Political Economy Analyses in Countries in Eastern and Southern Africa

Case Study – Tanzania Mainland
Political Economy Analysis

June 2017
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# List of abbreviations

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<tbody>
<tr>
<td>AfDB</td>
<td>African Development bank</td>
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<tr>
<td>BRN</td>
<td>Big Results Now</td>
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<tr>
<td>CCHP</td>
<td>Comprehensive Council Health Plan</td>
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<td>CCM</td>
<td>Chama Cha Mapinduzi</td>
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<td>CHADEMA</td>
<td>Chama cha Demokrasia na Maendeleo [Party for Democracy and Progress]</td>
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<tr>
<td>CSO</td>
<td>Civil Society Organisations</td>
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<tr>
<td>EAC</td>
<td>East African Community</td>
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<tr>
<td>FY</td>
<td>Fiscal Year</td>
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<td>FYDP I&amp;II</td>
<td>Five Year Development Plan I&amp;II</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>GPG</td>
<td>General Purpose Grant</td>
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<tr>
<td>IMF</td>
<td>International Monetary Fund</td>
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<td>IMTC</td>
<td>Inter-Ministerial Technical Committee</td>
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<tr>
<td>LGA</td>
<td>Local Government Authority</td>
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<tr>
<td>LGDG</td>
<td>Local Government Development Grant</td>
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<td>LIC</td>
<td>Lower Income Country</td>
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<tr>
<td>MDA</td>
<td>Ministries, departments and agencies</td>
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<td>MDGs</td>
<td>Millennium Development Goals</td>
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<td>MoFP</td>
<td>Ministry of Finance and Planning</td>
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<td>MP</td>
<td>Member of Parliament</td>
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<td>MTEF</td>
<td>Medium-term expenditure framework</td>
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<td>MVC</td>
<td>Most vulnerable children</td>
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<td>NCPA</td>
<td>National Costed Plan of Action</td>
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<td>NGO</td>
<td>Non-government organisation</td>
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<td>NMNAP</td>
<td>National Multi-sectoral Nutrition Action Plan</td>
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<td>NPAC-VACW</td>
<td>National Plan of Action to End Violence Against Children and Women</td>
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<td>PANITA</td>
<td>Partnership for Nutrition in Tanzania</td>
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<tr>
<td>O&amp;OD</td>
<td>Opportunities and Obstacles to Development</td>
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<tr>
<td>OC</td>
<td>Operation Cost</td>
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<tr>
<td>PBG</td>
<td>Planning and Budget Guideline</td>
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<td>PE</td>
<td>Personnel Expense</td>
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<td>PEA</td>
<td>Political Economy Analysis</td>
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<tr>
<td>PO-RALG</td>
<td>President's Office Regional and Local Government</td>
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<td>PSSN</td>
<td>Productive Social Safety Net</td>
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<tr>
<td>SUN</td>
<td>Scaling up Nutrition</td>
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<tr>
<td>SWO</td>
<td>Social Welfare Officers</td>
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<tr>
<td>TRA</td>
<td>Tanzania Revenue Authority</td>
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<td>VAT</td>
<td>Value-added tax</td>
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<td>TASAF</td>
<td>Tanzania Social Action Fund</td>
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<td>TFNC</td>
<td>Tanzania Food and Nutrition Centre</td>
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<td>TPSF</td>
<td>Tanzania Private Sector Foundation</td>
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<tr>
<td>TZS</td>
<td>Tanzanian Shilling</td>
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<tr>
<td>UKAWA</td>
<td>Umoja wa Katiba ya Wananchi [Coalition for the People’s Constitution]</td>
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<td>US</td>
<td>United States</td>
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Preface

This report is part of a series of country studies carried out by Ecorys and associates for UNICEF in Eastern and Southern Africa. The project aims to strengthen UNICEF’s advocacy efforts through a better understanding of the role of political economy factors in processes and decisions around the creation and use of fiscal space for investments in children.

This report was written by Jan-Willem Knippels, Ana Rosa Gonzalez-Martinez, Paul Beckerman, Marius d’Hond, Alex O’Riordan and Ivo Gijsberts.

The writers of this report wish to thank the staff from UNICEF Tanzania for their support and guidance. They also express gratitude to the various government officials and other stakeholders who provided inputs.

The findings, interpretations and conclusions expressed in this report are those of the authors and do not necessarily reflect the policies or views of UNICEF or of the United Nations. The text has not been edited to official publication standards, and UNICEF accepts no responsibility for errors. The designations in this publication do not imply an opinion on legal status of any country or territory, or of its authorities, or the delimitation of frontiers.
Executive Summary

In the current political agenda, special attention is given to enhancing overall governance through improving accountability and transparency for maximizing the performance of the public sector. For instance, a set of reform priorities have been identified as the basis for the Five Year Strategic Plan for the Public Financial Management (PFM) Reform Programme (PFMRP) Phase V. These include: strengthening macroeconomic management (fiscal and tax policies) and ensuring stable financing of the budget; improving budget preparation and credibility, strengthened budget execution, accounting and financial reporting; improving financial accountability in relation to compliance with internal controls and procurement regulations; better external oversight and audit of PFM; and improving PFM systems and outcomes in local governments as well as Zanzibar.

Local Government Authorities (LGAs) play an important role in budget processes, but the central government and donors are also very influential. In general, the budget process is organized from the bottom-up, with LGAs planning and budgeting for their activities based on local priorities. Most social services are delivered locally, including the majority of child protection and nutrition activities. However, the vast majority of funding comes from the central government, which means it features prominently in decision-making processes. Donors also support large investments in social services. As part of the decentralization process, providing more political and fiscal power to local authorities will contribute to expanding revenue at the local level.

UNICEF is well positioned to leverage partnerships with diverse actors to influence budget processes for the benefit of children. Some of the key entry points to bolster advocacy and impact are summarized as below.

- **Influence the design of budgets to better reflect children’s needs:** One opportunity is to integrate existing nutrition and child protection budget guidelines within the National Planning and Budget Guidelines, which would support all ministries and local governments in preparing and implementing plans and budgets. A strategic platform to deliver this is the annual training session for line ministries and local government officials where budget guidelines are explained.

- **Support the preparation of annual plans and budgets in strategic departments:** For the Department of Social Welfare, UNICEF can provide technical assistance to ensure sufficient funding for child-focused programmes and also provide the Permanent Secretaries with ideas and evidence that link plans to the government’s Five Year Development Plan (FYDP II). Within the Ministry of Health, Community Development, Gender, Elderly and Children, UNICEF can help raise awareness on issues like child protection that deserve greater priority in annual budget submissions.

- **Equip Parliamentarians with actionable evidence on the budget**: UNICEF can advocate for more child-related spending by providing Members of Parliament (MPs) with evidence on funding gaps in children’s welfare and supporting local governments during their budgeting process. During budget approval, which takes place between May and June, UNICEF should engage relevant parliamentary committees (e.g. Social Development and Services Committee) and ensure that information on past spending trends is provided to MPs, which will enable MPs to keep a close eye on the performance of priority sectors. Another entry point is to engage with individual MPs, providing them with information on fiscal inequities or the status of nutrition and child protection spending in their respective regions. In addition, the legislature can play a
pivotal role in improving transparency and accountability through enhancing its oversight and monitoring capacity on public expenditure. Over the longer-term, engaging MPs and communities in scrutinizing public expenditure will contribute to improving the efficiency of public expenditure on children.

- **Build the capacity of government staff and raise awareness on social spending:** In terms of training, UNICEF can help local and national government officials to better understand their role in allocating resources to priority areas, like child protection and nutrition. At the same time, UNICEF can support the nation-wide recruitment and training programme to increase child protection services by providing technical expertise and advocating for workers to have sufficient resources to effectively do their jobs. Another entry point is to invest in the District Nutritional Planning and Budgeting Assessment Tool, which tracks nutrition expenditure and can help to consolidate evidence on social expenditure.

**Tanzania’s stable political system and high commitment to investing in children open a variety of entry points for UNICEF to further integrate children’s issues in budget processes.** These range from expanding the national budget preparation guidelines to bringing forth evidence on what works on investing in children to strengthening the capacity of technical staff at central and local levels and advocating with Parliamentarians. There are also opportunities to support local budget tracking tools and to raise awareness on the importance of cross-cutting issues that are sometimes forgotten, like child protection and nutrition.
Introduction

With a current population growth rate of 2.7 per cent per year Tanzania's population is doubling every 25 years. Around 50 per cent of the population are children under 18, and adolescents (10-19 years) make up 23 per cent. Although Tanzania is a rapidly urbanizing country, with urban growth rates of around 5 per cent per annum, still 70 per cent of the country's population lives in rural areas. This rapid population growth increases the need for investments in children's health, nutrition, education and protection services in urban centres and especially in the rural areas.

Overall child deprivation and poverty rates in Tanzania are high as 74 per cent of all Tanzanian children live in multidimensional poverty and 28.2 per cent live in households below the monetary poverty line. A report by the National Bureau of Statistics and UNICEF notes that deprivation and poverty rates are highest among children 5-13 and 14-17 years of age. It is argued by many that the current levels of poverty is a strong predictor of future poverty levels indicating that children who experience poverty in childhood will be at a disadvantage when it comes to realizing their full potential. It is therefore essential to invest in children in order to develop a skilled and healthy workforce in Tanzania, as a precondition for economic transformation and achieving the government’s vision for 2025.

UNICEF priority sectors

For Tanzania the priority sectors of this study are "Nutrition" and "Child protection". UNICEF works in strong partnership with the government in policy development and implementation in these sectors and as such signalled a need for fiscal space in these two sectors. The FSA/PEA studies aim to complement rather than duplicate existing analysis and diagnostic work in the sectors, and build on previous work and engagement of UNICEF in Tanzania. The UNICEF country programme 2016-2021 describes the following aims:

“The nutrition programme will aim to accelerate stunting reduction by scaling up community-based interventions that promote optimal infant and young child feeding practices in the first 1,000 days of a child’s life. Communication for development efforts, together with supplementation and food fortification, will also be used to address micronutrient deficiencies. Prevention and treatment of severe acute malnutrition will be scaled up through a network of trained health workers and community health workers. Implementation will be coordinated with other sectors supporting nutrition-sensitive interventions – especially health, HIV and AIDS, WASH and early childhood development. Planning, budgeting and nutrition monitoring and information systems will be strengthened”.

“The child protection programme will contribute to nationwide scale-up of the child protection systems approach established during the 2011–2015 country programme. The system provides a core set of social welfare, police, health and care services that address key child protection issues, including violence against children, attacks on children with albinism, child marriage and children in humanitarian crises. The protective capacities of parents, children and communities will be strengthened by reaching children in schools and changing the perceptions of parents on gender and use of physical violence in child rearing. The programme will continue to strengthen the capacity of the child justice system to deliver quality, child-sensitive services by judiciary, police, legal aid providers and through community rehabilitation services. Greater emphasis will be placed on the role of relevant social sectors, including health, social protection and education, to ensure

identification, referral and case management of vulnerable children and adolescents. Simplified, decentralized birth registration will be extended through local government and health facilities to an additional 10 regions”.

For both sectors new National Action Plans have been developed with the support of UNICEF in Tanzania. For nutrition this is the National Multi-sectoral Nutrition Action Plan (NMNAP) 2016-2021 while for child protection this is the National Plan of Action to End Violence against Women and Children 2017-2021.

This Political Economy Analysis (PEA) is focusing on identifying the political economy incentives that are in play when resources are mobilised and financial allocations are made. The report provides an additional narrative to the Fiscal Space Analysis which UNICEF can use to formulate quantitative projections and make use of these in its dialogue with the Tanzanian government and other stakeholders to support its advocacy on expenditure beneficial to children.

The report begins with a summary of the political and economic context of Tanzania. In chapter 2 efforts to enhance child focused spending will be discussed with a focus on the status of children in Tanzanian politics and Tanzania’s constituencies. Specific attention is given to political priorities and the influence on public finance decision making. Chapter 3 will then further zoom in on the structure and dynamics of the budget process and examines entry points for advocacy.
1 Political and Economic context

1.1 Political context

Since the adoption of structural adjustment reforms in the mid-1980s, the Tanzanian government has shifted focus from social measures of development to economic measures and macroeconomic growth rates. In response, the Tanzanian government has successfully enabled strong economic growth with decreasing poverty and substantial progress towards the Millennium Development Goals (MDGs).

1.1.1 Politics and the 2015 election

Tanzania is no perfect example of democratization but overall it compares quite favourably to neighbouring Kenya, Uganda, Rwanda, and most recently Burundi, which all have aggressively flouted key elements of democratization such as free and fair elections, and observing executive term limits.

Tanzania’s 2015 elections were the most eventful and significant since the late-colonial elections that originally brought TANU/Chama Cha Mapinduzi (CCM) to power. Unlike previous elections, the opposition, led by CHADEMA, CUF, NCCR-Mageuzi, and the National League for Democracy, committed to unite around a single candidate to effectively challenge CCM. This unity was generated in part by widespread fatigue and dissatisfaction with corruption under CCM president Kikwete, but also by the government’s high-handed intervention in what was to be Kikwete’s signature accomplishment, a referendum-based reform of Tanzania’s constitution.

Entering into July 2015, when CCM had to choose a presidential candidate from within a sharply divided party, the election of a presidential candidate backed by the opposition seemed more possible than at any time in the country’s history. However, CCM demonstrated its enduring strength across the country, and won what was expected to be a close election by a surprisingly large margin with John Pombe Magufuli receiving 58.46 per cent of the votes and opposition candidate Lowassa 39.97 per cent.

A new president

The speed and energy in which Magufuli has made his mark as the ‘fifth phase’ (awamu ya tano) president, popularly termed the country’s ‘Bulldozer’, has been quite surprising. In the first year of his presidency Magufuli made some very dramatic gestures and launched various executive orders. These orders have been particularly targeted at the country’s 550,000 public sector employees who cost US$ 3.1 billion per annum, and who Magufuli feels have been living well beyond their government’s means.

Upon taking office the president immediately cancelled the deeply routinized and expensive Independence Day celebrations (and later cancelled Union Day celebrations), sacked the director and board of Muhimbili Hospital, and promised to prosecute wealthy tax-avoiders. More substantially, he has enacted travel and per diem expense restrictions on public employees, and cut salaries of higher-earning servants. He is also credited with removing over 10,000 ‘ghost workers’ from government payrolls. The president has enjoyed an enormous amount of popularity.

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for these take-charge actions but at the same time also created a culture of fear, uncertainty and resistance within the civil service and the political establishment⁴.

1.1.2 Government policy

In June 2016 Tanzania published the Second Five Year Development Plan (FYDP II), 2016/17 – 2020/21⁵. The theme of FYDP II “Nurturing Industrialization for Economic Transformation and Human Development” incorporates the main focus of the two previous frameworks, namely “growth and transformation” (FYDP I) and “poverty reduction” (MKUKUTA II). For the next five years the FYDP II outlines the proposed interventions to enable the country to industrialize in a way that will transform its economy and its society towards Tanzania’s Development Vision 2025, which aspires to have Tanzania transformed into a middle income and semi industrialized nation by 2025 by achieving:

1. High quality and sustainable livelihoods;
2. Peace, stability and unity;
3. Good governance and the rule of law;
4. An educated and learning society; and
5. A strong and competitive economy.

While the FYDP II is also targeting human development, it is widely acknowledged that infrastructure and industrialisation for the benefit of economic development is now the predominant government narrative.

1.1.3 Decentralisation by Devolution

As part of the effort of improving the delivery of services at the local level Tanzania has been through a process of decentralization as well as de-concentration which actually centralised power. Since 1999 Tanzania is implementing a Local Government Reform Programme (LGRP) with the aim of strengthening the Local Government Authorities (LGAs) by means of granting them autonomy. Local autonomy is regarded as necessary for development and to ensure accountability and a provision of services that matches demand and important role was placed at enhancing community participation⁶.

LGAs in Tanzania are playing an increasingly important role in the delivery of health and social services (including child protection and nutrition). Policies and guidelines are developed at the national level, but it is local government that implements policies and provides services. As such, local government finance is an important and integral part of the public finances of Tanzania today. In fact, it was estimated by the Regional Administration and Local Government authority part of the President’s office (PO-RALG) that about one out of every five shillings spent in the public sector is spent at the local government level⁷.

1.2 Economic context

The performance of the Tanzanian economy has followed a relatively strong and stable pattern in recent years. Real GDP has grown at an annual average rate of 6.7 per cent over the period

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⁷ Tanzania PMO-RALG, Local government information. N.d.

GDP growth has been accompanied by strong growth in private consumption and investment, while there was a slowdown in government consumption. The economic activities that have played a major role in the growth rate include construction, services and basic manufacturing, as well as, more recently, communications and transport. The agriculture sector remains crucial for Tanzania, since it employs most of the labour force, however it has grown more slowly. International observers have noted that a combination of this stable performance in agriculture, as well as sustained improvements in sectors such as mining, communications and financial services, is likely to underpin relatively high real growth rates over the medium term.

Several challenges are likely to shape the economic context of Tanzania in the near future. Some of those include constraints in the access to finance, challenges in governance development, and problems with infrastructure and public investment implementation. Poverty has decreased but remains high (at 28.2 per cent of the population, based on the national poverty line) with a large population of underemployed youth. The government has made substantial progress towards the Millennium Development Goals (MDGs) and has met half of the 2015 targets; however, that also means that half of the 2015 targets remain unmet.

Another set of challenges pertains to the decline in donor support and issues in revenue collection and administration, as well as the ongoing process of decentralisation. As the latter three have a strong and direct effect on funding availability for priority expenditure on children, those are discussed in some more detail in the sections below. Finally, the discovery of gas reserves is another development that may have significant economic and budgetary impact, though bears important uncertainties and possibly risks as well.

### 1.2.1 International Development Partners / Donors

As described in the FSA report external grants towards priority expenditures for children declined markedly as a percentage of GDP, from 3.1 per cent of GDP in FY2012 to 1.1 per cent in FY2015. This aligns with the overall value of donor financing (external grants and concessional loans) relative to total government expenditure which has declined dramatically over the past decade, dropping from 44 per cent in FY2004/05 to 19 per cent in FY2013/14. It is estimated that it has decreased further to 14 per cent in 2014/15. This is consistent with the decline in the ODA that is provided through the government budget and a consequence of political pressures in donor countries, but also of the difficulty for Tanzania in meeting disbursement conditions.

The relation between the Tanzanian government and the international community has always has its ups and downs. And although Tanzania may have become less dependent on aid, it still faces fiscal challenges in meeting its development objectives. External funding, including concessional

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9 Tanzania Development Partners Group, *Overview of Aid in Tanzania*, n.d.
loans, still provides more than 10 per cent of the government budget and a disproportionate share of the financing for development and investment.

With a “new” president and a decreasing role of donor funding the leverage of the donors and implementing partners, like UNICEF, is under pressure. This was also acknowledged by a interviewee who stated that “Donors are not really effective in the resource allocation discussion. This was the case in the past but it became even less with 5th government.” This statement is furthermore supported by the Budget support evaluation of Tanzania which concludes that "external actors have very limited influence over domestic constituencies on the pace and direction of policy reforms". It argues furthermore that, rather than "forcing" policy directions, development partners should facilitate a dialogue which aims at finding constructive solutions to what is preventing the Government from implementing its chosen policies.\(^\text{10}\)

An example of this is the Tanzania Social Action Fund (TASAF) programme. In 2013, at the beginning of the scale up of the Productive Social Safety Net (PSSN), the government committed to provide 100 million per year. Government spending on the program has however never been even near this figure and the existing financial support by the government is not enough to sustain the program beyond early 2018.\(^\text{11}\) It should however be noted that, as was mentioned during the interviews by one of the interviewed staff of a donor agency, “the government knows that the donors will not leave this initiative. The government knows what are the donor darlings so they know where they have leverage… it is a bit of a game…”.

The work that UNICEF did in formulating the NMNAP and the NPAC-VACW has set the chosen policies together with the accompanying budgets. In order for the plans to really succeed the government now needs to release the allocated resources which are not always done. At present detailed information on actual government spending is limited, undermining constructive dialogue and follow-up by UNICEF on ensuring child focussed expenditure. In a situation where the role of donor funding is decreasing and the Tanzanian government has to fill the gap to sustain child focussed investments it would be useful to develop / utilise additional tools to not only track policy development and budget allocation but also policy implementation and the actual release of funds both at national and LGA level.

1.2.2 Increasing domestic revenue

Inadequate tax collection remains a central debilitating feature of the Tanzanian political economy. Tax evasion is endemic, and the Tanzania Revenue Authority (TRA) routinely misses revenue targets, which has led to a deficit of 4 per cent of GDP in 2016. In July 2015 the World Bank published their seventh Tanzania Economic Update “Why Should Tanzanians Pay Taxes? The Unavoidable Need to Finance Economic Development” which examined the tax system and its impact on the delivery of public goods, and opportunities for enhanced revenue collection. The report explores several options for Tanzania to generate resources to finance its economic development. The report however also states “Improving the tax system will benefit Tanzania as a whole, but implementation may be politically challenging\(^\text{13}\).”

Tanzania has a tax-to-GDP ratio which is well below the average of other East African Community (EAC) countries. This reflects to a significant extent the poor performance in VAT collection.

\(^{11}\) TASAF/DP aide memoire (Oct 2016).
According to IMF “The VAT revenue underperformance appears to be driven by a low tax productivity associated with administrative inefficiency, low taxpayer compliance, and policy gaps.”

As a result of the low tax collection, tax revenues in 2014 reached $6 billion, enough to cover almost three-quarters of the government expenditure, but not enough to provide new investments for infrastructure and social services for a rapidly expanding population. This has also been realised by the government and as the World Bank noted: “The new administration is taking sweeping measures to improve tax collection; to contain public spending; and to curb corruption. However, measures to improve tax collection should be implemented in a business-friendly manner and accompanied by the measures to streamline multiple taxes and levies, particularly in the agricultural and tourism sectors.”

During the interviews, representatives of the private sector as well as from research institutes mentioned that the major problem with the taxation system in Tanzania is that there are no “real” incentives to pay tax since there is limited information, and even less so accountability on how resources are spent. Taxes are mostly seen as price increases that make small business less competitive. Examples were given of the Kariakoo market where you can get discount if you do not want a receipt.

The reluctance to pay taxes might have various reasons. In 2013 the Afrobarometer survey asked respondents why they think people sometimes avoid paying taxes to the government. Three reasons were cited most frequently: taxes are too high, people cannot afford to pay, and the poor quality of government services. In relation to the third reason the survey asked respondents to indicate their preference between two statements: “higher taxes, if it means that there will be more services provided by government”, or “lower taxes, even if it means there will be fewer services provided by the government”. Although the largest group of respondents complained about the tax burden, a sizeable majority of 64 per cent still preferred higher taxes, provided there are more government services.

To be able to sustain the increased revenue collection the government will increasingly need to show “results” of what happens with government resources. As more people pay taxes, citizens will be more inclined to monitor how the state accounts for tax payers’ resources (i.e. how the state manages public resources; delivers public goods and services; and accounts to the electorate), and to seek ways to increase their leverage in dialogue with state officials. UNICEF should position itself as a broker between both groups. Providing information to the public about what the government is doing by e.g. publishing budget briefs but also by tracking actual expenditure. At the same time UNICEF can support the government in improving services by means of technical support but also by commissioning research that will help officials formulate policies and set priorities. UNICEF in Tanzania is already making efforts at the central level but as the majority of services are delivered on the LGA level additional efforts should be made to provide information at this level as well.

14 IMF, Staff report for the 2016 article IV consultation and fourth review under the policy support instrument. July 2016.
15 Worldbank, 8th Tanzania Economic Update The Road Less Travelled Unleashing Public Private Partnerships in Tanzania.
1.2.3 Intergovernmental transfers

LGAs are an important and integral part of public sector finances of Tanzania. While LGAs collect roughly 3-5 per cent of all public sector revenues, they are responsible for over 20 per cent of public sector spending. As such the intergovernmental transfer system plays a central role in the framework for local government finance in Tanzania. In 2013 the Ministry of Finance Tanzania conducted a Mapping of Transfer of Funds to Local Government Authorities. This report states that intergovernmental transfers are by far the largest source of LGAs financing, accounting for 86.7 per cent and 92 per cent of total LGAs financing sources for FY2010/11 and FY 2011/12 respectively.\(^\text{17}\)

The report furthermore describes three types of Intergovernmental transfers which are provided from the Central Government Budget to the LGAs. These include:

1. Formula-based recurrent block grants: these include block grants for the grant-aided sectors (education, health, roads, agriculture, and water) as well as a General Purpose Grant (GPG);
2. Other transfers (subventions): these are from Ministries, Departments and Agencies (MDAs) for recurrent purposes; and
3. Development grants and funds: these include grants from the Local Government Development Grant (LGDG) system and other development resources.

The current transfer system in Tanzania is criticised for having limited attention to equalise differences in fiscal capacity between LGAs. As a result, local governments in rich areas are able to generate considerably more revenue per capita than those in poor areas.\(^\text{18}\) A study from ODI\(^\text{19}\) also highlights that LGAs receive very uneven recurrent grant allocations, in particular salary-related transfers (PE) for basic education, health, and agriculture. Furthermore it is mentioned that also within LGAs there are similar inequities with facilities in the periphery of LGAs receiving far fewer staff resources than facilities near the LGA centre leading to substantive inefficiencies in service delivery as Public services in poor areas are harder to finance.

Securing funding for priority sectors goes beyond planning and budgeting. Given the low budget credibility, addressing shortcomings in budget execution is also key. Capacity constraints, especially in local government, highlight the need to improve absorption capacity of available resources. Salaries are usually paid on time, block grants, subventions and development grants however, often face delays or are only partly released. As reported by the MoFP in the 2013 report the performance ratio fell from 80.5 per cent (actual versus budget) in 2010/11 to 73.5 per cent in FY 2011/12. The main underperformance was recorded in block grants, which dropped from 91.7 per cent in FY 2010/11 to 79.6 per cent in FY 2011/12. Another significant problem is the underfunding of the development budget which was below 60 per cent of approved budget for FY 2010/11 and FY 2011/12.\(^\text{20}\) LGAs not receiving their budgeted resources has a profound impact on budget execution and thus the implementation of development projects. Lack of funds might lead to projects being abandoned or postponed resulting in wasted resources and/ or increased costs when/ if they are reverted to at a later stage.

1.2.4 Natural Gas

Gas reserves have been discovered off the coast of Tanzania, with an estimated value of US$150 billion (World Bank estimate) to US$ 400 billion (Ministry of Energy and Minerals estimate), and these could significantly help Tanzania eliminate its budget deficit and fully fund its social sectors.

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\(^{17}\) Ministry of Finance Tanzania. Study on Mapping of Transfer of Funds to Local Government Authorities (LGAs). September, 2013.


\(^{19}\) ODI. Local Government Authority (LGA) fiscal inequities and the challenges of ‘disadvantaged’ LGAs, April 2014

In 2014 Twaweza published a research brief titled “Managing natural resources: what do citizens say?” The brief was based on data from Sauti za Wananchi, Africa’s first nationally representative mobile phone survey, which polls households across Mainland Tanzania. From the survey it became clear that four out of five citizens believe that oil and gas will benefit them, their children and the country. At the same time, four out of ten (37 per cent) believe that people in Government and the rich will benefit the most. More than half of the population (55 per cent) want some of the revenue from oil and gas to be given directly to citizens in cash.

One out of five (20 per cent) preferred most of the money being sent directly to citizens; 18 per cent preferred an equal split of revenue between Government and citizens, while 17 per cent preferred Government to receive the majority of the revenue and citizens to receive the balance. However, a significant group of Tanzanians (43 per cent) wanted all the revenue to go to the Government for expenditure on services such as education and health. With 60 per cent of the respondents wanting government to receive the bulk of the money opportunities might arise for increased spending on social services. When asked how they believe resource revenues can bring the most benefit to Tanzanians, just under half of the citizens’ point to public spending on health and education and four out of ten suggest spending on infrastructure (20 per cent) or anti-poverty programs (17 per cent)21.

The exploration of the natural gas has the potential to dramatically increase the fiscal space of the country. While it is expected to take at least 7-10 years before the country will see the first revenue and revenue sharing agreements are still to be drafted, and might also be for a short duration UNICEF should keep an eye on this given the potential for increases in government revenue and spending on development. Various donors (e.g. Netherlands, Norway) support research and capacity building to prepare the government for these new flow of resources, and there are already ongoing public debates on whether the state receives a ‘fair share’ from its extractive deals, and how revenues are being used to the benefit of citizens22. It is recommended that UNICEF engage actively with government and other stakeholders to ensure future investments will be child friendly.

1.3 Stakeholders and influential constituencies

1.3.1 Power of the executive

The legacy of the absolute presidency in Tanzania still constrains efforts to strengthen democracy. Even though constitutional and political reforms in the 1990s instituted multiparty democracy and operationalised a constitutional Bill of Rights, proposals to curtail presidential powers have been impossible to pass since the President is also the chairman of the ruling party, Chama Cha Mapinduzi (CCM). With this ruling party, that has dominated the political scene since the nation attained independence, the president has on top of his assigned powers also a strong political influence over his party’s legislators outside and inside the parliament. As a result, power in Tanzania is strongly concentrated around the President’s office. Directives coming from this office are generally prioritised and executed at all levels of government.

21 Twaweza, Most citizens believe that gas offers a brighter future for the country. June 2014.
1.3.2 Sector ministries

Budget guidelines are distributed in December, but discussions on resource allocation have already started before this time. Each department independently prepares their budgetary requirements for the coming year, which is then consolidated at Ministry level. The Department of Policy and Planning within each ministry is then responsible for developing a three-year MTEF and the annual budget for that ministry. The MTEF projects government spending for the coming three years, and the annual budget is more detailed, with specific spending proposed for the current year under discussion. This is the level where the first negotiations regarding budget allocations are set.

Demands are always higher than the resources available. When the ceilings for the ministry are communicated by the MoFP, choices have to be made. Especially within a large ministry such as the Ministry of Health, Community Development, Gender, Elderly and Children, the relative dominance of medical care over the “softer” sectors of child protection or nutrition interventions is an issue when budgets need to be assured.

1.3.3 The role of parliament

The role of Parliament in the budget process is prescribed under Article 63(3) (b) of the Constitution of the United Republic of Tanzania, as enacted in 1977. The law provides the legal basis for the Parliament to discuss and approve the budget. The parliament is involved in all phases of the budget process: scrutinizing the budget through various standing committees, adopting or rejecting the budget, monitoring budget implementation and performance by MDAs and overseeing the use of public funds. Tanzania’s parliament does however not have the power to amend the budget or to reallocate funds themselves. Although it can refuse to adopt the budget presented by the Executive, the consequences of this step are profound: the President has the constitutional power to dissolve parliament in return.

Parliamentary committees

Within the parliament various committees are established with the “Social Development and Services Committee” being the most relevant for the sectors of nutrition and child protection. The “Constitution and Legal Affairs Committee” as well as the “Administration and Local Governments Committee” can also be of importance, as both themes are multi-sectorial and most of the activities are implemented at LGA level.

The budget committee has the opportunity to scrutinize and examine the proposed budget carefully and make changes before it is tabled in the house. Before FY2013, the national budget was debated and approved by the Parliament before discussion of the Ministerial ‘votes’. With the new budget process, the members of parliament (MPs) debate and approve the Ministerial votes before passing the national budget. This provides room for the MPs and other stakeholders to provide advice and make necessary changes on the proposed budget accordingly. The establishment of the parliamentary budget committee has provided a link between the parliament, Civil Society Organisations (CSOs) and the other stakeholders in the budgeting process.

During the interviews it was put forward several times that modifications of budget by Parliament are very small, as the budget process is mainly led by the executive (civil service) and to a lesser extent by the parliament; but also because parliament and government are very close. On top of that, it was mentioned by a representative of a national non-government organization (NGO) that “many plans regarding children are just window dressing: comments made in the parliament are always politically driven but generally no real commitment or action is taken afterwards.” Or as

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another interviewee mentioned: "parliamentarians talk a lot but after that; no action. They only work for themselves as they make big investments to be elected and that money needs to be recovered".

1.3.4 Opposition

Umoja wa Katiba ya Wananchi [Coalition for the People’s Constitution] (UKAWA) was formed in 2014, as four opposition parties coalesced around their grievances over perceived CCM control of the process of reviewing Tanzania’s constitution. Chama cha Demokrasia na Maendeleo [Party for Democracy and Progress] (CHADEMA), the Civic United Front (CUF), and two smaller opposition parties, the National Convention for Construction and Reform (NCCR-Mageuzi), and the National League for Democracy staged a walk-out from the Constituent Assembly convened to review a new draft constitution in April 2014. Their aim was to halt discussions through protests against the Constituent Assembly. The UKAWA coalition has held despite the indefinite postponement of a referendum on the new constitution. Its decision to put forward a single candidate in the 2015 presidential elections signalled its intention to maintain this unity within the new Parliament.

The stronger role of the opposition (especially in urban centres) affects the planning and budgeting process at LGA level. In areas such as Temeke and Mbeya, Chadema is very active and interviewees indicated that in the areas where opposition is active the Council feels that they have to prove to their constituencies that they deserve their vote. As was mentioned by one NGO “The opposition parties check the government’s performance but also motivate others to earn their position”.

Opposition is however not only coming from the opposition parties. Tanzania’s “new” president has indicated he wants “business unusual.” He made his mark as a frugal leader committed to battling waste in the public sector and punishing poor performance in delivering public services. Although an early spate of sackings and cutbacks received popular support, he now faces a more difficult challenge in dealing with strong and sometimes divergent dynamics within his ruling party, particularly if the priorities of the political and government elite contradict his efforts.

1.3.5 Local Government Authorities

To facilitate the bottom-up approach in planning Tanzania developed the Opportunities & Obstacles for Development (O&OD) methodology which involves the three levels of government: the grassroots level that formulates wishes and preferences, the village and ward level where local wishes are translated into a village and ward plan and finally the council level. The Ward Development Committee includes the ward councillor, village and street chairpersons, and the ward executive officer and is a coordinating body linking the District/Municipal Council to the villages, streets, and hamlets. The Council is composed of elected ward councillors and local Parliamentarians who have a key role in reviewing and approving proposed plans and budget

Despite availability of policies, guidelines, and community representative organs, actual implementation of decentralization strategies is poorly achieved in Tanzania. Case studies conducted by Repoa in 2010 showed that “Interactions and consultations between local communities and council management teams were limited, bottom-up community plans were

typically viewed as wish lists by council officials, and local priorities were largely set by the central government.”

While the O&OD approach remains part of the policy in practice it seems not to be fully used anymore, due in part to the following:

- Budget line for this process to take place has been removed;
- Frustration over spending energy on the budgeting process and then receiving only a portion of what was approved or with long delays;
- Councillors are not skilled in reviewing budgets, often illiterate nor do they really read the plans so Council directors (District Executive Directors or Municipal Directors) are in practice responsible for overseeing budget formulation;
- Councils have very limited own resources and these scare resources are usually used by the council members for establishing their priorities.

PO-RALG
In Tanzania, PO-RALG is the central government body in charge of overseeing the operations of the LGAs and councils. PO-RALG provides local government policies and guidelines to be followed by LGAs in the districts and councils. The bulk of LGA funding also comes through this office in the form of transfers and grants from the central government. As only a small proportion of LGA funds come from local tax revenues (also called “own source revenue”) the power of PO-RALG at the district level is large. As one interviewee mentioned during the interview “when they say something, it is done”.

1.3.6 The Dar es Salaam urban elite
Dar es Salaam is in terms of annual population growth on track to be Africa’s fastest growing urban centre. Its total population - currently about 4.1 million people - is expected to expand by more than 85 per cent through 2025, according to the African Development Bank. It is likely to achieve ‘megacity’ status (10 million residents or more) by the early 2030s. Residents of Dar es Salaam are generally better-off than rural residents. Dar es Salaam has a poverty rate of only 4.1 per cent, compared to 33.3 per cent in rural Tanzania and 22 per cent in ‘other urban areas’. It should however also be noted that the regions with the highest poverty density (people below poverty line per square kilometre) are the urban centres of Dar es Salaam, Mtwara and Mwanza. Despite this concentration of urban poor, urban elites are perceived to have a significantly strong influence on government decision making.

According to a 2013 report by Oxford Economics, no African city will lift more residents into the middle class by 2030 (earning US$ 5,000 to US$ 20,000 per year) than Dar es Salaam. And although it remains to be a relatively small group, only around 10 per cent of the population, the urban middle class has growing purchasing power, substantial political influence, and it has posed political and economic demands - for cheap electricity, imported goods, and better urban social services and infra-structure in the urban areas. And where the Government is working hard to meet these demands through for instance, large subsidies for cheap electricity, comprehensive tax exemptions and investments in infrastructure, government’s attempts to satisfy the middle class run the risk of further increasing, rather than reducing, the inequality in society. This can threaten the continued peace and stability as well as social cohesion in Tanzania.

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In a situation where the political and economic elite of Dar es Salaam drive the (central) government narrative and decision making it is important for UNICEF to keep in mind that as these decision makers usually do not have their children in public schools, nor do they use the hospitals. As such they have less first-hand experience or even interest in investment in these sectors. In this regard, UNICEF should recognise that elites should not always be presumed to represent or act for the poor and those political priorities of elites should be continuously tracked so that there is continued attention to mainstreaming child rights and services.

1.3.7 Civil Society

Supported by international donors, Tanzania has a broad variety of Civil Society Organisations (CSOs) which in some form engage in the planning and budgeting process. During the interviews it was mentioned that the government is increasingly open to dialogue with NGOs but reports also indicate an increasingly stifling environment and a new climate of fear and intimidation where CSO offices have been raided and staff harassed. While NGOs and CSOs can address issues related to child marriage, child rights and protection, active lobby and advocacy towards budgeting and public spending is more controversial.

Funding to NGOs and CSOs which address accountability issues remains limited and often associated with confrontational accountability approaches since they garner the most visibility. What is missing is significant funding for collaborative type social accountability approaches that enable NGOs or CSOs to, for example, participate in and contribute evidence, research and technical input to sensitive budgeting processes. Considering the broad reach of CSOs in Tanzania, UNICEF could benefit more from these organisations in receiving and disseminating information from the LGA level. Similarly, CSOs have the ability to perform a watch dog function at community level which UNICEF is not able, nor willing to take.

Developing a constructive dialogue with government is challenging for many CSOs as it requires advanced analytical capacity (to know the budget process, to read and understand budgets and expenditure figures) and depends on availability of information. Several Civil Society organisations are, or have been, however involved in the budget process or have experience with tracking government expenditure in the sectors of child protection or nutrition. Below are some initiatives that are relevant for UNICEF. This is not an exhaustive list, but it provides some entry points for UNICEF to further explore.

One of these Initiatives is Policy Forum which "strives to increase informed civil society participation in decisions and actions that determine how policies affect ordinary Tanzanians, particularly the most disadvantaged". Their Budget working group analyses and advocates on the use and acquisition of public money at national and sub-national levels. They are conducting and sharing analyses on public budgets and the budget process from a civil society perspective, producing analytical briefs from time to time for public dissemination, conducting various advocacy activities to influence policy-making and implementation, and to provide a forum for shared learning and capacity enhancement in budget analysis and advocacy.

Another example of an organisation that is very active around public resources is Sikika, which is an organisation that focusses on the health sector. They have recognized that shortcomings such as poor planning, allocation and mismanagement in the broader area of public financial management are a constraint to the achievement of their core goal of catalysing improvements in health service provision. Therefore, they actively participate in debates around resource allocation and fiscal policy towards service delivery. During the interviews they have also been mentioned at several instances as having "very strong entry points into the Parliament."
The Partnership for Nutrition in Tanzania (PANITA) is a civil society wing for Scaling up Nutrition (SUN) in Tanzania. PANITA has a seat in the High Level Nutrition Steering Committee which is formally in charge of the SUN movement in Tanzania. It and is as such well known to UNICEF. During the field research it was however mentioned that PANITA members are joining district nutrition steering committees which could provide useful information for UNICEF in further shaping nutrition interventions at the LGA level.

1.3.8 Private sector

The private sector is an active party in the development discussions in Tanzania. This is also reflected in the FYDP II which mentions as one if its distinct features that it “embodies a business unusual spirit, not only for fostering implementation effectiveness, but also for embracing and promoting strategic partnerships with the private sector, facilitating its development and competitiveness through upgrading and creating conducive environment for it to thrive and achieve sustainability.”

A broad variety of formal and informal networks of private sector companies, associations and other groupings are present in Tanzania. One of the most prominent is the Tanzania National Business Council which is made up of 40 members, 20 being selected private sector representatives and 20 being public sector representatives appointed by the President. The Council, chaired by the President, is supported by an Executive Committee, Working Committees with their Working Groups and Secretariat. The private sector representatives find their way to the Council through the Tanzania Private Sector Foundation (TPSF), the focal organization of business associations in Tanzania.

TPSF is a membership organisation which currently represents over 175 business associations in Tanzania and is actively involved in policy formulation in Tanzania. TPSF was in 2016 again entrusted to Coordinate Private Sector Engagement with the Parliamentary Budget Committee as well that it is an active member of “Taskforce on Tax reforms” and the “Think tank on Fiscal Policy” which are chaired by the Finance and Planning Minister. The private sector as such has a direct influence on fiscal policy making and securing investments. It should however be noted that they have major concerns about the time allocated to start engagement and duration of the discussions with the government (see also chapter 4).

Business in Tanzania has an increasing interest in the social sectors. This interest is fuelled by concepts such as corporate social responsibility, but companies also more and more realise that the low productivity of the work force hampers their ability to make full use of the economic growth in the country. This narrative could provide UNICEF with the opportunity to broker entry points for lobby and advocacy, or to create partnerships with private sector to advocate for spending in sectors that are of mutual interest like education and health. At the same time the private sector is already involved in the nutrition sector as well at the NMNAP but they see scope for more collaboration in the form of joint projects.30

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30 In the past TPSF was formulating an “early childhood development project”.
2 Efforts to enhance child-focused public spending

In the previous chapter we highlighted some of the political and economic processes and their stakeholders that influence government decision making. In this chapter we further zoom in at these factors and how this relates to efforts to enhance government spending on priority sectors for children. The analysis focuses on the priority sectors of nutrition and child protection, where the context is set by new National Action Plans developed with the support of UNICEF, i.e. the National Multi-sectoral Nutrition Action Plan (NMNAP) 2016-2021 while for child protection this is the National Plan of Action to End Violence against Women and Children 2017- 2021 (NPAC-VACW).

2.1 Government narrative around investments in Children (health, education, social protection)

The FYDP II currently provides the leading government guideline on government policy. The plan has a strong focus on industrialisation and economic development but also addresses human development. In various sections the Plan also relates to sectors that are of particular interest for Children.

2.1.1 Education

Education is in the FYDP II referred to as “the total process of imparting knowledge and starts at early ages in families, through childhood development, adolescence, to lifelong learning, and inclusive of all social groups”. Education is seen as essential for economic transformation and creating opportunities from competitive advantages. At the same time the Government also acknowledges that a decline in the quality of education will have negative implications for human development and reduces the contribution of human capital to growth.

Although education is predominantly seen as “a means of retooling human capital to transform the economy in a sustainable manner” the government commits to creating policies towards securing access and improved quality of education in all levels, i.e. early learning & basic education in an inclusive way. Interestingly and very much in line with the UNICEF approach to both nutrition and child protection, the FYDP II does stipulate that the quality of education mostly depends the quality of the recipient as well as the teaching and learning environment. The quality of the recipient is furthermore explained as the mental health and extent of preparedness of the student. It is specifically mentioned that for the development of these, the early 1,000 days of livelihood are crucial. At the same time, the teaching and learning environment needs to be safe, friendly and enticing for children to prosper.

Education has become a priority in Tanzania and President Magufuli himself is behind big and highly visible initiatives in education. Under the free education policy, fees in secondary schools are removed and a nation-wide campaign promising “a desk for every child” has launched. These are promising developments for children but it is also widely acknowledged that free education is not the only solution to the woes facing the education sector. As a survey by Twaweeza shows that 9 out of 10 parents contribute to their children’s education in public schools, and most of their cash contributions are for security (66 per cent), tests (57 per cent) and desks (34 per cent).31

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31 The Citizen, Tanzania: “90 Percent Believe in Free Education”. 
2.1.2 Health

The ambition of the Tanzanian health sector is to provide more attention to the quality of health services in tandem with the pursuit of universal access. The Health Sector Strategic Plan July 2015 – June 2020 (HSSP IV) is given impetus by the Big Results Now (BRN) initiative underlining the need for better performance of health facilities as well as individuals within the health system, improved prioritization to attain equity in health and social welfare, and ensuring well stocked health facilities in terms of medicines, supplies and staff. The process is steered by the Ministry of Health, Community Development, Gender, Elderly and Children which was formed in April 2016 as a combination of the former Ministry of Health and Social Welfare and the Ministry of Community Development, Gender and Children.

In the FYDP II the emphasis in health is on strengthening the service delivery system “geared towards improving the health of mothers and children.” Special attention will be on addressing “commonly prevalent illnesses such as malaria and HIV and AIDS and Non-communicable diseases (NCDs) which are major causes of deaths as well as addressing the human resource crisis which constrains provision of adequate health care”.

A large and increasing role in the health provision lays with the local governments. LGAs have been mandated to be in charge of delivering health related services, and the PMO-RALG given the task to supervise, coordinate and monitor their activities in line with the policies and guidelines of the Sectoral Ministry.

2.1.3 Social protection

Despite the prolonged period of high economic growth, a significant proportion of the Tanzanian population still fall below the basic needs and food poverty lines. At the same time a large group is hovering just above the poverty line and are highly vulnerable to falling back into poverty. As noted before, poverty rates vary significantly from region to region and for the rural poor in particular, the effects of poverty are often felt seasonally. This situation highlights the need for interventions focused specifically on poverty reduction and the contribution a robust social safety net can make.

Social Protection is mentioned in the FYDP II as part of the larger agenda to reduce poverty by addressing social and economic risks, deprivation and vulnerability; protecting human rights and improving capabilities and labour market results.

The flagship project in the field of social protection is the Tanzania Social Action Fund (TASAF) which was initiated in 2000. Under the current third (TASAF III), a key intervention is the PSSN (Productive Social Safety Net), which is a nation-wide conditional cash transfer programme. While a means-tested cash benefit is provided under PSSN, TSAAF III emphasis lies on enabling productivity and participation in income-generating activities. Therefore, it is complemented by a public works, livelihoods enhancement and infrastructure interventions.

Tanzania has recently scaled up the PSSN to target more extreme poor across the country and in addition, there have been moves to finalise a national social protection framework. However, while overall TASAF III expenditure has been mainly donor-funded (World Bank, DIFD, SIDA), the recent scale up has put more pressure on the Government to add own resources. It was noted by various respondents that the government is currently not delivering against its earlier commitments. As mentioned earlier, out of the US$7 million allocated in the Government budget to PSSN in FY2015/16 only $300,000 were released. This is highly insufficient given the estimated need of $100 million per year required to fund the scaling up of the programme that the government had committed to. Thereby, social protection remains a sector that is predominantly donor-driven. While
policy ownership in social protection lies with domestic institutions, their ability to develop policies, implement these and document their success is largely depended on the support they get from external agencies\textsuperscript{32}.

2.1.4 The challenge of mainstreaming children in government policy

As evident from the previous sections, children are undoubtedly a priority in the narrative of the Tanzanian development strategies, including in the FYDP II. However, as widely acknowledged during the fieldwork interviews, the main issue lies not in the prioritisation of children in the various policy documents, but rather, in the sluggish implementation of policies and programmes targeting children. As is the case for nutrition and child protection, the policy frameworks and plans are developed and technical staff within the administration do see the need to invest in their roll-out, however funding is not (yet) made available. As one of the respondents of the study mentioned: "\textit{In a situation of limited resources child budgets are the first to be cut}".

While barriers and bottlenecks constraining progress for children in Tanzania vary across sectors, a common narrative emerges. As stated by UNICEF: "\textit{Social norms, gender dynamics, poverty and limited support for parents and families hinder the full adoption of caring family practices around health, nutrition, education and protection of children from before birth through adolescence. Families experience knowledge, physical, financial and legal barriers to access health, education, water, sanitation, social welfare and other services. Access to and the quality of many services are poor due to limited geographic distribution and capacity of service providers, limited availability of supplies, poor maintenance and management practices, low staff motivation due to low salaries and inadequate incentives, weak social accountability mechanisms and limited budget allocations. There is also limited use of monitoring data in decision-making. A focus on economic growth at the policy level diverts attention from the social sectors and places budgets for children at risk}''\textsuperscript{33}.

During the interviews respondents also stated that there was a general lack of prioritization in terms of actual resource allocation around children "\textit{which has been there for long}''. Overall it is seen that commitment to child development and protection is limited as this is seen as a "\textit{cross cutting issue}" without strong advocates and champions promoting specifically child-friendly interventions. Furthermore, investment in children is not seen "\textit{as a real investment}" by many. In a situation with limited financial resources it is considered easier or more opportune for leaders like MPs, council members or even ministers to achieve quick and visible results like "\textit{building bridges, a road or school}" than to explain to their constituency that they have made long term investments in social sectors like nutrition and child protection. As was mentioned in one interview: "\textit{Maybe child-related interventions are planned but when looked at execution and actual releases of funds you can see this is not a real priority}'.

2.2 Sector focus: Nutrition

2.2.1 Nutrition policy

Recognizing that the high level of malnutrition continues to be a developmental challenge the Government of Tanzania has included nutrition as an integral component of Five Year Development Plan II 2016-21 and prepared a National Multi-sectoral Nutrition Action Plan for the same period. The NMNAP’s aim is to ensure that "\textit{children, adolescents, women and men in Tanzania are better}".


\textsuperscript{33} UNICEF, Tanzania country programme. n.d. (DRAFT).
nourished leading to healthier and more productive lives that contribute to economic growth and sustainable development”.

The NMNAP seeks to achieve this result through scaling up of evidence-based multisectoral nutrition specific and nutrition sensitive interventions and providing a conducive enabling environment. The overall financial requirement for the NMNAP is about TZS 590 billion (US$ 268 million) of which TZS 254 billion (US$ 115 million) is to be provided by the government of Tanzania. In addition, the Government of Tanzania is committed to continue:

- Strengthening capacities of regional and district nutrition officers in planning, budgeting and coordination of nutrition activities;
- Strengthening multi-sectoral coordination and accountability to national nutrition commitments through annual review of Common, Results, Resources and Accountability Framework for nutrition and roll out of multi-sectoral nutrition scorecard at decentralized level.

Combined and multi-sectoral efforts have resulted in the current policy framework and with the plans approved it now requires implementation. This is considered the challenge for the future. Implementation of NMNAP foresees a 30 per cent government contribution to the overall cost and 10 per cent contribution by private sector. The remaining 60 per cent will need to be contributed by donors. Although commitments by the government have been made and reiterated the future will show how much of resources are actually released. As was mentioned during the interviews “Technically the nutrition agenda is fine and we made progress… but societal change takes long and resources are scare with limited attention from the president as well as MPs”.

2.2.2 Stakeholders and sector dynamics

The President
Former president Kikwete is seen as a leader who had a keen interest in nutrition as was shown by his position as a SUN Lead Group Member. In 2013 he launched a nationwide nutrition sensitization campaign: the Presidential call for action on nutrition. The campaign included government leaders at various levels and all of Tanzania’s regional commissioners made commitments to advocate for improved nutrition in their respective regions. The current president Magufuli seems to be more focused on infrastructural development. Currently the nutrition agenda is less prominent (or even absent) in government rhetoric.

The Steering Committee on nutrition
Considering the multi-sectoral nature of the nutrition agenda, a High-Level Steering Committee on nutrition was established which is coordinated by the Prime Minister’s Office and involves multiple ministries and stakeholders. As such the PMO department of government business coordination plays a critical role in keeping nutrition on the agenda and in coordinating the implementation of the NMNAP. UNICEF also has an important role a co-chair of the steering committee on nutrition. The platform meets bi-annually and sets the agenda for the coming period. It also aims to increase the engagement with actors in the areas of gender equality, WASH and social protection. It was noted during the interviews that while the Steering committee serves as a strong platform for dialogue and policy formulation with the government, ensuring follow-up of agreed actions remains a key challenge.

Ministry of Health/TFNC
TFNC is the designated government institution dealing with the problem of malnutrition in the country. Since its inception, the institute has been part of various Ministries. Initially the TFNC was

34 Mpango, P. Human Capital Summit: Investing in the Early Years for Growth and Productivity. Speech by Tanzania Minister of Finance and Planning, Honourable Minister Philip Mpango.
placed under the supervision of the Ministry of agriculture, then it was moved to the office of the Prime Minister and finally to the Ministry of Health and Social Welfare, and currently it falls under the Ministry of Health, Community Development, Gender elderly and Children. Similar to other institutions, TFNC has to lobby internally with the Ministry of Health to get resources. In the past two years 70 per cent of the budget was not received (institutional level, for programs it was a bit better) while earlier this was between 15 and 20 per cent. Financing and therefore ability to implement activities, let alone leading the nutrition agenda in Tanzania, is limited. In addition, it is missing political backing. The following was mentioned during an interview: “The government and politics in general want drama…. ebola, AIDS those things get you in the paper. This is much less the case with nutrition. In general the Ministry is more interested in curative things than in preventive actions”.

**Donors**
The nutrition sector in Tanzania can build on a strong donor engagement. With Tanzania joining the Scaling Up Nutrition movement in 2011 as well as joining the UN REACH partnership initiative a lot of financial and technical support could be accessed. Important donors in the field of nutrition are USAID, IrishAid, DFID and World Bank.

USAID Feed the Future Tanzania invests strongly in agriculture in areas that border chronically food-insecure districts. Investments of the project aim at enhancing the competitiveness of smallholder farmers in staples production as well as increasing horticulture productivity. Furthermore the project promotes the consumption of more high-quality nutritious foods while supporting improved processing techniques such as fortification. At the time of the field research USAID was designing the follow-up of the feed the future project but it was not yet known what commitments could be given.

Although the government is actively involved in the nutrition sector the nutrition agenda seems to be primarily driven by the donor community. As stated by one of the interviewed donors there is a concern that “the group of government champions around nutrition has been there for a while but might leave soon”. As such there is a clear need for donors (and UNICEF) in a renewed engagement of champions within the government to lead the implementation of the NMNAP within the executive.

**Local government**
LGAs have an important role tackling the problems around nutrition and are at the frontline with implementation of policies, strategies and guidelines within their respective districts. Being the government entity closest to the communities, they are best placed to sensitize and support ward and village/mitaa levels to initiate nutrition activities. At the same time, LGAs are also having an increasing role in mobilizing resources for implementation of nutrition activities. In fact, central government funds are allocated mainly to salaries for district nutrition officers, whereas most of nutrition activities and interventions at LGAs level are funded by donors and LGA own source revenue.35.

Given the important role assigned to LGAs for the implementation of nutrition policies, PO-RALG is increasingly taking a role in the sector. One of the interviewed donors mentioned that they clearly see a shift in the nutrition agenda from TFNC to the Ministry of Health, and towards a more multi-sectoral approach with PO-RALG in the lead. This development appears justified given that TFNC only has a mandate for policy development and capacity building, whereas PO-RALG has the authority in terms of the budget allocations and subsequent budget approval of the districts. As of recently, PO-RALG established a “nutrition desk”, which is now becoming functional. Capacity is of

35 Tanzania_Decentralized Funding To Nutrition_FINAL 22082016.pptx as shared by UNICEF.
this desk is however still limited: currently the desk is staffed with two people, but more staff is expected to be recruited. Although it is yet to be seen what the impact will be, it is hoped by many that the nutrition desk will fill the need for more feedback to districts from a financial (budgeting) as well technical perspective.

As the focus for UNICEF for the implementation of the NMNAP will be on the district level, the different roles of TFNC as the technical lead and PO-RALG as leading on implementation should be taken into consideration when rolling out activities. PO-RALG can especially assist in improved planning and budgeting, as well as in the provision of feedback on the budgets available and reporting on what was done, how it works, and what can be learned.

Another important group of stakeholders is formed by the already mentioned district nutrition officers. These appointments are a very strong investment from the government for creating a sustainable workforce at the community level in nutrition education and effective interventions. It should also be noted that district nutrition officers are still finding their role within the LGAs. In addition, many nutrition officers have to work with no or limited operational budget. This seriously affects their ability to generate the results that are hoped for.

UNICEF, together with the government developed an in-service training program for these officers so that they have the knowledge, skills and competencies to function as effective managers. The project specifically aimed at strengthening the capacity of nutrition officers to coordinate, manage, plan and budget for the delivery of nutrition services, as well as to prepare planning and budgeting guidelines and assist the preparation of coherent annual nutrition plans. Raising further awareness on the role they can or need to play with regard to the allocation of resources for nutrition is expected to create increased availability of resources at the LGA level. This will especially be the case as district nutritionists can be incentivised (and enabled) to come up with creative solutions and partnerships (like with TASAF) that enhances nutrition spending together and in coordination with other sectors.

It was suggested in one of the interviews that that it would be a good idea if UNICEF could do some analysis on the return on investment of these appointments which could indeed create additional evidence for advocacy.

Civil society
As implementers CSOs play and important role in the identification of districts that need further support and to examine what actions need to be scaled up, and where. This is also highlighted by the Tanzania Stakeholder and nutrition Action Mapping exercise. Organisations like Panita already provide (limited) capacity building to its members in working with LGAs and “empowers its members to engage with district executive officers and council members”. A pilot initiative started last year in Mbeya and has created further awareness. Additional advocacy on nutrition issues by CSOs, supported by UNICEF, with regional commissioners could be undertaken to ensure they are sensitized on the need to take action on nutrition so they can follow up with the districts.

Panita has also made efforts in this regard by training its members in tracking MTEF expenditure. This training was done in five districts in 2014. It was found that resource allocation (budgeting) is rather well established but that expenditure is more problematic. Often budgeted amounts are not released and expenditure of “nutrition” is also often used for other items, for example building laboratories, as clear guidelines for implementation are missing. During the interviews it was also mentioned that “overall nutrition is on the agenda with many more LGA projects than before but funding alone is not the solution as absorption capacity is low”. One way to improve the absorption
capacity could be done by UNICEF by further training and supporting district nutrition officers as detailed above.

2.2.3 Budget formulation and execution

Because nutrition services are primarily the responsibility of district health departments they are planned and budgeted for in the annual district health plans, known as the Comprehensive Council Health Plans (CCHP). CCHPs are funded from government grants, donor health basket funds, the districts’ own resources and NGO projects. However, from the interviews it became clear the establishment of the CCHP is not a very straightforward process as LGAs generally do not have adequate human and financial resources as well as autonomy to successfully implement the planning process.

The national government has issued directives to all districts to include nutrition in the plans and budgets since fiscal year 2012/13, and guidance was provided to all districts on identifying key actions to include in their plans and budgets. The nutrition agenda was again emphasised in the planning and budgeting guideline for FY 2014/1536. Ensuring budget allocations in the approved budget is however only the first step. Local revenue is difficult to predict and generally low and during the fiscal year, districts are dependent on their actual income for making payments and transferring budgets to specific sectors. In these situations of financial constraints, nutrition is usually not very high on the agenda and available resources are directed to sectors that are prioritised. In general these are expenditures associated with the internal government organisation as well as quick wins that are politically opportune.

The issue of actual spending and efficiency was raised multiple times during the interviews. Monitoring and control of budget expenditure is not well established at the local level and budgeted nutrition resources often end up being used for funding other activities. UNICEF in recommended in this regard to further invest in tracking nutrition expenditure. REACH, which includes UNICEF, is for example collaborating with government counterparts to develop the District nutritional Planning and Budgeting Assessment Tool. This tool could be very useful to gather evidence of the use of increased expenditure as well as a way to inform LGAs and other partners like CSOs about current practises.

2.2.4 A budget allocation of TZS 20,000 per child per year

During the interviews it was mentioned at various occasions that nutrition budgets should become “ring-fenced” so budgets cannot be used for other means. This is already done for education expenditure. For FY 2016/17 the first steps have been made in this regard by a directive to LGAs to budget for a minimum allocation to support nutrition interventions of TZS 500 per child aged under five, to be funded from own (locally raised) resources. During the fieldwork it was however found that many officials, including the county planner and nutrition officer of Temeke, where not yet aware of this requirement.

In order to reach the objectives of the NMNAP, LGAs need to increase their funding for nutrition to about TZS 20,000 per child per year. This will be an incremental process as in the next years the nutrition funding should increase nutrition interventions from TZS 500 per child under five for FY2016/17 to TZS 20,000 by 2030 to sustain and increase activities at LGAs level by using own sources and transfers from central government. It is however still highly debated what actual spending will be possible for LGAs to bear.

The Fiscal Space model indicates that the government theoretically would be able to make the necessary funds available but it is unlikely that this will be actually done as priorities at LGA level seem to be different. Especially in the current situation where LGAs should budget for nutrition solely from their own resources, a steep increase in budget allocation across the board in all LGAs is not very likely. This is supported by evidence from the education sector where a capitation grant of TZS 20,000 exists, but has proven to be very difficult to maintain. Taking this in consideration it is not expected that nutrition will easily reach the same level.

Further advocacy and awareness raising activities of UNICEF are therefore required to ensure increased allocations. An important opportunity for creating further awareness is at the annual training for line ministries and LGAs the MoFP organises where the budget guidelines for the upcoming FY are explained and further elaborated. This is usually done in three groups and stakeholders are invited to participate and hold presentations to voice the importance of budgeting for a certain topic. While UNICEF already works with MoFP on the agenda and material distributed this appears to be on an ad/hoc basis. It is recommended to UNICEF to besides the importance of making government representatives aware of the importance of budgeting for child protection and nutrition follow-up actions should also be agreed at these occasions.

### 2.3 Sector focus: Child protection

#### 2.3.1 Child protection policy

The government has taken a number of strategic steps towards creating an enabling environment for child protection, as evidenced in the implementation of commitments across sectors at national and local levels. In recent years, districts, wards and villages have been engaged in building a system of care and protection services for children. With support from UNICEF and other development partners, the government has carried out research, surveys and assessments. These have addressed prevalence of violence against children; institutional capacity requirements for establishing a child protection system; the social welfare workforce; children's access to the justice system; children in conflict with the law; children in institutional care; and children living and working on the streets.

The second National Costed Plan of Action for Most Vulnerable Children 2013-2017 (NCPA II) provided an overarching framework to address child protection in Tanzania. Led by the Ministry of Health, Community Development, Gender, Elderly and Children (formerly Ministry of Health and Social Welfare), it involved the Ministries of Education, Social Welfare, Justice and Police, among others. Over the period 2013-2017 the total cost of the NCPA II was estimated at US$ 210.5 million across four objectives, with US$ 43.8 million earmarked for child protection system strengthening. The strategic objective addressing child protection system strengthening was further developed through the National Plan of Action for the Prevention and Response to Violence against Children 2013-2016 for Tanzania Mainland. Activities were largely preparatory or enabling and focussed on the development of regulations and guidelines, a strategy and plan for the child protection system; improved coordination structures; management information; improved alternative care provision; and initial work to strengthen the capacity of social welfare officers.

As a result of these steps Tanzania has become the only African “pathfinder country” in the Global Partnership to End Violence Against Children in 2016. This Global Partnership aims to support

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those committed to, and charged with, preventing and responding to violence against women and children from government to grassroots, from civil society to the private sector by developing evidence-based approaches.

A further measure in rolling-out systems for child protection will be taken with the implementation of the upcoming "National Plan of Action to prevent and respond to Violence against Women and Children" (NPA-VAWC) 2016-2021. This NPA-VAWC has been developed by consolidating eight different action plans addressing violence against women and children to create a single comprehensive, National Plan of Action. Linking to the FYDP II the NPA-VAWC recognizes that investing in violence prevention initiatives has a positive impact on inclusive growth and creating human capital.

Up to now, most plans on child protection have focused on discrete, time-limited, donor-funded activities. Less attention has been given to the much greater need to roll out child protection as a whole. This has been recognized by the Tanzanian Government, and the focus is shifting towards building systems. Big steps forward have been made with the drafting of guidelines on establishing child protection systems and budgeting for child protection. National training manuals have been written for social welfare, justice & health sector workers as well as the police. This and training is being rolled out among selected LGAs. However despite these activities currently only 215 Social Welfare Officers (SWOs) are employed in 133 LGAs and 36 LGAs have no SWOs at all. Furthermore no assistants at ward level have been employed, despite the approved minimum staffing structure of four Assistants per LGA and one for each ward. Thus, it is evident that, similar to other priority sectors, while commitment and certain actions are present at the Government’s side, implementing a child protection system as a whole also implies a much greater resource need. In the absence of sufficient funds, implementation halts.

2.3.2 Budgeting for Child protection

In 2011, the Ministry of Planning and Finance, in collaboration with the Department of Social Welfare and the Prime Minister’s Office – Regional and Local Government (PMO-RALG), carried out a public expenditure identification survey with financial and technical assistance by UNICEF to identify child protection activities funded through the districts’ MTEFs. It found that only TZS 3.3 million was allocated for child protection activities related to violence, abuse, neglect, and exploitation. This was only 0.002 per cent of the total value of allocations for the twelve districts for 2011/12. Following on the survey, and given the prevalence levels emerging from the Violence Against Children Study, in 2012 the MoFP developed budgeting guidelines for LGAs on child protection and a training programme for all LGAs.39

Despite the progress in recent years in the field of child protection the level of political will should not be overstated. A relatively small group of ‘insiders’ – those who work on child protection and violence prevention from various sectors – have become committed champions, but their call for action is yet to penetrate the mainstream. In particular, the case for investment in ending violence has not been fully made. Awareness remains limited of the serious human, social and economic impacts of high levels violence, and senior decision-makers are yet to be convinced that a systematic approach to prevention could lead to significant improvements in outcomes for children.40

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40 EndViolence, Tanzania as a pathfinder to end violence against children. April 2016.
2.3.3 Stakeholders and sector dynamics

Department of Social Welfare

The Department of Social Welfare has been given lead responsibility for child protection. This department is a relatively small part of the Ministry of Health, Community Development, Gender, Elderly and Children, and resources are limited. This Ministry was formed in April 2016 as a combination of the former Ministry of Health and Social Welfare and the Ministry of Community Development, Gender and Children. As this is a recent development it is not always clear how the reporting structures work with limited ownership and understanding of child protection in result.

Similarly in a large ministry such as the Ministry of Health, Community Development, Gender, Elderly and Children the relative dominance of the medical actions over the “softer” social welfare interventions is an issue. The Ministry still maintains two Permanent Secretaries (from previous set-up) so despite the fact that there is now one single Ministry, the former health and community development departments have maintained their vote at the IMTC.

Judiciary and Police

The Ministry for Constitution and Legal Affairs and the police both have an important role in providing a framework for child protection. Together with Social welfare officers the police has a key role in the identification of vulnerable children but should also act in case children are victims of violence. In order to ensure children issues are understood and the proper action is taken the Police is establishing Gender and Children’s Desks. These desks are established to provide a secure, child-friendly environment where children can report incidents of violence and abuse. They are also an integral part of the referral systems of children to support services from the justice system.

Similarly the Ministry is to lead the establishment of additional Juvenile Courts to handle cases of children accused of committing a crime. In these child friendly courts more attention should be given to the child and exploring alternative punishments to detention, including community rehabilitation programmes to help children to build a future afterwards. During the fieldwork it was also mentioned that the ministry is currently (together with UNDP) setting up a project for the training and certification of paralegals. These volunteers (usually retired teachers, government employees) should provide legal assistance to people who have no access to lawyers.

As also highlighted in the next chapter, budget ceilings provided by MoPF do not appear to consider the Ministerial Plans or policy priorities. Furthermore politically motivated decisions can hugely affect budget allocations. During the interviews it was mentioned that for the FY15/16 budget the Ministry for Constitution and Legal Affairs received a budget cut of 40 per cent at the very last minute. This reduction was decided by the budget committee of the parliament as they wanted to allocate more resources for the development budget. As a result the 60 per cent of the budget which remained was just enough to cover core functions such as staff and running costs (basically only recurrent budget), but left hardly any money for development expenditures or the implementation of planned child protection actions.

Civil Society

Many civil society organizations are involved in supporting communities in efforts to prevent and respond to violence against children. An example is the Tanzania Child Rights Forum which plays a key role in sharing information and materials on child rights issues, including on child protection. It also produces the Tanzania Child Rights Status Report, which tracks progress on the Government’s commitments on violence against children. Furthermore CSOs are an intrinsic part of the child protection system as they work with district SWOs, representatives from the gender and
children’s desks, magistrates, probation officers, prison officials, residential care social workers and others.

2.3.4 Local government and budgeting for child protection

Child protection services fall primarily under the responsibility of district health departments. Like nutrition activities are therefore also planned and budgeted in the CCHP. As mentioned this is not a very straightforward process and budgeting for child protection already starts at the Ward level. Here the ward development committee, chaired by the councillor, produces the “issue based budget”, which is then submitted to the executive officer at council level as well as to technical staff in the Council Health Management Committee. The Council Health Management Committee checks if priorities adhere to the Council Comprehensive Health Plan and the priorities defined at national level. At this stage social welfare officers are also involved and information is provided from the district Child Health information system. Finally, the Council Health Board will have to approve before the budget is presented first to the social services committee and second to the entire council.

The implementation by the LGA relies heavily on the Department of Social Welfare and social welfare officers around the country. According to the Social Welfare Workforce Assessment conducted in 2012 by the Department, there were only 215 District Social Welfare Officers working in 133 Districts, representing one for over 100,000 children. This demonstrated a gap of 317 SWOs (60 per cent of SWOs) to reach the minimum set by government of at least four SWOs in one district. The consequence of this deficit is evidenced by a survey in which 16 per cent of girls and boys indicated they would have liked additional services when they reported sexual violence, including counselling or social welfare support. National coverage of services is still severely limited with many districts relying on regional staff or community development officers. The government is embarking on a major country-wide recruitment and training initiative to equip front line workers with the skills and knowledge they need to implement the law. The training required on this vast scale will rely on coordination and collaboration with civil society organizations, especially those with a focus on child protection41.

2.3.5 Stakeholders and influential Constituencies

Temeke Municipal council Case Study

Much of UNICEF’s work to support the development of a child protection systems approach is focused on the enabling environment at national level. However, UNICEF also implemented a first phase programme to develop model systems for child protection at district level in Temeke. During the field mission the research team had the opportunity to visit the Municipal Council.

In Temeke the department of social welfare has its own budget which is, according to the responsible officials, primarily geared towards child protection. The recurrent budget is funded by own revenues and UNICEF provides a grant for the development budget. Budget planning is mostly done on an activity-basis and resources are geared towards training and sensitization activities. Despite formal approval of the budget allocations, actual release of the funds is done based upon the availability of (cash) funds. As activities are financed from the own

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income of the municipality, which are often scarce, it is sometimes hard to get allocated funds released. Overall activities are hampered by an unpredictable flow of funds and the absence of “general” resources for case management and direct response.

On the positive side, over the past years own revenue collection increased and so did the expenditure on child protection. For FY2016/17 a budget of TZS 267,304,000 has been allocated which is about 79 million higher than the year before when the budget was 188 million. In 2015/16 the budget for the department, raised from own resources and the UNICEF grant, was 400.909.500 or 0.311 per cent of the total budget. It should be noted that this figure does not include staffing (PE) costs. When looking at the share of the department of social welfare in the Operational Cost (OC), the share increases considerably to 2.3 per cent of the overall resources coming from the own source budget.

Summary of expenditures Temeke (TZS million)

Implementation of activities
The Social Welfare team in Temeke has eight staff which are divided over four clusters: Family & children, Rehabilitation, Elderly & disabled and Juvenile justice. The team works together with the gender desk of police as well as with other stakeholders, including CSOs, health care facilities, and justice. This collaboration works well because the department is taking a leading role and, as was mentioned, “others depend on us and we not on them”. Every year the department prepares their plan based upon the inputs from the lower levels of the administration and this plan is then discussed at the Council which has four committees which prepare and also check the budgets:

- Committee for economic and social services;
- Town planning;
- Finance and admin;
- HIV / Aids.

Every year they face a deficit of resources and moreover, priorities tend to be politically driven. For example, currently spending is targeted at the provision of a desk for each child in school as the president has personally announced. At the same time the establishment of laboratories at health centres and the maintenance of roads after last year’s rain fall take up a large share of the funding. Consequently, only limited resources remain available to normal operations and “unforeseen events”. While in general it was mentioned that resources are made available to the department, it was also raised that this was done not according to the planning but at the discretion of the council executive. It was for example said that in the previous quarter income was very low (around 11 per cent of budget was raised) so that at the moment there was a constraint in funding and therefore activities were suspended.
Ultimately the decisions on budget allocations and releases are made by the Council, so additional sensitization work on child protection to Councilmen at LGA level has to be carried out to increase political will to budget for child protection from own sources. In addition concrete follow up (Expenditure tracking) is required to ensure conformity to plans on child protection activities allocation and implementation.

2.4 Conclusion

Both child protection and nutrition are multi-sectoral and various MDAs, donors and CSOs play a role. In a time where Tanzania is starting to implement the new national FYDP II 2016/17 – 2020/21 with the title “Nurturing Industrialization for Economic Transformation and Human Development” it is important to ensure that investments are not only made towards the first part of this plan. Therefore, UNICEF should continue its engagement with the government and articulate that in a country with a fast growing population, human development starts with investing in children. The UNICEF approach of creating more data on the returns of investing in child-friendly sectors and similarly the cost of inaction, greatly enhances the economic argument.

For both priority sectors costed action plans have been endorsed but it remains to be seen if the government is able to show real ownership. With the action plans in place the focus should now shift towards the realisation of the commitments, first by advocating to get the commitments included in the annual budgets and second by executing actual programme expenditure. In order to do so, UNICEF needs to continue efforts to strengthen capacity to budget and plan for priority sector spending at the MoFP and LGA levels while at the same time supporting sector ministries to fulfil their coordinating role.

The LGA level is of crucial importance for both sectors. This is the level where most of the child protection and nutrition mandates are placed. While personnel expenditure is covered by the central government, financing for activities has to come mainly from locally collected revenues of the districts, for which they have very limited capacity. A multitude of factors seems to be of importance here ranging from a simple lack of resources to the notion that local district councils do not seem to be aware of the need.

Openings for advocacy:

- When aiming for improvements in planning and budgeting at LGA level as well as creating the ability to provide feedback on the budgets available and reporting on what was done, how it works, and what can be learned, PO-RALG seems to be a well-placed counterpart. It also provides a platform for dialogue and engagement with the (national) government on increasing resources;
- Linking to the FYDP II, UNICEF has to maintain a critical look at the evidence of policy implementation and advocate for a broad agenda that articulates the importance of nutrition and protection of children, especially in the early 1,000 days of livelihood;
- By commissioning evidence-based publications and promotional events, UNICEF can play a constructive role in further linking the nutrition and child protection activities to complement and influence the social protection policy designs;
- PO-RALG established a “nutrition desk”, which is now becoming functional. Capacity of this desk is however still limited and currently the desk is staffed with two people. UNICEF is recommended to support this desk in its efforts to provide feedback to Districts from a financial (budgeting) as well technical perspective. One way of doing so would be by doing some analysis on the return on investment of the appointments of nutrition officers which could indeed create additional evidence for advocacy;
In December 2015 and 2016 an orientation for the National Trainers on budgeting for nutrition at the LGA Level was provided and UNICEF also participates in the annual MoFP training for line ministries and LGAs on the budget guidelines. It is recommended to UNICEF to continue raising further awareness by government stakeholders on the role they need to play with regard to the allocation of resources for nutrition. Also District nutrition officers should receive ongoing coaching in fulfilling their tasks. This is expected to create increased availability of resources at the LGA level;

UNICEF is recommended to further invest in tracking nutrition expenditure by further rolling out the District Nutritional Planning and Budgeting Assessment Tool as developed by REACH. This tool could be very useful to gather evidence of the use of increased expenditure as well as a way to inform LGAs and other partners like CSOs about current practices;

To increase the National coverage of child protection services the government is embarking on a major country-wide recruitment and training initiative to equip front line workers with the skills and knowledge they need. The training required on this vast scale will rely on coordination and collaboration with partners like UNICEF. It is recommended to UNICEF to make use of this need and besides providing support to technical capacity building also advocate that the required resources for these workers to conduct the activities are made available.
3 Structure of the budget process

As described in the previous chapters several political and economic processes as well as a variety of stakeholders are involved in the formulation of the government budget and (can) play a role in securing funds for investing in child development. In this chapter the budget process is detailed step by step and various entry points for UNICEF, based upon the earlier analysis are described.

3.1 The budgeting process

Within the executive, the Ministry of Finance and Planning (MoFP) directs the budget process in accordance with a planned schedule. Based upon macro-economic projections and the fiscal policy every year the ministry calculates the amount of money that is available for spending. The MoFP as such plays a central and crucial role in drafting the budget and in monitoring budget implementation. Although line ministries are ultimately responsible for planning and expenditure within their field, it is clearly the MoFP which at its own discretion allocates the resources and as such dictates the ability of the line ministries to implement their plans.

Budget cycle of Tanzania

The various phases of the budget process overlap. At any given point in the year, the government is involved in at least three different budget cycles. For instance, while the coming year’s budget is being prepared, the current year’s budget is being executed, and the previous year’s budget is being scrutinized.

Budget formulation

The budget preparation process begins each year around July - August with consultations on the macroeconomic framework. This involves detailed forecasting of medium-term economic growth, inflation and external sector (import) trends, done by the Policy Analysis Department of the MoFP42.

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The consultations provide a basis for the MoFP to prepare the **Budget Frame**, which indicates the resources and corresponding expenditure ceilings over the medium term. After consultations between donors and the Government of Tanzania, the MoFP also accounts for donor commitments in the budget frame. Together with the review of the budgetary performance of the past year the budget frame provides the background for the formulation of the budget priorities of the upcoming financial year.

Subsequently, the MoFP prepares the **Planning and Budget Guidelines (PGB)**. These guidelines are the sets of instructions, approved annually by cabinet, which are meant to guide the Ministries, departments and agencies (MDAs), LGAs on how to prepare their annual plans, programmes and budgets. They usually contain the following information:

- A summary of macroeconomic performance in the previous year;
- Policy commitments and strategies;
- The influence the government intends to exert on the credit system and general liquidity, inflation and employment levels;
- Forecasted resource envelope and expenditure framework on recurrent and development budget;
- Expenditure ceilings to guide MDAs, Regions and LGAs in preparing their budgets;
- Instructions and formats to MDAs, Regions and LGAs that should be adhered to during preparation and implementation of their plans and budgets.

The PGB are endorsed by cabinet prior to their distribution.

**Openings for advocacy:**

- As part of the Planning and Budget Guidelines, the MDAs, Regions and LGAs receive instructions that should be adhered to during preparation and implementation of their plans and budgets. Advocating for the further inclusion of specific guidelines for nutrition and child protection provides an opportunity for further awareness and follow-up. More specifically:
  - Having solid evidence of past spending or details about the difference between the budget and actuals would assist UNICEF in its narrative. Without specific vote and sub-votes for social welfare budget planning, however, allocation and expenditure towards child protection is very difficult to track;
  - The MoFP organises an annual training for line ministries and LGAs where the budget guidelines are explained and further elaborated. Stakeholders like UNICEF are invited to participate and hold presentations to voice the importance of budgeting for a certain topic. This is an important opportunity for UNICEF to make government representatives aware of the importance of budgeting for child protection and nutrition. Although in the past year UNICEF has participated in the training, this was done at an ad hoc basis (during the field visit UNICEF was informed about the meetings on very short notice). It is therefore recommended to develop a more structured approach to this.
- Various sectors, such as education, have “ring-fenced budgets”, which means the funds cannot be utilised for other means. While LGAs are no instructed to budget for an allocation of 500 TZS per child under 5 it was noticed that this requirement seems not to be widely known as during the interviews various informants mentioned the need for “ring-fencing” the nutrition resources. More awareness should be raised in this regard especially at the LGA level an appropriate entry point could be the nutrition officers.

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Sector plans and budgets are prepared

In response to the Planning and Budget Guidelines, MDAs and Regional Secretariats begin preparations for the budget with a submission of their budget estimates for the coming year to the MoFP. These requests are considered the “wish lists” of the line ministries and are supposed to be linked to the overall government priorities as detailed in the five-year development plan. In addition, MDAs prepare and submit a MTEF. MDAs and Regional Secretariats use the Microsoft Access-based Strategic Budget Allocation System SBAS to prepare their budget submissions. Each activity is then costed according to category of expenditure (‘other charges’ – and development – local and foreign financed), unit cost and quantity for the upcoming fiscal year and the following four years. Both the estimates and the MTEF are typically very detailed, and although requests are meant to be guided by projections in the previous year’s MTEF, this is mostly not done in practice. The budget request is presented to the MoFP where it is reviewed but generally the submissions are always much higher than what is available.

Openings for advocacy:

- The budget preparation process starts with each department preparing its plans and corresponding budget. These plans are then consolidated at the Ministry level. In the large Ministry of Health, Community Development, Gender, Elderly and Children the medical departments were perceived to dominate over the “softer” interventions like child protection. Moreover the lack of ownership in the field of child protection may result in the sector “losing out” during internal budget discussions. Additional support in the field of budgeting to Department of Social Welfare by UNICEF is therefore recommended;

- In the IMTC, the Permanent Secretaries need to agree on the budget paper. Assisting relevant Permanent Secretaries to make their case in securing budget allocations at this meeting by providing evidence-based research may create additional leverage over the other sectors. Both child protection and nutrition are the responsibility of the Ministry of Health, Community Development, Gender, Elderly and Children. This ministry still maintains two Permanent Secretaries (from previous set-up) so despite the fact that there is now one single Ministry, the former health and community development departments have maintained their vote at the IMTC which provides a relative strong position at this forum. UNICEF is recommended to engage with these Permanent Secretaries and support them in securing additional resources. This can be done by:
  - Provision of evidence based research that assists them in making their case;
  - Creating a narrative that connects to government priorities mentioned in the FYDP II;
  - Creating synergies and align the narrative to other ministries and departments. One example could be for example around the importance of providing children with safety and nutrition during the early 1,000 days of livelihood and the notion in the FYDP II that the quality of the recipient of education is determined by the mental health and extent of preparedness of the student.

Ceilings and detailed budget estimates

The MoFP scrutinizes the MDA budget estimates and produces expenditure ceilings for all MDAs. These expenditure ceilings are reviewed by the cabinet prior to distribution. As requested resources are always higher than what is available budget ceilings are generally much lower than what the MDA requested for. Regardless, MDAs will need to revise their requested allocations according to the ceilings to establish detailed budget estimates. Each MDA, is then required to submit the final MDA’s budget of the recurrent and development budgets to the MoFP treasury for scrutiny. In addition the President’s Office reviews the MDA estimates. For PE issues this is done by PO-Public Service Management
while PO-Planning and privatisation checks the macro policy issues and the PO-RALG looks for issues related to regions and district councils.

**Openings for advocacy:**

- The ceilings as prepared by the MoFP do not appear to be aligned to the sector Ministries’ plans. Various interviewed officials mentioned that the allocation process is not transparent at all and sector ministries receive limited to no feedback on how allocations were made. As a result, officials show limited enthusiasm for budgeting and planning as they indicate “to not expect much of the budget discussions as the Ministry presents plans to finance and then Finance just responds with a figure”. During the interviews it was indicated that it is at this stage that child-related activities in sectors such as nutrition and Child-protection are “scratched of the budget” as priority is given to other recurrent expenditure. UNICEF is specifically recommended to engage with departments (e.g. DSW and justice) in this stage of the budget process to ensure that budget allocations for child protection and nutrition remain intact:
  - Supporting sector ministries to develop sound and realistic budget submissions by directly linking the NMNAP and NPAC-VACW budget estimates to the budgeting request;
  - Engage with the MoFP in building awareness of the commitments given to the NMNAP and NPAC-VACW and the need for MoFP to allow budgeting for the required resources;
  - Supporting the sector ministries / departments in maintaining an overview and conducting continual research on the status of budget releases compared to the budget will enhance the insight of sector ministries in what financial resources they have received and which plans therefore executed. Furthermore this will enhance their ability to request for budgeted funds at the MoFP.

**Scrutiny of Budget Proposals and Dialogue**

As indicated above, MDAs prepare budget submissions on the basis of the PBGs distributed by MoFP and the Planning Commission, as approved by Cabinet. The Inter Ministerial Technical Committee (IMTC) is a committee of all Permanent Secretaries which has a role to scrutinize budget proposals before they are finally approved by the Cabinet. To facilitate the discussions, the MoFP prepares a draft cabinet budget paper that covers the Budget Frame, the financial demands after dialogue with MDAs, the government priorities and financial implications. After a thorough review, IMTC may require the MoFP to make further technical improvements on the paper or put up recommendations for consideration by the Cabinet. The budget paper is then sent to Cabinet for discussion. The role of the Cabinet is to deliberate on the budget cabinet paper and eventually approve government budget proposals for the next fiscal year before they are submitted to the legislature.

The last step in the budget preparation stage is also the first step in the process of obtaining Parliamentary authorisation. Parliamentary Sector Committees scrutinize the budgets of their relevant sector.

After the Estimates have been reviewed by the sector committees of the Parliament, they have to be **tabled to parliament for debate and authorisation**. Since the preparation of FY 13/14 the calendar was brought forward by two months so that the draft budget can be approved by parliament before the end of the current year. As such in the May – June ‘budget sessions’ are used by the Minister of Finance and Planning to give a presentation on macroeconomic performance and projections as well as a presentation of the government budget proposals. The Parliament in response debates on the sector estimates submitted by each Ministry. The level of debate during this session is rather general – a contrast to

the detailed debate that occurs within the sub-committees. Parliament does not have the power to change specific budget allocations and the President is empowered to dissolve Parliament in the event the National Assembly refuses to approve the budget proposed by Government. If the Parliament agrees, the Appropriation Bill as well as the Finance Bill which empowers the Minister for Finance to raise the money and finance the budget are passed.

Openings for advocacy:
- At this stage UNICEF should hold meetings with relevant parliamentary committees (e.g. Social Development and Services Committee, Administration and Local Governments Committee) to discuss children’s investment priorities and lobby with relevant Cabinet members to ensure children’s priorities are maintained in the budget submissions; The following actions are recommended;
- Build technical capacity by the committees to be increasingly able to scrutinise and discuss the budget with a “child lens”;
- Document and share research and publications of voters preferences for spending as well as creating a narrative in supporting the economic case for investing in children and its contribution to economic development and industrialization;
- Ensure that information on past spending or lack thereof (Expenditure tracking) reaches members of Parliament with a more critical eye on the performance of the government (opposition);
- Individual constituency members of Parliament are very receptive to arguments which indicate that “their region” is lagging behind in development or does not compare favourably to others. By providing evidence-based research or situation analyses of fiscal inequities or the status of nutrition and child protection spending of their respective regions, Parliamentarians might raise their notion of the importance of supporting and approving sector budgets that have a strong impact on children’s rights and wellbeing (in their region);
- Considering the partnership UNICEF has with the government it is recommended to UNICEF to build (stronger) alliance with CSOs to lobby and rally around a common theme. It should however be cautiously explored on how to best do this to not jeopardise the constructive relationship with the government.

Budget Execution
Budget execution is an important stage of the budget process as it is at this stage that actual revenue collections and service delivery takes place. Execution of the budget is about the collection and accounting for revenue, provision of services through the recurrent budget and implementation of development projects. In Tanzania the government works with a cash budget system which means that it can only spend money that is available. The cash budget system, managed by the Ministry of Finance and Planning, limits aggregate (total) monthly expenditure to average revenue collection over the previous three months. This means that although the budget might be available, the actual release of money can be delayed or amounts can be reduced.

In addition there is a provision for significant budget revisions to be made during the financial year, through virements (transfers within a given sub-vote and reallocation warrants (transfers across sub-votes or votes), that must be approved by the MoFP and must also be authorized by Parliament, although this may be done retrospectively.

Given the cash budget system and the various opportunities for shifting funds around, actual spending is often significantly different from the budget estimates presented in June. Actual spending has been less than the budgeted amount across many sectors in recent years. The main factors that contribute to underspending include shortfalls in budget availability and low absorption capacity in spending units.
Budget Monitoring and Control
Budget monitoring, control and evaluation are necessary for closer supervision of work programmes and projects. While much efforts have been placed in the past, and are still ongoing, at improving monitoring frameworks it was mentioned several times during the visit to Tanzania that increased monitoring and reporting on budget expenditure will significantly increase the expenditure efficiency. This holds through for the national government but even more so for the LGA level.

3.2 Decentralisation, regional and local governments

3.2.1 Local Government planning and budgeting
LGAs are playing an increasingly important role in Tanzania, especially in the delivery of social services, including primary education, health services, water supply, agriculture and local roads. Also for the priority sectors of this study, child protection and nutrition, a large share of the activities are implemented at LGA level. To allocate resources for these activities LGAs are required by the Local Government Finances Act No. 9 of 1982 to prepare annual estimates of income and expenditure. In accordance with section 54 (1) of the Act, a district, town, municipal or city council is required to approve its annual budget in a period of not less than two months before the beginning of the financial year in a special meeting of the council convened for that purpose. The LGA’s annual budget plan should describe the following in detail:

1. The estimated income for the next financial year, including the amount of revenue expected to be collected from own revenue sources, as well as the amount of resources expected to be received as grants; and
2. The estimated recurrent and development expenditure for the next financial year.

The process for formulating, debating and approving local government budgets is supposed to ensure that the needs and priorities of the community are heard. A village and mitaa level participatory planning process, known as Opportunities and Obstacles to Development, feeds local priorities into a system of review, debate and approval that goes all the way up from village or mitaa level to national government, and involving ward, district and regional government. This process is explained in the figure below:

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Although the procedures and steps of local government planning and budgeting are well-documented, they are not nearly as participatory as the official policy guidelines suggest. National development priorities have to be balanced against local preferences, and plans pass through so many hands before they are finally approved that there are often significant changes from the original intentions. Furthermore, the process often starts late and is based on unreliable planning figures, which makes it hard to conduct a full participatory planning process.

Despite these imperfections, the budget process is organised bottom-up in a sense that LGAs plan and budget for their activities according to their priorities. In situations where own revenue is scarce and understanding of the importance of budgeting for children (nutrition and child protection) is limited, priorities might differ from the aims of UNICEF or the government directives. As was mentioned during the interviews: “Councillors are sometime illiterate so information is not always fully appreciated and as representatives of their community they are usually more concerned with measure that support livelihood / survival on the short term rather than making longer term services available”.

Currently the local government uses the Local Government Planning and Reporting Database (PlanRep2) which is a database specifically designed for assisting local authorities in planning, budgeting, projecting revenue from all sources, and tracking funds received, physical implementation and expenditure. This system is however not directly linked to the FMIS and “that is where room for dysfunction occurs as due to the non-integration of the various systems there is no real feedback loop between planning and implementation.” In addition, only the finance departments run the IFMIS - technical departments have no involvement. One interviewee

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**Figure 3.1 Budget process at the local level**

1. PO-RALG issues budget guidelines to LGAs, after consultation with sector ministries
2. LGA communicates Indicative Planning Figures (IPFs) to ward development committees and village councils
3. Village plans prepared using O&OD, supported by district & ward facilitators, reviewed by village council and approved by village assembly
4. WDC reviews and consolidates village plans into ward plans, and forwards to the LGA
5. Ward plans are reviewed by LGA planning department, and combined with LGA-level development and recurrent budgets
6. LGA plan is reviewed by council planning committee and submitted to the full council for debate and approval
7. LGA plans forwarded to regional secretariat for review, compilation and forwarding to PO-RALG
8. LGA plans are reviewed and consolidated into a single PO-RALG plan and budget, for submission to Parliament
9. PO-RALG plan and budget debated and approved by parliament
10. Final approved budget communicated to LGAs, and disbursement begins
11. Wards and villages are informed of the final plans, and implementation of projects begins

Sept.

Nov - Dec
Jan – Feb - March
April - May
June - July
mentioned: “Although circulars have been issued and are generally adhered to so that budgets are there, this is not enough; expenditure is not in line”.

While in Tanzania the policy of Decentralisation by Devolution gave significant responsibility and authority to LGAs the full implementation of systems that ensure funding to service delivery units fall short. At the local level there are significant shortfalls in the predictability, timeliness and completeness of resources and this is one of the major factors impeding improved LGA performance and service delivery. This became also clear from the case study in Temeke.

**LGA Cash management**

Similar to the central government, LGAs work with a cash budget system which limits them to only spend what they actually have. At the LGA level only about 10 per cent of the government resources are derived from own revenues. The majority of the resources consists of the government transfers, which usually are received late. As was mentioned during the interviews, the transfers come “sometimes even only in May or June at the end of the FY and then they are just used to fill gaps.” Respondents estimate that the transfers received are usually about 56-60 per cent of the budgeted resources. As a result “cash management is a problem with limited capacity and a politically driven expenditure”. It is however also worth mentioning that DFID is supporting the implementation of a Local Government Revenue Management system. This system has now been piloted in several districts through some targeted interventions. In the pilot locations local revenue increased by 43 per cent\(^46\).

**Openings for advocacy:**

- UNICEF supported the development of child protection budgeting guidelines for LGAs. These guidelines are however a bit outdated and need revision. It is our understanding that UNICEF will revise the budget guidelines this year together with the MoFP. Nutrition is already part of the budgeting guidelines but also here it is noted that based on the lessons learned from previous year these might also require amendments. It is recommended to UNICEF to make use of the opportunity and collaboration with the MoFP in this regard to:
  - Increase (again) awareness at the ministry for the need to increase spending in both priority sectors;
  - Explain and discuss the outcomes of the FSA which show that there is fiscal space to fund the NPAC-VACW and NMAP as planned;
  - Highlight the need for the LGAs to receive the required resources to fulfil their mandate.

- As is detailed above, decisions on expenditure are to a large degree made by the council. Besides engaging with the technical staff (nutrition and social welfare officers) UNICEF should be more involved in the political side at the local level as that is where in the end the expenditure is managed:
  - Sensitization work on child protection to Councilmen at LGA level to increase political will to budget for child protection from own sources;
  - Engage with civil society in raising public awareness about service delivery requirements in the fields of nutrition and child protection.

**3.3 Conclusion**

The budget process in Tanzania is well documented and robust in its set-up. The structures and legislations are in place to have a streamlined budget process, although the intention of real bottom-up budgeting is not fully realised. One of the main issues in Tanzania is the gap between policy development and implementation. Looking at budgeting for priority expenditures for children,
a big challenge lies with the discrepancy between the developed policies and “wish lists” of the sector ministries and the insufficient final allocation of the MoFP. Furthermore, budget releases are generally lower than the requested budgets and as a result MDAs need to make choices as they are continuously faced with funding constraints, which often come at the expense of funds available for vulnerable groups like women and children. This affects priority expenditure. It is important to make use of the right moments in the budget cycle to promote these expenditure and work with relevant stakeholders. Per step in the budget cycle entry points for advocacy by UNICEF are mentioned but overall the following key recommendations come from this PEA:

- UNICEF should further explore avenues of providing information to government stakeholders as well as the public about priority expenditure by e.g. publishing budget briefs but also by tracking actual expenditure compared to budget. UNICEF in Tanzania is already making efforts at the central level but as the majority of services are delivered at the LGA level additional efforts should be made to provide this type of information at this level as well;
- Having solid evidence of past spending or details about the difference between budget and actuals would assist UNICEF in its narrative. More specifically sector specific budget analysis that looks not only at allocation but also at expenditure will be required. Obtaining expenditure data for FY 2015/16 and conduct analysis on this would therefore be highly useful in supporting for example the Department of Social Welfare, TFNC or the Permanent Secretaries in the IMTC in securing additional resources during the budget formulation process;
- UNICEF should further invest in analysing public expenditure to better understand the challenges. Examples of topics that are recommended to further explore include questions around how delayed transfers affect execution and implementation of individual activities, how the distribution of budget cuts affects spending across sectors (and across different LGAs) and what leakages there are in terms of spending marked for nutrition of child protection being used for something else;
- UNICEF is recommended to develop a more structured approach to its involvement in the annual training of MoFP for line ministries and LGAs where the budget guidelines are explained and further elaborated. This is considered an important opportunity for UNICEF to make government representatives aware of the importance of budgeting for child protection and nutrition as well as a foundation for follow-up engagement.
# Appendix 1: Agenda Tanzania mission

Full organisation titles (undisclosed; for UNICEF only)

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Organisation</th>
<th>Contact Person</th>
<th>Focus</th>
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<tr>
<td>Wednesday</td>
<td>11.00</td>
<td>MoFP - Regional Secretariat and Local Government</td>
<td>Evodi Kanyamyoga</td>
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<td>Tuesday</td>
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<td>UNICEF Team</td>
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<td>Tanzania Private Sector Foundation</td>
<td>Godfrey Simbeye, Executive Director</td>
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<td>Child dignity Forum</td>
<td>Koshuma Mtergeti, Executive Director</td>
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<td>14.00</td>
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<td>Tanzania Food and Nutrition Centre</td>
<td>Jocelyn Kaganda MD, Geoffrey Chiduo, Adam Hancy</td>
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<td>Wednesday</td>
<td>9.00</td>
<td>Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC)</td>
<td>Rabikira Mushi, Commissioner For Social Welfare</td>
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<td>UNICEF</td>
<td>Abraham Sanga, nutrition officer</td>
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<td>PO-RALG, Social Welfare Services- Department of Health (Phone Call)</td>
<td>Rasheed Maftah, Assnt. Director</td>
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<td>Economic and Social Research Foundation (ESRF)</td>
<td>Fortunata Makene (PhD), Head Strategic Research &amp; Publication Oswald Mashindano (PhD), Senior Research Associate</td>
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<td>REPOA</td>
<td>Dr Donald Mmari, Executive Director</td>
<td>PEA</td>
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<td>Partnership for Nutrition in Tanzania PANITA</td>
<td>Jane Msagati, Programme Coordinator</td>
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<td>Ministry of Constitutional and Legal Affairs MoCLA:</td>
<td>Melchior Temu, Director of Policy &amp; Planning</td>
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<td>Univ Dar es Salaam / REPOA</td>
<td>Emmanuel Maliti</td>
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<td>Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC)</td>
<td>Margareth Musai, Director of Children's Development</td>
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<td>Irish AID</td>
<td>Carol Hannon, Neema Shosho</td>
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<td>FONATA:</td>
<td>Dr Sabas Kimboka, Ag. Chair FONATA Former Director of Community Health &amp; Nutrition TFNC</td>
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<td>Saturday</td>
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<td>UNICEF</td>
<td>Biram Ndiaye</td>
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<td>Monday</td>
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<td>Vivek Mishra, <em>Public Financial Management Adviser</em></td>
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<td>World Bank,</td>
<td>Gayle Martin, <em>Program Leader</em> Mariam Ally</td>
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<td>Temina Mkumbwa</td>
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<td>Rogers Wanyama, <em>Programme Policy Officer</em> Juvenal Kisanga, <em>Programme Policy Officer</em> Mariam Ally</td>
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<td>TASSAF</td>
<td>MR. Amadeus Kamagenge</td>
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<td>Neema Mambosho, <em>Social Welfare Officer</em> Robert Kadele, <em>Planning Officer</em></td>
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<td>REACH</td>
<td>Joyce Ngegba</td>
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<td>16.00</td>
<td>Ministry of Finance</td>
<td>Charles Ambele Mwamwaja, <em>Assistant Commissioner, Regional Secretariat and Local Government</em> Evodi Kanyamyoga</td>
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<td>Prime Minister’s Office (PMO)</td>
<td>Obey Assery Nkya, <em>Director Coordination Government Business and Scaling Up Nutrition Focal Person</em></td>
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<td>Planning Commission</td>
<td>Ibrahim Kalengo, <em>Planner</em></td>
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Appendix 2: List of references


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