting for women and children.

4.3.1. Health and Nutrition

The Health and Nutrition programmes that were analysed included intervention such as child health, nutrition, reproductive health, Integrated management of childhood illnesses (IMCI), PMTCT), Malaria Prevention (ITN's distribution) and Immunization (EPI). Findings from the field indicate that a total amount of Tsh. 93,093,300 was allocated for nutrition interventions all 2011/12 MTEFs of all ten districts. Magu district had the highest budget for nutrition Tsh. 32,000,000 followed by Hai with Tsh. 13,193,200, and Siha TSH11,552,000. The district that had the lowest budget nutrition as Misungwi Tsh4,000,000, Makete Tsh 5,400,000 and Mtwara Tsh.7,025,000. However, generally budget allocation for nutrition intervention was higher in LDs than in NLDs. Key nutrition interventions that featured in MTEFs included - Micro- nutrient supplementation (vitamin A, iron, zinc etc, nutrition support, for adult and children living with HIV, staff training on nutrition and growth monitoring.

Further, it was realized that all District Councils include reproductive health interventions in their district plans and appropriate resources were allocated for the provision of such a service. A total amount of Tsh. 652,484,720 was allocated for RH services with the amount ranging from Tsh. 389,349,200 in Moshi to Tsh 8,845,500 in Mtwara. As for Integrated Management of Childhood Illnesses (IMCI) all districts plans except Mtwara Rural and Njombe, indicated to have included IMCI interventions. An amount of Tsh. 81,000,000 was allocated for IMCI with Magu being on the top of the list for allocating Tsh. 42,000,000 of its resources to IMCI programme. Not only that but also PMTCT intervention was taken into account featured and in all the district plans with a total amount of Tsh. 278,868,300. Lastly, Malaria prevention activities mainly INT distribution appeared in all district plans with exception of Mtwara, Misungwi and Makete. All the districts also had included immunization budget as activities in the MTEF.

A review of village and ward plans, showed variation of health and nutrition intervention proposed by the communities and that was evident in the MTEF. Village and ward plans showed few or none of key nutrition and health intervention mentioned above, as most of village/ward priorities were around infrastructure like construction of a dispensary, maternity ward etc. A few exceptions are the Ward/village plans for Misungwi and Moshi both NLD with some community level nutrition interventions. However focus group discussion revealed that some priorities for women and children issues related to reproductive health could not be verified in village plans.

4.3.2. Education

District councils are key players in the execution of education and skill development programmes mainly in primary, secondary and adult education programmes. Programmes with a strong influence on the development of women and children included high school and basic education, distance education, literacy and skills training and early childhood care and development. The interventions that were assessed in education department included Early Childhood Development (ECD), teachers training, girl's education activities, and life skills training programme.

Early Childhood Development Interventions were included in the MTEF 2011/12 and Village/ward development plans for only Mtwara and Magu districts with a total budget of Tsh. 78,275,000. ECD activity in the MTEF was mainly training of teachers and other staff on the operational guideline / Minimum standard for ECD. In-service training programme of teachers is very important for improving education outcomes for both girls and boys. However, training of teachers was only indicated in MTEF for Magu, Siha and Mtwara in LDs and Moshi and Misungwi in NLDs. The total amount for teachers training programme in all the districts was Tsh. 309,539,000 with Magu having the highest amount of Tsh.168,335,000. Most of the Village/ward development plans also indicated to have a shortage of teachers and recruiting new teachers was one of the priorities.

As far as promotion of girl's education activities is concerned, the results from the field show that only one district council, Mtwara, indicated to have allocated resources for this activity. However, interview with district education officers revealed that almost all the district councils have some activities to promote girl's education which included construction of girls' dormitory, hygiene and sanitation activities. But these activities could not be traced easily in the MTEFs. In relation to this, it was learnt that 3 LDs Magu, Makete and Hai had some activities related to Tanzania Gender in Education initiatives (TGEI) mainly construction of girls' hostel, girls' friendly washing facilities and training on TGEI.

Lastly, the review of the district plans indicated that only two LDs of Makete and Siha and one NLD of Moshi have included life skills training programme in their MTEF. The total amount for life skills training programme was Tsh. 133,700,000. Siha had the highest budget for life skills training of Tsh. 78,480,000, followed by Makete Tsh. 52,170,000 and Moshi Tsh 3,050,000.

4.3.3. Community Development and Gender

Results indicate that all District Councils with the exception of Makete which included credit scheme for women in the MTEF and allocated resources. Four districts of Mtwara, Makete, Siha and Njombe have also allocated resources for gender awareness campaigns in their district plans. In addition, almost all ward/village development plans have a provision for women credit schemes, identified by different names VICOBA, SAACOS, UPATU and the like.

It was interesting to note that all district councils had a budget provision for supporting MVC. Nonetheless, the levels of support differ from one district council to another. MVC support activities included provision of basic necessities such as food, uniforms, shoes, and payment of school fees, counselling, fostering, and legal support. It was however noted that MVC support services were more organised in LDs and Njombe than in NLDs. A review of ward/village development plans indicated that in all districts except Misungwi indicated MVC as a priority. In Magu for example, every household is supposed to contribute Tsh 400 every three months to support MVC in the village.

Apart from MVC support, inclusion of other child protection intervention in the MTEF was assessed. The activities included establishment of structures to respond to child abuse, training of various staff members on responding to child abuse, monitoring of child abuse and birth registration. Field results show that child protection interventions were available in the MTEF 2011/12 of all LDs and Njombe. The amount allocated for these activities range from Tsh. 73,610,000 in Hai to Tsh. 2,000,000 in Mtwara.

4.3.4. Water and Sanitation

Water and Sanitation intervention comprised of programmes such as rural water supply and projects that included construction and rehabilitation of dams and boreholes, sensitisation on hygiene and sanitation and provision of sanitary facilities. Other programmes included provision of urban water supply facilities. Interventions with relation to women and children interests included school hygiene and sanitation, establishment of water and sanitation centres and support to water user committee.

Results indicate that all LDs have budget provision for establishment of hygiene and sanitation centre, but only Temeke, Mtwara and Njombe district councils had budget for strengthening water committees. School hygiene and sanitation activities were available in Mtwara, Makete, Magu and Hai district councils.

4.4. General Observations and Challenges on Budgeting for Women and Children issues

Generally PBMR interventions in the LDs in the past four years have played a key role in ensuring district plans and budget are responsive to the needs of women and children. It was also observed that although key interventions for women and children issues were being addressed in the district plans, some interventions that have a greater impact on women and children have not yet received adequate attention. This included Early Childhood Development, Girls education activities, life skills training, gender awareness, child protection, school hygiene and protection and support user committees. In addition, it was observed there is inadequate resources allocation to some of the sectors that directly deal with women and children issues, for instance, the Social Welfare and Community Development.

It was observed that the implementation of women and children priorities was facing the challenge of delay in the release of funds from the Treasury. In some cases, it was reported that the amount released by the Treasury could be less than what was initially allocated. The findings from the field also show that some district councils receive development funds close to the end of a financial year, sometimes funds for four quarters at once, making it difficult to carry out all the planned activities in that particular period.

Misallocation of funds meant for development interventions was mentioned in almost all district councils. This was also attributed to political interference where funds would be used to fulfil interests of political leaders. Few cases of mismanagement were also mentioned where district leaders used funds for development projects for personal interest. Political interference by politicians particularly with the councillors was cited as another problem with staff being pressurised to violate professional ethics. Staff also mentioned uncoordinated visits required by central government and development partners

interfere with implementation of activities, compelling staff spend much of their time attending visitors for project audit, studies and supervision

4.5. Financial Management , Internal Control and Procurement

BUDGETING

All LGAs visited are using Plan Rep3 to prepare their budgets but Plan Rep 3 does not link with EPICOR and this hinders the reporting process, so the budget is keyed in item by item from PlanRep2 print out, which is tedious, time consuming and prone to typing error. The team observed that there have been frequent changes in the PlanRep from Plan Rep, Plan Rep2, and now Plan Rep3. This is very confusing to the users as these changes occur without consulting them, only late to be notified very rate. Some of the variations are not compatible with other planning tools such as CCHP leading to double work.

RECORD KEEPING AND REPORTING

The assessment revealed that all councils visited are maintaining the Integrated Financial Management System (EPICOR) and they also use a manual system. EPICOR is more less a backup to the manual system. In line with EPICOR, four modules have been installed: the Account Payable, Account Receivable, General Ledger and Cash Management. However several challenges were observed with EPICOR. Firstly, the councils are not able to produce aged analysis of debtors and creditors, to get an indication of how much is owed by the councils and how much the council owes the supplies. Secondly, the system does not include revenue management to help the council manage locally generated revenue, such as user fee, local taxes, etc. In additional EPICOR is installed in a stand-alone computer without interdepartmental linkage so only one person can use the computer at a time. Furthermore, no reports can be generated for internal use or for audit purpose because the system does not all record revenues and expenditure and cannot capture all account codes used in government. Because EPCOR is not reliable most council have chosen to run a parallel manual system. The problems are further complicated by the fact that only few staffs are skilled on EPICOR and PlanRep, due to transfer of trained staff with no succession plan on transfer of skills.

PROCUREMENT

Councils are supposed to have the Procurement Management Unit (PMU), however the Public Procurement Act for the Local Government Authorities (2007) does not indicate exactly where the PMU should be anchored within the government structure. In most councils assessed the head of the PMU is the supplies officer, who is under the finance department. The other members are located in various departments in the council which makes PMU work as a committee rather than a unit. In addition procurement procedures are not known to most heads of departments and councillors; this hinders procurement of process and late implementation of planned activities.

4.6. Monitoring and Evaluation Information Systems

Monitoring and evaluation is a critical component of any program being implemented. Without a functioning M & E system, it is difficult to know if the programme or development project is going into the right direction or if programme objectives will be achieved. The assessment of M & E at LGA level focused on examining the Information Management System (IMS) to determine their effectiveness and efficiency, in terms of collecting data and information flow, effectiveness of M & E tools including reporting systems. The data collected for M & E activities are presented to the District Councils in the regular meetings and disseminated to villagers through Ward Councillors in the Village Meetings. The reports prepared for M & E suggest some actions to be taken towards the improvement of the performance of project activities.

The study established that there are various Information Management Systems (IMS) that exist at the district level. The common ones being the Local Government Monitoring Database (LGMD), Health Information Management System (HIMIS/MTUHA), and the Education Information Management Systems (EIMS). Others included the MVC database, and the Agriculture Information Management systems. Moreover, it was learnt that the LGAs use the Planning and Reporting (PlanRep) and EPICOR Accounting Systems for financial information management. This section proceeds by giving a brief description of the various Information Management Systems available at the district level and then an analysis of the challenges in their implementation.

4.6.1. The Local Government Monitoring Database (LGMD)

LGMD is the database designed for LGAs to collect monitoring data from villages, Mtaa, wards and other sectors within the district council namely population data, health, education, water, roads and lands. All data collected at the LGA are entered into computer systems at the district headquarters then forwarded as computer file once a year to regional offices and PMO-RALG head office in Dodoma. The LGMD can also be linked to the central database – the Tanzania Social Economic Database. The District Planning Department is primarily responsible for coordinating data collection from all other departments.

4.6.2. Health Management Information System (HMIS)

The Health Information Management System also known by its Swahili Acronym as MTUHA, was designed by the Ministry of Health and Social Welfare to collect health related information form health

facilities. The system captures both curative and preventive services including in-and- outpatient services, diagnostic services, pandemic and outbreaks, and services for special programs such as PMTCT, family planning, HIV AIDS and others. The system contains a series of booklets and data collection forms that need to be completed by staff at dispensaries, health centres and hospitals. Data are consolidated at district levels then submitted to the regional office and the MOHSW for processing, analysing and reporting.

4.6.3. Education Information Management Systems (EIMS)

EIMS was designed by the Ministry of Education and Vocational Training to collect data on education issues. The collected data include student enrolment in primary, secondary and adult education classes, number of teaching and administrative staff members, training materials, books, equipment and school infrastructure. Data collection is done at school level by head teachers, and then consolidated by Ward Education Officer, before submitting to the District Education Officer. At the district level data are consolidated then submitted to Regional Education Officer and at the last to the MoEVT for further processing and analysis. The District Council data are linked to the central system – the Basic Education Statistics in Tanzania (BEST).

4.6.4. The Planning and Reporting (PlanRep) and EPICOR

PlanRep and EPICOR are accounting softwares designed by the MoF to gather information needed for budgeting and resource allocation. The systems capture budgeting resources at the district council levels on recurrent and development budget, personal emolument and other charges. The system also captures physical implementation of activities the LGAs. Data are consolidated at departmental level submitted to the planning department for final consolidation before being submitted to the regional officers and finally to the MoF and PMOLARG. The major problems encountered when using these tools are: challenges in the installation and updating of the software on computers, PLANREP is good for planning and not for reporting although some components of planning are still missing. There seems to be a poor linkage between PLANREP and EPICOR.

4.6.5. Challenges in the District Information Systems

Although the PMO-RALG provides support to ensure smooth monitoring and evaluation processes in the districts several challenges in the district IMS were discovered. Each of the key sector ministries has designed routine data collection forms based on their objectives and functions. Each ministry has a set of data collection forms; some of which are bulky and also need some calculations. These tools are distributed to respective sector departments and to lower level institutions – health facilities and

schools. Data from lower level facilities are sent back to respective sector department at district level for consolidation. Data are submitted to regional authorities and then to sector ministries where data processing and analysis occurs. Sector ministries produce report and publication for data users but few ministries have disseminated data to the district councils. This leaves district with little or no processed data for decision making.

The LGAs are overwhelmed by parallel data collection systems by sector ministries and sometimes by donor and development partners. Each system has its own pathway, specific data requirements, and timing and data collectors, for example HIMS data are collected by health providers, EMIS by teachers, PlanRep and LGMD by planning officers. While on the same, there was low awareness and little understanding on the importance of data collection and ownership.

Another challenge is limited institutional capacity of LGAs in respect to information management. Effective data management requires skilled staff, computer (hardware and software), access to internet and other equipments. Lack of skilled personnel for data collection, management and analysis was a major constraint in almost all assessed LGAs. Although all LGAs are supposed to have the M&E section within the Planning department – none of the LGAs had this unit functioning but the planning officers are responsible for that role. In an attempt to address this, UNICEF supported establishment of the District Council Monitoring & Evaluation Team (CMET) in all LDs. The role of the CMET is to support the districts and Council Management Team in monitoring, evaluation and reporting the progress of implementation of development projects. D/CMET has however not been institutionalized in other LGAs beyond UNICEF supported LDs. The field results reveal that there was clear difference between LDs and NLDs in terms of M & E practices. Unlike the CMET team members in NLDs, most of the team members of CMET in LDs were trained on M&E. Alternatively, the DPLOs particularly the one for Njombe district organises informal in-service training programmes to the members of the informal M&E team. The composition of the CMET also needs to be revisited because most of CMET members are heads of department who have little or no role in data collection, management or analysis. They supervise other staff directly involved in data collection and /or entering data in the IMS mentioned earlier.

With regards to equipment and facilities, all LGAs reported not having sufficient computers for data collection and management, and carrying out different tasks. Some have computers but most of them were old and or outdated cannot run modern statistical software or even connect to the internet.

4.7. Reporting

Reporting is a key aspect of PBMR processes and a critical component of monitoring and evaluation. The findings show that District Councils prepare different kinds of reports; **monthly reports, quarterly performance reports, annual performance report and progress reports**. However, district personnel indicated that they prepare several other reports – weekly and monthly reports on demand or emergency for the different audience including the District Executive Director, the Regional Commissioner, the MoF/PMO-RALG, Ward Councillors, parent ministries (for example Education, Health, Agriculture, Water and Sanitation) the community and the different donor organisations that are involved in development projects in that particular district. For example, the District Community Development Officer in Bagamoyo prepares a report for the District Council, Tanzania Social Fund (TASAF), Regional Office, MoF/PMO-RALG, and Ministry of Community Development, Gender and Children and the different donors (JICA, DANIDA, World Bank). It is noteworthy that the reports for each audience are different hence a different reporting format. There were several challenges confronting LGAs in reporting and the key ones are below:

Firstly, the usage of many different reports formats which is time consuming and compromises the quality of the reports. Sometimes the same issue for example HIV/AIDS could be reported to five different audiences in five different formats. Furthermore, the continuous change in the reporting formats for the various institutions creates challenge to the district personnel. As they begin to be conversant with one reporting format and then another one is introduced by the PMO-RALG, therefore they would have to learn to use the new format. This compromises the quality of the prepared reports. Sometimes new format arrive at the end of the reporting period and staff have to redo the reports in line with the new formats. It was also pointed out that some formats are too rigid to include other meaningful information – e.g. reporting only numbers without space to explain what some figures could mean.

Secondly, there are always delays in report submission from village levels to the district council level or from different departments to the district planning department for compilation. In addition, district personnel reiterated that report writing at village and district level is poor, which gives the planning officers difficulty in compiling these into one district report. Some formats require computations of figures at village levels while the Village Executive Officers who prepare the same lack report writing skills. In some other cases data are not available or not accurate and not reflect the real situation on the ground. The language barrier was also reported as another challenge for most of personnel during the preparation of the reports. Data needs to be collected in Swahili from village levels then translated into English for reporting, this sometimes compromises the quality of the reports.

Thirdly, shortage of necessary equipment and facilities was mentioned as another challenge in effective report writing. The respondents stated that lack of transportation facilities to make field visits and

collect data on community development projects. Some departments do not have computers or they have to share one computer which in many cases delaying report writing. Other equipment related challenges mentioned include frequent breakdown of computers, theft of computer with stored data, lack of provision for communication within the district budget and staff have to use their own cell phone to collect information from the field.

5. Chapter 5: Assessment of UNICEF PBMR Support by Assessment Criteria

In this chapter we present the evidence in relation to the 5 assessment criteria which were investigated in the current assessment.

5.1. Relevance

To what extent were the PBMR interventions consistent with key policies and strategies that are guiding planning, budgeting, monitoring and reporting processes of the Government of Tanzania?

The findings from the current assessment seem to suggest that UNICEF support to PBMR activities were a very relevant intervention. By seeking to target and focus on the need to include children's and women's issues as priorities in district plans and in MTEFs, UNICEF added value to the district planning process. While most districts already included children's issues in their district plans, these were found to be mostly of hardware (i.e. schools and clinics) in nature, and they were missing the software aspects (i.e. awareness campaigns on child rights) which are critical for ensuring a holistic approach to child sensitive planning and budgeting. In addition, the documents review and interviews with stakeholders indicates that PBMR interventions are consistent with national policies, strategies and plans guiding the planning and budgeting processes in Tanzania. As indicated earlier PBMR interventions are aligned with the Local Government Reform Policy that sets the strategy of decentralization by devolution, the Public Finance Act which provides a legal framework of the budget regarding revenue, expenditure control and accountability and the Local Government Finance Act that stipulates the requirements and procedures to be followed by Local Government Authorities in preparing annual estimates of revenues and expenditures.

PBMR interventions primarily supported the district in development of District Strategic Plans and MTEF in line with various national and international development instruments that the GoT subscribes and adheres to. The development of plans at the LGA level was guided the Tanzania National Development Vision 2025, the National Strategy for Growth and Reduction of Poverty (MKUKUTA), the Five Year Development Plan, Millennium Development Goals, annual planning and budget guidelines as well as sector policies strategies and plans. Additionally, support to PBMR emphasised the need to set priorities at district level based on the Opportunities and Obstacles for Development - a bottom up planning approach which is in line with decentralization by devolution. Thus in the context of the support to PBMR, it was established during discussions with various stakeholders that the government is anxious to harness the results achieved by the UNICEF support to LGA by cascading similar initiatives to other districts that were not covered by UNICEF.

The focus of the UNICEF programme in highlighting the need to ensure the integration of women and children's issues in PBMR process made the project relevant to the national context as it was also linked to other national policy frameworks. Most respondents that were interviewed during the assessment pointed to the fact that UNICEF support to PBMR was relevant in indirectly sensitising and raising awareness among district planners and budget officers as well as stakeholders at the national level on the children and women related issues that need to be reflected in the plans and budgets and ultimately monitored and reported. The indirect sensitisation was a result of the fact that there was no PBMR tool under UNICEF support that engaged in training of District Council personnel to link women and children issues into development planning.

The establishment of D/CMETs and their training on managing for development results was crucial in that it enhanced the quality of monitoring of development projects, not only in relation to achievement of results for children but also across different sectors. Although the introduction of D/CMETs has to some extent contributed to the harmonisation of monitoring activities across sectors, opportunities still exist for greater and strengthened coordinated approach to monitoring and reporting at the district level given the multiplicity of data collection and reporting required for district councils.

Strengthening monitoring capacities encouraged districts to set up multi-sectoral D/CMETs, providing training on how to conduct monitoring of development activities. This has made the monitoring function more integrated, cross-cutting and transparent since it is carried out by the CMET which is composed of members from the different departments in the District Council. For these reasons this programming approach was highly appreciated by the district as being very relevant in terms of improving the management of scarce resources. However, considering the challenges that the D/CMETs are facing in executing their functions, this type of support could have been even more relevant if UNICEF had considered to advocating for the setting up of independent stand-alone M & E departments. Additional M & E functions which have been taken up mainly by the Planning Officers and other Heads of Departments mean the work load of these staff is increased in some cases resulting in very little attention being given to the M & E responsibilities which come by virtue of being members of the D/CMETs and the quality of the activities.

To what extent were the PBMR interventions consistent with the design of the UNICEF Country Program of Operation?

The current assessment found that the PBMR interventions were consistent with the UNICEF Country Program Action Plan (2007 – 2010) which emphasizes the need for strengthening sub-national capacity on priority setting with due attention to children and women's issues. Discussions with stakeholders and a review of various documents, it was established that UNICEF has been providing technical support at the national level in development of various national policies, laws, guidelines, strategies and plans for realizing children rights. To mention but a few policies: the Child Development Policy, the Law of Child Act, the national Strategy for Child Protection, the National Plan of Action on MVCs.

However, there was an inherent limitation in terms of failure of the country programme design in ensuring internal linkages across sectors. For example, the support to PBMR could have benefited from an advocacy component to support districts in on-going situation analysis to identify, plan and budget for key children and women's issues. It was apparent from the interviews with key district stakeholders that a large majority of them still have a hardware oriented mindset, with limited understanding of the need to focus on soft assistance in some programme components or areas like child protection in particular the support to Most Vulnerable Children.

How relevant were the PBMR interventions in building the capacity of district officials in addressing children and women priorities through PBMR processes and tools?

The PBMR interventions in LDs played a key role in ensuring that these national strategies are translated into sector plans and activities then included into the district plans and budgets. In fact PBMR interventions serve as a bridge linking UNICEF's core service areas with district planning and budgeting processes. Findings indicate that district plans in particular the DSP and MTEF have clear results, targets and activities for women and children.

It was also established from the study that the UNICEF interventions were focusing on Planning, Budgeting, Monitoring and Reporting processes, and they did not establish direct training programmes to the district personnel on women and children issues (gender issues, child protection, women and children in development) even though they had focus in women and children participation in development planning and their priorities included in DSPs and MTEFs. Expectations of improved results in addressing children and women's priorities through PBMR processes alone in LDs without a deliberate focus on children and women's issues that need priority action was an inherent weakness of the project. In the NLDs the participation and inclusion of women and children priorities into the DSPs and the MTEFs was much lower in comparison with LDs, and this might be attributed to the fact District Council personnel from NLDs did not receive any training on PBMR from UNICEF which could helped them understand national policies that have insight into women and children in development planning. The foregoing is in line with the observations of the assessment team which did not see evidence of sufficient attention being given to development of policy analysis and analytical skills of identifying women and children's issues which is a necessary ingredient in ensuring that these issues, once identified are then planned and budgeted for inclusion in the district plans and MTEFs. It is a wrong assumption that training personnel on PBMR would result in solving the challenge of child sensitive planning and budgeting at the LGA level. Having a local critical mass of trained cadres on PBMR including O&OD and policy analysis would have helped ensure that the hypothesis of the programme is achieved.

5.2. Effectiveness

To what extent do the PBMR processes and tools in LDs address children and women priorities identified at different levels?

There is very little evidence from the assessment to suggest PBMR processes and tools as supported by UNICEF in LDs assisted in addressing children and women's priorities identified at different levels. Instead, the findings of the assessment seem to point to the rhetoric of bottom-up planning where issues identified by the communities and reflected in ward and village plans end up not being sufficiently prioritized in district plans due to competing priorities. Among other objectives, UNICEF support to PBMR processes was to ensure that district planning and budgeting is result-based, with clear target and activities, reasonable budget allocation, and clear indicators to monitor progress of development projects and that children and women are actively involved in setting their priorities during the preparations of village and ward development plans.

The district plans in LDs were more likely to include many interventions that have strong elements on children and women's issues, set specific targets for women and allocated funds on key interventions assessed than in NLDs. However, it could not be established if these interventions were included in the district plans as a result of support to PBMR processes. This is mainly because a review of the UNICEF 7LDs minimum package suggests that the inclusion of these activities is mainly a result of districts being allocated budgets and resources on children and women's issues by UNICEF. Interventions that appear to be prevalent in district plans of the LDs include pre-school and early childhood development, girls' education activities, life skills training, in service teachers training, child protection activities, establishment of water and sanitation centers school WASH program, and support to school and Water User Committees. All other interventions were uniformly included in the district plans of both LDs and NLDs but with differing degree of intensity and budget allocation. These include nutrition interventions, reproductive health, IMCI, PMTCT, MVC, Malaria prevention, immunization and women credit scheme. It was also observed that interventions for women and children are more organized and well-coordinated in LDs than in NLDs in the sense that there are distinct activities at each level district, community and household. Interventions in LDs also are guided with specific national guidelines that are developed and distributed with support of UNICEF.

To what extent is the community's contribution to the process in the planning and budgeting process of the LGAs?

The findings reveal that relatively high level of community involvement in both LDs and NLDs through the O&OD exercise. Both interviews and community discussions indicate a fairly good level of community involvement. Women participate through various committees at village or ward level meetings that are required to have equal representation of men and women. These committees include village economic and finance committee, water user committee, MVC committee, school committee,

dispensary/health board and village multi-sectoral HIV/AIDS committees and many others. Women also constitute a significant part of Community Owned Resource Persons (CoRPs), who are trained and support various development interventions in the community. Most community CoRPs are also members of village committees which are key players in village development planning. Despite well-established mechanism for women participation in priority setting, there appear to be little influence of women of what is finally included in the village development plan. As a result of the O&OD used in all districts in the country, the participation of the community in the development planning process seemed to be high in both the LDs and NLDs. For example it was revealed that most women in the surveyed districts particularly in Mtwara had prioritized water, however, the provision of this service is largely dependent on the availability of funds, government directives and the annual budget guidelines. This leaves the women in the community without the final say on when to have the identified.

In spite of the fact that the district planning and budgeting processes has strong and central and local government ownership, there is strong element of community participation in all districts mainly because of the activation of the O & OD process and this had a crucial role in determining which community projects are funded. On one hand the central government provides the leadership/blue print in guiding the districts to plan for the longer term national priorities and targets while sectors provide guidance on specific short term priorities and targets. Despite of the challenges in balancing and sustaining high quality planning between the national and district priorities and the community priorities, there is little evidence to confirm that communities do actually contribute to what ultimately goes into the district plans and budgets. The main challenge districts face is that priorities and gaps are many and resources are too few to cover the breadth and scope of what emerges from the village and ward development plans which results in some priorities not being covered at all in the district plans. The above goes a long way to illustrate the dilemma that many districts find themselves in, on one hand having a strong desire to ensure that community participate and contribute in the participatory planning process, but on the other hand having to deal with disappointments when they are faced with the challenge of limited resources to fully finance what comes from the ward and village plans.

However, despite the well-articulated contribution of the communities in planning and budgeting processes at the district level, there is evidence to suggest limited participation of children in the planning and budgeting processes in both LDs and NLDs. This is despite a number of guidelines that have been put in place to ensure children participation in development processes. National guidelines to this effect include National Guideline for Child Participation, National Child Participations Standards and Code of Conduct and National Adolescents Participation Strategy. As shown elsewhere in this report, there is evidence to suggest the participation of young people in district planning and budgeting has increased especially in learning districts since members of the children's *barazas* at district level are being invited to participate in district planning activities. However participation of children in ward and village level planning meetings is not yet realized. The meetings of the village and wards governments

are still being largely attended by adults, with limited participation of children or none at all in village meetings in both LDs and NLDs.

In addition, effective community participation was generally impeded by inadequate involvement during the implementation of development activities identified by communities, poor feedback mechanisms from the District Council officials; income poverty in general prevents some people from contributing cash for development activities and inadequate support from the district or other sources to finance priority community activities. This is likely to discourage people from participating in development activities and also weaken the participation mechanism (the O &OD) that the government has been supporting over the years.

While the communities are identifying their development priorities the central Government will avail the annual budget guidelines and budget ceiling for each sector and these are what will be followed by the District Councils. Therefore, both the community contributes to a lesser extent while the central Government contributes greatly in the planning and budgeting process.

To what extent did the PBMR interventions in LDs contribute to the national systems and tools related to PBMR?

The current assessment found very little evidence to suggest that the support to PBMR processes has contributed to national systems and tools related to PBMR. Apart from the anecdotal evidence in relation to some 'self-starter' initiatives by the Ministry of Finance in supporting NLDs to implement PBMR trainings, there seems to be no evidence to suggest integration of PBMR support in national systems and tools. To this end, the assessment team felt that there were very little efforts by the UNICEF team to systematically document the process and approach to PBMR support in particular any influencing role it might have played in ensuring integration in national systems. It is therefore imperative that any future support to PBMR, including any policy leverage and influencing role should be systematically be documented as part of on-going programme monitoring. Needless to say that this is particularly important in identifying strategic entry points for policy, systems and tools influencing. Measuring the wider impact contribution of UNICEF support to national policies and systems is very challenging and can be mainly effective where nationally-reform processed related to M & E are in place.

What seems to be evident however is the fact that UNICEF support to PBMR has immensely benefited from the existence of a wide variety of national planning and budgeting tools and guidelines from from the MoF and PMORALG i.e. the MTEF, PlanRep, O & OD guidelines as well as Information Management Systems. In addition, PBMR support also played a key role in ensuring these planning and budgeting tools are available and effectively used in the Leaning Districts. The development of the training manual on planning and budgeting was a first step to facilitate the understanding of budgeting tools by both

trainers and LGA staff. Furthermore UNICEF facilitated the development of M & E training package through MSTCDC. The training on M&E was key step to improving district M&E system and D/CMET.

To what extent and under what circumstances were strategic partners (NGO, CBO universities and MDAs) involved in the implementation of the programme?

The implementation of the PBMR project had a few strategic partners that had different roles in the implementation of PBMR interventions. Most notably, the assessment found that there was good collaboration between UNICEF, the MoF, PMO-RALG, and two academic institutions which are Hombolo Training Institute (Dodoma) and the MSTCDC (Arusha) in the implementation of PBMR interventions. The academic institutions were involved mainly in the training of the District Council personnel on PBMR processes while the PMO-RALG was involved in the organisation of the training programmes and dissemination of the softwares used for planning in the DCs including identifying the personnel to be trained. However this collaboration needs to be extended to other strategic partners mainly development partners and civil society organisations working on the same or similar issues. Several PBMR players were observed at the district level, but there was no proper coordination mechanism or a forum for exchanging experiences and complementing each other's activities.

However, at this juncture, it is important to point out that involvement of the NGOs, CBOs, MDAs and universities in the implementation of the UNICEF PBMR project could have been strengthened through combined and coordination of efforts in training of the different aspects of the PBMR. In particular the role of Hombolo Training Institute needs to be more central in order to ensure their increased role in ensuring the institutionalisation of the programme within the government structures. This could have been one of the major weaknesses of the intervention, as some NGOs (WAJIBIKA) and CBOs are also focusing on the same issues (PBMR) that UNICEF is supporting.

Collaborating with private institutions on M & E training programme was a good option based on their expertise and experience in training but this could be costly in future and cannot sustained by funds from the District Council. In addition, only few staff members from each LD attended M& E Training. Some of trained staff members have either moved out of the districts or promoted to other positions not related to M & E. At the time of the assessment discussions were underway with PMO-RALG to include training of M & E in the Local Government Training Institute – Hombolo, Dodoma which is the leading training institute for the local government. If this is successful, the LGTI should also assume the role of training of national trainers, supervising trainers and quality assurance. UNICEF role here will be to build the capacity of the LGTI so that it can provide training on all key aspect of PBMR including planning and budgeting as well as monitoring and evaluation and reporting. A mechanism should also be put in place so that national trainers can negotiate training fee independently with LGA as most of the LGA are now budgeting for PBMR training in their MTEFs.

5.3. Efficiency

Did the use of national systems contribute to or hinder the achievement of intended objectives/results?

UNICEF support on PBMR was mainly capacity building on preparation of PBMR tools. Interventions included training of few selected LGA staff members on planning and budgeting as well as monitoring and evaluation. The training on planning and budgeting was done using the National Facilitation Team and that of monitoring and evaluation was subcontracted to a private training institutions. The former, was designed to adopt a cascading approach, starting with training of trainers at national level who would cascade the training to regional and district levels. This is somehow efficient and sustainable in comparison to the use of private institutions. However, efficiency of this approach is hindered by competing priorities of few available trainers, time constraints and staff re-deployments as observed indicated during district key informant interviews. Most of these trainers are based at national level not readily available at the district level and there was no mechanism in place to ensure availability of district trainers, to continue updating their (DC staff) skills in line with new changes in the PBMR tools.

Although the current assessment did not manage to review the funds disbursement from UNICEF to the districts through the Basket Fund or Treasury, as this data was not available to the assessment team it was observed and reported from the discussions with various stakeholders that UNICEF performed much better in comparison with other development partners in terms of timeliness in the disbursement of funds and as a result contributing to timely programme delivery (i.e. achievement of objectives and results). This is despite the delays in the disbursement of funds to the district by the Exchequer. Generally stakeholders were in agreement that UNICEF was efficient in processing disbursements but delays were with the Treasury. There is general consensus that the role of UNICEF in communicating with the districts about disbursed funds (by sending notification letter of transfer of funds) through the RAS enabled districts to follow-up and shortens delay of funds released. At the level of the MoF, there is a belief that the delays in funds transfer to the districts are necessary as it allows the government to do verifications before funds are disbursed, and this was the case in both the LDs and NLDs. This they considered to be a necessary bureaucracy even if it resulted in delays in funds disbursement and ultimately implementation of programmes.

To what extent the feedback forums (planning and coordination meetings) were useful to ensure quality of PBMR in LDs?

To facilitate cross learning among LGAs and sharing of experiences, UNICEF has been organising feedback meetings. These meetings brought together key people involved in the PBMR processes from LDs, representative from the MoF, PMO-RALG and UNICEF. Feedback meetings have been very useful not only in exchanging experiences among LGAs but as a venue for providing feedback to the MoF and PMO-RALG on the usefulness of various budgeting tools.

5.4. Impact

Are there any significant improvements in the way PBMR processes are implemented in the LDs?

Some impacts are already being realised in the UNICEF learning districts that have been supported through the PBMR project. However, caution needs to be exercised as there is still need to some more time to be given before the medium to longer term changes can be observed. Among some of the improvements is the fact that resources and time are directed to activities that result in improving service delivery and achievement of set objectives i.e. there is an increased and deliberate focus on managing for development results. The district officials highlighted that the interventions have enabled them to set achievable objectives, target and activities through the PLANREP software. They have pointed out in both LDs and NLDs that even though the software has problems of installation and opening in many computers, it is still helpful in the planning and budgeting process. Despite some efforts by other development partners on PBMR training, a lot still needs to be done in the NLDs as there a minute number of trained personnel and they are overwhelmed by their responsibilities as they are the only ones who can perform the duties. This would impact quality of work produced and failure to catch up with deadlines for submission of reports at different levels.

Despite these improvements, LGAs have experienced some setbacks in the institutionalization of the PBMR processes. As mentioned previously the O & O D methodology has raised community participation and ownership of development interventions but this is weakened by inability of the districts to meet community priorities. Late disbursement and/ or failure of the central government to disburse funds for projects approved in the MTEFs, is creating mistrust between district administration and the community. Other PBMR related challenges include multiple planning guidelines, M & E system, report formats, accounts and accounting; political interference; weak monitoring and evaluation systems, and lack of skilled staff, all have effect on quality and impact of PBMR process.

In addition, findings from the current assessment revealed critical shortages of working facilities particularly computers, transport, internet and data storage facilities. Given the current situation, without simultaneous addressing the availability of essential equipments, upgrading knowledge and skills through training is unlikely to improve the PBMR processes and enhance service delivery on the ground. One of the problems pointed out repeatedly, was the lack of transport (vehicles) for the physical checks of the development projects so as to ensure quality and compile accurate reports. Furthermore, it was also established that some of the members of the D/CMETs are not trained on monitoring and evaluation, and this certainly has a significant negative impact on the quality of monitoring and evaluation in some districts.

5.5. Sustainability

What is the potential for scale up, replication and integration into the national policies, strategies and guidelines?

There seems to be great potential for scale up, replication and integration into national strategies and guidelines since the field results ascertained that LGA personnel are eager to learn and change their routine planning which was not participatory. It has been learnt that some of the intentions of PBMR processes is to ensure there is adequate accountability of the government to their citizen and promote community participation in development planning and priority setting. Since the central and local governments are part and parcel of the PBMR processes, it is likely that success stories maybe adopted in other districts and be integrated into national policies and strategies. If the districts will be allocating resources for in-services training on PBMR processes to other personnel, there is great potential of sustainability. However, it is worth noting that the trained personnel on PBMR processes are subject to be transferred to other districts without any negotiation. This would not be a significant set-back if the transferred staffs continue working on PBMR in their new districts of re-assignment.

Findings indicate that UNICEF support to the LDs has improved PBMR processes and outcomes as indicated in previous sections. Several mechanisms have been put in place to ensure integration of UNICEF supported PBMR interventions in the existing systems and structures. The use of exchequer system where funds are channelled through the normal government system is a good attempt to ensure government ownership and control in line with the principles of the Paris Declaration.

While participatory budget planning has been institutionalized from the village level to the national level, the feedback mechanism on decisions from district level back to the ward and village level is not well institutionalized. Intense involvement of local communities in planning processes and strong accountability of district authorities to communities at the village level is an important way of ensuring trust and ownership of development initiatives by the communities, a factor that is especially given the potential of broad based community involvement in achieving development results. This is in line with the need for building accountability of the state to its citizens.

Monitoring and evaluation systems have not yet been sufficiently institutionalised at the district level. More so, the involvement of the communities in monitoring and evaluation are another important missing link that needs to be carefully considered as part of UNICEF's support to PBMR. Further capacity building by the PMO-RALG, MoF and UNICEF in terms of both training and equipment is needed to entrench these systems.

As shown in an earlier section of this report, the findings shows that the staffs in the LDs had gained specific skills in PBMR through training support provided by UNICEF and on-going skills transfer in some

cases where some staffs have taken the personal initiative at skills transfer, permitting themselves and their colleagues to contribute to improved planning and budgeting. These domains of training should create intellectual and technical autonomy (of reflection and initiative) to permit district authorities to strive to ensure continuation of the major achievements resulting from the UNICEF support to PBMR beyond the closure or withdrawal of funding. However, it would be necessary for MoF and PMORALG to organise refresher and several practical sessions on an on-going basis to ensure effective sustainability of the achievements of the programme. Coaching and mentoring are one of the possible activities that can be considered to ensure that the achievements on PBMR continue cascading.

6. Chapter 6: Conclusions, Lessons Learned and Recommendations

The hypothesis underlying UNICEF support to PBMR was that capacity building of district staff on PBMR would result in increased capacity for planning and budgeting for women and children and ultimately increased results and gains for women and children, better implementation arrangements and enhanced responsiveness to pro-poor service delivery. It is quite evident the application and quality of district planning and budgeting tools like PlanRep and APICOR has significantly improved although there still exists some opportunities on the aspects of planning and budgeting, monitoring and reporting where some gaps in the application of monitoring tools were identified in various reports that were reviewed during the assessment. The multiplicity of monitoring and reporting tools has not helped the situation. However, on a comparative basis, the quality of activity reporting has significantly improved in learning districts compared to non learning districts considering that LDs have CMET as opposed to the NLDs.

In relation to planning and budgeting, there is no doubt that the quality of strategic plans and district MTEFs has greatly improved. There is also clear and increased focus on issues related to women and children in the MTEFs beyond the traditional hardware focus (e.g. schools and boreholes) to include a focus on software such as hygiene promotion and behaviour change communication activities. This again is attributable to the training that was provided to district planning and budget officers including the setting up of D/CMETs in the districts. Local Government Authorities now have greater control of the budget including being accountable for implementation of activities and realize objectives agreed in the district plans. The financial management of LGAs has improved due to use of availability of financial monitoring system including availability of specific softwares like PlanRep and EPICOR accounting software.

In addition there is significant evidence to suggest that community involvement in the planning process is improving as a result of UNICEF's approach of advocating for the use of the O & OD approach to development in the development of village and ward plans. Women and children's participation was found to be more pronounced at the district level especially children issues which were presented through the children's councils while women issues were raised through village assembly, however, some loopholes were found at the community level.

Multiple factors appear to be contributing to these achievements, including capacity building of LGA staff, availability of planning and budgeting tools as well as information system management, close collaboration between key partners, the MoF, UNICEF and the PMORALG, supportive policy environment and availability of national policies, guidelines, and strategies

However smooth implementation of PBRM is facing some challenges. These include multiple planning guidelines, M & E systems that are not harmonised, multiple reporting formats and accounting systems;

political interference; weak monitoring and evaluation systems, and lack of skilled staff and equipment. In addition, findings from this assessment revealed a critical shortage of working facilities particularly computers, transport, internet and data storage facilities which has proved to be a limiting factor in ensuring increased net impact of the PBRM project. District staff also mentioned un-coordinated visits required by central government and development partners interfere with implementation of activities, compelling staff spend much of their time attending visitors for project audit, studies and supervision.

In order to address these challenges, drastic steps need to be taken with the aim of improving the whole system. This entails improving national guidelines governing the budget process, the procedures to be followed when preparing and implementing the budget and also strengthen all the relevant aspects of the capacity building of LGAs.

6.1. Lessons Learnt from the UNICEF Support to PBMR Processes and Tools

1. In order to make the district budget more responsive to women's and children's issues, consistent and full implementation of the gender-responsive and child sensitive budgeting initiatives are required. Women and children responsive budgets have their greatest potential impact if they are on-going, rather than one-off and if they are driven by local groups rather than donors.
2. The effectiveness of off-station training like the one that that was provided through the UNICEF support to PBMR processes and tools is highly effective but can also be potentially costly especially in resource constrained environments where the government cannot afford to finance trainings on an on-going basis. It is for this reason it should be tailored with a system of on-the-job training. Mechanisms such as coaching and mentoring can be very effective, if less experienced staffs are correctly paired with senior more experienced staff with increased capacity on PBMR.
3. There are opportunities, for future implementation for the UNICEF to channel implementation and coordination modalities through the MoF and PMO-RALG by taking advantages of the somehow well-articulated roles and responsibilities if the different partners. UNICEF can through a systematic process of documenting project results and lessons learned bring to the drawing how project result can influence policy change in the way LGAs implement their PBMR activities. It is globally accepted that influencing policy is a very sensitive phenomenon because policy issues are highly political. Hence, for a project such as support to PBMR processes and tools to make a significant breakthrough, it has to meet a number of conditions including, (a) strategic integration of its activities within the mechanisms of ministries, (b) attracting an ensuring cooperation from a number of ministries and donor partners and (c) existence of a vibrant technical coordinating unit to provide entry points into policy management bureaucracy. UNICEF needs to start providing good lessons regards on the support to PBMR to ensure its institutionalisation.

4. The influence of the Central Government to the District Councils through directives and annual budget guidelines is too big to be ignored in an intervention of this nature. Such influence can override the implementation of development priorities that could have been identified by the communities themselves.
5. One of the lessons that emerge from the implementation arrangement and modalities of UNICEF support to PBMR is that the programme has demonstrated how, in future, the championing of role of the PMO-RALG and LGAs could be enhanced if the benefits achieved in the learning districts can

6.2. Recommendations

The assessment team presents below the main recommendations that would be critical in ensuring that, moving forward, the implementation of PBMR activities at the sub-national level can generate sufficient wider impact and be more effective.

6.2.1. Recommendations to UNICEF

1. To ensure sustainability of PBRM training UNICEF should support the institutionalization of PBRM training in the Local Government Training Institute (LGTI) – in Dodoma. The LGTI should also assume the role of training of national trainers, supervision of trainers and quality assurance. Perhaps UNICEF should build the capacity of LGTI to provide training on different aspects of PBMR. This would assist the LGTI in training the LGAs through its existing structures.
2. There is a role for UNICEF to play in terms of continued capacity building of LGAs on PBMR as part of its support to sub-national programming especially in the area of monitoring and evaluation which was found to be a problematic performance area in the districts despite the existence of D/CMETs. In this regard, UNICEF should consider supporting or lobbying for the creation of the position of monitoring and evaluation officers at the district level to ensure increased oversight in the monitoring and reporting of development interventions at the districts.
3. A mechanism should be put in place to strengthen the coordination and monitoring role of the regional level office under Regional Administrative Secretary. UNICEF should use Regional Administrative Secretary office as a hub to technically support LGAs in sustainable manner. The regions level plays an important role in supporting the LGA, therefore Regional Administrative secretariat serves as technical advisor to the LGA staff on government rules and regulation while implementing various projects or programmes. RS should be provided with update information and appropriate training to perform their role effectively. Currently development partners operating in different regions and districts undertaking almost similar activities on PBMR activities at the local or district level. Despite this, there is significant overlap in the nature of support being provided. The

issue of harmonisation of programme or procedures and their relationships have not been sufficiently addressed. As such, UNICEF needs to lobby for the strengthening of coordination with other DPs, NGOs or CBOs in order to harmonise support to PBMR activities. This may also require strengthening the coordination capacity of PMO-RALG to ensure better coordination at the district level.

4. For a pilot model, like the support to PBMR, UNICEF should consider putting in place a mechanism to document the different steps in programme implementation. There is need to document the good practices and lessons learned during every step of the way to ensure that the government and other development partners can learn from implementation and good practice areas. Documentation and learning strategy should clearly articulate the roles and responsibilities of the different partners in the process.
5. UNICEF Support has had a positive impact in developing the capacity of districts in planning, budgeting, monitoring and reporting. However, there is weak evidence of institutionalisation of the project processes and systems at the sub-national and national levels. The many lessons and experiences generated should be refined and absorbed as part of the support to the similar initiatives in the new Country Programme of Cooperation.

6.2.2. Recommendations to Ministry of Finance

1. The ministry of finance should look into a possibility of changing budget calendar so that the budget for the subsequent year is prepared, presented and approved before the end of the preceding year, possibly in April for implementation to start July 1st. This amendment has been submitted to the parliamentary Committee on Economic affairs but need follow up action.
2. In line with the above, the Ministry of Finance must ensure that it avails the annual budget guidelines and the budget ceiling before the budget planning process for the new financial year commences to avoid repetition of time consuming tasks and ensure realistic budgets from the District Councils. The MoF should issue budget guidelines by the first week of October, to allow LGA start budget preparation, particularly O & OD processes in October with budget ceiling and national priorities in mind. The O & OD exercise at community level should start only after knowing their budget ceiling.
3. The MoF should facilitate harmonization of the reporting formats so that LGAs have the same reporting formats to sector ministries and donors. This issue has already been taken to the Inter-ministerial Technical committee for action but further follow up is needed.

4. The Ministry of Finance needs to come up with an effective mechanism for managing the team of national facilitators to ensure that they are adequately deployed to support the training activities at the sub-national level.

6.2.3. Recommendations to Local Government Authorities/PMORALG

1. Continuous staff training for LGA staff is inevitable in the face of changing technology and a high turnover and staff rotation of district personnel. Staff need training to update their skills in to cope with rapidly change in technology. LGAs should ensure that training is part and parcel of staff development. PBMR training should be included in annual plans and budget and monitored accordingly. In fact, other non-conventional approaches to capacity building like coaching and mentoring should also be considered as part of the LGAs capacity development plans.
2. The LGAs should provide timely feedback to the village by sharing the list of approved project by village and funds allocated. The final MTEF should be summarised and circulated to key stakeholders.
3. The LGAs should ensure establishing a fully equipped M & E section within the district council structure. This could ensure more effective and efficient approaches to monitoring and reporting practices.
4. The current D/CMET teams in LDs should be established and institutionalized within the LGAs structure in all the country districts. This may involve revisiting the structure and membership of the D/CMET members to ensure that it is sufficiently representative of the sectors at the district level. One way of ensuring this is to ensure that D/CMET is an autonomous entity with a dedicated stand-alone budget and well-defined activities.
5. The districts should identify their own sources of funding so that they can train their personnel on PBMR processes and contribute meaningfully towards development especially priorities identified by villagers. This will help to deal away with delays by the Treasury in releasing funds for development project and ensure sustainability of financial resources towards development interventions particularly those financed by donors
6. LGA should ensure the ICT unit is well established and fully staffed and training of staff on computer is part and parcel of capacity building.
7. PMO-RALG in collaboration with councils should devise a mechanism for ensuring that on the job training is happening, documented and replicated. For sustainability on the job training need be

linked to performance, incentive and promotion. Along with on job training, pre-service training of key people dealing with PBRM at the district level should include skill building of key PBMR tools and set mechanism for quality assurance of the outputs.

8. The PMORALG should strengthen monitoring and evaluation systems and reporting of the LGAs and build the capacity on continuous bases. PMO-RALG should coordinate setting up structures (e.g. stand-alone M & E Units) for collection; analysis and utilization of routine data information systems include harmonizing information management systems and reporting format of all sector ministries.
9. The PMORALG should facilitate availability of hardware and software to all districts to facilitate maintenance and routine data collection. This should go hand in hand with proper management and appropriate maintenance of existing equipment and tools. Equipment maintenance should be part and parcel of capacity building.
10. The PMORALG should asses the need of the council against the functionalities of financial management information systems (EPICOR) and configures them to accommodate councils financial management needs.
11. The MoF and PMORALG should ensure harmonization of PlanRep3 and EPICOR and issue circular to this effect.
12. The PMO-RALG should put a mechanism in place to address political interference of councillors and other political leaders on development to address conflict of interest between councillors and technical staff. This should be followed by proper sensitization and training on the same issue.
13. The PMORALG should issue a circular on modalities for restricting transfer of trained staff on key functions unless there is a replacement References

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