



Annual Report

January – December 2018



PF Secretariat
POLICY FORUM

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Abbreviations

AMV	African Mining Vision
ATAF	Africa Tax Administration Forum
BD	Breakfast Debate
BOT	Bank of Tanzania
BWG	Budget Working Group
CAG	Controller and Auditor General
CSO	Civil Society Organisation
CMI	Chr. Michelsen Institute
D by D	Decentralisation by Devolution
DRM	Domestic Resource Mobilisation
DTA	Double Taxation Agreement
EALA	East Africa Legislative Assembly
ERP	Enterprises Resource Planning
FYDP II	Five Year Development Plan II
LAFM	Local Authority Finance Manual
LGAs	Local Government Authorities
LGWG	Local Governance Working Group
MIS	Management Information System
MoU	Memorandum of Understanding
MP	Members of Parliament
O&OD	Opportunity and Obstacles for Development
OBS	Open Budget Survey
PF	Policy Forum
PETS	Public Expenditure Tracking Surveys
PMEL	Participatory Monitoring, Evaluation and Learning
PORALG	President's Office – Regional Authorities and Local Government

REPOA	Research on Poverty Alleviation
SAM	Social Accountability Monitoring
SWFF	Smallholder Women Farmers Federation
SDGs	Sustainable Development Goals
TRA	Tanzania Revenue Authority
TJNA	Tax Justice Network Africa
TTJC	Tanzania Tax Justice Coalition
VAT	Value Added Tax
YPC	Youth Partnership Countrywide

Executive Summary

This report provides an account of Policy Forum's progress from January to December 2018 as the organisation embarked on the second year of its 2017-2020 strategic period. It documents important milestones and takes notes of some encouraging outcomes as a result of work undertaken in previous years as well and interventions carried out this year.

2018 has resulted in a notable milestone in PF's cooperation with government and the network's efforts to institutionalise traditionally civil society work in state processes. After a 6-year delay, the long-awaited Memorandum of Understanding (MoU) between Policy Forum and The President's Office – Regional Administration and Local Government (PO-RALG) was signed in July 2018 to officially set out the principles of cooperation between the two parties predominantly to mandate for the minimum requirements for information sharing amongst them and to enable smooth collaboration between all Local Government Authorities and the Civil Society Network.

PF is optimistic that this progressive deepening of relationship between CSOs and the ministry will create an important space for the two to discuss important challenges such as LGAs limited taxation powers, local capacities on transparency and participation issues and challenges in intergovernmental transfers. Moreover, PO-RALG facilitates the empowerment of Tanzanians through Local Government Authorities (LGAs) and champions decentralisation by devolution as well as manages the critical interfaces between it and other Ministries and Regional Secretariats. Hence for a network that works to open policy processes and strives to increase informed civil society participation to influence decisions and actions, this is an important breakthrough. Also, this MoU has long term implications in sustaining the PF agenda with the government through formalizing in a systematic way with PO-RALG, which is the custodian of regional administration and local authorities.

In line with the above, in 2018, Policy Forum made efforts to propel the Agenda 2030 for Sustainable Development at the national and local level. In this regard, PF in collaboration with the United Nation Association of Tanzania (UNATZ) and the Tanzania Sustainable Development Platform championed the establishment of the Parliamentary Caucus on Sustainable Development with main objective of bringing the Sustainable Development agenda to the forefront at the parliamentary level engagements. The Caucus was officially launched by Hon. Job Ndugai (MP) – Speaker of the Parliament of the United Republic of Tanzania in Dodoma on 8th November 2018

On top of the traditional sectors annually analysed by the BWG like health and education, this time around PF included the youth thematic area for the first time as part of its intent to expand analysing other equally important aspects of the budget. This followed the entrance of a new member, Open Mind Tanzania, bringing in expertise on youth financing which presents an integral part of financing for development. The budget analysis in this thematic area which was confidently shared with MPs during budget sessions with PF. Youth constitute a resourceful population with much potential to the economy. Evidence from the 2014 Integrated Labour Force Survey, however, reveals that more than 88% youth are unemployed due to among others, the inability of the educational and training system to produce appropriate skills for employability and self-employment and exclusion by the formal financial service sectors.

With better monitoring evaluation and learning, PF is noticing and documenting results that show how it is helping its members and partners as they venture in their community and advocacy work. Evidence of the relevance and usefulness of information in the monthly mailouts, for instance, show that community leaders and citizens better understand Local Councillors' responsibilities and local laws relating to public money management. The PF work with community radio stations to produce programmes also helps CSOs in their outreach work. Programmes aired in Lindi, Mtwara, Iringa and Kahama are seen to provide space for dialogue between the citizens and their leaders and share ideas with them.

Engagements in the budget process in 2018 saw LGWG & BWG recommendations taken on board. The push for the rating of properties to be carried out by LGAs and not TRA as proposed by the government and to enhance clarity on the percentages of loans that should be provided to women, youth and persons with disabilities, for instance, were considered by policymakers. The Finance Act 2018 (Part IX) incorporated the clarity on the percentage of loans recommended by BWG and omitted a section which gave mandate to TRA to rate properties for tax collection. These two changes were an unqualified accomplishment attributed to the work of the BWG.

Despite seeing setbacks in 2018 with the Open Budget Survey of 2017 that was launched early this year showing Tanzania's budget openness score has drastically dropped, PF together with its partners, has managed to help raise the profile of fiscal transparency back on the focus of policymakers. After a two-year lull, the network reignited the agenda on establishing a public register of beneficial ownership in the extractive sector and putting the issue back on the executive's agenda. With TTJC and Hakirasilimali, it brought together representatives from the National Assembly, Trade Unions, Government officials, political parties, the media and Civil society organisations to raise the profile of the issue. Tanzania Members of the Parliament who attended the engagement tabled questions in the National Assembly of Tanzania (Bunge) in Dodoma relating to recent incidents of lack of open contracting. The questions tasked government on opacity of the contracting initiatives which led to response from the ministry of minerals and the minister for Constitutional and Legal Affairs respectively.

To strengthen its functioning as an institution, it was imperative, and as outlined in its current Strategic Plan 2017-2020, that the network further professionalises and modernizes by employing tools that would make it more efficient in decision-making and able to capture data in real-time so as to strengthen its monitoring, evaluation and learning and adapt accordingly for continuous improvement. In January 2018, the Secretariat began using a tailor-made web-based Management Information Software (MIS) that together with software experts, spent the second half of last year developing. The MIS is unique that it ties together the network's many related facets such as finance, membership management, program operations and PMEL, human resource management and donor management. The period under review has seen its use showing enormous change in how information is managed, decisions are made and how efficiency has improved helping Policy Forum leap several steps as it strives to become a leader in the civil society sector.

Introduction

Policy Forum (PF) is a network of 79 Tanzanian civil society organizations (CSOs) drawn together by their specific interest in augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity and democratisation with a specific focus on public money accountability at both central and local levels. PF's network works to influence policy processes through enhanced governance and accountable use of public resources by the Tanzanian government.

2018 is the 2nd year of PF's 4-year strategic plan (2017-2020) and this report captures progress towards attaining its planned outcomes, notably:

- **Outcome 1:** Strengthened PF members' capacity to influence and monitor the implementation of policies relating to public resources
- **Outcome 2:** Policymakers supportive of PF agenda related to transparent, equitable use of public money and increased DRM.
- **Outcome 3:** Institutional effectiveness and efficiency of the Policy Forum network is sustainably enhanced.

This report has three main chapters. Chapter 1 reviews progress towards achieving progressively strengthened capacity of PF members to influence and monitor the implementation of policies relating to public resources and mentions some of the outcomes observed in the period under review. These includes demonstrable new analytical skills of PF Members through applied budget analysis, recognition of the importance of Domestic Resource Mobilisation (DRM) and the harm done by Double Taxation Agreements (DTAs) and effective use of spaces that PF provides for members to undertake advocacy.

Chapter 2 expands on the role of PF to obtain the support of policymakers to back the network's agenda on transparency, equitable use of public money and increased DRM. This includes the PF DRM agenda being reflected in the 2018/19 National budget, increased recognition by the National Assembly through continued invitation of the Budget Working Group to appear before the Parliamentary Budget Committee (PBC) to input on the 2018 Finance Bill, and MPs agreeing to contribute to efforts to improve transparency of beneficial owners in the extractive sector.

Chapter 3 outlines the efforts made by PF to increase institutional effectiveness by further professionalising and modernising. It documents the manner by which it has employed tools that would make it more efficient in decision-making and able to capture data in real-time so as to strengthen its monitoring, evaluation and learning and adapt accordingly for continuous improvement by rolling out the new MIS.

1.0. Strengthened PF members' capacity to influence and monitor the implementation of policies relating to public resources

In this four-year strategy Policy Forum planned to equip its members with knowledge and skills to analyse relevant policies. This capacity is strengthened through training sessions on policy and budget analyses and advocacy skills as well as regular analytical support.

After taking encouragement from 2017 when the working groups' recommendations to the Government through position statements were considered in that year's budget speech by the Minister of Finance, PF continued with this capacity enhancement effort and is realising direct results as members demonstrate improved analytical skills.

Moreover, platforms such as morning Breakfast Debates, media (both new and old) continue to be made accessible to PF members for showcasing their newly acquired skills by channelling their positions and recommendations on the relevant and current policy issues related to public resources.

1.1. Demonstrable Strengthened Analytical Proficiency by Members

To be able to influence and monitor the implementation of policies, in March 2018, PF working groups (BWG, LGWG and TTJC) were trained on policy analysis aiming at enhancing their analytical skills so that they can closely follow up with policy processes at both national and local level. As a result, members based on their areas of interest demonstrated applied proficiency by conducting a pre-budget analysis on various sectors including agriculture, education, health and thematic area of extractives by producing analytical pieces that were consolidated to form the Budget Working Group (BWG) and Tanzania Tax Justice Coalition (TTJC) position statements. The BWG members went further by holding a post-budget analysis, unlike the pre-budget analysis, this one had incorporated an aspect of gender. The analysis resulted into briefs on youth, water and education, which were shared with the PF members, donor community and the respective parliamentary committees to sensitize the public on gender responsive budgeting. It is anticipated that this capacity will translate into more gender responsive bills, budget and debate in the Parliament.

Articulating from a testimony provided, one of the participants said that "the 2018 training on budget analysis, economic reports analysis and policy development help me to think beyond the numbers in terms of budget allocation when influencing budgeting for children. The knowledge I got helped me and the organisation to analyse the Guidelines for Preparation of Plans and Budget for 2019/20- 2021/22 to see if the National Plan of Action to End Violence Against Women and Children (NPA- VAWC) is the priority area and therefore influence LGAs to plan and budget for its implementation. For the past few years it has been realized that Social Welfare Interventions were not found in the current –CCHP (Council Comprehensive Health Plan) guideline which resulted to some activities missing the lines during budget and planning and therefore lives more than 71% of MVCs unattended and lacking basic services. Therefore, through the analysis done in December 2018, we found that the guidelines have explicitly directed local government authorities to set budget for NPA-VAWC implementation, therefore in January we conducted meetings with NPA VAWC Committees in Songwe and Shinyanga regions to influence their plans and budget by using the budget guideline".

On the other hand, the analytical skills acquired helped the Local Governance Working Group (LGWG) to produce a position statement on the Statistics Act of 2015 and its 2018 amendments. The position statement aimed at pleading to the Government to revise the Act and amend those provisions that affect CSOs advocacy work and other stakeholders who are statistics users. On average the position statement reached a total of 805,000 readers – this is according to the data shared by the printing houses in which the position statement was featured; this included *Mwananchi*, *Nipashe* and *Habari Leo* Newspapers.



Tamko la Policy Forum na wadau wengine juu ya mapendekezo ya kuboresha sheria ya Takwimu

Kufuatia kupitishwa kwa sheria ya Takwimu ya mwaka 2015 pamoja na marekebisho yake ya mwaka 2018,

Sisi wadau kutoka Asasi za Kiraia na watafutaji, watumiaji na wasambazaji wa taarifa za takwimu tumekutana kufanya uchambuzi wa kina wa sheria hii;

Pamoja na kutambua umuhimu wa sheria hii ambayo imelenga kuzuia usambazaji/uchapishaji wa taarifa za takwimu zinazoweza kupotosha umma;

Sisi Wanachama wa Policy Forum, kushirikiana na Twaweza na TAMWA, tumegundua kwamba Sheria hii ina mapungufu yanayoweza kuathiri kazi za utafiti zinazofanywa na wadau na watafiti ambazo huchangia maendeleo ya Taifa;

Kwa kuzingatia Tamko la Kimataifa la Haki za Binadamu 1948 (ibara ya 19); Mkataba wa Kimataifa wa Haki za Kisiasa na Kiraia 1966 - Ibara ya 19; Mkataba wa Afrika wa Haki za Binadamu na Haki za Watu (Banjul Charter 1981 - Ibara 9); Katiba ya Jamhuri ya Muungano wa Tanzania ya mwaka 1977 na Sheria mbalimbali zilizotungwa, tumegundua kuna mapungufu kadhaa kwenye Sheria ya Takwimu namba 9 ya mwaka 2015.

Hivyo basi, tumekubaliana kwa pamoja kuleta maoni na mapendekezo yetu kwa lengo la kuboresha sheria hii. Miongoni mwa maeneo yanayohitaji maboresho ni pamoja na;

Maana ya "Takwimu Rasmi"

Kifungu cha tatu (3) cha Sheria ya Takwimu kinatoa tafsiri mpya ya maana ya takwimu rasmi kimaanisha takwimu zilizozinduliwa, kuhabitishwa, kukusanywa au kusambazwa kwa kithini ya Ofisi ya Taifa ya Takwimu (NBS).

Tafsiri hiyo haijizingatia jukumu na wajibu wa wadau

wengine ambao pia wanazalisha takwimu kama vile Asasi za Kiraia (AZAKI), wadau wa maendeleo, vyombo vya habari na wata binafisi.

Wadau hawana fursaya kutoa taarifa za kitakwimu kutokana na kuunganishwa kwa tafsiri hizo mbili ambazo ni takwimu rasmi na taarifa za kitakwimu kama zinavyoainishwa chini ya kifungu cha 5, 6(2)(c) na (f), 19, 22(2), 23(1), 28 na 37(2)(4)(5) (6) kwa hiyo huzalimika kupata kibalali kutoka Ofisi ya Taifa ya Takwimu (NBS).

Hili litasababisha kukosekana kwa taarifa mbadala ili kuzilinganisha na kuzifanya tathmini kwa ajili ya kujenga hoja.

Ofisi ya Taifa ya Takwimu kuhidhi mamlaka ya kuzalisha taarifa za kitakwimu

Kwa mujibu wa sheria ya takwimu kifungu cha 3 na cha 18, kimeipa Ofisi ya Taifa ya Takwimu (NBS) mamlaka makubwa ya kukusanya na kutoa takwimu rasmi.

i. Vifungu hivi vinakwenda kinyume na Mkataba wa Afrika wa Takwimu wa Mwaka 2009 unaotafsiri mamlaka za takwimu kama taasisi za Kitafa za kitakwimu au taasisi nyingine zinazosimamia uzalishaji na usambazaji wa takwimu katika ngazi ya Kimataifa.

ii. Vifungu hivyo (cha 3 na cha 18) vimeongeza urasimu kwenye mchakato mzima wa kukusanya na kusambaza Takwimu na kuleta vikwazo visivyokuwa na ulaziwa katika kupata takwimu mahimu.

iii. Sheria hii haijaainisha kipindi maalumu kwa NBS kushughulikia maombi ya vibali vya kufanya tafti kama inavyoainishwa. Kadhalika, haijaainisha utaratibu maalumu wa

maombi ya vibali.

iv. Sheria hii imerundika majukumu kwa NBS ya kusimamia takwimu kutoka vitengo vyote vya Serikali pamoja na wadau wengine. Mzigo huu wa majukumu unaweza kuathiri uwezo wa NBS.

v. Sheria haina utaratibu wa kukata rufaa endapo mwombaji akinyimwa kibalali cha kuchakata na kusambaza taarifa za kitakwimu jambo ambalo ni kinyume na Katiba ya Jamhuri ya Muungano wa Tanzania, ibara ya 13(6) (a) inayotoa haki ya kukata rufaa.

Usambazaji wa takwimu rasmi
Sheria inaipa NBS mamlaka ya kutoa vibali vya kufanya utafiti, kusimamia na kudhinisha matokeo ya utafiti kabla ya kusambazwa kwa mujibu wa kifungu cha 24 A na B.

i. Mahitaji haya ya vibali zaidi ya mara moja yanaongeza urasimu na gharama zauendeshaiki kwenye muda na fedha.

ii. Utaratibu wa vibali zaidi ya mara moja pia unamin- sha takwimu ambazo zitafutauliana na zile za Ofisi ya Taifa ya Takwimu.

Makosa na adhabu

Kifungu cha 37(4) kinaainisha makosa na kutoa adhabu zilizokuwa na ukomo. Hii ni kinyume na nadharia ya misingi ya utofauti wa sheria hii imetungwa kwa ajili ya takwimu rasmi zinazozinduliwa na kurasimishwa na NBS lakini sheria inatoa adhabu kwa takwimu zote rasmi na zisizo rasmi.

Mapendekezo

Kwa kuzingatia Katiba ya Jamhuri ya Muungano wa Tanzania ya mwaka 1977 ibara ya 18 inayowapa wananchi haki ya kutafuta, kupata na kusambaza taarifa, na umuhimu wa takwimu katika maendeleo ya nchi yetu, tunapendekeza sheria ya takwimu ifanyiwe marekebisho kama ifuatavyo;

1. Makosa na adhabu chini ya sheria hii yajikite katika kusimamia mchakato mzima wa upitikanaji na usambazaji wa takwimu rasmi na sio takwimu zote kwani makosa na adhabu zinazohusiana na upotoshaji wa taarifa nyingine unashughulikiwa na sheria ya kanuni ya adhabu Sura ya 16 na sheria nyingine.
2. Sheria itambue uwe- po wa taasisi na wadau wanaoandaa takwimu huru ambazo ni mbadala wa takwimu rasmi ili kuwzesha kuwepo kwa mjadala hai na chanya kwa maendeleo ya taifa letu.
3. Kwakuwa sheria ime- toa tafsiri ya "takwimu rasmi" ni vema pia, itoe tafsiri ya neno "takwimu zisizo rasmi" na kuweka mipaka iliyo wazi baina ya maneno hayo.
4. Sheria iondoe sharti la kuomba vibali zaidi ya mara moja kwenye kuan- daa, kukusanya na kusam- baza takwimu rasmi.
5. Kifungu cha 37(4) kina- chohusu adhabu kinahita- ji kufanyiwa marekebisho yafuatavyo;
- i. Sheria iweke ukomo wa adhabu ili iendane na nad- haria ya misingi ya kutoa adhabu na kuipusha uwezekano wa utaji wa adhabu kinyume na haki za binadamu.
- iii. Kuondoa takwimu zisizo

rasmi kwenye adhabu kwani sheria hii inahusu takwimu rasmi.

6. Sheria iongeze kifungu kinachowawezesha wadau kukata rufaa pale ambapo maombi yao yavibali yame- kataliwa na hawakuridhika na maamuzi ya Ofisi ya Takwimu, sheria ielekeze NBS kutoa sababu za kuto- kutoa vibali kwamomambi.

Hitimisho

Sisi tunaamini kuwa, uhuru wa kupata na kusambaza taarifa ni nguzo muhimu katika kuchochea ushiriki wa wananchi na wadau katika maendeleo ya nchi.

Katika hoja yetu tumeainisha maeneo yanayohitaji maboresho na kutoa mapendekezo yenye lengo la kuboresha sheria ya Takwimu Namba 9 ya mwaka 2015 ambayo tunaamini Serikali itayashughulikia.

Bumbukwe kwamba, sheria hii pamoja na umuhimu wake, inaathiri upitikanaji na usam- bazaji wa takwimu. Kuendelea kwake kutumika bila marekebi- sho, kunaathiri shughuli za maendeleo na kijamii hususan shughuli za AZAKI.

Kwa mwingi huu, tunaom- ba Serikali iyangatie maoni yetu na kuchukua hatua stahiki katika kuboresha sheria hii ili kuhakikisha misingi ya Uawa- la Bora inazingatiwa kama ili- vyoainishwa kwenye Katiba ya Jamhuri ya Muungano wa Tan- zania ya mwaka 1977 ambayo ni sheria mama.

Imeandaliwa na kutolewa

na;

Wanachama wa Policy

Forum kwa kushirikiana na,

Twaweza na TAMWA.

Na Kuwasilishwa na;

Japhet Makongo -

Mwenyekiti wa Mtandao wa

Policy Forum

5, Disemba, 2018.

The position statement produced by the PF local governance working group (LGWG)

The participation of members in the task force for producing a position statement, enhanced their analytical skills which enabled them to further conduct analysis on other policies and at their organisation level. A LGWG Convenor -Israel Ilunde affirms this; *"I have participated in several PF LGWG as a Task force team member where we were able to analyse several policies or pieces of legislations such as the Statistics Act ,The NGO Policy ,the industrialization policy and several more .The analytical work at the task team level was a practical exposure which strengthened my abilities to do the same at the level of my organization. My colleagues and I have been able to analyse policies, plans and budgets at Council level. The*

implementation of the Kibaha Town Council budget is already analysed and currently the results are being shared at our monthly Civic awareness Talks in Kibaha”.

Of note, PF encouraged members to go beyond the traditional sectors that are annually analysed by the BWG like health and education which resulted in the inclusion of the youth thematic area for the first time. This is in line with PF’s intent to cover other equally important aspects of the budget. Budget analysis in this thematic area was confidently shared with MPs during budget sessions with PF following the entrance of a new member, Open Mind Tanzania, with expertise in youth financing which presents an integral part of financing for development. Youth constitute a resourceful population with much potential to the economy.

The importance of focusing on youth financing in the budget should be reiterated given evidence from the 2014 Integrated Labour Force Survey (ILFS) revealing that more than 88% of youth are unemployed due to among others, the inability of the education and training system to provide them with appropriate skills.

The BWG and TTJC statements were published on the 17th and 30th of May 2018 respectively and were shared with respective parliamentary committees prior to their budgets being read in the Parliament, the donor community and with wider stakeholders to highlight areas that need concerted interventions in relation to the budget.

On another note, the LGWG produced a policy brief which analysed 2018/19 PORALG budget by looking at trends in allocation and whether SDGs can be realized. The brief was useful during the engagement sessions with PO-RALG conducted in May and June 2018. The brief covered the integration of SDGs in the operations of PO-RALG. The engagements enhanced PF members and policy makers (including Members of Parliament and Councillors) understanding on SDG in relations to the existing policies, budget process and advocacy.

Further efforts to offer analytical support to members were noted in the Double Taxation Agreements (DTAs) advocacy. TTJC members participated in a validation of the PF DTAs study in which CSOs, researchers and Government officials took part. It was from the training that members saw the need to advocate for reduced dependency on aid and sustain development financing through the country’s own resources, and taxation in particular, by reviewing the harmful DTAs.

During the validation, one of the government officials mentioned that *"There is a need to review the two DTAs because data shows that according to the Foreign Direct Investment report of the Tanzania Investment Centre (TIC) from 2002-2015 the most influential investor was the UK. This opens a debate on whether the two DTAs are beneficial for investment in the country."*

To see how DTAs impair economic progress in Tanzania, Policy Forum commissioned the study to analyse DTAs between Tanzania and South Africa as well as with India. The report shows that where economically powerful and weaker states are involved in a DTA there is a financial imbalance and lack of bargaining power on the part of the economically weaker state. On the other hand, there are dangers identified in the DTAs including tax treaty provisions overriding domestic tax laws, Organisation for Economic Cooperation and Development (OECD) models favouring capital exporting states over capital importing states, provision of certainty to investors on the taxing rights of the contracting parties being blurred and Double Taxation

treaties not directly and conveniently helping investors to assess their potential tax liabilities on economic activities.

Moreover, through the analytical knowledge acquired by members, four (4) simplified publications were produced by the LGWG covering Youth, Agriculture, Industrialization and Property Tax topics in 2018. These simplified versions have been used as tools for awareness raising on different government policies/guideline/laws to not only PF's members but also to community members and/or local leaders at large.

"The consistent and sustained culture of production and dissemination of various publications in a simple, relevant and user-friendly language is also continuing to strengthen not only the YPC but other members of the communities in Kibaha and wherever we go we do disseminate. The recent meeting in Mafia District witnessed Mr Omary who is a Kilindoni village Chairman giving a testimony on how useful a compendium/booklet of laws is guiding LGAs. The books were distributed to Mafia Councillors but as a host chairman he got one copy and found it as a gold and appealed to YPC and PF to send more copies for other leaders to access. Being an experienced trainer in Youth, Leadership and Governance, I must acknowledge the usefulness of the PF publications throughout our advocacy work and throughout our trainings in supporting leadership and promoting young people's participation in Governance, Civic and political life" (Israel Ilunde from YPC-a member of Policy Forum)

1.2. More effective use of Platforms for Engagement by members

Policy Forum provides platforms for its members to actively engage with policymakers giving them the space to influence decisions on the use of public resources as well as disseminate their policy advocacy messages to the public. These include public breakfast debates as well as ad-hoc meetings with government and MPs.

Notably, five LGWG members effectively took advantage of a platform provided by the network to actively engage with MPs and the PORALG Management to discuss key issues pertaining to the implementation of the SDGs as aligned in the National Five-Year Development Plan II (FYDP II).

During the engagement, YPC and UNA who are active members of the LGWG led other group members to advise MPs on the key and important budgetary issues which should be emphasised if the country is to realize goals no 3 and 4 of the SDGs which are health and education respectively. In this engagement, MPs not only expressed readiness to contribute to the efforts geared towards the implementation of the SDGs in the country, but also to continue working with Policy Forum through sharing analyses which will add value to their contributions during parliamentary discussions.

One beneficiary of these platforms, Goodluck William from UNA – Tanzania, said *"through platforms provided by the network I have had the opportunity to engage directly with*

polymakers and this to a very high extent has helped in increasing my advocacy capacity as far as policies related to the use of public resources are concerned."

Members are also making better use of PF's flagship event, the policy debates. This platform, in the format of discussions over breakfast aimed at broadening public understanding on a topical policy issues, has continued to draw speakers from academia, civil society, development partners and private sector and served as a platform for building capacity of attendees.

Out of eleven Breakfast Debates that were conducted, eight of them were used by PF members namely United Nations Association of Tanzania (UNA Tanzania), HakiElimu, Wajibu Institute of Public Accountability, Tanzania Natural Resource Forum (TNRF), OXFAM, Restless Development, Legal and Human Rights Centre (LHRC) and Research on Poverty Alleviation (REPOA).

In this year we have recorded 22 number of times the government officials have attended the morning breakfast debates. Majority of the officials are from the Prime Minister's Office.

From the analysis of the Breakfast Debate request forms, it is seen that BD serves as an engagement platform as well as an avenue to disseminate current issues such as policy related reports. Breakfast debate is seen to be the relevant and trusted platform that has diverse stakeholders including Government officials, academician, journalists and the public. It is also a platform where systemic issues can be addressed and receiving feedbacks.

Breakfast Debate it is taken as a platform appropriate to disseminate reports related to good governance and public money, areas that are strategically reflected by PF in its four-year plan. Reports that have been disseminated in 2018 through BD are such as 2017 Open Budget Survey, 2016/17 CAG Report, Financial Secrecy Index, REPOA Report and National Youth Policy.

An evaluation report of the 2018 Breakfast Debates shows that, the morning public debate is relevant bearing the fact that the platform has been in its existence for over 15 years and participated by stakeholders including government officials, academician, journalists, and practitioners.

Evidence from the evaluation shows that, Policy Forum through its monthly conducted debates has successfully given its members an opportunity to use the platform to show case their work and provide recommendations to improve systemic issues or policies. For instance, on April 2018, Wajibu Institute of Public Accountability used the Breakfast Debate platform to discuss on the 2016/2017 CAG report. Further initiatives done by the Institute was to submit the recommendations that emanated from the discussion to the government. The government through the Tanzania Assistant Chief Secretary notified the Institute acknowledging to receive all the recommendations and action points. The official letter from the government read that, *"the government will work on each of the recommendations provided."* Policy Forum through its member Wajibu Institute have agreed to analyse the 2017/2018 CAG report to see if the recommendations were taken by the government.

Policy Forum has noticed that public money and transparency debates attract more readers and media attention, including front page visibility in the printed press than those on broader policy issues. For instance, the most read summary of the 2018 Breakfast Debates were of

November 2018 which focused on the efforts to combat corruption and if they are value for money (5181 views) and the other one was on the discussion of International Taxation and Capital Flight from Africa held on January 2018 (1318 views). The BD summaries are uploaded on the PF website after the debate.



A front page of the Citizen Newspaper covering a Breakfast Debate of May 25, 2018 on Illicit Financial Flows



1.3. Helping members and partners in their community work

As part of enhancing our members as well as other partners' knowledge and skills on policy advocacy, PF shares monthly information packs which contain simplified version books, policy briefs, studies and fact sheets which are written by PF members as well as partners. These mailouts are disseminated to grassroots communities through members, partners and stakeholders in their bid to empower citizens to be more active in the decision-making processes and spaces in their locales.

In this area, it has been encouraging that at times the demand for PF materials comes directly from the community, demonstrating their relevance and usefulness. For instance, Ujiji community members in Kigoma Region requested Twaweza, a PF partner, to collaborate with the network to produce the 9th edition of its leading publication the *Utawala wa Kidemokrasia Katika Jamii* booklet which guides citizens on participation opportunities and governance best practices at the local level. This follows feedback from Twaweza who disseminated the current edition in Ujiji and the citizens who accessed it affirmed to have an improved understanding of their rights and how to demand for accountability. PF collaborated with Twaweza to produce the 9th edition of the booklet and print 10,000 copies.

Members and partners who receive the monthly mailouts also track the relevance and usefulness of the information they disseminate at the community level with some positive response. For instance, the Nyarubungo Ward Councillor, Fulgence Zamkobaho, reported that the booklet entitled *Sheria Mbalimbali Zinazohusu Mamlaka za Serikali za Mitaa Wajibu na Majukumu ya Diwani* on Councillors' responsibilities and LGA laws helped him understand how to manage public money resources in his ward. The Councillor elaborated:

"the booklet has helped me understand my role in the oversight of the LGA. Before accessing it, I was not aware of the laws that govern public money expenditure but now I am mindful of what needs to be done in terms of ensuring that there is proper use of public funds for the community's welfare."

For several years Policy Forum has been engaging community radio stations to produce programs to help its members in their outreach work. In 2018, the PF community radio programs were aired through four radio stations namely Mashujaa FM located in Lindi, Safari Radio located in Mtwara, Nuru FM located in Iringa and Kahama FM located in Kahama District.

Overall objectives of the radio programmes were to equip the targeted community with information and knowledge on the investment of extractive industry and how it can impact development of the community. Relevance and importance of openness in the extractive contracts, gender, oil and gas policy, laws and regulatory framework have been emphasized in the community radio programmes.

2018 radio programmes were tailored to raise awareness, increase understanding and emphasize importance of shared obligation in governance and accountable use of public

resources. In these programs, communities participated in by contributing in the discussion through phone calls, text messages and interviews.

Statistics show that, from April to December 2018, 94 radio programs were aired covering issues around good governance, accountability, gender issues, democracy and extractive industry. The radio programs have attracted a total of 865,800 listeners whereby Mashujaa FM reached 231,668 listeners, Safari FM reached 207,356 listeners, Nuru FM reached 168,925 and Kahama FM reached 257,851 listeners. The audience report shows that the radio programs reached 59% male listeners and 41% accounted for female listeners. Demographic distribution of listeners indicates that 41% of listeners are within 15-24 age group, while listeners within 25-34 age group had an average reach of 34%. The group of listeners aged 35 and above had an average of 25%. The statistics show that majority of the PF community radio listeners are youth aged between 15 to 24 years.

The community radio programs also include live coverages of Full Council Meetings, for instance; in Ushetu Council a full council meeting was aired live which enabled citizens who are not able to attend meetings to get insights.

Citizens can engage during the live programs through phone call-ins and by sending short messages. During one of the radio programmes aired by Kahama FM, for instance, a citizen from Ushetu Council requested a Councillor who was the guest of the program to gather citizen opinions before the Full Council is held. Such interactions help the local leaders to understand social-economic concerns of the citizens and work on them.

The radio programs have yielded inspiring positive stories such as the *Kusini na Maendeleo* radio program. Back in 2017 the *Kusini na Maendeleo* through Safari FM based in Mtwara broadcast that residents of Mtendachi village in Mtwara District Council had begun public fundraising to build a primary school. The program amplified the villagers' effort including their request to be assisted by their leaders. Making a pitch for assistance, In 2018, the radio station hosted the program including some of the Mtendachi villagers and the District Commissioner (DC) to discuss on how they could collaborate to build the classes to reduce long distance travels of the primary students. Through the program, the DC promised to collaborate with a member of the Parliament to assist the villagers' effort. The chairperson of Mtendachi Village, Salumu Muhidini applauded the efforts done by the radio program saying that;

"after the program broadcast, the DC and MP visited the village and assisted by providing Tsh 1,000,000/=-, 100 bags of cement and 120 pieces of aluminium roofing sheets"
<https://youtu.be/4Ndr-xOSxOU>

Currently, students of Mtendachi village are using the classes built through efforts of the villagers and leaders. The similar case story was also reported in Nanyati Village located in Mtwara whereby primary school students were studying under the cashew trees due to shortage of classrooms. The *Kusini na Maendeleo* radio program aired the concern which intrigued the Mtwara Regional Commissioner (RC) Gelasius Byakanwa to visit the school and other schools facing similar challenges. After the visits, RC convened a fundraising to help the schools including the Nanyati primary school to build four classrooms whereby some the classrooms are already in use.

2.0. Policymakers supportive of PF agenda related to transparent, equitable use of public money and increased DRM is reflected in the policy process

Policy Forum ensures selective, active and strategic participation of its members in national policy processes with the aim of helping realise more open and inclusive public resource management processes. It intends to contribute to this by engaging to influence policymakers to be supportive of the network's agenda related to enhanced mobilisation of domestic resources and improved transparency and accountability in their use. In 2018, PF witnessed several policy related suggestions taken up by the government such as on widening the tax base, Finance Act 2018 and provision of LGA loans being categorised according to women, youths and people with disability, among others.

2.1. PF Recognition and contributions in the 2018/2019 budget process

2.1.1 Impacting the Finance Bill

Annually, the Finance Act usually highlights the changes and amendments to various tax laws, levies and fees as well as fiscal and non-fiscal revenue collection and administration procedures for the Government in a particular financial year. The Finance Act also streamlines and clarifies Income Tax provisions, Value Added Tax (VAT) provisions and Excise Duty changes.

Signifying that PF is well-recognised as a platform with useful recommendations on the budget, the National Assembly invited the Budget Working Group on the 20th June 2018 to appear before the Parliamentary Budget Committee (PBC) to input into the 2018 Finance Bill.

The BWG recommended that rating of properties be done by LGAs and not TRA as proposed by the government. Another recommendation was to enhance clarity on the percentages of loans that should be provided to women, youth and persons with disabilities since the law had prescribed 50% to women and 50% to youth not recognising people with disabilities as beneficiary of the loans. Following an intense analysis of the bill, the BWG proposed that the percentages should read 40% for women, 40% for the Youth and 20% for the disabled, which was adopted by the policymakers.

Addition of
section 37A

35. The principal Act is amended by adding immediately after section 37 the following new section:

“Facilitation
of loans to
women,
youth and
persons with
disabilities

37A.-(1) The local government authorities shall set aside ten percent from collection of their own sources of revenue for purposes of funding registered groups of women, youth and persons with disabilities.

(2) The funds so set aside under subsection (1) shall be appropriated as loans to registered groups of women, youth and people with disability by forty percent, forty percent for youth and twenty percent for people with disability.

(3) Loans issued under this section shall not be subjected to any interest

(4) The Minister may, by regulations, prescribe the procedure for the management and distribution of such loans to registered groups of women, youth and people with disability.”

A section of the 2018 Finance Act illustrating facilitation of loans to women, youth and persons with disabilities

The Finance Act 2018 published on the 30th June, 2018 incorporated the clarity on the percentage of loans recommended by BWG and omitted a section which gave mandate to TRA to rate properties for tax collection. Omitting the rating section is a milestone towards achieving more fiscal decentralization, an agenda that has been advocated by Policy Forum. These two changes were an unqualified accomplishment attributed to the work of the BWG.

This achievement can also be attributed to back to a meeting between the Parliamentary Standing Committee on Agriculture, Livestock and Fisheries and some of the BWG members in April 2018 to provide space for The Smallholder Women Farmers Federation (SWFF) to share a pre-budget analysis report highlighting challenges and recommendations to improve agriculture sector and the importance of financing agriculture for sustainable livelihood and economic prosperity. One of the challenges highlighted then was that persons with disabilities were not recognised as eligible for the loans.

A representative from the committee requested PF to send a copy of the recommendations to the committee to include in their report to parliament saying: *"our role will remain to encourage LGAs to give loans to women, youth and the disabled and advise the Government to disaggregate the agriculture sector's budget so that these types of costing are visible."*

Policy Forum strongly believes that these initiatives resulted into the incorporation of the proposal into the Finance Act 2018.

2.1.2 Working with MPs to improve fiscal autonomy of LGAs

PF has been advocating for the Central Government to strengthen the capacity of LGAs to collect their own source of revenue as well as to effectively implement the D by D policy. In 2017 PF issued a position statement that called upon the central government to re-think on its decision to shift the mandate of LGAs property tax collection to TRA following the policy change that was made in 2016 during the parliamentary budget session. The administration of property taxes in Tanzania has seen major changes in the last decade, oscillating between decentralised and centralized collection regimes. In line with this, PF produced a TV spot that called for Government to return the mandate of collecting property tax to LGAs from TRA which was aired on Azam TV, Star TV and Clouds TV this year.

Moreover, following the study by REPOA and CMI on the *"Taxing the urban boom in Tanzania: Central versus local government property tax collection,"* and as part of the continued efforts by PF to advocate for the fiscal autonomy of the LGAs, the network simplified the report into a policy brief in Swahili for parliamentary advocacy.

The policy brief, disseminated to MPs, examines the experience with the different revenue collection regimes showing that between 2014-2016 Property Tax collection was returned to LGA and there were major increases in revenue performance in three municipalities studied (i.e Ilala, Kinondoni and Temeke) as well as mass valuation and updating of property registers. In 2016, when the administration and collection of Property tax collection in 30 municipalities was transferred to TRA, there was a major drop in property tax collection in the fiscal year 2016/17.

It was encouraging, therefore, to observe that the Parliamentary Budget Committee that PF had engaged in 2017 and 2018 had recommended (National Budget Speech 2018/19 Page 20 – 21) the Government to return the mandate of collecting Property Tax to the LGA. The committee urged: *"Baada ya Kamati kufanya tathmini ya mwenendo huu ina masuala yafuatayo ya kuishauri serikali; kwanza kurudisha chanzo hiki (Kodi ya Majengo) katika Mamlaka ya Serikali za Mitaa kwa sababu bado Mamlaka ya Mapato haijawa na uwezo wa kutosha wa kukusanya chanzo hichi."*

2.1.3 Fostering the Domestic Resource Mobilisation Agenda

It is also encouraging for PF as it advocates on enhanced DRM agenda that the 2018/19 National budget speech stipulates the need to deepen and strengthen its domestic resource mobilization efforts in the country. This and policy statements focusing on widening the tax base and intensifying the use of electronic collection systems and other administrative measures like placing improved and less stringent methods to tax the informal sector, were recommendations in the TTJC position statement.

The Minister of Finance in his speech said, *"Honorable speaker in widening the tax base, there are two main measures that the Government will undertake, namely formalization of the informal sector and improve investment environment in order to foster new sources of revenue from such investments."*

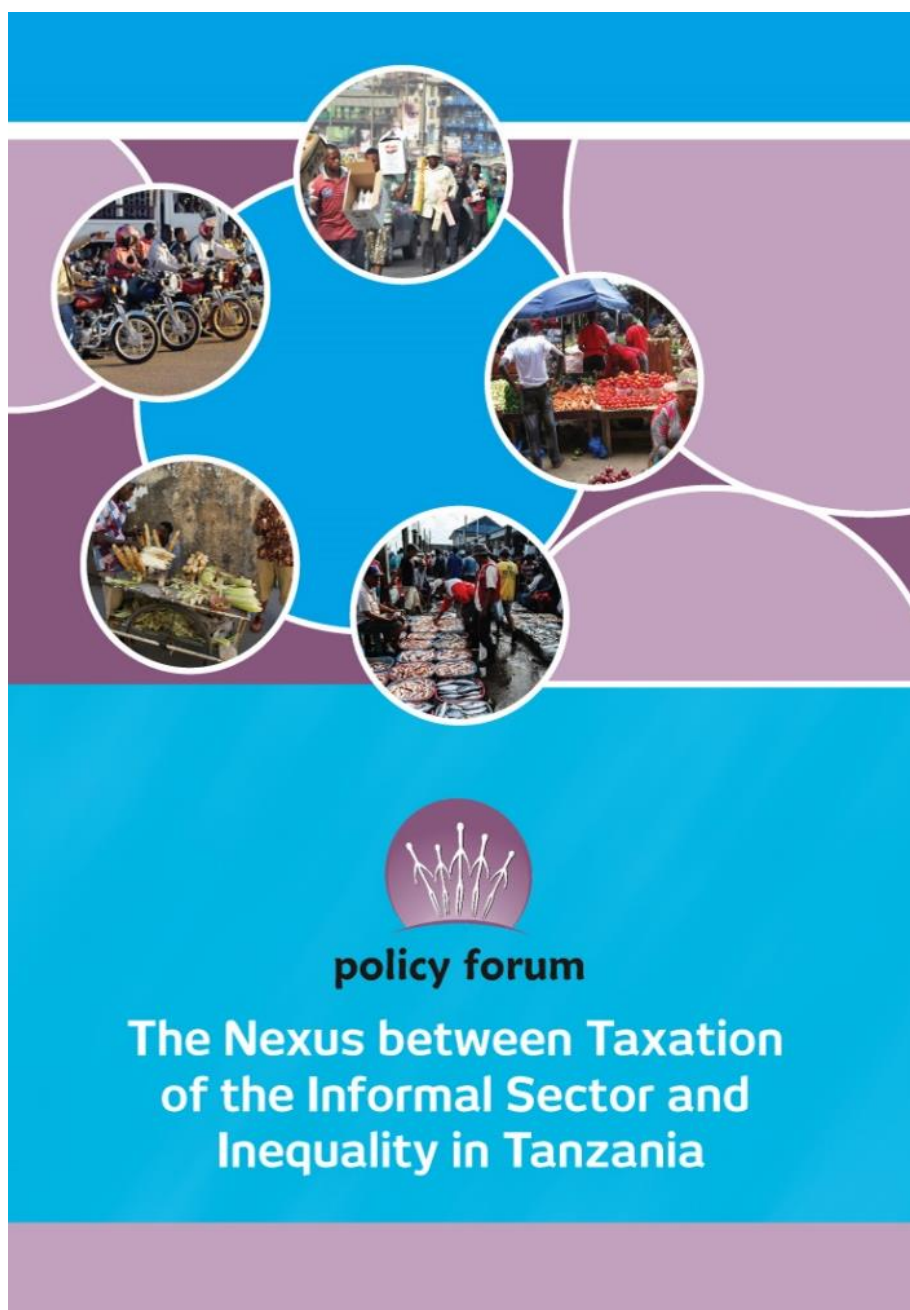
This is crucial for Tanzania if it is to meet its development objectives and realistically fund essential services considering decreasing donor contributions in the National Budget which has affected the implementation of various development projects.

Moreover, it is also important to interrogate the informal sector characterized by a high level of under-regulation by the government, cash transactions, improper record keeping which makes it difficult to properly track the amount of revenue generated, if Tanzania is to reduce donor dependency through Domestic Resource Mobilisation. The sector has been and remains very difficult to tax meaning little or none of the income generated in the informal sector is transferred to the government in form of tax leaving a very high percentage of potential tax revenue uncollected.

As a way of raising this particular concern to the Government but most specifically the Tanzania Revenue Authority (TRA), PF engaged a consultant to undertake a study on the nexus between the informal sector and taxation in Tanzania that analyses the trends of growth and decline of the sector as well as revenue collection foregone over the years 2010/11-2016/17. This was followed by a validation meeting in which the consultant shared with the rest of the participants, that he took the initiative to share the study with TRA officials and as a result TRA was planning to conduct two separate studies, one being on presumptive tax and the other on Informal sector in which PF's study will be a great input into the process.

"We are in the design and planning stage, TRA got really interested in the study after I personally took the initiative to share it with them on behalf of Policy Forum" said Dr. Semboja

PF is yet to obtain a direct result but it is encouraging to see that the Government is gradually moving towards the fulfilment of PF's long-time agenda on the formalisation of the informal sector. Recently, Petty traders across the country have been given special identity cards that will make it easy for TRA to recognize them.



A report published by PF analysing the trends of growth and decline of the informal sector

It is also an undisputable fact that significant mobilisation of domestic resources go hand in hand with controlling the leakage of revenues. PF has continued advocating for informed actions and political will by the policymakers to put in place interventions that will reduce and eventually stop all acts that contribute to loss of resources through Stop the bleeding campaign.

During the engagement, PF had the honor of having the Director General of PCCB who acknowledged the efforts that PF has been making in curbing Illicit Financial Flows (IFFs) and

mentioned that PCCB, APNAC and Policy Forum have been cooperating for a while and needs to keep on advocating in the fight against corruption so as to assist PCCB and the Government in general.

In his speech the DG for PCCB said that "TAKUKURU, APNAC pamoja na Policy Forum tumekuwa na uhusiano wa muda mrefu na tunaomba muendeleo kuipigania TAKUKURU na Serikali eneo la Mapambano dhidi ya rushwa."

"PCCB, APNAC and Policy Forum have been working together for a long time and we request that you continue assisting PCCB and the Government in the fight against corruption"

Another area that can help improve the tax base through improvement of the informal economy and investment environment is Local Content enhancement in the extractive industry sector. Being a TTJC agenda, PF contributed to the Local Content strategy process and helped improve the document by sharpening the definition of Local Content from a civil society perspective, improved the vision and mission, validated the situation analysis in the civil society sector, helped fine-tune the SWOC matrix and performance indicators to make them more achievable and include issues around the AMV.

PF attended the strategy meeting aimed at having a document that facilitates the establishment of institutional and legal framework for implementation and monitoring of local content in investments, coordinate formulation of Local Content implementation plans by investors and to strengthen the capability of Tanzanians to participate effectively in the investments. PF is advocating for the inclusion of the AMV's key focus areas in the LC strategy: Fiscal regime and revenue management; Building human and institutional capacity; Artisanal and small-scale mining; Mineral sector governance; linkages, investment and diversification.

One among the aspirations and efforts of the fifth phase government are to ensure that the public resources especially mineral resources play an important role in the country's economy. In 2017 the Government passed a number of laws with objectives to ensure that the country has access to appropriate revenue from its resources. These kinds of efforts have been carried by Tanzanian CSOs over time for instance, since early 2017 Policy Forum in collaboration with Tax Justice Network Africa and HakiRasilimali have been advocating for domestication of Africa Mining Vision to the members of the parliament as well as relevant government institutions such as Ministry of Minerals and Tanzania Revenue Authority (TRA). Objective of the advocacies were to advise the government to adopt recommendations stipulated in the AMV so as to minimize tax evasion, avoidance and strengthen fiscal regime of the extractive industry.

One among the AMV recommendations were to review mineral regimes in terms of optimizing revenues. In 2017 the government passed An Act to amend written laws in the extractive industry with a view to enhancing control and compliance, ensuring maximum collection of revenues and securing national interests. One among the sections of the Act enforced an establishment of a Mining Commission. One among many functions of the Commission is to advise the Government on all matters relating to the administration of the mineral sector with main focus on monitoring and auditing of mining operations to maximize Government revenue.

Also, the AMV study recommended to review agreements and treaties with mining companies including the principle that minerals should be taxed at the point of extraction.

In 2017 the government passed The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017) which gives National Assembly power to review any agreements made by the government relating to natural wealth and resources.

Another recommendation of the AMV report was on the distribution systems for allocating part of mineral revenue to communities near mining areas and local authorities. In 2018 the government published the Local Content regulations which aims to promote the maximization of value-addition and job creation through the use of local expertise, goods and services, businesses and financing in the mining industry value chain.

2.1.4 PF Champions the Establishment of Parliamentary Caucus on SDGs

The implementation of SDGs in Tanzania is under the FYDP II framework requiring local authorities to integrate the goals in their Strategic Plans. As PO-RALG is the custodian of regional administration and local authorities, a familiarisation of the SDGs and its alignment in the FYDP II to its management was essential. Likewise, MPs and councillors are a crucial target as oversight players in this regard.

PF in collaboration with the United Nation Association of Tanzania (UNATZ) and the Tanzania Sustainable Development Platform championed the establishment of the Parliamentary Caucus on Sustainable Development with main objective of bringing the Sustainable Development agenda to the forefront at the parliamentary level engagements. The Caucus was officially launched by Hon. Job Ndugai (MP) – Speaker of the Parliament of the United Republic of Tanzania in Dodoma on 8th November, 2018.

In his speech the Speaker noted that; *"this day marked a historical moment for the Parliament as it joins other parliaments with similar initiatives around the world, adding that it is the first time matters of Sustainable Development have had a formal representation at the parliament level"*.

Also, the speaker promised to ensure that the Caucus gets support from the parliament's administrative arm by providing a coordinator who will oversee the day-to-day coordination of the caucus. Lastly the speaker appreciated UNA Tanzania, Policy Forum and the Tanzania Platform for Sustainable Development for the support offered to the group and commended on the fact that this is the kind of work that civil society should be engaged in to support the government's development efforts.

The caucus is made of 25 members, representing different political parties and parliamentary committees. The group leadership includes a Chairperson - Hon. Augustino Vuma (MP), Vice Chairperson – Innocent Bashungwa (MP) and Secretary –Hon Salome Makamba (MP).

2.1.5 Sensitization of SDGs for Local Level Institutionalization

In the year 2018, Policy Forum made efforts to propel the Agenda 2030 (SDGs) at the local level. This was done through engaging the PO-RALG (an office responsible for coordinating

all regional and districts plans in the mainland) and Parliamentary Committee for Administration and Local Government to bring SDG matters to their attention. Also, councillors were part of this process. PF sensitized them on Agenda 2030 and the importance of incorporating the same into the districts' strategic plans.

The LGWG, therefore, shared their analysis to the Parliamentary Committee for Administration and Local Government on SDGs goals no. 3 and no. 4 on health and education respectively. The analysis was a result of reviewing the 2018/19 PORALG budget looking at spending trends to determine whether SDGs can be realized.

Analysis shows that allocations towards the two sectors were not enough to progressively realize the SDG targets set. Through this engagement, members identified certain parliamentarians as champions to push the SDGs agenda during parliamentary discussions with 10 out of the 20 MPs (50%) targeted, strongly agreeing to contribute to efforts geared towards the implementation of SDGs in the country.

Hon. Margret Sitta (MP) who chaired the session said: *"I call upon MPs to continue using analyses produced by PF which help in evidence-based contributions during parliamentary sessions. I personally commit to continue advocating for the implementation of these plans including the achievement of SDGs and the FYDP II."*

In the same vein, PF hosted a strategic session with the PO-RALG management whereby the management identified the need to be familiarised on SDG and FYDP II alignment which resulted in the network collaborating with the Tanzania Sustainable Development Platform in March 2018 to tailor-make a seminar for the PO-RALG management and other staff on the FYDP II, Agenda 2063, Agenda 2030 and the Sustainable Development Goals. The post-seminar knowledge test results showed huge improvement in awareness with 70% equivalent to 14 officials out of 20 participants indicating to have gained a good grasp of the relationship of SDGs and FYDP II while a majority had claimed very low understanding at the start.

The chairperson at the session, Eng. Nyanda, said *"this training has enabled me to determine how SDGs have been aligned in the FYDP II and since PORALG is responsible for overseeing LGAs, I feel confident to contribute to monitoring their implementation by looking at how the strategic plans of local authorities accommodate the goals."*

These efforts to propel Agenda 2030 on SDGs at the local level have also been recognised by the Controller and Auditor General Performance report on SDGs for the year 2017/2018. The report noted the role that PF has played to sensitise the community on the SDGs through simplified versions of SDGs that are in Swahili language which the network has produced. See the below extract from the CAG report.



Councillors are a key part of oversight at the local level but need to acquire baseline knowledge on planning, allocation and spending of resources. Based on Policy Forum

interaction with councillors, however, awareness of macro-policy planning and regulatory frameworks is still low and hence the network still believes in contributing in this area and the SDGs familiarisation efforts offered an opportunity.

PF trained 106 councillors on regulatory frameworks, policies, laws, regulations and guidelines that govern the business of councils. The training content included the concept of SAM on planning and resource allocation, expenditure management, performance management, public integrity management and oversight management. Furthermore, the participants were trained on sustainable development goals (SDGs) and Five Years Development Plan II (FYDP II) and how these two can be incorporated in planning processes. At the outcome level, the evaluation established that the training was timely, filling a crucial capacity gap and supporting the government to implement institutional strengthening programmes for the participating local government authorities (LGAs). Participants lauded this intervention - *"this course was extremely useful for us. It equipped us with good skills"* (Councillor, Kiteto LGA). During the discussions, the participants indicated that the training conducted by Policy Forum could not have come at a better time. *"In view of funding cuts by the central government and an increasing demand for resources, the training by PF is quite timely. PF has come to fill an important gap that has been left government"* (DED, Kiteto District).

Furthermore, the training helped improve effectiveness in operations at three interrelated levels, namely i) in saving time during Council Sessions ii) equipping Councillors with skills on roles and responsibilities particularly on fiduciary oversight (procurement and financial management) and iii) improving efficiency.

Concerning the former, both councillors and DEDs indicated that with improved awareness of roles and responsibilities, regulations and standing orders, council meetings nowadays take an average of one (1) hour down from three (3) hours before the training. Below are some excerpts to underscore this point:

"Because of lack of awareness, the councillors didn't know what matters were relevant for discussion in Council Committees or in full council meetings. However, with full understanding of roles and responsibilities, we now know what matters are to be discussed in what forum. The full-council meetings are now set aside to ratify high-level decisions that have been concluded at the Committee level. Because of this, our meetings take no more than one (1) hour, are focused and more productive" (Council Chairperson, Mafinga TC)

"Our Council meetings are nowadays enjoyable and effective. We conclude the meetings on time and with much output unlike previously. We thank PF for improving the capacity of my councillors" (DED, Kiteto DC).

In terms of roles and responsibilities; PF enhanced councilors' capacities in overseeing the councils' use of public resources, in understanding the context in which they work and re-tooled them on relevant laws and regulatory frameworks that guide the conduct and mandate of the Local authorities in Tanzania. Participants observed the following: "There is huge improvement in accountability by councillors resulting from enhanced awareness and understanding of laws and various regulations such as management of the Force account and different development programmes" (Councillors, Mafia DC).

Concerning the latter, the evaluation found compelling evidence that the training had resulted in **improved revenue collection** and enhanced **accountability and efficiency through** improved prudence in the utilization of public resources resulting in more development projects being initiated and contractors being disciplined to adhere to quality guidelines. Other outcomes include improved monitoring of development projects and enhanced engendered programming within the beneficiary LGAs. Two cases are presented below;

MAFINGA TC

In Mafinga TC, revenue collection rose from Tsh 2.3B in 2016/17 to 2.9B, representing a 26% growth. However, after the training, various mechanisms to tighten controls and establish new streams of revenue were put in place. Half way the financial year, Mafinga TC had already realized 61% of its annual revenue collection target (Tsh 3.3B). The LGA is therefore on course to achieving its target (Tsh 5.4B), which will represent 87% improvement in revenue collection. "Mafinga is currently one of the best performing LGAs in the Iringa Region, which we attribute to good governance as a result of the training we received" (Chairman, Mafinga TC). *"for instance, to improve revenue collection, we strictly implemented the laws on mining and minerals. We therefore started charging Tsh 100,000 for 30 ton of cement harvested within our borders, up from Tsh 30,000 that was charged in periods prior to the training. The LGA further invested Tsh 138M to acquire land and expand the car park (DED, Mafinga TC). Moreover, after careful interpretation of tax laws, we began to vigorously advocate for implementation of 5% tax charge on timber sales instead of Tsh 5,000 per pole, as was practice. Our advocacy was firm and consistent. We went all the way to Dodoma, seeking for interpretation and intervention by the central government concerning this law. Eventually, the Prime Minister gave an order that 5% should be levied on the sales. These are some mechanisms we have put in place that have enabled us achieve our revenue targets.* (Chairman, Mafinga).

The LGA attribute improved income by modernizing revenue collection (implementing automated receipt system using electronic fiscal devices (EFD)), sealing revenue haemorrhage loopholes (particularly at the District Hospital) and implementing new revenue project/streams such as the implementation of a new environment management levy, launching of the Mafinga Soap Manufacturing industry and the improved bus park. Other upcoming income generation projects included the trucks parking zone and the avocado growing project.

2.1.6 Parliamentary committee clerks show willingness to mainstream gender in their plans

Gender budgeting is gradually becoming a regular annual observation area fuelled by the BWG re-strategizing to mainstream it in its analysis and advocacy and engagement work. In the period under review, PF worked with the Parliamentary Budget Office (PBO) to sensitize parliamentary staff (institutional memory of parliament) on responsive and gender budget and policy analysis. In June 2018, Policy Forum held a session with the PBO officials,

Parliamentary clerks and staff from various committees that aimed to share some skills on gender budgeting and the gaps that exist in development financing for youth as a marginalized group. The meeting urged the officials to focus on the allocations aimed at bringing about the balance between men and women that is gender equality targeted expenditures, women's priority in public services and employment. 11 out of 23 (48%) participants showed strongly willingness to mainstream gender in their committee reports and scrutinize performance reports with a gender lens/eye. Commenting on the quality of the session, a Clerk of a parliamentary committee observed the following:

"I participated in two (capacity building) events organized by PF. I should say that organizing a session for MPs through the Parliament requires not only good relations with Clerks of the parliament but also working relationships within CSOs and the MPs. This is one of the areas that PF has managed very well which resulted to 95% attendance. Facilitators from the Secretariats have a good understanding of what MPs want which made it easy to have active sessions. In addition to being relevant, the topics were timely"

2.2 Gaining support on transparency despite the drawbacks

2.2.1 Financial Secrecy dialogues reignite debate on beneficial ownership

According to the Financial Secrecy Index report, the United Republic of Tanzania scored a high secrecy score of 73%. Surprisingly, even with these attractive secrecy policies, it is only recently that the jurisdiction has been brought under the spotlight. Specifically, the extractives industry has been marred by secrecy and last year, quite notably, the London-listed Acacia Mining Plc was in the news for allegedly understating its tax liabilities in Tanzania. With this in mind, TTJC, in collaboration with Tax Justice Network Africa (TJNA), produced a brief from the latter's Financial Secrecy Index that recommended policymakers to prioritize creating a public register of beneficial ownership of extractive companies as one means of helping curb tax evasion. The financial secrecy index is a politically neutral ranking tool for understanding global financial secrecy, tax havens or secrecy jurisdictions, and illicit financial flows or capital flight.

The beneficial ownership recommendation is in line with the Government's own commitment adopted since 2016 hence the brief was a timely reminder that the process had stalled as it outlined what action was needed. During a policy dialogue to discuss the index held on June 2018 between key stakeholders, TJNA and PF elaborated on this recommendation and how to improve transparency in the extractive sector in the country and this was reported in the printed press and social media and the brief was widely shared to relevant stakeholders.

The Minister for Minerals mentioned the issues in her speech in Parliament while presenting the Ministry's plans and budget estimates for the year 2018/19. She said *"one of the priority areas for the coming year was the establishment of the registry that will publicly list the beneficial owners of the extractive Companies in order to combat corruption and tax evasion."*

PF and TJNA note this modest contribution to reigniting the agenda on beneficial ownership in the extractive sector and putting the issue back on the ministry's focus.

To further scale up the debate, Policy Forum through the TTJC, and in collaboration with HakiRasilimali, organised a high-level dialogue in May 2018 that brought together representatives from the National Assembly, Trade Unions, Government officials, political parties, the media and Civil society organisations.

The discussion aimed at clearly explaining the need for open contracting and beneficial ownership and to carefully ensure public participation in the whole process of contracting. The adoption of Open Contracting standards will empower citizens to play part in the fight against corruption, engaging in corporate social responsibility (CSR) processes and procurements relating to local content in extractives are well known and extractive sector employees' rights are safeguarded in the communities.

Most of the participating parliamentarians (73%) agreed to contribute to efforts to improve transparency of the beneficial owners in the extractive sector and more than half of the participated parliamentarians felt confident to lead the push to improve policy and regulatory framework relating to open contracting. Following this engagement, the team members formulated and submitted specific questions that highlighted these areas of interests to individual MPs including those who attended the sessions to ask the ministers responsible

On June 1, 2018, Tanzania Members of the Parliament representing Lushoto, Hon Rashid Shangazi who attended the engagement and Ubungu, Hon Said Kubenea tabled questions in National Assembly of Tanzania (Bunge) in Dodoma relating to open contracting on the construction of the wall around the Tanzanite mining site in Arusha and the ongoing contract renegotiation between the United Republic of Tanzania Government and ACACIA mining company. The questions tasked government on opacity of the two initiatives which led to response from the Ministry of Minerals (Hon. Angellah Kairuki) and the Minister for Constitutional and Legal Affairs (Hon. Palamagamba Kabudi) respectively.

Furthermore, Policy Forum helped attain some progress in the efforts to curb harmful tax incentives resulting in EA countries competing for Foreign Direct Investments (FDIs) and foregoing critically needed revenue for service delivery otherwise known as 'the race to the bottom'. During PF's participation at a 2-day meeting organised by the TJN-A and FES in Dar es Salaam in June that targeted policy champions from the East Africa Community who may help in shaping and sharing policy perspectives, there was an agreement to restart the 2012 engagements with EALA with the view of harmonisation of the EA tax policy. Concurrent to this, there was also an agreement that a review of the existing tax treaties and assessment of the tax revenue forgone because of signing DTAs among other recommendations be conducted. CSOs were also informed of the Africa Tax Administration Forum (ATAF) DTA Model to help in universal DTA negotiation.

2.2.2 Parliamentary committee agree to tackle regressing budget transparency

Every two years, the International Budget Partnership conducts the Open Budget Survey (OBS), the world's only independent, comparative assessment of the three pillars of public budget accountability: transparency, oversight and public participation. Conducted in Tanzania by PF BWG member HakiElimu, the results of the OBS help CSOs to determine what opportunities governments are providing to civil society and the public to engage in decisions about how public resources are raised and spent for best service delivery.

In the period under review, BWG members engaged the Parliamentary Budget Committee to discuss the OBS findings and agree how to help improve accessibility of key budget information and budget oversight. This engagement focused on the regression of Tanzania's score on the OBS which is a lowly 10 out of 100 from 46/100 two years ago, implying the country provides scant or no information on public budgets.

The Parliamentary Budget Committee members committed to help improve budget information disclosure and work together regardless of their political affiliations. The deputy chairman of the committee tasked MPs by saying that *"It is time we should set aside our political party hats and work together towards achieving transparency throughout the budget process"* - Jitu Soni (PBC Deputy Chair).

2.2.3 Policy Forum and PO-RALG relationship to enhance transparency and participation becomes official

The President's Office-Regional Administration and Local Government (PO-RALG) and Policy Forum for several years has been collaborating in undertaking different activities that aim to facilitate improve transparency, accountability and participation at the local level such as popularizing and rendering simple different government guidelines for citizens and championing access to information.

For instance, in 2012, following a PF request, the ministry issued a circular to LGAs with a list of 19 types of documents to be availed to CSOs upon request. The circular was intended to bring clarity to LGA officials when approached by CSOs as well as complement existing laws governing the provision and access to public information in Tanzania. Also, in 2016, a PO-RALG official Mr. Sebastian Kitiku during PF quarterly meeting asked PF members to help on simplifying three guidelines namely Local Government Development Grant, Monitoring and Evaluation System Manual and Annual Assessment Tool. Policy Forum Members agreed to help simplify the documents. The simplified documents meant to facilitate the Local government Authorities (LGAs) Officials to perform their functions properly. In November 2017, the simplified booklets were launched by the PO-RALG Hon. Deputy Minister Joseph Kakunda (MP).

Through this ad-hoc way of working together, both PF and PO-RALG learned that it is important to have a formal agreement to make the relationship more strategic, complementary and sustainable. In 2017 PF and PO-RALG agreed to officiate their relationship by signing a Memorandum of Understanding (MoU). In July 2018, the MoU was signed by both parties.

The purpose of this MoU is not only to formalize the understanding and working relationship between the PO-RALG and PF, but to also to guide the collaboration and working modalities

between the partners to achieve their common goal of ensuring good governance and accountable use of public money is enhanced at both local and national level. The signed MoU will operate within the following 3 key areas: Governance and accountability; Policy and Budget Analysis and; Engagement in Policy Processes.

PF believes this arrangement will have a cascading effect and other CSOs outside the PF network who also do transparency advocacy, accountability tracking or monitoring exercises, and community participation activities at the local level will benefit as the PO-RALG intends to have more of such MoUs. For instance, beyond PF's 79 members, the Foundation for Civil Society supports approximately 60 organisations on Social Accountability Monitoring (SAM) and Public Expenditure Tracking Surveys (PETS).

2.2.4 2018/19 National Budget Simplified



Simplified 2018/2019 National Budget

Policy Forum continues to collaborate with the Ministry of Finance and Planning in preparing the Citizens' budget document. The document is a simple version of the national budget which makes it easier for the general public to understand the budget and thus enabling them to proactively engage with the budget process in their own communities. It is therefore an exercise that intends to stir up public participation in the budget process.

For the financial year 2018/19, members of the Budget Working Group convened a taskforce together with the Ministry of Finance and Planning and held a plenary session in which all participants went through the document and made significant changes for improving it so that

it is more user-friendly especially for ordinary citizens. The exercise created room for the participants to have an intense discussion with the officials from the MOFP, to agree on the ways that the content was presented and accuracy of the figures.

The document was finalised in both English and Swahili and has been available on the MOFP website while the hard copies disseminated to the public.

<http://www.mof.go.tz/index.php/budget/citizens-budget>

Even with the drawbacks of late production and limited number of copies that this activity has been facing, it is important to commend on its sustainability fostered by the strong relationship that Policy Forum and the Ministry of Finance and planning has had.

2.2.5 10 Years' Performance of PCCB Reviewed

PF has traditionally been producing the Tanzania Governance Review on various government institutions. Whilst implementing this particular activity, it was learned that the report is more likely to yield results if the focus is on a single oversight body which will make follow up a lot easier.

In 2018, PF resorted that the TGR focuses on the PCCB seeking to establish whether there has been value for money within the institution. PCCB obtains public funds and donor funds to run the institution hence it is only logical to see whether the funds are used for a good cause.

The report was based on a desk review and analysed the performance in investigating and prosecuting corruption cases during PCCB's first decade. It is based on the institution and other official data, academic studies, and reports by donor agencies, think tanks, local and international NGOs and the media.

The findings of the report show that from 2008, PCCB grew rapidly in both staffing and national outreach, currently the institution has over 2,000 staff and a presence in every region and most districts of Tanzania mainland, giving it a wide terrain in which to identify, investigate and prosecute corruption cases. However, the number of cases brought to court is a small fraction of the number of cases for which files are opened, let alone the number of successful convictions. Moreover, there has been little progress in sanctioning top officials and business people involved in grand and political corruption.

The report was finalised and launched during the breakfast debate in November 2018. PF intends to use the 2019 interventions with PCCB to closely follow up on the results of the report for an improved performance of the institution.

3.0. Institutional effectiveness and efficiency of Policy Forum network is sustainably enhanced.

In sustaining the effectiveness and efficiency of delivering its mission, Policy Forum has directed specific efforts in enhancing institutional effectiveness by institutionalizing the PMEL strategy to support evidence-based advocacy. PF has also operationalized an Integrated Management Information System (MIS) to allow easy reporting, visualization of data and managing its resources effectively. In ensuring that PF governance is strengthened, external audit exercise has been conducted as well as Annual General Meeting (AGM) and Board meetings. Taking into account the importance of transparency and accountability, a Joint donor meeting was organized and the signing of MOU.

3.1. Learning from global transparency and accountability practitioners about impacting budgets in current environment

Many transparency and accountability practitioners across the world are currently mourning the radical shift of the political and operating context and this can also be observed in Tanzania where democratic backsliding and shrinking civil space is becoming the norm. This has necessitated a rethink by global advocates, practitioners, researchers and funders who have begun envisioning strategic options for new approaches and initiatives to counter these hampering trends.

To this end, and due to PF's long experience in the accountability field in Tanzania, the organization was invited to take part in a field-wide dialogue involving 25 leaders from across the world to take stock of the field and develop scenarios for future work and to build a collective vision on the future of fiscal transparency and accountability.

So in March and April 2018, the organization took part in this international effort led by the International Budget Partnership (IBP) and PF was hence empowered to understand and use scenario planning as a tool for strategic planning and equipped with an understanding of the state of the fiscal transparency field, the trends what has been learned by practitioners in recent years. This includes familiarization of the key questions facing the field including the purpose of transparency and accountability, how power relations among and between citizens, states and corporations can be changed and what drives citizen action.

Participants thought critically about the best ways forward, especially for civil society to advance fiscal transparency. - Described the state of the fiscal transparency field, the trends what has been learned by practitioners and observed the key questions facing the field including the purpose of transparency and accountability, how power relations among and between citizens, states and corporations can be changed and what drives citizen action. The purposes of scenario planning may be risk assessment (evaluating decisions about future projects against the scenarios), strategy evaluation (evaluating current strategies against the scenarios), and strategy development (developing strategies based on the conditions described by the scenarios). Scenarios can also be used to influence public debate and opinion.

This should be useful for the network during its mid-term strategic plan review and an addition to its process of testing its current ToC and help on how to adapt their future SPs to the likely prevailing context as recorded in the scenarios that were identified. These scenarios, set in 2040, include the variables agreed on and will provide help develop strategic options that match these scenarios. A final document will be sent out with tangible strategies to develop into projects or programs.

It has been customary, as part of keeping strategic alliances with organizations that help the network meet its objectives and increase its members' access to knowledge and expertise, that PF participates in such international spaces.

3.2. Improved Policy Forum members' learning for effective Social Accountability Practices

The PF 2017-2020 Strategic Plan recognises the need to deepen the understanding of the impact of social accountability initiatives being undertaken with an aim of leveraging lessons and expertise that will shape social accountability processes in Tanzania. In operationalizing this, PF's Zonal Reflection Meeting (ZRM) and Annual Learning Forum/ Event are the major learning events through which PF members and partners share updates, lessons and reflect on political and socio-economic contextual dynamics pertinent for undertaking social accountability in Tanzania.

The 2018 Annual Learning Event (ALE) was conducted in Dodoma on 23rd October 2018, during the time when PF in collaboration with the Foundation for Civil Society (FCS) and other partners had organised a CSOs week. ALE brought together social accountability practitioners from different parts of Tanzania, including FCS grantees. It included also participants and presenters from government, constitutional oversight bodies, academics, researchers, donor agencies and media professionals. Whilst the ZRMs were conducted in Dodoma and Dar es Salaam on October 1st- 2nd 2018 & October 4th- 5th 2018 respectively.

Both events provided members and partners with an opportunity to share on the key successes, challenges and lessons learnt pertaining to the Social Accountability initiatives. One of the success stories shared is presented here under;

Success of the Sanitation Campaign in Njombe District Council – Attribution of SAM

Njombe District council is one of the LGA's implementing the National Sanitation Campaign that aims at improving the proportion of households and schools with improved sanitation and hygiene services. The council has been implementing community-based Water Sanitation and Hygiene (WASH) interventions including Community-Led Total Sanitation (CLTS) with support from UNICEF and local CSOs. The Council has a total of 12 wards, 45 villages, 227 sub villages and 24,211 households. Up to March 2018, the coverage of improved latrines at household level was 99.2% while the households with hand washing facilities were 93% as per the Council reports. 35 villages (78%) were reported to be Open Defecation Free (ODF) villages with 27 (60%) of them being certified by the Ministry of Health and others being at different stages of certification.

Success realized in Njombe District Council is largely attributed to:

- 1) There is high political will among key decision makers at the Council, including District Commissioner, District Executive Director and District Chairperson; which has resulted to have WASH as a standing agenda in all meetings conducted and consistency in engaging various institutions in addressing WASH challenges,
- 2) Consistency and commitment of the WASH team through intensified outreach programs thus push WASH agenda in all villages,
- 3) Effective accountability systems have been put in place from where all duty bearers provide detailed report quarterly in the administrative meetings as well as full council sessions,
- 4) Enactment and enforcement of the by-laws at the village level, and
- 5) Community members demand for accountability from their leaders during public meetings.

How did it all begin?

A situation assessment (using Ministry of Health WASH assessment toolkit) of the sanitation facilities was conducted in 10 randomly selected schools which resulted to a joint action plan between CSO (IECA), School Management, Village Government and Parents; with the results presented in a village meeting. The plan indicated roles and responsibility of all stakeholders in improving school sanitation facilities; of which the implementation turned out to be very successful. The success came at the time when CSO (IECA) was planning to train Council officials on social accountability as part of the roll-out of the training conducted through Policy Forum. During the training the success of the 10 schools were used as an example.

One of the outcomes of the SAM training was a deliberation to ensure that each institution and household in the Council has an improved sanitation facility (i.e. improved toilet and fixed hand washing facility). An action plan for each village was developed, led by the Council WASH team in collaboration with respective Councilor, Ward Executive and Village Executive Officer; with the latter, be mandated to ensure that the plans are well understood at the village level for operationalization. WASH team on the other hand was easily accessed to provide timely support.

The accountability mechanisms set, included quarterly reporting in the full Council on the implementation of the Campaign by each Councilor; while District Commissioner had a close follow up on the implementation. At the time of campaign initiation in 2014, the Council knew about the importance of accountability but did not have clearly stimulated roles and responsibilities as well as jointly agreed corrective actions for WASH initiatives. It is therefore, just to attribute the SAM training conducted to the sustained WASH initiative in Njombe District Council as this only happened after the training.

Darius Mhawi (TAWASANET)

The key take-aways from the learning sessions (ZRM and ALE) informed participants on better ways to improve social accountability practices at both national and local levels including;

1) *Access to complete and up-to-date information from government authorities is the basic building block for social accountability*: while access to information and decisions could be considered feasible, in certain context it is considerably constrained. In the latter context, CSOs have adopted various approaches of soliciting information, including active engagement of multiple authorities.

2) *Participation of duty-bearers and citizens produces better outcome and multi-directional accountability relationship*: experience shared by participants suggest that different capacity building initiatives (training, workshops, hand-holding support, exposure visit and joint reflections) enhance understanding of stakeholders engaged directly in executing social accountability approaches (SAM, PETS, Score Cards). These in turn have spill-over effects and contribute to subsequent community engagement in finding solutions to the problems faced in the community.

3) *Engagement of SAM/PETS committees during design and implementation of the tools can lead to better articulation, meaningful interface and improved responses*: successful intervention requires right balance during engagement of communities and Council authorities for ownership of the results.

4) *Mainstreaming the participation of marginalised groups is necessary for meaningful results*: participation of women and other marginalised groups (people with disabilities and children) should be ensured. Social accountability initiatives that pay attention to these groups have a better potential of ensuring sustainability.

CSOs are playing an important role in strengthening and making council more transparent and accountable. The social accountability approach by CSOs is increasingly making considerable contribution in improving public services. However, such contributions have remained local and limited to selected networks to which CSOs subscribe. Factors that facilitated the implementation of Social Accountability Initiatives especially at the council level includes; local leaders' readiness and active participation in strengthening good governance and accountability, increased understanding on the importance of Social Accountability as a means of self-reflection, also, willingness of the community to participate and provide insightful details necessary to understand situation and readiness of the duty bearers to collaborate.

3.3. Institutionalization of the new Participatory MEL strategy in the 2017-2020 Strategic Plan

During the previous Strategic Plan (2014-2016), PF intended to use a fusion model of Outcome Mapping (OM) and Results-Based Management (RBM) Logical Framework but this proved challenging due to lack of a participatory MEL strategy. PF's 2017-2020 strategic plan seeks to contribute to enhanced governance and accountable use of public resources by improving civil society capabilities and opportunities to influence and monitor policies.

Following the design and approval of the Strategic Plan and the Theory of Change (ToC), the PF Secretariat worked with Jamii Integrated Development Initiatives (JIDI) to develop a workable, participatory and integrated participatory Monitoring Evaluation and Learning (PMEL) strategy to assist the network in the evaluation of performance of the institution-wide strategic plan.

Institutionalizing MEL agenda at PF is considered a prerequisite to achieve outcome 3 of PF's 2017-2020 strategic plan. The development of the PMEL strategy started with a brainstorming session whereby the synthesized data emanating from the brainstorming formed the important 'scene setting' content for the participatory MEL strategy.

Effective implementation of the PMEL Strategy, however, depends on the extent to which the PF Secretariat and members can grasp evidence-based advocacy and systematically track and document the progress and learnings as a network. Following the approval of the PMEL strategy, a training session was organized for PF Secretariat Staff and members to build the capacity on evidence-based advocacy by systematically documenting processes and results of PF's initiatives. The following actions were proposed for the effective delivery of the PMEL Strategy:

- PF secretariat should continuously share information that will help members fully implement the PMEL e.g. PF secretariat to continue reminding members to submit reports when they are due.
- PF should conduct Quarterly reviews session within the working groups to document progress and impact of PF interventions and document lessons, challenges and opportunities for continuous improvement.
- Member organizations to designate a focal person for the PF agenda within their organization. The reporting and advocacy focal person is key for enhanced networking within members and reporting to the PF secretariat.
- There should be uniformity on the annual plans for all TWGs, i.e. use a standardized template which clearly shows how the milestones are being achieved.
- There is a need to identify Champions among members for specific indicators especially those with specific focus in certain sectors at the national and local level.
- There is a need to have a strategic document that guide all the TWGs. Content of the guideline should focus on how the working groups should operate; with the endorsement of this guideline done by the Board.
- There is need to revise the scope and objective of the Governance Review study so that this survey can be of more practical utility to PF, particularly in gathering data on some of the outcome indicators.

3.4. Strengthening Policy Forum governance

PF has continued its tradition of progressively strengthening governance through ensuring the timely facilitation of the external audit exercise, the organization of the Annual General Meeting (AGM) and Board meetings, as well as the implementation of both AGM resolutions and Board recommendations. Plans are underway to have the newly-elected board members trained on effective policy decision-making and board governance, and the secretariat has set aside resources for conducting an annual retreat in December (and mini-retreat in August to take stock of implementation and to review plans and budget).

The AGM was held on the 20th and 21st of March 2018 and the Annual General Assembly, the highest organ of Policy Forum tasked to the board to review the current MEMARTS and advise on any articles that need amendments and repealing to confirm with current realities in time for the 2019 AGM. Further the amendments would enhance the network governance structures and increase programmatic effectiveness on influencing policies.

3.5. Improved agility through cloud-based Management Information system

The new Policy Forum Strategic Plan envisioned a tool that would have make Policy Forum management processes agile and the collection and management of data more automated, accurate and reliable. It seemed that a web-based Enterprises Resource Planning (ERP) platform would reduce the inconvenience and need for constant physical presence to complete simple office processes. There was also a need for one destination and source of all the network's information related to finance, membership, program & PMEL, human resource and donor management whereby these facets would be integrated to work seamlessly to help with quick decision making.

Development of such a platform started in August 2017 with design inputs from the Secretariat and know-how of the developer, The Bridge Techno Creative (www.thebridge.co.tz). This has now become a reality in the period under review with the January 2018 roll-out of the tailor-made PF Management Information System platform that now streamlines and standardizes processes, has ability to store unlimited amount of data and helps with automated generation of reports for efficiency in monitoring and evaluation.

However, in the tail end of the year two assessment were commissioned by management and one of development partner, these, exercise helped identifying weaknesses on security control environment, extraction of management reports, MIS project implementation and monitoring. All these were important in order to understand system strength and weakness also understanding needs of different users of the system so that it can intergrate both internal and external users.

Because of MIS we have seen staff reporting improved agility that before was difficult, improved access to necessary information depending on credentials, an increase efficiency, improvement in reporting and ability to track progress in real time with enhanced compliance. Also, remarkable, is the ability of the entire staff to input in improving the platform as they use it making learning between the system and users a two-way process. As data continues to be populated and thus creating a treasure trove of information, it is hoped that the secretariat will gain useful insights to improve their work and the staff performances. This data will also be useful during future SP reviews as key milestones and indicators are being gathered.

For instance, supervisors report that staff performances and effectiveness have increased as they offer evidence-based feedbacks and finance department has observed a reduction in time taken from initiating an imprest request to receiving of funds for implementing activities. What normally would have taken 3 days or more now takes a day.

With the current strategic plan forming the backbone of its architectural design, the platform is now the window for decision making, reporting and visualization with unlimited possibilities for the organization as it strives to keep up with 21st Century technological advances and their potential for advocacy in a new world of the information economy. Because staff were involved in its design from the start, PF sees this achievement as innovative and a crucial leap towards its sustainability, resource mobilisation, savings and security in the long run not just for PF for other similarly-structured Tanzanian civil society organizations, which PF hopes will take up the opportunity to experience such a tool for efficiency.

One can see a snapshot of PF MIS below which includes tabs of Dashboard, Finance, HR, MEL on which request is tracked and report progress is shown.

#	Staff Name	Activity	Request Date	Approval Status	Reporting
5	Iman Hatibu	1.1.4: prepare and disseminate infopack	2018-07-25 12:21:37	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
6	Semikae Kilonzo	1.2.5: local and international networking	2018-07-25 10:06:32	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
7	Elinami John	1.3.3: Conduct monthly breakfast debates on public policy issues	2018-07-23 15:51:13	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
8	Prisca Kiwa	1.3.1: Produce 4 simplified versions of relevant policies and guidelines through working groups	2018-07-11 16:19:08	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
9	Hellen Massawe	1.1.5: Analytical support to PF working groups	2018-07-10 13:18:10	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
10	Hellen Massawe	1.1.5: Analytical support to PF working groups	2018-07-10 13:13:13	✓ HOD ✓ FAM ✓ CO ✓ PAY	View
11	Amine Islam	3.1.5: Document and disseminate lesson learned	2018-07-09 09:29:04	✓ HOD ✓ FAM ✓ CO ✓ PAY	View

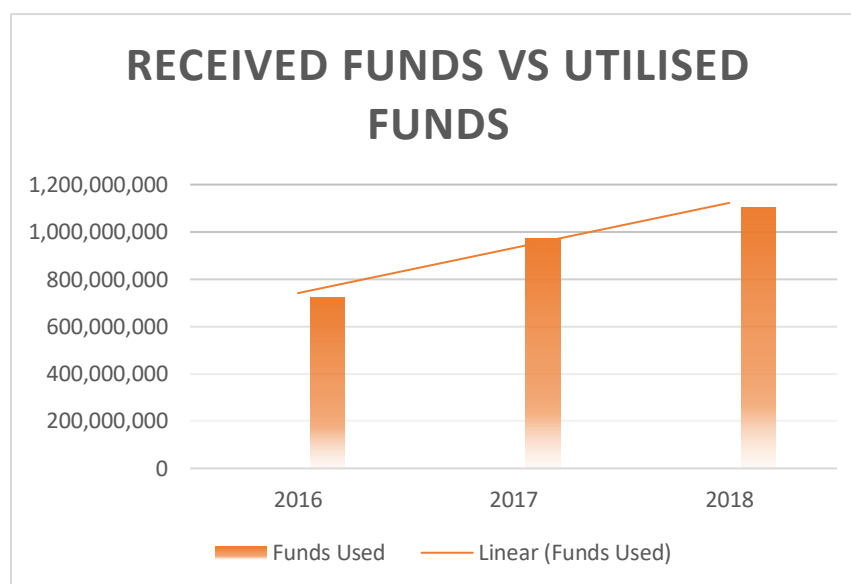
An overview of the Management Information System

3.7. Financial availability and sustainability enhanced

Policy Forum continues to seek funding relationships along terms that enhance transparency and accountability, while at the same time keeping reporting terms uniform and clear, so as to reduce transaction costs and enable staff to concentrate on implementing its core purposes. In the 2nd Quarter of 2018, a joint donor-Policy Forum meeting was held to present reports and discuss matters of common interest where the highlight was discussion on a Non-Binding Memorandum of Understanding (MOU) between the funders and the network to set a framework to harmonies accounting and reporting requirements and to streamline consultations processes.

We continue to see exchange of ideas on the realization of 2017-2020 strategic plan and continual feedback of the theory of change. As observed during last Joint Donor Meeting held in October 2017 and as Policy Forum was implementing its annual plan it was receiving feedback on its theory of change. This resulted to update on its theory of change. The update was received positively during the meeting. These meetings are feedback mechanism for the team and help to focus on the ultimate goal as we continue to implement and learn.

Ushered by the advent of the current strategic plan and increase in core funders who now have a coordination mechanism, there has been significant progress in the resource management and this has been evident in the disbursement of funds. Comparison with 2016, the trend shows that earlier disbursement of funds enormously helps in the utilization of funds, planning and completion of activities. Policy Forum was able to secure financed budget by 100% basing on the contracts with DANIDA, Swiss Development Fund, OSIEA, TJNA and members contributions. Also, 2018 in comparison to the first six months of 2017, PF saw an increase of fund utilization by 11% which is significantly due to fund availability during the period. In 2018 Policy Forum manage to utilise 97% of the funds available, this show Policy Forum has improved predictability of its plan implementation despite the fact that policy advocacy environment is very unpredictable.



A chart showing funds in first half of 2018

In Total Tshs. 2,538,369,038 equivalent of USD 1,123,172 were disbursed for on which 93% were earmarked to fund 2018 annual budget of Tsh. 2,550,297,732. The fund received represent 100% of funds need for the year. During the year Policy Forum spent a total of Tshs. 2,318,089,011 or US\$ 1,025,703.

Although the share of member contribution is low, in 2018 there was increase of Tshs 23.5 million compare to 2017, and

On own sources of funding, during Annual General Meeting in March 2017, it was agreed that membership fees from members was to be increased from previous rate of TZS 50,000 to TZS 100,000. In the first half of this year there has been a lot of emphasis for members to contribute and pay both outstanding balance and 2018 fees. As a result, we have seen a significant increase in membership fees contributions which has reached TZS 5,950,000 compare to TZS 950,000 for the whole of 2017, this is more than 600% increase. This increase in collections will put PF in position to realize its goal of owning its own office in the near future.

Further, it is important to recognise in-kind support from both members and partners. As reported under outcome 1, we have seen interest to contribute financial resources to reprint one of PF's popular version booklet "Utawala wa Kidemokrasia Katika Jamii".

4.0. Lessons Learned

- Engaging an external consultant to conduct a follow-up visit after an intervention is key to harvesting results and potential impacts of the interventions conducted. Based on the two years of implementing the current strategy and the three years of implementing the previous strategy, PF has learned that sometimes implementors can be taken away by the process of implementing the outlined activities in the plans and forgetting to harvest the results of the interventions done. To do things differently, PF in this current strategy has strengthened its MEL system by developing the Participatory MEL strategy as well as embarking on engaging external consultants to document the impact of its work. This is affirmed by the councillor's evaluation exercise that was conducted in four districts where PF has worked with. The evaluation report showed the success of the engagements we had with councillors as explained in section 2.1.5 above.
- Challenges in mainstreaming gender in the plans: Through the discussions that took place during an engagement with the Parliamentary Committee Clerks and PBO staff, it was noted that the Government plans and Budgets actually take into account gender considerations but what actually hinders the implementation as far as this aspect is concerned is scarcity of the financial resources. Therefore, PF's advocacy message should not be simply on the need to mainstream gender but on pushing for disbursement of funds to the plans that are already gender-costed.
- Trend of the eleven (11) BDs organized in this period recognize public money and transparency discussions as the most attended and enjoyed a front-page coverage in the broadsheet newspapers. This trend tells PF to strive organizing public debates which centres its discussion on the public money and transparency.
- The popular version and briefs that PF produces for consumption at the LGAs especially for councillors needs to be those that are relevant to their day-to-day roles and responsibilities. Hence, macro-economic framework documents like TDV 2025, FYDP II & SDGs can be produced for the consumption at the LGAs level for council officials and other similar stakeholders. For councillors, however, documents that are more relevant to them are like the O&OD, LAFM, duties & roles of councillors and budget process at LGAs level, to mention a few.
- In the successful development and launching of Policy Forum Management Information System there are number issues that could have been improved or done better. During the year there were two assessments of the system that were done by both management and development partner, these helped identified possible areas of improvement for the

system. Assessment were important for identifying weaknesses and means for quality assurance further they provided action plans for improvement.

5.0. Conclusion

As PF continues to learn, mature and progress as an institution, it notes worthy and encouraging milestones as a result of its work. The network's efforts to institutionalise civil society work in state processes has seen a long-awaited Memorandum of Understanding (MoU) between Policy Forum and The President's Office – Regional Authorities and Local Government (PO-RALG) signed in the period under review, paving way for enhanced transparency and participation at the local level.

New members are joining the PF family bringing in expertise in areas previously uncovered by the network in its advocacy. Youth financing represents an integral part of public money issues with more than 88% youth being unemployed. Deeper focus in this area will undoubtedly untap new opportunities in the journey for increased, enhanced and effective participation of vulnerable groups in budget and local processes with a view to increasing effectiveness in public money use.

The recent learning from global transparency and accountability practitioners about impacting budgets in current environment is an example of how over the years Policy Forum has sought to seek strategic alliances with those who may enhance the network's ability to achieve Policy Forum outcomes not only with those within the country but also with those outside the country given that we are working in an increasingly globalized world. The opportunities for international lesson-learning and information sharing through collaborative links with like-minded institutions constantly strengthen the organisation.

The network continues to professionalise and modernize by adopting employing tools that will make it more efficient, strengthen its monitoring, evaluation and learning and adapt accordingly for continuous improvement. PF is eager to see how this aspect in its organisational development will change its ways of working and bring actual traction in achieving its outcomes.