

# **RURAL INITIATIVES AND RELIEF AGENCY (RIRA)**

## **REPORT FOR A PILOT PUBLIC EXPENDITURE TRACKING IN 10 VILLAGES OF MAGU DISTRICT – 2004**

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## 1.0 INTRODUCTION AND BACKGROUND

### 1.1 Economy:

Tanzania is one of the poorest countries of the World. Per capita income is estimated at about \$ 245 per year. Covering an area of 945,000 square kilometers, it has a population of approximately 34.5 million growing at roughly 2.4 percent a year. The economy is heavily dependent on agriculture (primary, coffee, cotton, tea, cashew nuts, sisal, maize, rice, wheat, cassava and tobacco), which accounts for about 50 percent of GDP, provides 85 percent of exports and is by far the largest employer. Topography and climatic conditions, however, limit cultivated crops to only a small fraction of the land area. Industry accounts for some 14 percent of DGP and is mainly limited to processing agricultural products and light consumer goods. The mining sector, especially gold, has seen rapid development and large foreign investment in recent years. A number of large mines have recently started their operations making Tanzania one of the largest producers of gold. Tourism has also shown significant growth in recent years. The service sector and the informal sector are an increasingly important source of development.

The Tanzania Government has focused on improving fiscal performance and instituting structural reforms. These encompass:

- (i) Building administrative capacity for improving development management
- (ii) Maintaining a stable fiscal stance and using public resources more efficiently
- (iii) Promoting the private sector by regulating investments and divesting parastatals
- (iv) Providing greater support for primary education and basic health care and reducing allocations for low priority activities
- (v) Supporting the development of infrastructure, especially to give impetus for rural agricultural development
- (vi) Restructuring the financial sector to respond to the needs of private sector

Overall the Tanzania Government has sought to ensure macro stability maintenance, with increased allocations to social/priority sector. The combination of government-led reform and development assistance has resulted in a real GDP growth rate averaging about 5.3 percent during the last four or five years. This is a strong result considering the adverse weather conditions prevailing during that period and reflects strengthened macroeconomic and structural fundamentals as well as greater flexibility of the economy in responding to shocks. A large number of distortions that existed in the 1990s have been dealt with markets are freer and the public sector is smaller. Inflation is also down from over 30 percent ('95) to under

5 percent. Real GDP growth was 5.6 percent in 2001 and 2002, with the agriculture and tourism sectors as the driving forces.

## **1.2 Civil Society:**

The Tanzania Government has now formulated a policy and passed new legislation for the NGO-sector. To achieve greater political liberalization, it is necessary for public participation to increase. An active civil society is considered important in making the state more responsive to societal needs.

The Government of Tanzania has recognized the important role of NGO in contributing to national development and participatory democracy, understanding. This is reflected in key Policy Reduction Strategy (PRS\_ and Tanzania Assistance Strategy (TAS) . In recent years NGOs have become increasingly engaged in enabling disadvantaged people to speak up and be heard, facilitating people centred development and the realization of human rights, policy analysis and advocacy and other activities to enhance public participation and accountability. The Government deserves recognition for allowing such society involvement.

## **1.3 Development Picture/Donor Coordination**

International donors fully endorse Tanzania's Poverty Reduction agenda defined in the Poverty Reduction Strategy (PRS), which was presented in 2000. The PRS was developed through a participatory process and has been carried out through a yearly Public Expenditure Review (PER) and identifies the following key policy objectives.

- (a) Reducing income poverty
- (b) Enhancing human capacities, survival and well being; and
- (c) Achieving and sustaining a conducive development environment.

A comprehensive poverty monitoring master plan is being implemented. The results of a household budget survey released in 2002 indicated that basic needs poverty has declined during the past decade from 39 percent to 36 percent. Other poverty related and social indicators also showed modest improvements during the period. However, a poverty and human development report and the 2<sup>nd</sup> PRS progress report prepared in 2002 both indicate that since the introduction of the PRS there have been more rapid improvements in some poverty indicators. This included a rapid increase fees and the donor supported supply of basic education and significant increase in immunization coverage of children under five. However, these figures must be viewed carefully. For instance the increased enrolment has not necessarily been followed by increased attendance. The capacity and competence present in school system has been woefully inadequate to cater for the increased enrolment.

One of the key challenges in achieving sustainable improvement is poverty indicators derives from still rising numbers of HIV infections (figures are uncertain but about 8 percent of the adult population is HIV positive). Aside from its direct impact on poverty related indicators, this will also have dire consequences for the productive labour force and hence growth. Tanzania's GDP could be 15 – 20 percent lower 2015 due to the HIV/AIDS epidemic compared to a situation without HIV/AIDS. Government has been slow in putting in place effective HIV/AIDS programs and appropriate institutional arrangements have been established only recently.

Other key constraints to the implementation of the PRS reform programs include inefficient land and labour markets, slow progress in the privatization of utilities and infrastructure, **corruption** in the administration and judicial system and limited human and physical capacity.

Recent developments with regard to donor assistance include the gradual move from project support to program and budget support. Donor supported sector development programs are in place for the **health** and the **education** sector and in the final stages of preparation for the agriculture and roads sector. A group of more than 10 donors provides general budget support through the poverty reduction budget support facility. Numerous bilateral donors are very active in the social sectors, public sector capacity building, civil service reform and governance issues.

## 2.0 RIRA'S PROGRAMME PROFILE

### **Historic involvement and present situation**

Participation of NGOs in the development of the public has been increasing over the years. The form of participation/involvement has gone beyond the public services to engagement in different public development processes i.e. The public Expenditure Review (PER), Poverty Reduction Strategy (PRS) and consultative process. The new developments in the involvement of NGOs in development call for the need of NGOs to understand different developments, achievements and constraints in various sectors. This enable them to play a more active role in the development of public sector.

RIRA's earlier involvement in development initiatives goes back to 1974 and included involvement in the tree planting initiated by Mr. Gervas Kapongo (a former Ward Executive Officer) as community Based Organization (CBO). A ten acres plot was secured where about more than 3,500 trees of different types were planted. Ten years latter, that is 1984, the fruits of these trees started to be seen in terms of firewood, timber, fruits such as apples, oranges, pineapples and so on. The carpentry and bee keeping were also introduced and people around Kabita village and its neighbor villages benefited from RIRA products at a very low cost.

After 1984, RIRA organized its activities in **three** sectors. These included poverty reduction initiatives, democracy and Good Governance. It is around these areas a number of initiatives have been carried out. These include tree planting, beekeeping, lumbering, poultry, civic education and good governance. Training of trainers (TOTs) in various areas of concerns have been our priority. For instance training of school committees, village councils, NGOs/CBOs and the entire society in various development issues and poverty reduction initiatives in particular. The aim here has been to influence policy to bring about positive and sustainable changes.

In order to meet this goal/aim RIRA organizes training workshops for NGOs/CBOs representatives who are currently working in different fields with a particular focus on policy. It has also been a pleasure to organize workshops and seminars with local officials. The purpose is to provide with them information on budgeting and planning from the vantage point of Government and ministries, and to engage NGOs/CBOs in applying this information to their work in the development sector. The multisector approach in training has sought the involvement of local officials in trainings so as to foster and forget the partnership between the three main actors of development i.e government, civil society and private sector.

RIRA has trained twenty (20) people as trainers of trainers (TOTs) and has liaison offices in 10 villages. These include: Kabita village (headquarter), Mkula village, Lutubiga village, Chabuta village, Mwamagigisi village, Nyangili village, Kaboja village, Kisamba village, Badugu village, and Ngasamo village. The plan is to establish liaison offices in all villages of Magu district so that committees of five people at each village can closely monitor and track funds in development sectors at a cost – effective but effective manner. RIRA has a present six employees involved in beekeeping, poultry, tree planting, poverty reduction campaign, voter and civic education, human rights and democracy. However, RIRA hires expertise form field qualified firms/companies when needs arise in order to bring about effective implementation of RIRA stated objectives, mission, vision and planned activities. The RIRA staff are an important asset. They are highly skilled, long experienced, motivated and many of them have been working with RIRA for quite sometime

### **3.0 BACKGROUND TO PUBLIC EXPENDITURE TRACKING PILOT PROJECT IN MAGU DISTRICT.**

#### **3.1 Introduction and Background.**

In its efforts to achieves poverty reduction, the Government of Tanzania has identified certain priority areas/sectors.. The list includes education, water, health, roads, agriculture, justice and land rights. In addition some crosscutting priorities have been set that include HIV/AIDS, gender, environment, and children/adolescent/young people. These efforts are institutionalized through the public Expenditure Review (PER), the Mid – Term Expenditure forecast (MTEF) and budget guidelines. The priority sectors are also confirmed in the key government policy documents such as vision 2025, the National

poverty Eradication Strategy (NPES), the Poverty Reduction Strategy Paper (PRSP), and the draft Tanzania Assistance Strategy (TAS).

The mentioned policy initiatives are also linked to the policy reforms aimed at ensuring macroeconomic stability and market efficiency, which is being supported partly by the international Monetary fund (IMF) and the world bank (WB) under the Poverty Reduction Growth facility (PRGF) and programmatic structural Adjustment credit (PSAC –1). The reform of the public sector (including central and Local Governments which are supported under PRGF, PSAC – 1, the Public service reform programme (PSRP) and other initiatives supported by international partners is also key to the support of the above initiative. In addition sector specific strategies are being developed.

It is from this background that RIRA thought of advancing an initiative to the process by undertaking a pilot project on public expenditure tracking out of many villages as an input to the public expenditure Review with an objective of tracking government poor expenditure within some of the priority sectors i.e education and health. The communities to development funds intended for their communities and establish mechanisms for the follow ups of funds disbursed to them and improve awareness within the communities of the amount of development funds intended for them.

Being a local based organization and not for profit making requested a financial support from an international organization responsible for transparency and accountability known as PARTNERSHIP FOR TRANSPARENCY FUND (PTF) and an amount of US\$ ----- Was approved to carry out a number of proposed activities. An agreement was signed between December 15<sup>th</sup> and 25<sup>th</sup>, 2003 and the first trench of US\$ 6,000.00 was released and the second trench of US\$ 6,362 was released after a financial and progress report of the first trench.

### **3.2 Rationale to the Project.**

The budget guideline are the main instrument for implementation of government policy decisions on public expenditure programmes. The PER is the main annual instrument for monitoring pro – poor expenditures. There is a growing demand for data/information and models for effective and accuracy monitoring and evaluation and tracking of the pro – poor funds identified for the village communities.

RIRA, feels that has to play a role as an input to PER by implementing a pilot project to be followed by comprehensive project in tracking government pro – poor expenditure within some of the priority sector i.e education and health. The geographical focus for the pilot project was limited to only ten villages and 15 people each village. The project focused on the efficiency system and bureaucracy of the local pro – poor expenditure and utilization. The findings after an evaluation could also show if there are shortfalls and obstacles in the general service delivery including corrupt practices. However, the way forward could be given by the communities themselves.

### **3.3 Project Objectives.**

The following were the project objectives

- To assist communities to track government disbursement through districts to health and education development for ten (10) villages in Magu district for the period of 2004
- To develop a model for public expenditure tracking that can be used and replicated in other areas; and
- To promote community participation in the public expenditure tracking

### **Project expected outcome**

Among other things the project was expected to bring about the following results:

- Improved access of the communities to the development funds intended for those communities.
- Established mechanism for the follow – ups of funds disbursed to the various communities
- Improved awareness within the communities of the amount of development funds intended for the identified sectors in each village; and
- Developed model that can be replicated in other areas.

### **3.4 Project planned activities.**

The following were the project planned activities:

- Liaising with district local authorities and identify the ten (10) villages
- Prepare guidelines and questionnaires
- Train 15 people trained in 10 village will then be 150
- A training manual would be developed for training.
- An evaluation would be carried out
- Data analysis and final report presentation
- A final model would then be agreed and presented to the relevant authorities eg. Vice – president’s office

### **3.5 Project Timeframe**

This pilot project was intended to last for 12 months commencing January 2004

### **3.6 Project types of funds tracked**

The project focused on tracking of development funds to villages for the sectors mentioned above. There was a particular emphasis on the tracking of education funds as these represent the single largest disbursement to villages. It did not look at personal emoluments. There were several issues related to tracking of

development funds to project also tracked the delivery of items to village level services, particularly health kit. Emphasis in the tracking of the health kits delivery was on the timing of deliveries and service delivery.

#### **4.0 EVALUATION EXECUTIVE SUMMARY**

Rural Initiatives and Relief Agency (RIRA) is registered company not for profit making. It was registered in 2000 registration no 43338 under CAP 212 of the laws of Tanzania with a mission to create a society free from poverty and disasters. Its vision is to reduce poverty and disasters by the year 2025 but also aims at communities with diversity of initiatives in fighting against poverty and disasters. RIRA targets policy makers in the government, private sector, NGOs, political, advocacy and educational institutions. The main activities focus on organizational capacity building on effective delivery of public service, enhancement of rights, procedures and code of conduct as well as respect for the rule of law, good governance, and promotion of Magu ethical leadership. Currently, RIRA operates in Magu district but the plan is to operate at national level in the near future.

RIRA solicited support from partnership for transparency fund (PTF) to implement a pilot project on public Expenditure tracking (PET) in ten (10) selected village in magu district. After the evaluation and data analysis there are a number of key barrier to poor face in accessing quality health and education as follows:

##### **4.1 Primary education since the Introduction of the Primary education Development Plan (PEDP)**

###### **A perception of Positive Change**

The Primary Education development Plan (PEDP) was introduced in July 2001. The plan includes the abolition of school fees, grants for new buildings, as well as the reforms has been well received. An evaluation result reveals that primary education is the service that people in the ten villages are most satisfied with overall of the total sample of 1,366 respondents in ten villages, 71% are satisfied with primary education in contrast, other service like health and garbage collection have a satisfaction rate between 8% and 40%. However when asked what aspects of primary education they are satisfied with, it is revealed that the citizens' relatively high level of satisfaction with primary education is a result of recent investment in building and the abolition of fees, while they are less satisfied with the quality of education. Accountability and transparency of school finances seemed to be the problem in most schools. The school committees are dormant.

##### **4.2 Citizens' Access to information on Local government finances.**

###### **Introduction:**

Citizens' access and right to information on local government budgets and accounts is often considered a necessary conditions for good governance. Without basic information on public revenue and expenditures people can not hold their leaders and executive officers accountable this is most acute when formal processes for accountability, such as

audits and legislative reviews, are weak, as is common among local government authorities in Tanzania.

How do local government authorities in Tanzania disseminate information to citizens on revenues and expenditure. And does the information reach the general public we asked ordinary citizens these questions in recent conduct evaluation. The evaluation was conducted in September 2004 and comprised of 1,366 respondents from ten villages – Magu district council.

According to the Local Government Finances Act, No. 9 of 1982 and the Local Authority Financial Memorandum of 1997, local government authorities are obliged to disseminate information on revenues and expenditures to citizens, including the signed audited accounts.

It is a procedure that all councils at district level distribute through meetings organized by council including full council meetings. In addition, notice boards at ward and village level are used. From this evaluation we assessed the effectiveness of these mechanisms employed by the councils to distribute such information and in particular at ward and village level.

**Table 1: Access to information (% of the respondents)**

| Have you in the past two years seen any of the following information posted at a public places? |    |                           |    |                          |    |   |    |                                     |    |                     |    |                          |    |
|---|----|---------------------------|----|--------------------------|----|---|----|-------------------------------------|----|---------------------|----|--------------------------|----|
| Local Government budget   |    | Village government budget |    | Taxes and fees collected |    | Audited statements of council/ village expenditures |    | Financial allocation to key sectors |    | HIV/AIDS prevention |    | How to report corruption |    |
| Yes   | No | Yes                       | No | Yes                      | No | Yes   | No | Yes                                 | No | Yes                 | No | Yes                      | No |
| 10  | 90 | 9                         | 91 | 6                        | 94 | 2   | 98 | 8                                   | 91 | 10                  | 21 | 16                       | 84 |

Evidently very few of the respondents reported to have seen any posted information on local government finances (Table 1). Only 10% of the respondents said they had seen information posted on taxes and fees collected and only 3% said they had seen the audited statements of council expenditure and 2% said they had seen the village statements of expenditure. In contrast, the large majority 70% had seen posters on HIV/AIDS prevention. When correlating these responses with knowledge about the Local Government Reform Program (LGRP), we noticed that the respondents who had heard about the reforms seem to be relatively better informed. This is particularly evident with regard to information on how to report corruption, where 24% of those who had heard about the LGRP received such information, compared to only 9.5% of those who had not heard about the reforms. It was noted that those who had heard about LGRP

included, in general, the educated people in the community, and not surprisingly, they were also the most informed citizens of fiscal issues.

The evaluation data do not provide us with a clear answer as to why the respondents in some of the towns were more ignorant on these issues than those living in the more or remote areas. However, among those who said they had seen information on tax revenues, Village Executive Officers (VEOs) and local councilors were the most likely sources of information. This may indicate that the VEOs, local councilors and village council members may function as good channels of information between the council and citizens and that councils can use these channels more effectively. The evaluation data show that few Ward Executive Officers and local councilors actively use village and Ward meetings as a way of disseminating such information verbally to the public. For instance, Mkula, Lulubiga and Nyangili village, chairpersons, Ward Executive Officers and councilors conduct regular public meetings where information from the village accounts on revenue and expenditure were presented and discussed. According to the people interviewed, there were much higher attendances at the meetings.

#### **Implication for Policy:**

Improved information for the public on budgets and accounts might improve the opportunities for citizens to exercise their **voice** and demand **accountability** from local authorities. It is, important to stress that encouraging citizens and the civil society to engage in fiscal and financial monitoring at the level does not imply that such measures should replaced formal auditing and accounting mechanisms. Nor does it imply that such measures will weaken the formal accountability mechanisms. On the contrary, the measures could strengthen the legitimacy and standing of local government authorities in the communities.

The main challenge is to provide information on fiscal issues in ways which are understandable and which reach the general public. The successful dissemination of information on HIV/AIDS prevention may provide useful lessons on how to design and distribute information on budgets and accounts to the communities. Written and oral methods of dissemination should be combined, including information submitted at service outlets such as schools and dispensaries and at village and Wards Offices (At notice boards). More active use of the VEOs, WEOs, Village Council members and streets leaders to communicate such information to citizens might also prove successful, as the experiences from Mkula, Lutubiga and Nyangili villages.

#### **4.3 Access to health services and facilities**

*“Many poor people cannot afford transport costs [to health facilities] so they sell their food, borrow, use herbs or just wait to die”.*

Health worker, Magu

Health facilities are typically far away from where most of people especially women live and difficult to reach. Poor people especially women reported having to walk as far as six to ten kilometers (km) away to reach a dispensary and they sometimes walk much farther to reach a higher level health facility than can provide the services they need. In Magu district only 30 – 35 percent of the villages have a health facility. In some areas of Magu district the nearest hospital may be 42 – 56 kms away.

Since emergency obstetric care is not available at dispensaries and health centers, women living in remote rural areas travel long distances to a hospital in the event of a complication, or go without this care altogether. Women who reside in villages close to a main road may make use of public transportation—depending on available cash—but buses and other means of public transportation are neither reliable nor regularly available and hiring a private vehicle is prohibitively expensive.

People most often walk by foot to seek services. Some may hire a bicycle, but many women reported not being able to afford the fee of Tshs. 2000 (US\$ 2) of emergency – for example during a dangerously prolonged childbirth—women are often carried by **stretcher** the entire distance to a facility.

The situation is made even more problematic by the weak state of roads throughout much of the district, making travel extremely difficult by any means of transportation. This is particularly true during the rainy season where in some areas the roads often become impassable.

Most poor women who are referred from lower to higher levels of health facilities fail to reach care because they lack either a means of transport or the money to pay for it. Ambulance is severely lacking in the district.

#### **4.3.1 Cost and affordability of services**

The cost of treatment is a serious barrier to care for poor especially poor women. Official charges, including the full service of Tshs. 1,000 (US\$ 1.00), can put treatment out of the reach of the poor people. Furthermore, numerous participants reported having to pay bribes at health facilities in order to be treated. As a result of the cumulative costs, most poor especially women seek care from traditional healers or in the words of one health worker, “they stay at home and wait for anything to happen to them, including death”.

Forced to find money for treatment, poor women and men resort to copying mechanisms that may drive them further into poverty. Many reported selling critical assets, including their crops, animals, land and their labour. Others borrow money, bond their assets, take their children out of school and cut back on food intake in order to pay health care. If they fail to repay their debts, they lose their assets and become even more vulnerable. As the evaluators found in some villages, “Borrowing is a problem. [Poor women] are the least trusted group as they are not capable of earning enough money to cater for their families and pay debts”.

Although government facilities have exemption and waiver mechanisms to provide free care to vulnerable social groups, they are not systematically implemented and therefore fail to protect the poorest of the poor. Health workers and health users alike have not been consistently informed about the criteria for exemptions the definitions of the two mechanisms. In some cases, people who clearly eligible for one of the mechanisms are still denied treatment. “When a pregnant mother goes to the health care center for delivery she has to carry things like gloves, razor blades, etc. If you have no money to buy them you will not be attended. They will harass you and ask you to deliver on your own”. A forty one year old woman, complained.

The Community Health Fund (CHF) scheme is in place in Magu district where pre-payment of an annual fee of Tshs. 6,000 (US \$ 6.00) covers unlimited primary care for a family of two parents and up to four children. Inability to pre-pay the annual fee, however, precludes most poor women from the scheme. Instead they opt for fee-for-service treatment where they pay Tshs. 1,000 (US\$ 1.00) for each visit to health facility. In the long run the fee-for-service scheme may be an option available for people with scarce resources. “I fetched water to make bricks so that I could get money to take my child to the hospital”. Women from one of the villages where tracking and evaluation took place.

#### 4.3.2 **Quality of care**

A range of service delivery problems decrease poor women’s ability to access quality care. People especially poor women reported a frequent lack of medicine or inability to afford them, severe shortage of quality health care providers, disrespect from some health workers and cost as major barriers.

The availability and affordability of medicine is consistently cited as a serious problem by poor people especially women. While government has recently increased resources going to drugs poor people especially medicine outside of facilities, drug kits at facilities run out at mid-month and it is not clear whether the cost of drugs is included in the mandatory fees that people pay for services.

While some evaluation participants reported receiving good medical treatment regardless to being poor, many others described rude behaviour among health workers. Some also talked about health workers’ clear preference for paying clients. The very poor reported that they are forced to wait for care, because clients who are able to pay are taken first.

Government facilities are typically located closer to people living in rural and remote areas than are private facilities. Given the barriers posed by distance, the proximity of public facilities is a particular advantage for people living far from district headquarter. Government services were also seen to provide free services in certain cases-most likely due to exemptions and waivers (when granted). In some cases government facilities were reported to be more reliable than their private

counterparts, except for problems of medicine that are less available at government sites.

Overall, poor people especially women reported that although private facilities are more costly, they give care more quickly, the staff are friendlier and drugs and equipment are more available. An important advantage of private facilities in the view of poor people especially women is that patients who can not afford the fees can work (provide labour) in lieu of payment if necessary.

#### **4.3.3 Why were these tracking and evaluation done:**

The tracking was done to see critical constraints that poor people experience in accessing health services, including the challenges they face and strategies they use to overcome them and the reasons and mechanisms be used in other areas as replica. This report will be meant to inform policy development and resource allocation in relation to basic services for the poor and to mobilize the financial and material resources necessary to strengthen health services for women and poor living in poverty. The evaluation brings forward the facts of poor people. While their experiences are often representative of the challenges faced by poor people overall, their needs are also distinct. Women are typically the care-takers of entire families, especially children and family members who are themselves ill. Women experience, uniquely, the successes and failures of maternal health services – often with tragic results.

Women and men participated in the monitoring, evaluation and tracking raised five issues of concern for possible consideration for improving health services for the poor. These include:-

- Access to health services
- Cost and affordability of services
- Quality of care
- Governance and accountability
- Human rights and democracy

#### **4.3.4 Governance and accountability**

Evaluation participants reported numerous instances of village and district officials assisting poor people to access care and manage health problems. There were also cases in which officials held health workers accountable for deficiencies in care or outright negligence. Health services boards are both wanted and needed to provide this support on an official basis.

Overall, however, reliable mechanisms are not in place for people to air grievances or lodge appeals. Poor people expressed their fears of “being avenged” by health workers if they were to raise concerns. Furthermore, health services fees and costs are not consistently published or communicated to the general population.

Information is not regularly available on official health charges. Similarly, people are not fully informed about exemptions and waivers and as such, these mechanisms to protect vulnerable groups are not reliably implemented. A number of poor people especially women in each of the villages visited for evaluation said they do not have anywhere to express their views. Others said they use village meetings or to go to the village chairperson. Others do not know what to do.

#### **4.3.5 Human Right and democracy**

Evaluation participants reported a number of instances of village, ward and some district officials violating human rights and democratic governance. There were cases in which officials at different levels were reported to have harassed citizens in various circumstances. The denial of bail by the local courts, over one week custody by the Ward Executive Officers, imprisonment for unjustified cases etc. People's participation in different decision making towards their development seemed to feature as another challenge at local level leadership. There were cases where citizens were ordered by officials to implement things they had not participated in planning and deciding. Transparency on the village and ward business was another areas cited to have become a problem. The evaluation participants reported saying that they do not know what is going on in their respective community since there is no feedback on their local government daily functions. This included information on revenues taxes and the expenditure, and when some ask the officials, the officials say it is none of their business. "You ask a leader on what is going on, the response is, it is non of your business", one 67 years old man complained

### **5.0 PILOT PROJECT METHODOLOGY ON PUBLIC EXPENDITURE TRACKING IN MAGU DISTRICT**

#### **5.1 General Framework of the project and the evaluation**

- The project involved a team of facilitators from Mmanda and Company Advocates from Dar es Salaam who did some needs assessment together with RIRA staff in preparations in terms of studying, analyzing and preparing tools and questionnaires leave alone training manuals and contacting and liaising with government officials at local and national level.
- The training and evaluation were designed to be as participatory as possible. The training involved introduction of key concepts, contents of papers, plenary sessions, group works, group works presentations and paper recommendations on way forward. Challenges and how to go about them were reached in plenary and group works. Case studies were encouraged to enable participants see the reality of the situation and how worse or better it is.

- The evaluation process was also made more participatory. As one of the aspects in project management. There were three forms of evaluation used:-
  - determining the extent to which the project achieved the desired level of results (impact evaluation). This was done three months latter after the training.
  - Assessing the effectiveness of the project on an overall basis (outcome evaluation). This was done after every session of the training
  - Assessing whether the objectives of the project were proper, suitable or relevant. This evaluation was done by facilitators during the session to monitor actual results during the session and see if adjustment are required where **summative** evaluation can be done. Evaluation helped RIRA to measure the product and analyze the process.
- data was collected and analyzed. Data collectors or field evaluation assistants visited all ten villages under the pilot project and some visited district and ward headquarters, schools, dispensaries and health centers. Data collection included interview, document review, focus group discussions, informal household visits and a mapping of facilities. In total they met 380 poor people and out of that number 210 are poor women. They also met with 11 Ward Executives, 9 local councilors, 10 village executive officers, 10 health workers and personnel in 12 religious institutions (e.g. churches and mosques). The Data was analyzed by RIRA project Management Team in collaboration with Consultants for Mmanda and Company Advocates.

## 5.2 **Technique for Data collection**

Data collection was done using the following techniques:

- Document review: A number of village, ward and district level documents including annual reports, training manuals, audited financial reports, strategic plans, brochures, human resources development policies and many others were reviewed.
- Interviews: Individual and group interviews in focused groups
- Plenary group discussions.

## 5.3 **The range of stakeholders involved**

The evaluation involved Ward Executive Officers (VEOs), village Chairpersons, members of the village councils, individual poor women and men, health workers, personnel in faith based organizations, members of the civil society and patients.

#### **5.4 Facilitation factors and limitations**

The officials at National and local level and their entire leadership showed maximum commitment to both raining and evaluation exercises and made available to the team all the documents that were needed for reviewing. These documents greatly assisted the information gathering process and tracking exercise.

- However, RIRA project Management Team was forced to increase the number of trainees from 150 to 216 due to high demand by citizens to participate in such training. There was a high demand from both the leaders and the general public. The reasons given by them were that some if not all leaders have never received such training since they were elected or appointed. The members of the village councils expressed their feelings on the importance of such training saying that they are useful in their day-to-day duties. Likewise members of the civil society and Faith based organizations had something to speak regarding the training. At the district level things were alright. There were positive comments form the District Executive Director (DED). But to make things more acceptable and commendable, the Magu District Commission (DC), together with Magu District Administrative Secretary, and District Police Commander visited the project and office of RIRA where they also visited other IRRA projects.

## **6.0 SUMMARY OF PROJECT FINDINGS**

### **6.1 Governance**

- Communities are not involved in decision-making processes regarding the provision of health care; reliable mechanisms are not in place for airing grievances or lodging appeals and for raising community issues to the district level for action. Similarly there are few-if any-mechanisms currently in place to provide information on health care and education expenditures at local level or to engage people in monitoring the allocation and use of these funds. There is growing concern over the prospects of the Local Governance Reform Programme (LGRP) in promoting self-governance in Tanzania. The evaluation shows that the legal and institutional framework of village governance is in place, the current ongoing LGLP that ends in this year 2004 is not clear about the mechanisms of empowering communities at the grassroots level.

The opportunity certainly exists for health services to meet the needs of communities to a greater extent than in currently the case. The school committees are not meeting regularly as directed.

- Villagers and ignored by their leaders when they complain and when their complains are tough.

## **6.2 Governance and Accountability**

The recent World Development Report (World Bank 2003) points to the need to strengthen accountability between and among three distinct constituencies; poor people, providers and policy makers. It advocates that increasing accountability is a key element in implementing health reforms and other social services in improving system performance.

Accountability in health and education is seen to ensure appropriate allocation, disbursement, utilization and monitoring of financial resources, including through publicly accessible information. It is also seen to assure compliance with procedures and standards of performance, and to respond to ongoing and emerging societal needs and concerns. Overall, adequate management and information systems appropriate collection and utilization of fees and responsive to the priority needs of the beneficiaries. Diversion of funds at the district council level was reported to a serious problem. Council leaders often allocated funds to expenses other than those delivering community-level services.

## **6.3 Access**

- Poor quality of care, health care charges (official and “unofficial”), long distances coupled with poor roads and inadequate and unaffordable transport facilities, and poor governance and accountability mechanisms – all limit poor people’s access to health care
- lack of essential drugs and supplies, of “skilled providers”, discrimination against clients who are not able to pay and poor referral systems result in poor quality care.

## **6.4 Health Care Charges**

- Health care charges have placed an impossible financial burden on the poorest households who are often excluded from using health facilities when they most need them
- Cost sharing revenue generated has not necessarily impacted positively on quality of health care, nor on access to health care by poorest.

- Use fees are not the only charges the poor have to pay other costs include travel time, transport costs, other “unofficial” costs including **bribes** and for drugs and supplies
- The CHF may have improved the quality and range of available services, but the scheme is not necessarily benefiting the very poor in a more equitable way.

### 6.5 Participation and decision-making

- Adequate management and information systems have not been put in place to ensure appropriate collection and utilization of fees.
- Communities are generally not involved in planning and financial management of health education and other services to ensure that health and education services focus on meeting their priority needs
- Ordinary people at the community level do not have their rights or feel they can exercise them
- Reliable mechanisms for raising concerns and for channeling these to the district level for action are not in place
- Evaluation point to dissatisfaction regarding a range of health and education system issues cost, quality assurance, access, availability and equitable distribution of basic services, abuse of power, financial mismanagement, corruption, and lack of responsiveness.

### 6.6 Exceptions and waivers

- Exception and waivers in particular, are not effective as a means of protecting vulnerable social groups and poorest of the poor.
- Even if official fees are exempted or waived, the poor and vulnerable still end up having to pay for drugs, transport, some small charges (e.g. cords, manuals), and bribes many of these costs are beyond the reach of the very poor
- A lack of clear criteria and policy guidelines for establishing people who are eligible for waivers results in individual adhoc decisions with no clear records or follow – up by management. Poor people themselves are not routinely informed of the procedures for getting exception and/or waivers
- Lack of funding to health facilities to compensate for loss in revenue due to exceptions and waivers has a negative impact on the facilities from granting of exception/waivers.

### 6.7 Human Rights and Democracy

- Violation of human rights is rampant in local communities by the local leaders leading to corrupt practices
- The basic human rights are not known among citizens leading not to demand for their rights

- People especially the poor do not participate in deciding their priority needs
- Rule of law seem to be a nightmare in local communities

#### **6.8 Citizens' Access to information**

- Poor People do not have basic information on public revenues and expenditure therefore can not hold their leaders and executive officers accountable
- Audits and legislative reviews at local government level are weak
- No proper mechanisms on local government authorities in dissemination of information to citizens on revenues and expenditure, therefore information does not reach the general public. No notice boards, only public meetings and verbally
- Signed audited accounts are rarely found in local communities
- Public meetings are not held as stipulated in the local government reform programme (e.g. monthly and quarterly)
- People are not aware of the reforms taking place in the country (e.g. LGP, PRS, etc.)

#### **6.9 Primary Education since the introduction of the Primary Education Development Plan (PEDP)**

- The plan is not well understood by both parents, students and some teachers
- Most poor people still do not access education due to other charges such as uniform, books and exercise books
- The PEDP classrooms are not strong as the ones build under Tanzania Social Action Fund (TASAF). The evaluation indicates that these were constructed under standard due to mismanagement of funds by school committees in collaboration with staff.
- There is misallocation of funds intended for particular aspect of education development
- The quality of education is improving slowly
- There is high teachers' absenteeism in primary schools
- The school committees do not actually know their responsibilities apart from PEDP emphasizing the role of school committees as both to anchor the school in the local communities and to improve accountability.

### **7.0 PROJECT RECOMMENDATIONS**

#### **7.1 Governance**

- 7.1.1 Communities should fully be involved in decision-making process regarding their priority needs

- 7.1.2 Reliable mechanisms should clearly be put in place for communities to air their grievances or lodging appeals and for raising community issues to the district level for action
- 7.1.3 Mechanisms to provide information on health care and education expenditures at local level should be in place so as to engage people in monitoring the allocation and use of these funds.
- 7.1.4 Sensitization and awareness raising on the importance of current ongoing reforms especially the legal and institutional framework of village governance are of paramount importance and clear mechanisms of empowering communities at the grassroots level should be put in place
- 7.1.5 The school committees should be trained on their roles and responsibilities and timetable for their meetings be put in place as calendar per year
- 7.1.6 The leaders at grassroots level should not ignore citizens (villages) when they air their complains even if the complains are tough
- 7.1.7 The leaders at grassroots level should account for the actions they are taking through information sharing
- 7.1.8 Transparency mechanisms should be put in place for the community businesses such as placing notice boards at every village and every school where people can access information on various issues including revenues and expenditures

## **7.2 Governance and Accountability**

- 7.2.1 Adequate management and information systems should be put in place to ensure appropriate collection and utilization of fees and ensure services are responsive the priority needs of the poor beneficiaries
- 7.2.2 The people should publicly access information on allocation, disbursement, utilization and monitoring of financial resources through various means including community meetings, news papers, posters and notice boards.
- 7.2.3 Funds should not be diversified at district level where council leaders often allocate funds to expenses other than delivering community-level services.

## **7.3 Access**

- 7.3.1 Infrastructure and adequate and affordable transport facilities should be strengthened
- 7.3.2 Good governance and accountability should be strengthened to allow people access health and education services
- 7.3.3 The provision or supply of essential drugs and supplies including medicine tool kits should be strengthened to make sure that people get drugs throughout the time.

- 7.3.4 There should be enough skilled providers and qualified and enough teachers
- 7.3.5 Information on health care and school affairs should flow in two-way traffic
- 7.3.6 Discrimination against clients who are not able to pay and poor referral systems should be looked at for quality care

#### 7.4 Health Care Charges

- 7.4.1 Health care charges should be revised to reduce the burden on the poorest households who are often excluded using health services when they need them
- 7.4.2 Cost sharing revenue should be revised so as to positively impact on quality health care
- 7.4.3 Poor people do not pay only use fees but also pay unofficial costs such as **bribes, travel time** and transport costs, people should be sensitized on “zero” corruption tolerance principle so that they don’t bribe to get drugs and supplies. Posters alerting people on bribe and corrupt practices should be put in public places and political will on the issue should be strengthened.
- 7.4.4 CHF scheme should be strengthened and improved so that it can improve the quality and range of available services in order to benefit the poor.

#### 7.5 Participation and decision-making

- 7.5.1 Adequate management and information systems should be put in place to ensure appropriate collection and utilization of fees and revenues
- 7.5.2 Communities should be involved in planning and financial management of different sectors including health and education to ensure services focus on meeting their priority.
- 7.5.3 Ordinary people at the community level should have their rights or feel they can exercise them
- 7.5.4 Reliable mechanisms for raising concerns and for channeling these to the district level for action should be put in place and clearly understood by all people
- 7.5.5 Issues of cost, quality assurance, access availability and equitable distribution of basic services, abuse of power, financial mismanagement, corruption, and lack of responsiveness should be priority areas of concerns to be seriously addressed by all development stakeholders.

## **7.6 Exemptions and Waivers**

- 7.6.1 Exemptions and waivers should be effective and clearly protect the vulnerable social groups such as aged people (senior citizens), people with disabilities, pregnancy women and children
- 7.6.2 Stop charging the exempted or waived vulnerable groups as a means to force them to bribe officials for drugs, card, and materials.
- 7.6.3 A clear criteria and policy guidelines for establishing people who are eligible for waivers should be put in place and publicity advertised in the public places including hospitals, health centers and all places of gathering
- 7.6.4 Funding should be strengthened to health facilities to compensate for loss in revenue due to exemptions and waivers.

## **7.7 Human Rights and Democracy**

- 7.7.1 Human rights violations by local leaders should be stopped as a means to force people to bribe leaders
- 7.7.2 Human rights education should be trained to different cadres at local level e.g. local councils, Ward Executive Officers (WEOs), Village Executive Officers (VEOs), Village Chairperson, members of the village councils, NGOs/CBOs representatives and the general public. Others are Ward tribunals and vulnerable groups-children disabled persons and women
- 7.7.3 Good governance principles should be taught at grassroots level. These include: the rule of law, participation, accountability, transparency, consensus, inclusiveness, equity and equality and responsiveness.

## **7.8 Citizens' Access to information on local government finances/reforms**

- 7.8.1 People should have basic information on public revenues and expenditure so that they can hold their leaders accountable
- 7.8.2 Audits and legislative reviews at local government level should be strengthened
- 7.8.3 Proper and clear dissemination of information to citizens on revenues, and expenditure are required so as to reach the broader general public especially the poor at grassroots level
- 7.8.4 Audited accounts at local level should be signed by an authorized official/personnel
- 7.8.5 Public meetings should be held as they are stipulated by the law
- 7.8.6 More sensitization workshops and awareness initiatives should be encouraged on the government policy documents such as vision 2025, PRSP, PER, TAS, MDGS etc.

## **7.9 Primary education since the introduction of PEDP**

- 7.9.1 More education on what is PEDP is needed among parents, teachers, students/pupils and local government officials
- 7.9.2 Local leaders must make sure that everyone should access education through PEDP initiative
- 7.9.3 PEDP classrooms should be built in high quality and not low quality and last after a few months
- 7.9.4 Funds allocated under PEDP to school should not be mis-allocated at schools level
- 7.9.5 Teachers' absenteeism should be improved
- 7.9.6 Quality Education should be speed up.

**RIRA Reference  
Code  
004 MG/RIRA**

**ANNEXTURE 1: AGREEMENT FOR PREPARING TRAINING MANUALS  
FOR A PILOT PUBLIC EXPENDITURE TRACKING IN 10  
VILLAGES OF MAGU DISTRICT.**

1. RURAL INITIATIVES AND RELIEF AGENCY LTD  
P.O. BOX 387  
MAGU, MWANZA – TANZANIA  
TEL: 0748 – 666998

AND

MMANDA & COMPANY ADVOCATES  
DAR ES SALAAM, TANZANIA  
TELEPHONE: 022 2181161  
0741-603010

**2. FOR PREPRATION OF TRAINING**

**MANUALS:**

- (i) To prepare a training manual/ a simple Guide to working with Finances and Education
- (ii) To prepare a training manual/a simple Guide to working with Health sector
- (iii) To prepare a training manual/a simple Guide to Poverty Reduction Strategic Paper (PRSP)
- (iv) To prepare a training manual/a simple Guide to Tanzania Assistance Strategy (TAS)
- (v) To print 200 copies of a training manual

NB: All these manuals will be compiled in one manual

**3. THE DETAILED STATEMENT OF WORK:**

- (i) Prepared training manuals for public expenditure tracking in areas of finances and education, health sector, Poverty Reduction Strategic Paper (PRSP); and Tanzania Assistance Strategy (TAS) and share with the Project Management Team (PMT)
- (ii) Prepare guidelines and questionnaires and share with the Project Management Team (PMT)
- (iii) Print 200 copies of a training manuals
- (iv) Mmanda and Company Advocates will also evaluate and analyze data and present to Project the Management Team (PMT)

**4. CONTRACTUAL PARTNER:**

The managing counsel of Mmanda and Company Advocates will receive from RIRA a total of US \$ 2000 equivalent to Tshs. 2,200,000 at the exchange rate of 1US\$ per 1,100 Tshs. At the beginning and a sum of US\$ 800 equivalent to Tshs. 880,000 during the Evaluation and data analysis (being US\$ 2800 in total) or Tshs. 3,080,000.

**5. CONDITIONS:**

Where as RIRA shall pay the Mmanda and Company Advocates the sum of US \$ 2800 equivalent to Tshs. 3,080,000 the latter shall accept custody and account for all the funds provided for this activity:-

**6. TECHNICAL REPORT:**

Rural Initiatives and Relief Agency Ltd. shall provide a technical and financial report to PTF as per contract on the completion of the activity/project.

**Undersigned parties hereby conclude** the present agreement consisting of the above terms and conditions as specified in the attached supporting documents

|                  |                  |
|------------------|------------------|
| Signature: ..... | Signature: ..... |
| Name: .....      | Name: .....      |
| Title: .....     | Title: .....     |

**RIRA Finance Controller for RURAL INITIATIVES AND RELIEF AGENCY**

|             |             |
|-------------|-------------|
| Date: ..... | Date: ..... |
|-------------|-------------|

**EXECUTOR OF THE AGREEMENT**

|                  |                  |
|------------------|------------------|
| Signature: ..... | Signature: ..... |
| Name: .....      | Name: .....      |
| Title: .....     | Title: .....     |

|                            |                            |
|----------------------------|----------------------------|
| MMANDA & COMPANY ADVOCATES | MMANDA & COMPANY ADVOCATES |
| Date: .....                | Date: .....                |

BUDGET FOR MMANDA AND COMPANY ADVOCATES FOR  
PREPARING FOR TRAINING MANUALS AND PRINTING OF 200 COPIES

|   |            |
|---|------------|
| 1. Preparing guidelines and questionnaires    | US \$ 500  |
| 2. Preparing of Training manuals              | US \$ 500  |
| 3. Printing of 200 copies of training manuals | US \$ 1000 |
| 4. Printing and Data analysis                 | US \$ 800  |

**Grand Total**                    **US \$ 2800**

**Tshs. 3,080,000**

## **ANNEXTURE 2: SUMMARY OF CONTENTS OF THE TRAINING MANUALS.**

### **(A) A SIMPLE GUIDE TO WORKING WITH FINANCES AND EDUCATION**

- (i) **Achieving Education for All - Where is the money going to come from?**
  - Getting more money
  - Redistributing the money that is there
  - Reducing the cost of providing primary education
  - Spending the money there is, according to plans
  
- (ii) **Introducing Budget work:**
  - Budget work is often an extension of existing policy and advocacy work
  - What we can learn from the budget
  - Basic Budget Principles : How the budget should work
  - Why doesn't this system deliver on pro - poor budgets?
  
- (iii) **Introduction to Budget systems:**
  - Transparency
    - Why does it matter?
    - How does it happen?
  
  - **Accountability.**
    - Why is it important?
    - How do you make accountability happen?
      - Participation
      - Characteristics of a good budget system
      - What kinds of questions can you then ask?
  
- (iv) **Introduction to Budget processes**
  - Internal problems
  - Annual bidding system
  - Base budget is not reviewed, but used for automatic "add - ons"
  - Expenditure is not related to resource availability
  - Strange spending incentives (spending in order to spend, or arbitrary cuts)
  - Unrealistic revenue projects
  - departmental rather than programme or output orientation
  - budget does not capture all spending
  - The impact of external aid
  - Differences over priorities and how resource are allocated
  - The way donors operate: "The donors circus"
  - Examples of Reform
  - Public expenditure management
  - Poverty Reduction Strategy
  - Cross - cutting institutional and structure reforms
  - Public expenditure Review (REPS)

- The Medium Term Expenditure Framework (MTEF)
  - Sector Wide Approach (SWAP)
  - Local Government Reform (LGR)
- (v) **Introduction to undertaking Budget Outcomes.**
- Budget analysis
- (vi) **Getting started on Budget Work:**
- Decide on a Research issue
  - Assemble the Relevant documents
  - Conduct the Analysis and Disseminate the findings
  - Work with partnerships
  - Still Hesitating?

**(B) A SIMPLE GUIDE TO WORKING WITH HEALTH SECTOR:**

**(i) Planning and budgeting processes at the ministry of Health level**

- Processes, scope and linkage to health sector budgets in Local Authorities and Regional Administration.
- Health sector strategic plan, the context and content
- Partnership in Financing health services, the role of sector Wide Approach and Health Budget Funds
- Health Reform sector reforms, the origin, progress and future prospective
- Health sector Public Expenditure Reviews and National Health Accounts, their potential to make a difference in the improvement of health services.

**(ii) Planning and budgeting at PORALG and Local Authorities level**

- Preparation of PORALG budget including its processes, scope and linkage to the health sectors budgets in local authorities, Regional Administration and ministry of health
- Accounting and financial management of local government authorities including Health Basket Funds and other health projects funds

**(iii) Health Financing initiatives**

- Experiences of user - fees in Public health facilities
- The experience of community Health Fund and Health Insurance Fund Implementation
- Progress in the formulation and implementation of health sector resource allocation formula.

**(iv) Public/ Private sector mix in health development.**

## **(C) A SIMPLE GUIDE TO TANZANIA ASSISTANCE STRATEGY (TAS)**

### **(i) Introduction**

- What is TAS?
- The TAS Approach
- The scope of TAS

### **(ii) The National Development Agenda**

- Nature and Magnitude of the challenges
- The Goal

### **(iii) Policy Framework**

- Overall Recent Developments
- Democracy and good governance
- Macro Economic Framework

### **(iv) "Best Practices" in Development Co – operation**

- Current status
- The Need for Shared vision/ Goal
- Undertakings by Tanzania
- Development Agenda and policy Framework
- Good Governance
- Undertakings by Development Partners

### **(v) Framework for Monitoring TAS**

- Monitoring of TAS
- Indicators
- Coordination of Monitoring
- Frequency of Evaluation

### **(vi) TAS Priority areas**

- Agriculture and Food security
- Rural Development
- Infrastructure - roads
- Education
- Health
- Rural Water supply

**(vii) Cross - Cutting issues**

- Environment and National Resource Management
- Employment
- Private sector Development
- Land
- HIV/AIDS
- Human and institutional capacity
- Gender Equity and Community development
- Children
- Disaster and Relief Management
- Data, information and Communication
- Globalization and Trade Development

**(D) A SIMPLE GUIDE TO POVERTY REDUCTION STRATEGY PAPER (PRSP)**

- (i) Background
  - The policy planning process
  - Consultative process for the PRST
- (ii) The status of Poverty in Tanzania
  - Income poverty: Current status and Recent trends
  - Regional Poverty and Welfare Ranking
  - Poverty as Assessed by the poor themselves
- (iii) Poverty Reduction: Perspectives of various stakeholders
  - " Grassroots" views as expressed at the zonal workshops
  - Views of Tanzania Parliamentarians.
  - Views of various stakeholders at the National workshop.
- (iv) The strategy for poverty reduction
  - Income poverty
  - Human Capabilities, Survival and well- being
- (v) Financing of the poverty reduction Programme:
  - Basic Considerations
  - Overall financing envelope
  - Composition of Public expenditure
  - Specific poverty reduction Interventions
- (vi) Monitoring and evaluation of the Poverty Reduction Strategy
  - Current and proposed indicators
  - Indicators of Income poverty
  - Indicators of Quality of life and social well - being

- Water and sanitation
- Macroeconomic stability
- Social safety nets
- Good Governance/tracking of Public expenditure
- Resource Allocation
- Indicators of participatory process
- Logical framework for the Tanzania PRSP
- Monitoring and Evaluation system for the poverty reduction strategy.
  - Source of information
    - ⇒ Indicators measured through administrative systems
    - ⇒ Indicators measured through consensus and surveys.
    - ⇒ Indicators measured at community levels, primarily for use by the ward and villages.

**NB I:** Clusters of indicators can be matched to source as follows:

- Income
- Survival
- Nutrition
- Human Capabilities
- Water
- Macro - economic stability
- Good Governance/ Tracking of public expenditure

**NB II:** Institutional framework for monitoring and evaluation can be looked at:

- Institutional arrangement
- Institutional environment
- Data storage
- Linking M & E data and policy making Evaluation

**ANNEXTURE 3: SAMPLE RIRA FINANCIAL MONITORING SURVEY.  
DISTRICT AND SCHOOL LEVEL SURVEY**

This survey is to be carried out at both district and school level. Pages 1 and 2 (tables A and B) is for district level. Pages 3 - 7 you will need as many copies as schools where you are going to do monitoring work/tracking you have to get information from both district level and schools.

| <b>A : Contact Details - District Level</b>                        |  |
|--|--|
| Name of District   |  |
| Address:   |  |
| Telephone  |  |
| Name and position of District officer providing information        |  |
| Number of times office visited in order to access this information |  |

| <b>B1: Funding for School Committee Training: Receipt at District Level</b>  |        |  |  |  |  |               |
|--|--------|--|--|--|--|---------------|
| <b>Information from Ministry of Finance / MOEC / PORALG (to be provided by RIRA office)</b>  |        |  |  |  |  |               |
| What funding has been received for school committee training this financial year (2004/5)  | Date   |  |  |  |  | Total 2004/05 |
|  | Amount |  |  |  |  |               |
| What funding was received in the last financial year 2003/4)? If funding has been received for 2003/2004, don't bother to complete this section. | Date   |  |  |  |  | Total 2003/4  |
|  | Amount |  |  |  |  |               |

| <b>B2: Funding for Teacher Professional Development/INSET: Receipt at District Level</b>   |        |  |  |  |  |               |
|--|--------|--|--|--|--|---------------|
| <b>Information from Ministry of Finance / MOEC / PORALG (to be provided by RIRA office)</b>  |        |  |  |  |  |               |
| What funding has been received for teacher this financial year (2004/05)   | Date   |  |  |  |  | Total 2004/05 |
|  | Amount |  |  |  |  |               |
| What funding was received in the last financial year 2003/4)? If funding has been received for 2003/04, don't bother to complete this section. | Date   |  |  |  |  | Total 2003/04 |
|  | Amount |  |  |  |  |               |

| B3: Funding for School Teacher INSET: Disbursement at District Level  |        |  |  |  |  |               |
|---|--------|--|--|--|--|---------------|
| How much was received at district level in the last financial year (2003/2004)                              | Date   |  |  |  |  | Total 2004/05 |
|   | Amount |  |  |  |  |               |
| How much was spent at district level?   |        |  |  |  |  |               |
| How was this spent?   |        |  |  |  |  |               |
| How was the training organized?   |        |  |  |  |  |               |
| Who did it? (government/NGOs/Donors)  |        |  |  |  |  |               |
| How many sessions were run?   |        |  |  |  |  |               |
| How many teachers attended?   |        |  |  |  |  |               |
| Of these, how many were women   |        |  |  |  |  |               |
| Where were these teachers coming from? (Insert names of primary schools where follow up will be undertaken) |        |  |  |  |  |               |

| C: Contact Details – School Level.   |  |
|--|--|
| <b>Name of School:</b>   |  |
| <b>Address:</b>  |  |
| <b>Telephone (if applicable):</b>  |  |
| <b>Name and Position of school level informants providing information.</b> For comparability, please try to see the chair of the school committee and the head teacher together. |  |
| <b>Number of times school visited in order to access this information:</b>   |  |

D1: Funding for School Committee Training: Disbursement to .....(insert name of primary school where follow up will be undertaken)

|  |        |  |  |  |  |                  |
|--|--------|--|--|--|--|------------------|
| Information from district:<br>What funding has been disbursed for school committee training this financial year (2004/5) | Date   |  |  |  |  | Total<br>2004/05 |
|  | Amount |  |  |  |  |                  |
| Information from school:<br>What funding was received in the last financial year 2003/4)                                 | Date   |  |  |  |  | Total<br>2003/04 |
|  | Amount |  |  |  |  |                  |

Comments or remarks: .....

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Add additional information sheet if required...

D2: Funding for School Committee Training: Disbursement to ..... (insert name of primary school where follow up will be undertaken)

|  |        |  |  |  |  |                  |
|--|--------|--|--|--|--|------------------|
| Information from district:<br>What funding has been disbursed for school committee training this financial year (2003/4) | Date   |  |  |  |  | Total<br>2003/05 |
|  | Amount |  |  |  |  |                  |
| Information from school:<br>What funding was received in the last financial year 2003/04)                                | Date   |  |  |  |  | Total<br>2003/04 |
|  | Amount |  |  |  |  |                  |

Comments or remarks: .....

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Add additional information sheet if required

|  |                 |
|--|-----------------|
| D3: Information from school level about quantity and quality of training for school committees:  |                 |
| <b>Has any school committee training taken place?</b>  | <b>Yes / No</b> |
| <b>How many sessions for the year 2002/2003?</b>   |                 |
| <b>How many sessions for the year 2003/04?</b>   |                 |
| <b>Which sessions were organized by government?</b>  |                 |
| <b>What were the contents and who were the trainers?</b>   |                 |
| <b>Which sessions were organized NGOs and trainers?</b>  |                 |
| <b>Which sessions were financed by NGOs? (e.g. materials, allowances etc)</b>  |                 |
| <b>How many men attended these sessions, in total?</b>   |                 |
| <b>How many women attended these sessions, in total?</b>   |                 |
| <p>What evidence is here of outcomes from this training? (This is a very wide-ranging questions, and there are many possible answers including (but not limited to!) existence of school development plans which were not there before, greater accountability and transparency over school finances, decreased drop out rates, improved gender awareness, pupil performance etc.)</p> <ul style="list-style-type: none"> <li>• Give the respondent the opportunity to make their own assessment of the training, advice for future trainings, priorities for improvement etc etc.</li> <li>• Ask the respondent for evidence (i.e. indicators e.g. how can you show that there is now greater accountability?)</li> </ul> |                 |

|  |               |  |  |  |  |                      |
|--|---------------|--|--|--|--|----------------------|
| E1: Funding for Teacher Professional Development/INSET: Disbursement to .....  |               |  |  |  |  |                      |
| (insert name of primary school where follow up will be undertaken)   |               |  |  |  |  |                      |
| Information from district:<br><b>What funding has been disbursed for teacher professional development this financial year (2004/05)?</b> | <b>Date</b>   |  |  |  |  | <b>Total 2004/05</b> |
|  | <b>Amount</b> |  |  |  |  |                      |
| Information from school:<br><b>What funding was received in the last financial year</b>  | <b>Date</b>   |  |  |  |  | <b>Total 2003/04</b> |

|                 |  |  |  |  |  |  |
|-----------------|--|--|--|--|--|--|
| <b>2003/04)</b> |  |  |  |  |  |  |
|-----------------|--|--|--|--|--|--|

Comments or remarks: .....

.....

.....

.....

.....

Add additional information sheet if required...

E2: Funding for Teacher Professional Development/INSET: Disbursement to .....  
 (insert name of primary school where follow up will be undertaken)

|  |        |  |  |  |  |                  |
|--|--------|--|--|--|--|------------------|
| Information from district level:<br>What funding has been disbursed for teacher professional development this financial year (2003)? | Date   |  |  |  |  | Total<br>2002/03 |
|  | Amount |  |  |  |  |                  |
| Information from school level:<br>What funding was received in the year 2002/03?   | Date   |  |  |  |  | Total<br>2002/03 |
|  | Amount |  |  |  |  |                  |

Comments or remarks: .....

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Add additional information sheet if required...

|   |          |
|---|----------|
| E3: Information from school level about quantity and quality of teacher professional development  |          |
| Has any teacher professional development taken place?   | Yes / No |
| How many sessions conducted in the year 2002/03?  |          |
| Which teacher were involved? (i.e. head teacher, subject teacher (if so which one/s) ...)   |          |
| Which sessions were organized by government?  |          |
| What were the contents and trainers?  |          |
| For each session, how many days?  |          |
| Which sessions were financed by government? (e.g. materials, allowances etc)  |          |
| What were the contents and trainers?  |          |
| For each session, how many days?  |          |
| Which sessions were financed by NGOs? (i.e. content and trainers)   |          |
| How many men attended these sessions, in total? Nil   |          |
| How many women attended these sessions, in total?   |          |
| <p>What evidence is there of outcomes from this training? (This is a very wide-ranging questions, and there are many possible answers including (but not limited to!) improved pupil performance, improved teacher motivation, decreased drop out rates, improved gender awareness)</p> <ul style="list-style-type: none"> <li>• Give the respondent the opportunity to make their own assessment of the training, advice for future trainings, priorities for improvement etc etc.</li> <li>• Ask the respondent for evidence (i.e. indicators e.g. how can you show that teachers are now better motivated?)</li> </ul> |          |

## **ANNEXTURE 4: RIRA PUBLIC EXPENDITURE TRAINING** **(Proposed contents and terms of Reference for Presentation)**

1. Preamble:

Participation of NGOs in the development of the public has been increasing over the years. The form of participation/involvement has gone beyond public services to engagement in different public development processes i.e The public Expenditure Review (PER), Poverty Reduction Strategy (PRS) and consultative process. The new developments in the involvement of NGOs in development call for the need of NGOs to understand different developments, achievement and constraints in various sectors. This and constraints in various sectors. This will enable them to play a more active role in the development of public sector.

In order to meet this goal, RIRA organizes trainings workshops for NGOs/CBOs representatives who are currently working in different fields with a particular focus on policy. The purpose is to provide information on budgeting and planning from the vantage point of Government and Ministries, and to engage NGOs in applying this information to their work in the development sector. RIRA has trained twenty (20) people as trainers of trainers (TOTs). Special emphasis and efforts is made to include local based NGOs/CBOs so that they can closely monitor and track funds of different development sectors at cost-effective but effective manner.

2. Presentation Plan:

The training focuses on four main themes each one made of a set of key presentations and a discussant as follows:-

**No Theme**

**No Presentations**

**A. Planning and budgeting process at various ministries level**

1. Preparation of Ministries budgets including their processes, scope and linkages to their Ministerial Sector budgets in Local Authorities and Regional Administration.
2. different sectors strategic plans, the context and contents
3. partnership in Financing various services, the role of sectors wide Approaches and Basket funds
4. Sector reforms, the origins, processes and future perspectives
5. Sectors Public Expenditure Reviews and various National Accounts, their potentials to make a difference in the improvement of public services
6. Preparation of PORALG budget including

**B. Planning and Budgeting at president's office Regional and Local Government Authorities level .**

(PORALG)

**C. Development  
Financing initiatives**

**D. Public/Private sectors  
mix in various  
development  
initiatives**

its processes, scopes and linkages to various development sectors budgets in Local Authorities, Regional Administration and various ministries

7. Accounting and financial management of Local Government Authorities including Basket Funds in various sectors
8. Experiences of various use-fees in public delivery facilitates eg. Health
9. The experience of Community funds e.g. Health funds, and Insurance Fund implementation
10. Progress in formulation and implementation of various social sectors resources allocation formula
11. Public/Private mix in the various sectors, achievements, constraints and challenges e.g. health sector

**3. Generic description of the presentations**

Presentations are limited to 15 minutes as should be as practical (non-theoretical) as possible. The presenter is requested to prepare presentation slides in either transparency or power point form or plain paper. The draft of each presentation reaches RIRA headquarters project manager and the workshop facilitator for any possible comments

RIRA headquarters selects discussants for each presentation to resent changes and concrete examples. The discussant(s) speaks for no more than 10 minutes. Following the presentation and discussant, there 35 minutes of discussion together with participants.

Presentation no. 1: Preparation of minutes budgets including their processes, scope and linkages to the sector budgets in Local Authorities and Regional Administration.

The presentation describes the Ministries processes of budgeting (providing dates of the budget planning/preparation cycles) from the time they are requested by the Planning Commission and Ministry of Finance of Medium Term Expenditure Framework (MTEF), to submission to the Ministry of Finance. It explains how priorities are reached, defines the MTEF and its strength, weaknesses and challenges. Indicate how the Ministry of Finance budget guidelines are used by various ministries including the scopes and limitation of the guidelines for various ministries.

Report on the progress of physical/technical and financial implementation of the budget over the past three years. Define recurrent expenditures both Personnel Emolument (PE) and other charges (OC) Vs. development expenditures as well as describing their conditions and categories. For development expenditure describe “Re-reimbursable” of budgeting and disbursement. Outline the presentations of GOT VS. donor/other, vertical and integrated programs/budgets in the budget. Describe the mechanisms of disbursement between block grants VS. basket in local authorities.

Presentation no. 2. Sectors Strategic Plans, the context and contents:

The presentation presents the background of development of the developments of sectors strategic processes of their formulations and outlines their details and their contents. They should present the structures of sectors strategic plans and why they were decided to structure in those ways (as distinct from the past). This also shows how the sectors strategic plans are focusing on the development of the quality public services, equity, positioning role of NGOs/CBOs private sector and the link with the Poverty Reduction Strategy. Particular issues relevant to NGOs and the Relationship of NGOs/CBOs to Government are discussed. The presenter(s) should provide views on the relative strengths and weaknesses of these sectors strategic plans and challenges to actual implementation.

### **Presentation 3: Partnership in Financing public services the role of Sector Wide Approach and Basket Funds**

The presentation outlines the evolution of partnership and development cooperation in various sectors including both donors and other like NGOs. Explain the types of partnership taking place in development financing. Explains the types of partnerships taking place in various and provides historical development of plans including the role of donors in determining establishment of different approaches and how the mechanisms put in place operate. Outline the role of basket funds to the councils and the difference between the central basket and council baskets. Describes their structures and their potentials/limitations in the effective resource coordination in various sectors.

### **Presentation no. 4: Sectors Reforms, the origins, progress and future perspectives**

Discusses the rationale for the present sector reforms including the goals and the reforms process of its development and its linkage to the local government reforms and other reforms taking place in the public sector. Discusses the purpose of various sector reforms in terms of improving public service delivery outcomes and management of the sectors at the central council level and whether these have been realized. The presentations include the areas to be covered in the tracking under various Sector reforms and explain various

plans of action that have been implemented under those reforms. Outlines the progress of implementation (problems and achievements). Discusses also the phases in the implementation of various funds i.e. phase I, to II and III and shed light on the future of reform implementation.

**Presentation 5: Sector Public Expenditure Reviews and National Accounts – Their potential to make a difference in the improvement of public Services.**

Explains the importance of the PER and NHA in planning and budgeting. What do these tools do and how they differ? How after have they been conducted since they were established in various sectors in Tanzania, who is undertaking them and what are their coverage? The presentation also explains and demonstrates how the PER and NHA are used in the process of planning and budgeting their linkages to the development of MTEF and annual budgets as well as their linkage to the Poverty Reduction Strategy.

**Presentation no. 6: Preparation of PORALG budget including its processes, Scope and linkage to sector budgets in the Local authorities Regional Administration and other Ministries.**

The presentation describes the PORALG processes of budgeting (providing dates) from the time PORALG is requested by the planning commission and Ministry and Finance to submit priorities through receiving budget guidelines, preparation of the budget, to submission in the Ministry of Finance. It explains the how priorities are reached in the right of diverse stakeholders (Local Authorities). Indicates the broad outline of the Ministry of Finance budget guidelines to PORALG, its scope and limitations. Provides the linkages of the two financial years (central government and local government financial years). Describes how PORALG meets the interests of other sectors with local authorities and what are the areas it is meant to finance. For example, do PORALG funds include any funding for health, road and education services? The process of council service planning is also described in the context of complete councils and PORALG plans and budget. The paper also suggests PORALG expectations for the participation of NGOs/CBOs in the process. Describes how PORALG funds are managed at the district level. Is there any difference with the management of Ministry of Health, Ministry of Education other line ministry funds? What roles does PORALG play in planning, Monitoring public services?

**Presentation no. 7: Accounting and Financial Management of Local Government Authorities**

The paper describes the flow of government funds to local authorities from Treasury. Present financial management arrangements at the local authority level and how individual councils account for central government money,

basket money, conditional/other grant money, project money etc. Explains procedures for auditing of the funds. Define different terminologies in the disbursement of funds to local authorities such as conditional VS unconditional grants. Coverage of donor funded projects in local authority budget and its accounting.

**Presentation no. 8: Experiences of use fees in public facilities**

The presentation discusses the arguments for introducing user fees. It includes the reasons for and against fees, and a history of how the user fee system was decided upon and then implemented. Describes the features of the user-fee scheme and its geographical coverage, as well as the levels of service delivery where fees are charged. Present information of overall revenue this represents, and in relation to anticipated revenues. Discuss progress on the implementation of the exemptions scheme and its effectiveness, alternative views towards the use of fees, the progress that has been achieved in meeting its objectives and how fees may affect the ability of poor people to access various public services e.g. health. The role of the exemptions system and its effectiveness is also discussed here. Outlines achievements, problems, challenges and suggestions for future improvement in the user fee system.

**Presentation no. 9: The Experience of Community development fund and National Development fund.**

The presentation discusses the arguments for the establishment of the community development Fund and national development funds, how they can be implemented and the can be decided upon, promoted and established. The presentation describe the features of each scheme and their geographical or level of coverage including their structures, implementation progress and their scope.

**Presentation no. 10: The progress in the formulation and Implementation of sector resource allocation formula: The case of Health Sector**

Defines the formula, explain the process of its development and the how it is being structured including its relationship with the allocation formulas being developed by FISCAL decentralization Task Force. Discuss the variables and weightings being considered for the formula and the reasons supporting different options, in particular to achieve goals of equity through the formula does and does not address the issues of equity differences in poverty levels across the country. The presentation also provides update on the prospects of the implementation of the formula.

**Presentation no. 11: Public/Private mix in the sectors, achievements, constraints and challenges**

The presentation provides the current position of partnership among the government and private sector (both for-profit and not-for-profit). Present opportunities and avenues for consolidation of the partnership in various sectors service delivery, planning, and evaluation, etc. Define what exactly constitutes the private say health sector and suggest a number and types of organizations that are collaborating with the government. Discusses the roles that government, mission, private, NGOs and other sectors play in delivering public services the proportion of services provided by each allocation of government funds to government/VS services. Outlines challenges in deepening the partnership at the National and district level and discuss the means communication between the government and the private sector. Review strengths and weaknesses of existing instruments of cooperation partnership between public and private sectors and the concept of “**Service Contracts**” within the reforms **hospital reform context**.

**Presentation no. 12: Orientation to Monitoring Evaluation and tracking of public Expenditure**

The presentation discusses a number of issues to be tracked and evaluated. The tracking is done from the National level (From different ministries) and in particular the Treasury which publishes the allocation of various funds to district level quarterly. RIRA starts track funds from that level to the district, school and villages.

**ANNEXTURE 5: RIRA's FINANCIAL MONITORING SURVEY FORM A 1.**

| <b>A : Contact Details - District Level</b>                        |  |
|--|--|
| Name of District   |  |
| Address:   |  |
| Telephone  |  |
| Name and position of District officer providing information        |  |
| Number of times office visited in order to access this information |  |

| <b>B1: Funding for School Committee Training: Receipt at District Level</b>  |        |  |  |  |  |            |
|--|--------|--|--|--|--|------------|
| Information from Ministry of Finance, Ministry of Education, President's office – Regional Administration and Local Government (To be obtained at RIRA's headquarters) |        |  |  |  |  |            |
| What funding has been received for school committee training this financial year (2004)  | Date   |  |  |  |  | Total 2004 |
|  | Amount |  |  |  |  |            |
| What funding was received in the last financial year 2004)? If funding has been received for 2004, don't bother to complete this section.                              | Date   |  |  |  |  | Total 2004 |
|  | Amount |  |  |  |  |            |

| <b>B2: Funding for Teacher Professional Development/INSET: Receipt at District Level</b>   |        |  |  |  |  |            |
|--|--------|--|--|--|--|------------|
| Information from Ministry of Finance, Ministry of Education, President's office – Regional Administration and Local Government (To be obtained at RIRA's headquarters) |        |  |  |  |  |            |
| What funding has been received for teacher this financial year (2004)  | Date   |  |  |  |  | Total 2004 |
|  | Amount |  |  |  |  |            |
| What funding was received in the last financial year 2003)? If funding has been received for 2004, don't bother to complete this section.                              | Date   |  |  |  |  | Total 2003 |
|  | Amount |  |  |  |  |            |

|  |  |
|--|--|
| <b>B3: Funding for School Teacher INSET: Disbursement at District Level</b>                    |  |
| How much was retained at district level?   |  |
| How was this spent? (e.g. how was training organized? Who did it (the government or NGOs)?     |  |
| How many sessions were run?  |  |
| How many teachers attended?  |  |
| Of these, how many were women  |  |
| Were teachers from .....? (Insert names of primary schools where follow up will be undertaken) |  |

|   |  |
|---|--|
| <b>C: Contact Details – School Level.</b>   |  |
| Name of School:   |  |
| Address:  |  |
| Telephone (if applicable):  |  |
| Name and Position of school level informants providing information. For comparability, please try to see the chair of the school committee and the head teacher together. |  |
| Number of times school visited in order to access this information:   |  |

D1: Funding for School Committee Training: Disbursement to .....(insert name of primary school where follow up will be undertaken)

|  |        |  |  |  |  |            |
|--|--------|--|--|--|--|------------|
| Information from district:<br>What funding has been disbursed for school committee training this financial year (2004) | Date   |  |  |  |  | Total 2004 |
|  | Amount |  |  |  |  |            |
| Information from school:<br>What funding was received in the last financial year (2003)                                | Date   |  |  |  |  | Total 2003 |
|  | Amount |  |  |  |  |            |

Comments or remarks: .....

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Add additional information sheet if required...

D2: Funding for School Committee Training: Disbursement to ..... (insert name of primary school where follow up will be undertaken)

|  |        |  |  |  |  |            |
|--|--------|--|--|--|--|------------|
| Information from district:<br>What funding has been disbursed for school committee training this financial year (2004) | Date   |  |  |  |  | Total 2004 |
|  | Amount |  |  |  |  |            |
| Information from school:<br>What funding was received in 2003)   | Date   |  |  |  |  | Total 2003 |
|  | Amount |  |  |  |  |            |

Comments or remarks: .....

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Add additional information sheet if required

|  |          |
|--|----------|
| D3: Information from school level about quantity and quality of training for school committees:  |          |
| Has any school committee training taken place?   | Yes / No |
| How many sessions since January 2004?  |          |
| Which sessions were organized by government? (i.e content and trainers)  |          |
| What were the contents and who were the trainers?  |          |
| Which sessions were organized NGOs and trainers?   |          |
| Which sessions were financed by NGOs? (e.g. materials, allowances etc)   |          |
| How many men attended these sessions, in total?  |          |
| How many women attended these sessions, in total?  |          |
| <p>What evidence is here of outcomes from this training? (This is a very wide-ranging questions, and there are many possible answers including (but not limited to!) existence of school development plans which were not there before, greater accountability and transparency over school finances, decreased drop out rates, improved gender awareness, pupil performance etc.)</p> <ul style="list-style-type: none"> <li>• Give the respondent the opportunity to make their own assessment of the training, advice for future trainings, priorities for improvement etc etc.</li> <li>• Ask the respondent for evidence (i.e. indicators e.g. how can you show that there is now better motivated?)</li> </ul> |          |