



FINAL REPORT
ON
**EXTERNAL MID TERM REVIEW OF THE POLICY FORUM STRATEGIC
PLAN 2017-2020**

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**Managing Director,
Engage Consult Company Ltd, Dodoma**

AFFIRMATION

Except as acknowledged by the references in this report to other authors and publications, the review design described herein consists of our own work. This work was undertaken to review the Policy Forum Strategic Plan, in the implementation of the activities, as part of the requirements of Policy Forum, Monitoring, Evaluation and Learning in the Strategic Plan. Primary quantitative and qualitative data collected throughout the evaluation process remain the property of Policy Forum. In that regard, information and data must be used only with PF consent.

**Managing Director,
Engage Consult Company Ltd, Dodoma**

LIST OF ABBREVIATIONS AND ACRONYMS

AGM	Annual General Meeting
ALE	Annual Learning Events
AMV	Africa Mining Vision
ANSAF	Agricultural Non-State Actors Forum
APNAC	African Parliamentarians Network Against Corruption
BD	Breakfast Debate
BWG	Budget Working Group
CADA	Community Active in Development Association
CAG	Controller and Auditor General
CBO	Community Based Organization
CEO	Chief Executive Officer
CSC	Community Score Card
CSD	Community for Sustainable Development
CSOs	Civil Society Organizations
D by D	Decentralization by Devolution
DAC	Development Assistance Committee
DANIDA	Danish International Development Agency
DC	District Council
DED	District Executive Director
DG	Director General
DRM	Domestic Resource Mobilization
EFD	Electronic Fiscal Device
FY	Financial Year
FYDP II	Five Year Development Plan II
GDP	Gross Domestic Product
HLPF	High Level Political Forum
HR	Human Resource
IFFs	Illicit Financial Flows
IFMS	Integrated Financial Management System
KII	Key Informant Interview
LANGO	Lindi Association of Non-Governmental Organizations Network
	Local Government Authorities
LDCs	Least Developed Countries
LGAs	
LGSR	Local Governance and Stakeholders Relations
LGTI	Local Government Training Institute
LGWG	Local Governance Working Group
LHRC	Legal and Human Rights Centre
LSP II	Legislative Support Project II
M/E	Monitoring and Evaluation
MEL	Monitoring, Evaluation and Learning
MEM	Ministry of Energy and Minerals
MIS	Management Information System
MoFP	Ministry of Finance and Planning
MP	Member of Parliament
NGOs	Non-Governmental Organizations
NRGI	Natural Resource Governance Institute
O&OD	Opportunity and Obstacle to Development
OBI	Open Budget Index
OECD	Organization for Economic Cooperation and Development
OM	Outcome Mapping
PA	Programme Assistant
PBC	Parliamentary Budget Committee
PBO	Parliamentary Budget Office
PCCB	Prevention and Combating of Corruption Bureau
PETS	Public Expenditure Tracking Survey
PF	Policy Forum
PO-RALG	President's Office-Regional Administration and Local

	Government
PSRP	Public Sector Reform Programme
RBM	Results-Based Management
REPOA	Research on Poverty Alleviation
RS	Regional Secretariat
RT	Review Team
RTD	Round Table Discussion
SAM	Social Accountability Monitoring
SDC	Swiss Agency for Development and Cooperation
SDGs	Sustainable Development Goals
SP	Strategic Plan
SPSS	Statistical Package for Social Sciences
SWOC	Strengths, Weakness, Opportunities and Challenges
TC	Town Council
TEITI	Tanzania Extractive Industries Transparency Initiative
TGNP	Tanzania Gender Networking Programme Mtandao
TNRF	Tanzania Natural Resources Forum
ToC	Theory of Change
ToR	Terms of Reference
TRA	Tanzania Revenue Authority
TTJC	Tanzania Tax Justice Coalition
UNA	United Nations Association
UNDP	United Nations Development Programs
VNR	Voluntary National Review
WDC	Ward Development Committee
YPC	Youth Partnership Countrywide
ZRM	Zonal Reflection Meeting

EXECUTIVE SUMMARY

Background

Policy Forum (PF) was established in 2003 and formalised in 2006 as a limited company by a guarantee with membership 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. In 2019, PF changed its legal status and became a National Non-Governmental Organization (NGO) while retaining its same mandates.

In 2017, PF approved a four-year strategic plan (2017-2020) focused on contributing to “improved service delivery through enhanced governance and accountable use of public resources”; with the aim of realizing three outcomes: Outcome 1: Strengthened PF members’ capacity to influence and monitor the implementation of policies relating to public resources; Outcome 2: Policy makers supportive of PF agenda related to transparent, equitable use of public money and increased domestic resource mobilization; and Outcome 3: Institutional effectiveness and efficiency of the Policy Forum network is sustainably enhanced.

In October 2019, PF commissioned Engage Consult Company Limited to carry out a mid-term review of the strategic plan to assess the extent to which progress towards the outcomes of the Strategic Plan has been achieved in the past two and a half years (January 2017 to June 2019).

Methodology

This assignment employed a mixed method for data collection as there was no single method that could adequately address the review objectives. Respondents were sampled from various PF partners and key informant interview; round table discussion and online survey were used as methods for data collection. The analysis of collected data was carried out using content analysis techniques and descriptive statistics using SPSS.

Key findings

It is encouraging to see that PF agenda on domestic resource mobilization is in line with the Government efforts on this agenda. There has been a notable increase in the tax to GDP ratio from 13.3% (2016/2017) to 14.2% (2017/2018), with a slight decline to 13.6% in 2018/2019. However, existence of exemptions to sources that have high propensity to tax, not taxing other potential sources of revenue, using traditional sources of tax and tax evasion, still erode the capacity of the Government to increase tax to GDP ratio. On domestic revenue as a share of the national budget, Tanzania has been making significant progress in mobilization of domestic resources for the Central Government and Local Government Authorities during the past three years. Similarly, there has been a slight increase in the domestic revenue as percent of GDP from 15.6 (2016/2017) to 15.8% (2018/2019) despite a decline in the year 2017/2018 that was recorded at 15.3%. However, for the past three years, the domestic revenue to GDP ratio has been lagging behind the ratio for the Sub Saharan Africa that stands at 17%. The improvement in

domestic revenue to GDP ratio has been due to firm fiscal and monetary measures taken by the Ministry of Finance as well as advocacy message and campaign by PF network and other stakeholders geared at improving domestic revenue collection such as in the mining sector and procurements the aim of which has been to eventually reduce donor dependency.

Majority of PF members (n=33; 97%) have found the network very useful and relevant particularly in this era where issues of accountability and transparency are at core of the government business; as a platform to advocate for policy change, increase knowledge through the existing interaction among members for joint policy analysis and production of policy briefs and one Citizen Budget every year since inception of this strategic plan. There has also been an increase in the involvement and participation of members in the policy making process from 83% (2017) to 87.9 % (2019). Moreover, there has been a notable increase in the capacity of members to analyse policies and also a growing use of tools such as SAM, PETS and Community Scorecard for social accountability.

Regarding its internal operating systems and overall institutional capacity including leadership, management and governance structures, PF has made deliberate efforts to improve them in the past two years. For now, the organization has strong Monitoring, Evaluation and Learning (MEL) system that has integrated all departments and operations using the Management Information System (MIS) and with a dedicated officer to support MEL. The Board and Annual General Meeting (AGM) meet as per constitution and members have strong support to the organization and a Board Charter is currently being finalised to help strengthen board efficacy and value addition. The use of basket funding seems to be a sustainable resource mobilisation mechanism for the organization; even though there is likelihood of failure to meet other unforeseen obligations outside the strategic plan that might emerge in the course of implementing the strategy. The use of Zonal reflection meetings, breakfast debates and quarterly meetings and Annual Learning Events (ALE) have proven to be effective in helping the organisation adapt to rapidly changing contexts and refocusing the operations of PF and its partners.

Lessons Learned

Based on the analysis made in this assignment, the following lessons are documented:

Lesson 1: Engaging Government officials from the very initial stages when conducting social accountability monitoring, budget preparation and other policy analysis work has improved transparency and trust between stakeholders. For PF members to effectively navigate political bureaucracy and attain timely support from the government, PF capacity enhancement to members should extend beyond imparting skills on analysis and application of tools and platforms to familiarizing them with the government systems and political expediency.

Lesson 2: Capacity building to Councilors on leadership, management and governance provided by PF and the approach used; has been highly appreciated by various stakeholders for its effectiveness thus giving an opportunity to rethink its current capacity enhancement despite its mandate being limited to its members and having no

outcome area accommodated in its strategic plan. If PF is to scale up this initiative, a future SP and ToC would have to articulate in detail the rationale for this approach.

Lesson 3: Given the focus of this 5th Phase Government, the mandate of PF to promote social accountability and efficient use of Public Resource, align with the vision of the current President and have proven to be successful in holding duty bearers accountable. In that regard, PF should reflect and seize on this opportunity when conducting a thorough political economy analysis including a power analysis for formulating new SP.

Lesson 4: Joint review meeting with donors to discuss the progress of implementation of the strategic plan, document success stories, challenges and lessons learnt have been a good practice in keeping donors informed and holding PF accountable on the use of donor funds. Therefore, there is a need to enhance this good relationship with donors especially in light of the shrinking of funding to Least Developed Countries (LDCs) and the current diminishing civic space. Given that donors still express interest to support CSO initiatives targeting citizen engagement in areas of public accountability, social accountability and Policy analysis, there is a need for constructive space for dialogue on the viability of these programmes.

Conclusion

Since the inception of the PF strategic Plan in 2017, there have been improvements made in the capacity of the PF members to analyse policies, budgets and produce documents for public sharing. This has enhanced the advocacy capacity of members and it has even increased the number of policies analysed every year despite the limited number of policies and budget analysed with gender lenses.

There is a growing support from the policy makers on the PF agenda related to transparent, equitable use of public money and increased Domestic Resource Mobilization. A number of legislations have been incorporated into PF agendas such as Amendment to the Budget Act of 2015, Written laws (Miscellaneous Amendment) No. 4 of 2017, Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017 and Natural Wealth and Resources (Permanent Sovereignty) Act, 2017. However, Tanzania's open budget index score has dropped to 10/100 compared to 46/100 in 2015.. It has been observed that Tanzania is not doing its best to ensure that the budget information is available by publishing the required documents online in a timely manner. PF has mostly participated in preparation of various policies such as National Decentralization Policy, the CSOs write-up, National VNR for the High Level Political Forum(HLPF), presentation of Voluntary National Review report, development of Finance Act 2018 and development of the Regional and Local Government Strengthening Programme (in draft).

PF has managed to improve its effectiveness and efficiency in terms of institutional capacity since the inception of the strategic plan. The governance structures such as the AGM have been active and functional even though the attendance has not been satisfactory. The Board has a board charter that stipulates its mandates, and it is strong

and functional organ that meets as per constitution. However lack of Board technical committees that can advise the board; and Board being composed of all members from the organizations that are PF members; have put the network at institutional risk.

The use of basket funding is an assurance to the financial base where the funding to the strategic plan outcomes is a signal of achievement rather than reliance on projects though it is difficult to predict for the upcoming strategic plan. The use of MIS as a sound management tool has proven to be an effective and efficient tool for planning, human resource, MEL, finance and procurement processes, with some limitation on its applicability, visualisation of reports, insecurity of information, reliability of MIS operations, less control related to demarcation of duties, lack of disaster recovery plan when MIS is not functional, and the backup system is not institutionalised therefore has no visibility on the process and the CSOs still have less capacity to use MEL systems for reporting.

Key Recommendations

Based on the conclusion and findings of this review, the following recommendations are made:

Impact: To increase critical mass for policy impact, there is a need for PF to engage beyond its members and traditional stakeholders and include other non-state partners in policy analysis, budget analysis and advocacy in various sectors that contribute to the revenue generation, and improvement of GDP.

Relevance: PF network should use a holistic participatory approach by engaging its beneficiaries and stakeholders throughout the planning, monitoring and implementation cycle of programmes. This will ensure that every member and partner is part of the process, and on top of the agenda for advocacy.

Effectiveness: Gender be mainstreamed in all PF operations, PF Secretariat and Board composition and integrated gender indicators, identify gender markers and champions to ensure that the programmes delivered suit the priorities, and policies of the network members and other stakeholders.

Efficiency: PF should mobilize resources so that it is able to recruit some technical staff to support delivery of services at the capacity of finance, auditing and administration. PF should fill shortage of staff in different departments such as in MEL, internal audit, Finance, Procurement and Human Resources. However, in the course of filling the gaps, PF should ensure that it keeps on maintaining a more manageable and effective team.

Sustainability: For the gains and achievements of the current strategic plan to continue manifesting themselves after support from development partners has come to an end, PF needs to improve communication through follow up and feedback lessons learned among all stakeholders.

Other Recommendations: The following recommendations are given separately as they in one way or the other do not follow under the OECD criteria but according to the findings of this review study, they are very important to the operations of PF:

- i. The PF Constitution needs to be reviewed in order to enhance its effectiveness and efficiency on its operations. The following two issues should be considered during the review:
 - A provision of Technical Committees to the Board is urgently required. These will act as advisory committee to the Board which will receive recommendations from the technical Committee and not from the Secretariat. This implies that the Secretariat will present all matters that need the attention of the Board to respective Committee which will discuss and submit its opinions to the Board for consideration.
 - The Composition of the Board should be reviewed to include members outside the PF members. This will enhance transparency and accountability. It is strongly recommended that all board members be not among the PF members.
- ii. It is recommended that the design of a new strategic plan should consider the current government priorities in the areas of accountability and transparency. A need to broaden and scale up the use of SAM, PETS and Community Score is highly recommended. In addition, the need to scale up the training of councillors on issues of leadership, management and governance is also recommended. This fits very well with the current political landscape and regime.
- iii. It has been discovered that most members from BWG, LGWG and TTJC do mix terms like policy making process, policy analysis, policy monitoring and budget making process, budget analysis and budget monitoring. It is recommended that in regular capacity building and coaching to members the same terms should be used but with clear demarcation of meaning from each of them. This will ensure that members are well informed on the way they have to apply such terms into practice.
- iv. Experience shows that most of the life span of the strategic plans including those of the Government that PF is supporting, are 3-5 years. It is recommended that PF should align its lifespan of its Strategic Plan to that of Government to be able to measure the impact of government accountabilities and resource use. The Strategic Plan lifespan needs to be extended to five years and the midterms review can be done in year three.
- v. There is a need to provide regular hands on and practical experience to M/E team and heads of sections in areas of result-based management, on how to support staff members with M/E Issues and how he/she can orient new staff on the new MIS is recommended.

- vi. A need for capacity building, coaching and mentorship for PF secretariat on contract management, management change, networking and partnership, leadership, management and governance and operational research is highly recommended to keep its members updated with regard to changes in the working environment.
- vii. PF should maximise relations with the Government so that they easily access real time data and documents that can be used to monitor the implementation of policies
- viii. PF should put in place capacity building systems to its head of sections for them to understand various practices such as International Financial Reporting Systems (IFRS) and Generally Accepted Accounting Principles (GAAP), and Service Level Agreement (SLA) with the client.
- ix. PF should develop a framework to measure activeness of members in the network and document low participation of PF in the network and come up with recommendation on how to make them active and also to recruit new active members.
- x. PF should put in place National Engagement Strategy on how to navigate political dynamics in this era of limited space to voice and advocate.
- xi. PF should regularly follow up and establish a profile of contracts that have been entered by the Ministry of Mining (MoM) so as to ensure that they are made available to the public.

1.0 INTRODUCTION

1.1 Background of Policy Forum

The Policy Forum (PF) which before was known as Policy Forum Limited was established in 2003 and formalised in 2006 as a company limited by guarantee and not having a share capital through the Companies Act, 2002 Cap 212¹. The main objective of the Policy Forum Limited was to seek enhanced transparent and accountable governance and improved quality of life of the Tanzanian people. In 2019, however, the government made major amendments to the Companies Act, by removing all companies that were limited by guarantee and that had been operating under company modality².

Following this decision of the government, PF was compelled to change its legal registration form from a company to a National Non-Governmental Organization (NGO) with effect from 1st September 2019³. However, since its establishment in 2003, it has been operating as a network of Tanzanian Civil Society Organizations (CSOs), forging lasting and constructive partnerships with various domestic and international stakeholders for policy influencing and promoting the voice of ordinary citizens in decision making processes. This ultimately, the organisation hopes, will help reduce poverty, improve equity and democracy. Of late, the PF's mandate has been on ensuring that there is public resource accountability at local and national level.

1.2 Policy Forum Strategic Direction

The PF's motto on the current strategic plan is 'making policies work better for the people of Tanzania', especially the poor, with a vision to improve the quality of life of Tanzanians. In order to realize this dream, PF decided to develop a mission to influence and monitor the implementation of policies to enhance governance and ensure proper use of public resources. PF believes in strong core values such as: solidarity, independence, participation, equality, accountability, integrity and learning. To achieve the desired change based on the mission statement and core values, PF has a theory of change in place, which ensures that there is improved service delivery through enhanced governance and acceptable use of public resources.

Policy Forum's Fifth Strategic Plan (January 2017–December 2020⁴) was developed following other four previous developed strategic plans. The first Strategic Plan was implemented from 2003–2006; followed by the second one that was implemented from 2008–2010; the third from 2011–2013 and the fourth from 2014–2016. PF decided to develop its fifth Strategic Plan in 2016 following the review that was undertaken for the fourth strategic plan. The structure of 2017-2020 PF's strategic plan documents is in six (6) main sections.

Section one gives the introduction; with a brief background of PF and an overview of 2014-2016 strategic plan. Section two is all about analysis of current operating context where the political, economic and technological environment in which PF operates in Tanzania are explained. The information on social inequalities, situation of the civil

¹PF, Revised Memart, 2014, Dar es Salaam

²URT, Written laws(Miscellaneous amendments (No 3), Act, 2019,

³PF, Constitution, 2019

⁴Policy Forum, 2017, Strategic Plan, Jan 2017-December 2010

society sector, stakeholder's analysis and strengths, weakness, opportunities and challenges (SWOC) of PF in terms of internal and external environment is explained. Section three, explains the strategic focus of 2017-2020 strategic plan, where the theory of change, vision, mission and core values of PF are explained. Key strategic interventions cover section four of SP where the main aim of PF and outputs expected to be delivered are explained. It indicates that PF aims to "contribute to improved service delivery through enhanced governance and acceptable use of public resources"; with the aim of realizing three outcomes:

Outcome 1: Strengthened PF members' capacity to influence and monitor the implementation of policies relating to public resource;

Outcome 2: Policy makers supportive of PF agenda related to transparent, equitable use of public money and increased domestic resource mobilization; and

Outcome 3: Institutional effectiveness and efficiency of the Policy Forum network is sustainably enhanced.

Since the current Strategic Plan was launched, a lot has happened at national and local levels, including changes in political and economic landscapes thus warranting a review of its performance. The review of the current strategic plan intends to assess the extent to which progress towards the outcomes of the Strategic Plan has been achieved in the past two and a half years (January 2017 to June 2019).

1.3 Policy Forum Governance Structure

The highest decision making body of the PF network is the AGM that is convened once per year, with over 70 members meeting to discuss the overall performance of the organization. There is also a Board with seven (7) members that meets once in every quarter to oversee the activities of Policy Forum and make decisions in relation to policies, budgets and other major aspects of the organisation like making regulations for the proper management of the personnel, administration, facilities and finances. Moreover, PF is coordinated by a lean secretariat managed by the Executive Director (ED).

PF has been operating its interventions through two working groups, namely, the Budget Working Group (BWG) and the Local Governance Working Group (LGWG). Both BWG and LGWG bring together members to influence local and national level budgeting processes as well as local governance and open participatory debate spaces at the local and national levels respectively⁵. The PF network also has a management arrangement with HakiRasilimali⁶ (formerly the Extractive Industries Working Group) and the Tanzania Tax Justice Coalition (TTJC).⁷ PF, hence, remains as a notable policy convener/facilitator on social accountability for members as well as making national -local accountability

⁵PF, 2017, Strategic Plan Dar es Salaam.

⁶Haki Rasilimali, 2019, Mandates of organization, <https://www.hakirasilimali.or.tz/about-us/>

⁷A loose coalition of Civil Society Organizations interested in advocating for a reliable, just and transparent tax system in Tanzania, would like to share our views on the current trend in domestic revenue mobilization and suggest alternative options that could be adopted to reduce donor dependency through effective mobilization of domestic resources.

linkages more explicit⁸ in addition to helping strengthen the capacities of members to deliver advocacy results⁹.

1.4 Rationale for the Strategic Review

Since the inception of the PF strategic plan in 2017, it is now more than two years, and there have been a lot of changes that have been happening. These changes are related to political, funding landscape, approaches and models even on the needs to deliver policy related results to Tanzanians. Specifically, PF has committed resources through basket funding to influence policy change in the budget process and deliver results for Tanzanians. All these have compelled PF to undertake this strategic review at this stage to assess the extent to which progress towards the outcomes of the Strategic Plan has been achieved in the past two and a half years (January 2017 to June 2019). The focus for the review has been on three main issues¹⁰:

The first issue has been on the effectiveness of PF advocacy on governance and accountable use of public resources as to whether the quality of PF advocacy work has improved. Simultaneously, there has been assessing as to whether the capacity building approaches are enough and relevant to all members proportionally; and lastly, to assess whether this advocacy work is resulting to policy changes in the country.

Second, convening role of the secretariat: From 2017, PF reverted to the convener role by facilitating and convening SAM learning sessions, working group sessions and policy engagements for members and helping members document impact and draw lessons. It is in the interest of this mid-term review to assess how has PF been able to carry out this role and identify where achievements have been registered as well as areas that need to be improved in the coming years. Three, strategic direction: this entails giving recommendations and lessons to inform the second half of the strategic plan by considering the current operating context. In line with the above three key issues, this review also focused on determining the relevance, effectiveness, efficiency, impact and sustainability of the implementation of the current PF strategic plan.

1.5 Layout of the Report

This review report has five chapters. Chapter one gives introduction of the organization and the rationale for the review, chapter two presents the methodology used to undertake this assignment, chapter three is about findings and chapter four focuses on the key recommendations that are based on the six evaluation criteria as proposed by OECD/DAC¹¹ and five as it has been described in the TOR¹² provided by PF. The last chapter, which is five, is about lessons learned and conclusion emanating from of the review.

⁸PF, 2017, Strategic Plan Dar es Salaam.

¹⁰PF, 2019, Terms of Reference, External Mid Term Review of the Policy Forum Strategic Plan 2017-2020

¹¹ Organisation for Economic Co-operation and Development(OECD), Development Assistance Committee(DAC), accessed on 17 January

2020,<https://www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm>

¹²PF, TOR, 2019, Mid terms review of SP 2017-2020, Dar- Es salaam

2.0 METHODOLOGY AND APPROACH

2.1 Approaches

This review adopted both participatory and non-participatory approaches. Since PF is a network organisation that works with local and international stakeholders; the use of participatory approach where members, oversight bodies(local and national) and partners(including Donors) are fully engaged to provide reflections and evidence on the extent to which the outputs, outcomes and impact of PF strategic plan; has been realised.

Similarly, the non-participatory approach was used for cases where data collection took place using desk review/document review. In addition, the consultants used the PF existing Theory of Change^{13,14} and OECD/DAC criteria to carry out a systematic review of PF strategic plan. The OECD/DAC approach has mostly been applied by non-profit organizations that are supported by bilateral donors. In the context of this review report, OECD/DAC approach was used to determine the relevance, effectiveness, efficiency, impact and sustainability of the implementation of the current strategic plan. The current addition of coherence¹⁵ criterion as issued by OECD/DAC has not featured well in this review.

2.2 Inclusion Criteria and Sampling of the Respondents

The review sampled a number of the respondents based on the following criteria: being PF member (BWG, TTJC and LGWG), partners such as Boundary partners(Central Government officials), oversight bodies(Members of APNAC, MPs engaged in budget issues, Parliamentary Clerks, Parliament Budget office and Local Level Councillors), Media, and Donors. Also, the Consultant contacted PF secretariat, and PF board members. In addition, other inclusion criteria were gender balance, zonal member representation, partners implementing SAM, PETs and Community Score Card. The details of the respondents who participated in this review are as shown in Tables 1-4 below and in Appendix III.

¹³Theory of Change according to extracted form in Strategic Plan of 2017-2020, given the current political, social, economic and financial environment, PF aims to improve both demand and supply sides of accountability working together to solve collection action problems in a highly interactive and highly political manner that puts more emphasis on learning rather than the implementation.

¹⁴David Booth and Diana Cammack(2013), Governance for Development in Africa: Solving Collective Action Problems

¹⁵ OECD/DAC, 2020, Coherence means, HOW WELL DOES THE INTERVENTION FIT? That is, the compatibility of the intervention with other interventions in a country, sector or institution. The extent to which other interventions (particularly policies) support or undermine the intervention, and vice versa. This includes internal coherence and external coherence:

Sample Case 1: Technical working groups

From the two PF technical working groups of BWG, LGWG, members were purposively sampled, 5 members from LGWG, 4 members from BWG, 3 who were members from both groups (see Table 1). Members of TTJC were also included so as to get their in-depth understanding and relevance of the review.

Table 1: Sampling of PF Technical Working Groups

Respondents Category	Respondents	No. of Respondents
Technical Working Groups	<ul style="list-style-type: none">▪ BWG▪ Hakielimu (Dar es Salaam)▪ Open Mind Tanzania (Dar)▪ Save the Children (Dar es Salaam)▪ ANSAF (Dar es Salaam)	4
	<ul style="list-style-type: none">▪ LGWG▪ TUSHIRIKI (Mbeya)▪ Action for Democracy and Local Governance (Mwanza)▪ MUDUGU (Kisarawe - Pwani)▪ The Leadership Forum (Dar es Salaam)▪ Youth Partnership Countrywide (YPC) - Kibaha, Pwani	5
	<ul style="list-style-type: none">▪ BWG and LGWG▪ SIKIKA (Dodoma)	1
	<ul style="list-style-type: none">▪ BWG and TTJC▪ Action Aid Tanzania (Dar es Salaam and Dodoma)	2

Sample Case 2: PF Members

PF members who were not working in any technical working group were also sampled. The following members, namely, the Tanzania Natural Resource Forum (TNRF) from Arusha, Hakikazi from Arusha, Lindi Region Association of Non-Governmental Organizations (LANGO) from Lindi and two CSOs from Mwanza namely Community Active in Development Association (CADA) and Community for Sustainable Development (CSD); were purposively selected based on zonal representation (See Table 2).

Table 2: Sampling of Respondents

Respondents' Category	Respondents	No. of the Respondents
PF Members	<ul style="list-style-type: none"> ▪ LHRC (Dar-es Salaam) ▪ TNRF (Arusha) ▪ LANGO (Lindi) ▪ Hakikazi (Arusha) ▪ CADA (Mwanza) ▪ CSD (Mwanza) 	7
Media	<ul style="list-style-type: none"> ▪ Kahama FM ▪ Mashujaa FM ▪ Nuru FM 	3

Sample Case 3: PF Partners

The Review Team sampled the following PF partners: 1) Boundary partners (Ministry of Finance and Planning (MoFP), PO-RALG from Dodoma and three District Executive Directors of Mafinga, Mafia and Kiteto district councils respectively). From MoFP, one respondent was contacted to collect data while from PO-RALG , the Director of Sector Coordination and Coordinator of Opportunities and Obstacle to Development (O&OD) were reached.2) Oversight bodies(Members of APNAC, MPs engaged in budget committee, Parliamentary Clerks, Parliament Budget office staff). At the Local Level, the following councillors were contacted: from Mafinga Town Council, Mafia Council, Kiteto District Council and Kilwa District Council. 3) On the side of Media, the following were also contacted: Kahama FM, Mashujaa FM and Nuru FM.4) The consultants also contacted International Government Agencies and Private foundations who are donors and contributing partners of PF namely Danish International Development Agency (DANIDA), Swiss Development Cooperation (SDC), Action Aid Tanzania and National Resource Governance Institute (NRGI) (See Table 3).

Table 3: PF Partners

Respondents' Category	Respondents	No. of the Respondents
Boundary Partner	<ul style="list-style-type: none"> ▪ MoFP- dealing with budget issues 	1
	<ul style="list-style-type: none"> ▪ PO-RALG ▪ Director of Sector Coordination ▪ Coordinator of O&OD 	2
	<ul style="list-style-type: none"> ▪ DED ▪ Kiteto DC ▪ Mafinga TC ▪ Mafia DC 	3
Oversight bodies	<ul style="list-style-type: none"> ▪ National Level ▪ Acting Chairperson of APNAC Committee ▪ Secretary APNAC Committee). ▪ MPs Engaged in Budget committee ▪ Parliamentary Clerks ▪ (Coordinator of APNAC). ▪ Parliamentary Budget Officers (Director of Budget Department). 	5
	<ul style="list-style-type: none"> ▪ Local Level Councillors ▪ Mafinga District Council Chairperson ▪ Kilwa District Council Chairperson ▪ Kiteto District Council Chairperson ▪ Kiteto Councillor 	4
Media	<ul style="list-style-type: none"> ▪ Kahama FM ▪ Mashujaa FM ▪ Nuru FM 	3
Donors and Contributing Partners	<ul style="list-style-type: none"> ▪ SDC ▪ DANIDA ▪ Action Aid Tanzania ▪ NRGi 	4

Sample Case 3: PF Secretariat, Staff, Interns and PF Board Members

The Review Team collected data from the staff, interns working with PF on capacity building programme, PF Secretariat, and PF Board members to get their views on the implementation of PF strategic plan (see Table 4).

Table 4: Sampling of PF Secretariat, PF Staff and PF Board Members

Respondents' Category	Respondents	No. Of the Respondents
PF Secretariat and other staff	Executive Director Finance and Administration Manager Manager - Advocacy & Engagement Manager - Budget and Policy Analysis Manager-Local Governance Monitoring Evaluation and Learning (MEL) Officer Senior officer - Local Government Stakeholder Relations (LGSR) Budget and Policy Analysis Officer Policy Analyst- Advocacy & Engagement Intern - M & E Intern - Advocacy & Engagement Intern -Local Government Stakeholder Relations(LGSR)	11
PF Board Members	PF Chairperson of the Board PF Executive Director (Secretary) PF Board Member	3

Sample Case 5: Sampling of PF Members for Survey

The consultants jointly worked with PF Secretariat to develop an electronic questionnaire and shared with all 79 PF members through Survey Monkey. Out of 79 members, only 33 members (28 Males, (85%); 5 Females (15%) equivalent to 41% of all members responded to the survey. The response was more than 30% which is statistically acceptable. However, in the future; need for follow up and several reminders will be needed to ensure that many members respond to the online survey. A summary of the organization members who participated in the survey by sex, location, category and position are presented as appendix III.

2.3 Data Collection

Data collection for this study was undertaken using different methods. The technical team used a mix of data collection methods such as desk review, round table discussion and key informant interview. In some cases, the team used telephone interviews. "Survey Monkey" was also used to collect survey data through online questionnaire that was shared to all PF members through their email addresses. The details of each method are given as follows:

2.3.1 Key Informant Interview

During data collection, the consultants conducted both face-to-face interviews and telephone interviews. The choice of telephone interview based on convenience of getting respondents, cost effectiveness and expediency of the process. The details for each method are as follows:

Face to Face Key Informant Interview (KII)

The primary data were collected using key informant interview (KII) with the aid of an interview guide where structured and semi-structured in-depth interviews were carried out with the PF Secretariat, the BWG, Boundary Partner (PO-RALG), PF Members (LHRC, TNRF, LANGO, and UNA Tanzania), Oversight bodies (Parliamentary/ Committee Clerks, Parliamentary Budget Officers, Local Government leaders i.e. Councillors, MOFP, and PORALG) and Donors and contributing partners (SDC, DANIDA, Action Aid Tanzania and NRGJ).

The key areas of focus during discussion with the respondents included (but not limited to): achievements of the strategic plan interventions compared to the baseline information. The review based on relevance, effectiveness, efficiency, sustainability and impact.

Telephone Interviews

The telephone interview was conducted by the Review Team to interview respondents who could not be reached through face-to-face interview. This was very cost effective, and made it easy to collect data especially for those who were not reachable in terms of their distance or role they play (example; MPs and DEDs etc). The main discussion through telephone was to understand the current progress towards achieving the outcomes of the PF Strategic Plan in the past two and a half years (January 2017 to June 2019). In addition, information in connection with PF, practice of SAM, PETS and community score card was collected; success stories, challenges as well as measures to be taken in order to enhance implementation of the Strategic Plan were solicited.

The respondents who were contacted through telephone interviews included: PF Members (Hakikazi, CADA and CSD), Boundary Partners (MoFP, DEDs (Kiteto DC, Mafinga TC and Mafia DC)), Oversight bodies (Members of APNAC and MPs engaged in budget committees); and Media (Kahama FM, Mashujaa FM and Nuru FM).

2.3.2 Round Table Discussion

The Consultant conducted round table discussion to PF Technical Working groups (BWG, TTJCand LGWG), PF Secretariat and PF Board members. Specifically, the following participated in the Round Table Discussions: BWG (Hakielimu, ANSAF, Sikika, ActionAid Tanzania, TGNP,Open Mind Tanzania, and Save the Children), LGWG (Tushiriki-Mbeya, Action for Democracy and Local Governance-Mwanza, MUDUGU-Kisarawe, Leadership Forum-Dar Es Salaam and Youth Partnership Country Wide-Pwani) and TTJC(Action Aid Tanzania). This aimed at assessing how they were playing their roles in order to realize PF's strategic plan outcomes, how they perceived the role of the PF's Secretariat and implementation of the Strategic Plan at large. Evidence on relevance, effectiveness, efficiency, sustainability and impact of strategic plan interventions was gathered. In addition, suggestions on areas to be improved were collected with the purpose of addressing the bottlenecks and challenges affecting the implementation of the strategic plan.

Other discussion areas focused on the following specific areas: strategic performance review based on outcomes, review of strategic direction-vision, mission, core values, approaches and strategies' review of partnership/stakeholders mapping, funding, finance, management and resource mobilization systems, monitoring, evaluation and learning systems and review of risks and mitigation mechanisms.

2.3.4 Desk Review

Secondary data related to the three outcomes of the strategy were collected using desk review. The Consultant reviewed several documents, some of them being : Policy Forum Strategic Plan 2017-2020, Policy Forum – Annual Reports (2017, 2018), Policy Forum – Baseline Report for Strategic Plan 2017-2020, Policy Forum – Communication and Advocacy Strategy 2017–2020, Policy Forum – Councillors' Evaluation Training Report 2019, Policy Forum – Mid Year Progress Report January to July 2019, Policy Forum – Strategic Plan Log Frame, Policy Forum - Annual General Meeting Reports (2017, 2018, 2019). ,Policy Forum Technical Groups Annual plans, Meetings & Reports (2016, 2017, 2018, and 2019), Policy Forum – External Review of Strategic Plan 2014 – 2016, Policy Forum – Participatory, Monitoring Evaluation and Learning Strategy 2018 -2010, Member Progress and Annual reports, Copies of Citizens Budget , Policy and developed budget Briefs, Success reports (SAM, Score Card and PETS) and Documentaries, Evaluation of the Policy Forum's Breakfast Debates, 2017, Radio evaluation report, Reviewed Theory of Chang, Tax guide Policy, tax exemptions and tax policy briefs. The review of these documents focused on gathering information on the relevance, effectiveness, efficiency, sustainability and impact of the strategic plan interventions.

2.3.5 Survey with Electronic Questionnaire

In order to collect data related to quantitative indicators as in the Theory of Change and MEL Framework, the Consultant developed a “Survey Monkey” tool with a list of questions. The tool was shared for improvement with the PF Secretariat for review before it was distributed to 79 members to respond, that eventually contributed to the 41% of the responses. This is still a reasonable sample size to provide right evidence for the study in triangulation with the qualitative findings.

2.4 Data Analysis

Both qualitative and quantitative data were analyzed using scientifically acceptable data analysis techniques. Qualitative data that were collected through round table discussion and key informant interview were analyzed using content analysis. The MAXQDA software was used to aid the analysis of the data in text form. Regarding quantitative data, descriptive statistics were used where Statistical Package for Social Sciences (SPSS) Software was used to analyze quantitative data.

2.5 Quality Assurance

To ensure quality and credible data collection and analysis, the review was led by qualified and experienced Consultants with background in conducting reviews of policy analysis with knowledge on gender issues, use of Results-Based Management (RBM), and

Impact Evaluation. Also, the study undertook the following steps to maximize the quality of the deliverables:

Briefing sessions: these involved briefing meetings with PF in Dar es Salaam and in Dodoma. The aim was to get clarity of the assignment.

- Pre-testing and revision of data collection tools.
- Data cleaning. This involved checking the data for accuracy.
- Team members were checked for the transcribed data and identified themes.
- Exchanges of draft and final reports among consultants, and the client.

2.6 Limitations during Data Collection and Strategic Challenges Observed

In the course of undertaking this study, the Consultant encountered the following limitations during data collection as well as associated challenges:

Focus on output evaluation made the discussion of the review repetitive as opposed to the normal practice where review and evaluations focus on impact and outcome indicators. We strongly suggest that future review should just focus on outcome and impact indicators only and output indicators should just contribute to the writing of the implications or insights related to outcomes and impact discussions.

Using OECD/DAC criteria for developing recommendations seem to miss the target and focus of the review rather the criteria should focus on the discussion of findings, and conclusion. However, the reader should be able to establish that the recommendations stay focused on the criteria without following a formal approach.

The Review of the Strategic Plan should also focus on reviewing the vision, mission strategies and stakeholders rather than the impact, outcome and output indicators alone. Focusing on only impact, outcome and output indicators as it was insisted by the TOR could miss the essence of Strategic Plan review.

Having activities in the strategies makes it heavier and it dilutes their application as far as programming is concerned. The Strategic plans contain unique strategies that drive the realisation of impact and outcome of the strategic objectives. We recommend that in the future, PF should develop a separate Country Programme to align with the developed Strategic plan which should contain the theory of change, and key activities and output to be realised.

Availability of most of the secondary data for outcome level and on output was not an easy task on our side. We faced issues with different sources with different data on the same indicator. To address this, we managed to contact focal persons from MoFP as well as PF MEL Officer who assisted by providing us with some links with data and we relied on the data from government source.

Online survey using electronic questionnaire was not well executed, since only few members managed to respond to the questions and it required a lot of reminders. However, PF MEL Officer reminded the respondents several times.

3.0 REVIEW FINDINGS

3.1 Overview

This chapter gives the findings from the data collected from PF members, Media, boundary partners and oversight bodies, donors, PF secretariat and PF board members. The findings present the review made to the PF Strategic Plan in the past two and a half years (January 2017 to June 2019).

The findings are given based on the logical flow of the Theory of Change of PF and on the three expected outcomes namely: Outcome 1: Strengthened PF members' capacity to influence and monitor the implementation of policies related to public resource; Outcome 2: Policy makers supportive of PF agenda related to transparent, equitable use of public money and increased domestic resource mobilization; and Outcome 3: Institutional effectiveness and efficiency of the Policy Forum network is sustainably enhanced.

At each level of results, the findings are presented in terms of success, implications are drawn and key issues/challenges are identified based on the collected data. The key recommendations to address the challenges are given in the next chapter.

3.2 Impact Level: Status of Governance and Accountable use of Public Resources by the Tanzania Government

3.2.1 Status of Tax to GDP Ratio

Evidence shows that tax collection as percent of Gross Domestic Product (GDP) has been varying over years¹⁶. According to the projections made by the MOFP, it is shown that there has been an increase in projections of tax to GDP ratio on yearly basis¹⁷. For instance, since 2016 when the current PF strategic Plan was developed, the projections of tax to GDP ratio stood at 12.7 percent (2017/18)¹⁸ compared to 12 percent in 2016/17¹⁹, and with significant increase in projection to 14.2 percent in 2018/19²⁰. Projections for the year 2019/2020 were missing from the documents that were reviewed²¹. Similarly, efforts undertaken by the Government, and other stakeholders including PF members who work in the areas of policy and budget analysis, show some improvement in the tax to GDP ratio from 13.3 percent (2016/2017) to 14.2 percent (2017/18) albeit a slight decline to 13.6 percent (2018/2019). This drop of tax to GDP ratio is attributed to by exemptions to sources that have high propensity to tax, not taxing other potential sources of revenue, using only traditional sources of tax with less impact and prevalence of tax evasion that erodes the capacity of the Government to collect more tax. Despite the slight decline in tax to GDP ratio noted above, PF contribution to improving tax collection in the past two years in the country has been recorded.

Through TTJC, PF has been undertaking the Stop the Bleeding Campaign from 2016 onwards calling for the public and Members of the Parliament to push the agenda to end

¹⁶Various National budget speeches issued by the MOFP from 2016/2017 to 2019/2020.

¹⁷Ibid

¹⁸MOFP, 2017, Budget Speech, 2017/2018 Dodoma

¹⁹MOFP, 2016, Budget Speech, 2016/2017 Dodoma

²⁰MoFP Budget speech, 2018/2019, 2019/2020, Dodoma

²¹MoFP Budget speech, 2019/2020, Dodoma

illicit financial flow, improve efficiency of TRA in collecting tax²², address harmful tax treaties and mainstream the use of electronic systems for tax collection²³. Moreover, PF through TTJC and BWG has supported the Government in improving Tax to GDP ratio by issuing policy statements for government to reduce tax exemptions, improving openness in issuing tax exemptions, and continuing giving tax education to the public²⁴²⁵. The recorded increase in GDP to tax ratio implies that the Government in collaboration with other partners such as PF, has managed to put clear governance systems for the effective tax collection, use and control of public resources that eventually contribute to the enhanced delivery of social services. The strategies for the sustained increase in GDP²⁶ (as from 7.1% in 2019) of the country implies that the government is likely to have more capacity to collect more taxes in the future, thus being able to provide more and quality services (education, health, social protection, water and sanitation etc) to its citizens. Despite the increase in GDP as well as tax collection and strategies in place, yet tax evasions, corruption, inefficiency tax administration, low tax education to tax payers, and less motivation of tax payers are still affecting the capacity of TRA to collect tax. However, a need for sustained increase in tax collection is paramount if at all the Government and other stakeholders have to improve its Tax to GDP ratio.

3.2.2 Status of Domestic Revenue as a Share of the National Budget and GDP

Tanzania is taking measures to improve domestic revenue (from Tax and non-tax revenue) as part of improving the GDP and capacity of the government to fulfil its obligations. Since the 5thPhase Government has been in power, there have been serious fiscal and monetary measures that have been taken to ensure that domestic resources are enhanced²⁷. In the same spirit, many development partners and even local NGOs such as PF have devised various mechanisms and advocacy messages to ensure that the government is held accountable to improve domestic resources²⁸,²⁹

However, it has been difficult to report on domestic revenues as a share of national budget since the MoFP does not publish performance data on domestic revenue as share of GDP. Instead, the available data are on the ratio of domestic revenue as a share of GDP. To be able to measure the share of domestic revenues to GDP, the MoFP presents annually the trend in terms of projections and actual domestic revenues as percent of GDP with exception of 2018/2019 and 2019/2020 where MOFP has projected the Domestic Revenue to National budget at 64.3 percent and 69.6 percent respectively³⁰. Evidence from MoFP shows a significant increase in the domestic revenues as percent of GDP from

²²Action Aid Tanzania TTJC members- Advised to push TRA to regularly revise Tax charges to reflect the income and position of tax payers and optimize taxation in mining industry.

²³ PF, 2017, Annual Report, Dar es Salaam

²⁴ Ibid

²⁵PF, 2018, Annual Reports, Dar es Salaam

²⁶Ministry of Finance, 2019, Budget Speech

²⁷MOFP, 2019, budget speech, Dodoma

²⁸ PF,2017, Strategic Plan, Dar es Salaam

³⁰MOFP, Budget Speech, 2019/2020, Dodoma

15.6 percent for the year 2016/2017 to 15.8 percent for the year 2018/2017³¹ with a slight decline to 15.3 percent for the year 2017/2018. However, this increase for the past three years, has been trailing behind the ratio for the Sub Saharan Africa that stands at 17 percent³². Despite this slow increment, the improvement in domestic revenue to DGP ratio has been contributed to by firm fiscal and monetary measures that the government has taken to improve domestic revenue collection on mining sector and procurement systems.

Likewise, PF's support to this improvement cannot be ignored. Since the launching of PF's strategic plan, PF has been supporting members through BWG and TTJC to carry out a number of interventions such as advocacy with Members of Parliament (MPs) through the Parliamentary Budget Committee (PBC) to strengthen the capacity of LGAs to mobilize internal revenue. Supporting studies with TRA, REPOA and CMI on tax issues, produce policy brief for MPs that shows revenue collection regimes and strategies and advocacy with MOFP to return the mandate of property tax to the LGAs³³. Therefore, given the effort made, there is a promising increase in Domestic revenue as a recorded share of GDP which implies that the Government is not doubtful on the robust capacity in terms of systems and governance. This in turn improved the capacity of the government to give improved service delivery and investments in long terms projects. However, a call for sustaining the increase in domestic revenue as a share of GDP should be given consideration and recording of the actual performance of Domestic revenue as a share of the national budget needs analytical attention in the future. In addition, alignment of the role of Tax justice coalition to resource mobilisation has not been placed.

3.3 Outcome 1: PF Members' Capacity to Influence and Monitor the Implementation of Policies Relating to Public Resources

Usefulness of PF Network and its Contribution to Influence and Monitor Policies Related to Public Resources

The current evidence from PF member's survey shows that 98% of the surveyed members found that the PF network was useful for them to influence and monitor policies related to Public resources. This is consistent with the record during baseline survey³⁴. This evidence correlates with observations from key informant interviews that were held with various members. Most of the interviewed members of the PF admitted that the PF network was useful to them. It is through the network that many of them were able to network and advocate for their agenda. Together with PF, they managed to form a coalition that brought members together to have a single strong voice on policies related to public resources. Based on several interviews held, one of the LGWG members reported:

"Through this network managed by PF, we have been able to enhance our capacity on monitoring, evaluation and learning, policy analysis, writing of policy briefs, citizens' budget, brochures and leaflets that relate to policy and budget. We have increased our network and we interact with various stakeholders including MPs and Senior Government officials from

³¹Ibid

³² PWC, 2019, Sustaining the Momentum National Budget Bulletin 2019/20, Tanzania

³³PF, Annuals Reports, 2017,2018, and 2018, Dar Es Salaam.

³⁴PF, 2016, Baseline survey report , Dar es Salaam

local level to national level, and we even interact with development partners. Our networking is also international.”

It was noted that the network has been used to build capacities of its members e.g. training them on policy and budget analysis, good governance, community involvement on planning issues and the use of accountability tools such as PETS, community score card and SAM. There was clear evidence from members that, as a forum, it was able to influence changes from local to the national level. Apart from the community support, this network has enriched its interactions and even the way it needs to support the government to achieve sustainable goals. UNA, for instance, has managed to carry out capacity building to implementers of SDGs like the parliamentary group on Sustainable Development Goals (SDGs) (25 members), Councillors (Kilwa and Mafia DCs) and PORALG officers. In the same analysis, through this network, UNA Tanzania has made follow up on the implementation, monitoring and achievement/attainment of SDGs in Tanzania. Highlighting this achievement, one of the members (from UNA Tanzania) mentioned that: -

“In fact, UNA has benefited a lot through this network with PF. Being a member and partner and by forming interactions with PF members in various events; it has helped us to learn new ways of conducting policy analysis and even building the capacity related to advocacy, lobbying and programming. All these have also improved the way we engage stakeholders’ influence and their participation in implementing UN agenda in Tanzania”.

Furthermore, in communities where PF and its members work, such communities know how to use social accountability tools like SAM, PETS, O&OD and community score card to monitor resources and development projects, plan the best ways to allocate resources and hold leaders accountable for public resources. As a result, Local Government reports are now published in the public, village meetings are held as per plan and they involve members of the community on issues of budgeting and project implementation. Likewise, tenders are published according to the procurement procedures, communities participate properly in planning for their development and are able to hold their leaders accountable whenever there are signs of misuse of funds and projects that are poorly performed. Reacting on this, one of the members from CSD commented:

“I have been able to share information and experience with other members on social accountability, good governance of resources, policy analysis and implementation. I have also attended several trainings, workshops, seminars and meetings through PF’s support, where I have acquired knowledge and skills on how to use social accountability tools, carry out budget and policy analysis”.

Despite all these success stories from PF members above, yet there are only few members that have been actively engaged in PF activities such as policy analysis, debates and capacity building of CSO at the grass root. There was a feeling that majority of the members who did not participate were not well informed on the activities conducted by PF and other members. Given this, lack of regular institutional capacity assessment for

PF can be a challenge when it comes to engaging effectively with all members. A Discussion with one of the Development Patners revealed that PF network was the best approach to fully engage members in the advocacy strategy. However, there were serious challenges that must be addressed for the network to enhance relevance. She further commented that:

“PF is doing a fantastic job through this network, and that is the best way to go. I however have noted some challenges on the way the network functions and active participation of members. I think the list of members is long but there are few who really participate in the network. PF can think about how to come up with few active members in the future”.

However, discussion with one of the members from Action Aid Tanzania who was a BWG and TTJC member shows that participation of members was not so active in the network, as a result there was a shortage of broad membership contribution. He further insisted that:

“ I have since becoming a member of both TTJC and BWG noted that there is poor participation of members in the network. As result, the few of us are pointed fingers at as if we were the drivers of the organisation and this is too risky when it comes to accountability. I suggest that we review the list of the members and come up with dedicated participants who will really and fully be active.”

Status of Monitoring Policies Relating to Public Resources by PF Members

Monitoring of policies related to public resources is a key component for the Government to understand its mandates to provide quality services to citizens. On this regard, through its members, it was revealed that PF has been supporting the monitoring of allocation, use and disbursement of public resources to various sectors. The findings from current online survey with PF members show that all members (n=33; 100%) have been participating in monitoring policies related to public resources compared to the 79% members who were reported to have been participating in monitoring policies related to public resources before the current Strategic Plan was launched³⁵.

During round table discussion with BWG in Dodoma, one of the members from ANSAF emphasized that:

“We have been working with PF through the BWG to monitor the way various policies are implemented, bringing in our expertise. For instance, my organization has invested in monitoring the agriculture related policies and taxes that affect our farmers. We also monitor the way the Government has been supporting local investors in various sectors such as livestock, Fishery and agro-processing, value chain and in finding the market for agriproducts. We in fact value this approach that is used by PF to engage and work with other organizations interested in policy analysis.”

Evidence also shows that from 2017³⁶ to 2019 about 14 policy briefs from 4 of 2016 were developed and disseminated and these were related to budgets and policies on agriculture, the Five-Year Development Plan II (FYDP II), Sustainable Development Goals

³⁵PF Baseline Report, 2017, Dar es Salaam

³⁶Ibid

(SDGs), extractive industry, natural resource, education, water, trade, industry, and tax³⁷. For instance, LGWG managed to produce a policy brief for 2018/2019, with PO-RALG budget that focused on the trend on allocation of resources in relation to realisation of SDG targets³⁸. In the same analysis, the TTJC contributed to the review of Double Taxation Agreement that was aimed at reducing dependence on foreign aid.

The capacity building, support and use of BWG and LGWG have been key to enabling members carry out such monitoring of policies. Even though there has been a good number of members participating in the monitoring of policies, documentation of the impact of the advocacy initiatives has been patchy, limited in terms of accessing real time data and documents that can be used to monitor the implementation of policies. It was also noted that members were still having inadequate understanding of what they needed to monitor, when they needed to monitor policies and the scope of monitoring policies. Thus, this calls for PF to devise mechanisms on how to best undertake interventions related to advocacy.

Status of PF Members Participating in the Policy and Budgetary Processes

The findings show that majority of the PF members who participated in the survey (n=29; 87.9%) have been participating in the policy making process as well as in budget making process. However, this was only for about 33 members out of 74 members who responded to the questions asked. In 2017, during the inception of this strategic plan, out of 74 members, only 42 members participated in the survey and out of these, 83% of the members reported that they were participating in the policy and budget making process³⁹. There is therefore a relative slight increase in the awareness to engage in the policy and budgeting processes among the members. Further analysis shows that through the BWG and LGWG, PF has managed to influence policy and Budget changes in the country.

According to the interview held with the BWG members, it was found out that within these two and half years (2017-2019) the members have managed to make a greater contribution and influence policy and budget changes especially on health, education, agriculture, water and sanitation, youth, extractive industries and other social services. They participated in the review of the 2010 Mining Act, the NGO policy, five-year national development plan, Law on establishment of Youth Council, budget guidelines, Political Parties Act, 2019 Local Authorities (Elections) Act and the 2018 Finance Act (provided clarity on percentage of loans that should be provided to women, percent of district fund allocation to youth and persons with disability through 4/4/2 approach); pushed for property rating to be carried out by LGA instead of TRA.

Similarly, through the LGWG, members were able to participate in development of the decentralization policy, currently at the approval stage. However, it should be noted that there is still a majority of members who are not actively participating in the policy making

³⁷ PF Annual Report, 2017, 2018, Dar es Salaam

³⁸ PF Annual Report, 2018, Dar es Salaam

³⁹ PF 2017, Baseline report, Dar Es Salaam

process and there are many reasons for this including lack of financial resources, less motivation among the members and lack of follow up mechanism on what each members is committed to deliver⁴⁰. In addition, this indicator lacks clarity since it can be interpreted in terms of analysis, making and monitoring among members which calls for PF to revise its Result Framework so as to come up with the right definition of indicators.

3.3.1 Output 1: PF Members with Knowledge and Skills to Analyse Policies

In the 2017-2020 PF strategic plans, a priority was given to enhance the knowledge and skills of PF members particularly the BWG and LGWG on policy analysis. Since the inception of its strategic plan, PF has been providing trainings on policy analysis and budget analysis, as well as policy advocacy skills. The aim has been to properly engage members and to equip them with knowledge and skills on how to systematically analyse and conduct evidence-based policy advocacy. The following is the discussion of the findings related to the realization of this output.

PF Members with Knowledge and Skills to Analyse Policies by type and Working Group

Evidence from this review shows that, majority (n=30; 91%) of the members who participated in the survey acknowledged to have improved knowledge and skills to carry out policy analysis by type and working group. This is a crude indication of their commitment to analyse policies. There is therefore an increase in the number of members who have knowledge and skills to analyse policies by type and working groups from seven (2017) to 12 (2019). Specifically, in 2017 and before this strategic plan, members such as HakiElimu, Action Aid, Kepa, Oxfam, TGNP Mtandao, ANSAF, Sikika, and Save the Children were recorded to have knowledge and skills to do policy analysis⁴¹. Meanwhile, in 2019, members from both the LGWG and BWG namely the United Nations Association of Tanzania (UNAT), Restless Development, TNCHF, The Leadership Forum, OMT, HAFOTA, YPC and HakiElimu, Sikika, TGNP, ANSAF, STIPRO respectively; have demonstrated the ability of advocacy by conducting evidence-based policy analysis⁴². This capacity increase stems from the training sessions that the network offers to its members. In the first half of the strategic plan, the BWG and LGWG members were trained on advocacy skills and the best way to track impacts of their interventions, budget and policy analysis, accountability measurement, evidence generation and documentation. The Discussion with one of the members of the LGWG highlighted that:

"I am happy with the training that I received from PF, where I managed to even attend training on policy analysis, good governance and budget analysis in South Africa. This training has been helpful on my side, as it has made me among things know how to analyse policies. Because of this capacity, I even managed to do a detailed analysis on the draft of the National Decentralization Policy"

Given the fact that there are two groups, the BWG has been focusing much on analysis of budget and tax related policies while the LGWG has been focusing much on policies

⁴⁰Key interview with Action Aid, UNA, DANIDA, BWG (Save the Children), LGWG (LANGO)

⁴¹ Ibid

⁴² Opcit

related to local governance, citizen participation and social accountability monitoring. Evidence shows that since the BWG members received the training, they have managed to conduct pre -budget analysis for sectors like agriculture, education, health. In addition, the members have been able to develop analysis of the extractive industry and produce position statements. Moreover, BWG has managed to carry out post budget analysis with a gender lens and to produce briefs for youth, water and education sector. The integration of gender into budget analysis has stimulated gender-based discussion in the National Assembly and in the public. On the side of LGWG, this knowledge has helped them to produce a position statement following the Statistics Act of 2015 and 2018 amendments for the government to revise the Act and amend the areas that affect CSOs' advocacy work.

Based on these facts, one of the LGWG Convener affirms that:

'I have participated in several policies or piece of Legislations such as the Statistics Act, the NGO policy, the industrialization policy, and several more others. The analytical work at the task team 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 has already been analyzed and currently, the results are being shared at our monthly civic awareness talks in Kibaha⁴³.'

Number of Policies Analysed

One of the areas that members should demonstrate that they have capacity to analyze policy is based on the number and types of policies that members have managed to work on. In 2016⁴⁴, members managed to analyze and produce only four policy briefs compared with eight (8) policy briefs that were produced by 2017. Most of these policies and policy brief relate to agriculture, the FYDP II, SDGs, extractive industry, water, trade and industry. Evidence from PF MIS has recorded a total of 7 policies that have been analyzed by BWG .These are related to SDGs, Water, Health, Education and Agriculture⁴⁵.

It was revealed further from the survey that more than thirty (30) policies and laws were analysed by members at different stages. Some of the mentioned policies and laws included :The National Youth Act (2015), Statistics Act, Mining Policies Related to Africa Mining Vision, Water, Health, Environment, Agriculture, Wildlife and Education Policies, Local Government Election Regulations 2019, Youth Budget for 2017/2018, The Five-Year Development Plan II 2016/17-2020/21, Tax Policies, Land, Industrial, Child Development, Fishing, Energy and Livestock Policies⁴⁶.

Similarly, the LGWG in collaboration with PO-RALG has managed to produce a simplified version of three Local Government Development Grant Manuals to enhance efficiency of

⁴³Ibid

⁴⁴ PF Baseline Report 2017, Dar es Salaam

⁴⁵PF MIS Report, 2019

⁴⁶PF annual reports of 2017, 2018,

local government officials in executing their roles within their locales. A total of 29,750 copies have been disseminated to 25 regions in Tanzania Mainland⁴⁷.

Furthermore, the two groups have managed to produce policy briefs for the 2017/18 national budget, SDGs localized goals and implementation plans, briefs on National Five Years Development Plan II and Mjue Diwani, position statements on budget, local governance and tax called “Bajeti ya 2017/18 and Mamlaka na Ufanisi wa Serikali za Mitaa” One of the members from the BWG highlighted that: *“We now have adequate knowledge and skills on policy analysis and the Government has been accommodating issues we are raising. For instance in 2017, four (4) out of seven (7) recommendations given in the position statement, appeared in the budget. This is a good achievement”*⁴⁸

3.3.2 Output 2: Policy Forum Members’ Learning for Effective Monitoring of Public Budget and Policy Processes

Improvement of PF Members in the Capacity to Monitor Public Budget and Policy Process

The findings from the survey show that majority of the members (n=31; 94%) showed significant improvement in their capacity to monitor public budgets and policy processes. Similarly, evidence from key informant interview held with BWG shows that there has been significant improvement in the groups on the way they monitor national budget, sectoral policies and even the way they play part in the policy making process. Regarding this, one of the members of BWG pointed out that:

“ To be honest, being in the BWG has improved my capacity to carry out the monitoring of Public budget, such that I now understand the way I have to engage with Members of Parliament, and even to give technical advice to the government during the scrutiny of agriculture budget”.

⁴⁷ PF, 2017, LGWG, Annual report

⁴⁸2017 Budget Working Group Report

On the side of LGWG, one of the members who participated in the review and development of the Local Government election legislations and guideline pointed out that:

“This time, my task has been simple thanks to the training provided by PF. I have managed to provide good input to the review of the local government elections guideline, and the PORALG took up our input”.

Even though evidence shows that members have demonstrated improvement in the monitoring public budget and Policy process, yet they have been several challenges including availability of documents for review, shrinking of political space for advocacy and existence of strict enforcements on data use. All these issues pose a problem in accessing of necessary information and thus call for more advocacies to access information to enable PF play its roles effectively.

PF Members with Evidence of Effective Budget and Policy Process Monitoring

The findings from survey show that majority of the members (n=31; 94%) had effectively analysed and monitored budget and policy process. There was clear evidence from the members that PF has been supporting members through their Technical working Groups such as LGWG and BWG to effectively participate in policy monitoring and budget analysis at different levels. On the same aspect, it was noted that the two groups have been engaged in building the capacity of the members so that they can support local level CSOs to make them be able support communities in terms of making them participate in the policy making process, policy execution and budgeting preparation and execution.

For instance, as it was noted, BWG members have managed to effectively participate in monitoring the analysis of various policies such as Agriculture Policy, mining, education, health, youth financing, Illicit Financial Flow, Double Taxation, drafts budgets and have suggested on the need of the Higher Education Policy Budget to be removed from the Ministry of Education (to have a separate vote). Others are Youth Development Policy, Statistical Acts and Budget Acts. At the same time, it was revealed that the LGWG has succeeded to engage its members in analysing various policies and producing simplified versions such as D by D policy that was initiated by PORALG, produced a policy brief for the 2018/2019, PORALG budget, Youth, Agriculture, Menstrual Hygiene Management in School, Industrialization and Property Tax^{49’50’51}.

Even though majority of the members who responded to the survey claimed to have effective monitoring of policies, there were a number of challenges recorded during key informant interview with both BWG and LGWG. These included: limited space for advocacy; members joining the policy and budgeting process late, political interference in the monitoring process of budget execution, strict statistical enforcement, data on spending not being readily available, data from national budget that are not consistent each year, and inadequate capacity of members to do policy monitoring. On this particular regard, one of the members from BWG reiterated that:

⁴⁹ PF 2017, Annual Report, Dar es Salaam

⁵⁰ PF 2017, Annual Report, Dar es Salaam

⁵¹ PF 2019, Mid Year Report, Dar es Salaam

“In fact, members have different understandings of these issues. Since we have different agenda, it is difficult to harmonise our interest in the group. This in a way has affected even the way we have to effectively work as a group to monitor public budgets and policies in the country. Some of the members are more advanced in these things but some have limited exposure to this practice. All these have affected the way we have to effectively monitor the budget”.

Furthermore, evidence from BWG and LGWG shows that it takes time and effort to make every member understand the agenda to enable the whole group to interact. Also, some policies and laws have not been reviewed for many years to make them suit the current environment and unrealistic implementation of policies. The study findings also indicate that some of the laws have not been harmonized with the policies, have some discrepancy, some laws and policies are not available online, and getting hardcopies is difficult, e.g. it was difficult to trace the D by D policy. Most of the policies and laws are written in English language, thus translation of the same to Swahili is generally difficult and time consuming, mistrust from the government officials who are not free to work with the CSOs and to share information and documents.

3.3.3 Output 3: Policy Forum Members have Access to Tools and Platforms to Engage the Public on Budget and Policy Issues

Platforms

For PF members to engage in the budget and policy analysis, PF has created conducive space for its members. For this case, there have been various efforts made in terms of establishing platforms that can be utilized by PF members to give their views regarding the public budget and policies in place. The findings from the online survey revealed that PF members had access to various platforms that have been promoted and used by PF. These platforms include Breakfast Debate (78.1%), Quarterly Meetings (71.9%). The respondents also mentioned using Community meetings (40.6%) and Media (37.5%)(Table 5).

Table 5: Platforms used by PF members

Platform	Description	Responses	Percent (%)
PF platforms	Breakfast Debate	25	78.1
	Zonal Reflection Meeting	2	6.3
	Quarterly Meetings	23	71.9
	Media	12	37.5
	Community meetings	13	40.6
	Others e.g. Annual Learning event	5	15.6

Multiple Responses

Source: PF Survey Report, 2019

It was found that PF has established several platforms such as Breakfast Debate (BD), Annual Learning Events, Zonal Reflection meetings, and quarterly meetings. In all these platforms, PF members have been in the frontline and have used this opportunity to engage themselves with the policy makers so as to influence some policy decisions related to the use of public resources, improvement of social services and social accountability. The same platforms have been used by the two working groups namely BWG and LGWG as well as TTJC to disseminate policy advocacy messages to the public. During the round table discussion with one of the members of the LGWG, it was noted that:

“ Now we are in Dodoma for the CSO week, and we have been asked to present our products. These platforms are very useful for sharing experience and challenges. However, there is a need for PF to support Zonal Reflection Meeting of its members so that they become active”

In the same perception, , such platforms have fuelled discussions on various topics related to local governance, good governance, social accountability and public resources and have brought positive changes.

The breakfast debates have been useful for members since their inception in 2003. The aim of these debates has been to stimulate, deepen and broaden public participation in key contemporary development issues⁵². As of today, more than 11 debates have been conducted since the inception of this strategic plan in 2017. These debates have been reported to be effective, and relevant since they consistently communicate the message well to the public, despite some challenges related to venue size, on-satisfactory attendance by Government officials, and only few media whose information they broadcast does not reach majority of users⁵³. Likewise, breakfast debates have influenced financial accountability processes such as the recommendations given by WIPA on 2018 breakfast debate such as Ministers to follow the appropriate procedures in responding to audit queries, the parliament to call for a special audit of TZS. 1.5 trillion Mismatches between revenue and expenditures and the government to enhance funding of the CAG’s office have been accepted and worked on by the government⁵⁴.

Since the inception of this strategy, PF has worked in collaboration with various members such as YPC, UNA, Hakielimu, Wajibu Institute of Public Accountability, Tanzania Natural Resource Forum, OXFAM, Restless Development, LHRC and REPOA to run the breakfast debate and give space for non-members and partners to discuss various development issues.

Majority of the interviewed members were positive on the way they had been engaged in such platforms since they are not alone as it has been giving them space to interact with the government and influence some policy decisions but also it is a space for them to show case, learn and understand how to navigate the political dynamics of Tanzania. Discussion with one of the members from BWG shows that:

⁵²PF, 2018, Evaluation Report of Breakfast debate, Dar es Salaam

⁵³ Ibid

⁵⁴Policy Forum Mid-Year Progress Report January–July 2019

“I really support the idea of the Breakfast debate that has stimulated the discussion around many topics related to accountability. This gives stakeholders space to interact with the government and influence some policy decisions but also it is a space for us to voice different matters ”.

Social Accountability Tools

For PF members to engage the public in social accountability, policy analysis and policy making processes effectively, requirement of tools is important. This review undertook a survey to determine the extent to which tools have been used by the PF members and the relevance of each tool. The findings indicate that majority of members reported to have been using Policy Brief (72.7%), budget brief (60.6%), SAM (57.6%), Citizens budget (39.4%) and PETS (36.3%) as social accountability tools (see Table 6).

Table 6: PF Tools used for engagement in Policy advocacy

Tools	Description	Responses	Percent (%)
PF Tools	SAM	19	57.6
	PETS	12	36.3
	Score Card	8	24.2
	Citizens Budget	13	39.4
	Policy Brief	24	72.7
	Budget Brief	20	60.6
	Others	3	9.1

Note: Multiple Responses

Source: PF Survey Report, 2019

For PF members to hold the duty bearers accountable on the use of public resources as well as delivery of services to the citizens, the use of policy and public budget monitoring tools are of paramount importance. Since the inception of this strategy, PF has supported its members in integrating various policy and budget monitoring tools into their programmes. The most common tools that are currently being used by most members particularly those which are at grassroots include: Social Accountability Monitoring (SAM), Community Score Card (CSC), and Public Expenditure Tracking Survey (PETS).

Examples of members who have been using social accountability tools include: HakiElimu (PETS on education), SIKIKA (SAM on Health Sector), Action Aid (PETS, CSC and SAM on various sectors such as Agriculture and tax). Apart from PETS, CSC and SAM, PF members have been using other tools such as budget briefs, Citizens budgets and Policy briefs to make the citizen aware and to influence changes of some laws and policies such as D by D Policy, District Loan scheme, and Local Government election. Given the PF support to some members, they have managed to use their own funds to implement SAM in some areas. Through this, there have been noted successes such as the communities knowing how to carry out social accountability in most of the areas where PF has worked with members. The government has been positive in the way the PF members have been conducting social accountability and the government officials have participated through the task forces. Likewise, results of the Social accountability have been used by BWG and

LGWG to develop policy advocacy messages to influence some policy decisions. In addition, as of now, the community is able to manage their projects without donors' supervision and presence.

Despite all these recorded successes, challenges still exist. These include high cost to implement such tools since they require intensive engagement with the community. Other challenges include mistrust from some government officials and politicians who are not familiar with the process and the tools, bureaucracy in accessing information from respective offices, inadequate engagement of community members in planning from early stages, filtering of community priorities during the budget process at higher level, and limited space to voice and advocate for findings from the social accountability.

3.4 Outcome 2: Policy makers supportive of PF agenda related to transparent, equitable use of public money and increased Domestic Resource Mobilization PF Agenda Reflected in New Legislations and Policies

PF's mandate is to promote better policies for the growth of the welfare of the citizens and economy at large. For the PF to fulfil this, the use of working groups and various development partners as well as boundary partners, has been used as a strategy. In the course of conducting this review, it was learnt that some of the PF's agendas were taken into consideration by the government and were reflected in some of the legislations, policy and frameworks including cross cutting themes. In 2017, the following legislation were incorporated in PF agendas: Amendment to the Budget Act of 2015, Written laws (Miscellaneous Amendment) No. 4 of 2017, Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017 and Natural Wealth and Resources (Permanent Sovereignty) Act, 2017.

Tanzania Open Budget Index Score

Open Budget index is an internationally accepted criterion to measure budget transparency. The Open Budget Survey uses 109 equally weighted indicators to measure budget transparency⁵⁵. These indicators assess whether the central government has been making eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

PF has been following this index to assess to what extent Tanzania has been improving in terms of making the budget documents available to the public and accessible all the time. Evidence from the baseline survey by PF in 2016⁵⁶ reported that by 2015, Tanzania's open budget index score was 46/100. However, the online Budget Survey 2017⁵⁷ indicates that there is a drop of 30% from the score of 2015, which means the score by now is 10/100, while the target by 2020 was to achieve a score of 50/100 on the Tanzania Open Budget Index⁵⁸.

⁵⁵ IBP International Budget partnership, 2017, <https://www.internationalbudget.org/wp-content/uploads/tanzania-open-budget-survey-2017-summary.pdf>

⁵⁷<https://www.internationalbudget.org/wp-content/uploads/tanzania-open-budget-survey-2017-summary.pdf>

⁵⁸ PF 2019, OBS, <https://www.policyforum-tz.org/open-budget-survey-tanzania-drops-substantially-fiscal-transparency>

It has been observed that Tanzania is not doing its best to ensure that the budget information is available by publishing the required documents online in a timely manner. Some of the reasons for this underperformance include change in definition of “publicly available” which OBS 2017 only recognizes those documents that are published online on the relevant government body’s official website as available to the public⁵⁹. Online availability is now considered a basic standard for the publication of government information. As a result of this change, Tanzania no longer receives credit for its Executive’s Budget Proposal and In-Year Reports, which are published only in hard copy. In the case of the Executive’s Budget Proposal, the proposed estimates are not posted online. The only available document on the Ministry of Finance and Planning’s website are approved estimates (“as passed by National Assembly”). To address these setbacks, PF, in collaboration with other partners, has devised strategies to bring the profile of fiscal transparency back to the focus through establishing the public register of beneficial ownership in the extractive industry.

Engagement of PF Members in Policy Making Process

Participation of PF and its members in the policy making process is evident. For instance, the Community for Sustainable Development (CSD) from Mwanza has participated in the development of the first draft of the Early Child Development Policy. There is also evidence that PF was invited in the process of preparing the National Decentralization Policy, the CSOs write-up, National VNR for the High Level Political Forum (HLPF) and presentation of Voluntary National Review report. Furthermore, PF members have participated in various sessions like development of Finance Act 2018 and development of the Regional and Local Government Strengthening Programme (in draft).

3.4.1 Output 1: Improved Public Access to Budget, Extractive Revenue and Tax Information

Key Budget Documents Published Online in the Ministry of Finance and Planning Website

It is an international practice that in order to improve transparency and good governance in the public finances, the Government must release and publish various documents online. As a matter of best practice, the government has to ensure that budget information is available online and easily accessible and clear to ordinary citizens⁶⁰. Therefore, according to the international standards, governments are obliged to publish the following eight (8) documents: pre-budget statement, executive budget proposal, enacted budget, citizen budget, in-year reports, mid-year report, year-end report and annual audit report.⁶¹

In Tanzania, evidence shows that by 2015, the MOFP managed to publish only six budget documents online (except Mid-year Review and End Year Review) out of the eight

⁵⁹ Ibid

⁶⁰ Opening Government Partnership, 2019, <https://www.opengovpartnership.org/members/albania/commitments/AL0045/>

⁶¹ *Breakfast Debate, 31/03/2018-‘How do we improve transparency, public participation and budget oversight’*

required documents^{62,63}. In the course of implementing the current PF Strategic Plan, evidence shows that in 2017, only three documents (i.e. Pre-budget statement, enacted budget, and audited report) were published online out of the required eight budget documents that were supposed to be available online⁶⁴. The less number of documents published online in Tanzania has been caused by the change in definition of the online published information where the government still publishes some documents such as Executive's Budget Proposal and In-Year Reports, only in hard copies. Even though this deviates from the PF target which intended that by 2020, all the eight budget documents be published online for public interest; yet this is only applicable for citizens who have access to internet services, academicians and think tanks. Despite the change in the definition of the information available online, Tanzania like other countries is making information less available online and on how it raises and spends public money. Limited access to budget information among citizens affects their awareness on budget performance and allocations (shrinking transparency), and their capacity citizens to hold the duty bearers accountable. In addition, having limited budget documents published online makes it difficult for policy analysts to advise the government. This limited commitment of the government to publish budget documents online as per international practices, further negatively affects macroeconomic and fiscal stability, economic growth and it may decelerate the efforts to improve the efficiency in public expenditure.

Extractive Contracts Published Online and on the Ministry of Mineral (MoM) Website

PF, together with its partners like HakiRasilimali, have been advocating for transparency and accountability in the extractive sector. Openness in contractual obligations has to enhance effective governance of the natural resources and allow citizens to monitor implementations. However, there is no single extractive contract that has been published on the Ministry of Mineral website (by then MEM website) up to now⁶⁵ and this is far less from the baseline target of PF that at least five mining contracts be published on the Ministry of Mineral website by 2020⁶⁶. During the recent TEITI Global Conference, the Minister for Minerals committed himself the need to develop the database or portal for the mining contract to be displayed on the Ministry's Website⁶⁷. Discussion with one of the members of the LGWG revealed that openness in the way the Government has been entering mining contracts with other international companies/investors is to make the citizens aware on how their natural resources are managed and to prevent loopholes of corruption in the contract transactions. He further highlighted that:

"Natamani hii mikataba yote ya madini iwe wazi, watu wajue kinachoendelea ili tupunguze wizi usioeleweka na kuwafanya watu wanaoingia kwenye mikataba wawe na woga. Unajua rasilimali kama hizi zipo kwenye vijiji lakini unakuta wananchi hawaoni faida ya

⁶²PF baseline 2016

⁶³ International Budget Partnership, Open Budget Survey 2017, accessed on 19 Jan 2020, <https://www.internationalbudget.org/wp-content/uploads/tanzania-open-budget-survey-2017-summary.pdf>

⁶⁴Breakfast Debate, 31/03/2018- 'How do we improve transparency, public participation and budget oversight' <https://www.ipppmedia.com/en/business/tanzania-massive-open-budget-index-drop-2017>

⁶⁵Ministry of Mineral, 2019, Website, Dodoma

⁶⁶ PF baseline report, 2016

⁶⁷PF 2019 Mid-year report pg 18 -19

kuzungukwa na rasilimali hizi. Wito wangu ni kwa wizara husika kuhakikisha taarifa zote za madini na mikataba zinawekwa wazi”.

‘Our translation

“I would like to see that all mining contracts are made publicly available so that whoever is part of the management of such contracts is held accountable. This will minimize misuse of public funds, and make people who enter into contracts accountable. You know, most of these resources are in our villages but the communities around them do not see any value of them. My call to the Ministry of Minerals is for it to make sure that all information related to mining sector and mining contracts is available to the public”.

Africa Mining Vision (AMV) Recommendations adopted into Tanzania Laws

PF has been working with members to support the government and the Ministry of Minerals of Tanzania to improve the Mining Sector. It is clear from evidence that African Countries through African Union (AU) established the Africa Mining Vision (AMV) of 2009 to guide the use and management of mineral resources among member states and control illicit financial flow⁶⁸. Following this, all member countries are supposed to adopt the instruments such as mineral rent and management, geological and mining information systems, building human and institutional capacity, artisan and small-scale mining, mineral sector governance, research and development, environmental and social issues, and linkages and diversification into their legal and policy frameworks⁶⁹. For this case, Tanzania is part of the mainstreaming of all these instruments into its mining policy and legal frameworks.

Since the inception of the PF strategic plan in 2017, PF and its members has undertaken the following initiatives (and realised successes) to support the government to adopt AMV into the Tanzania mining sector⁷⁰. 1) In collaboration with TTJC, PF launched a study titled where is the money? taxation and state of Africa Mining Vision Implementation: A case study of Tanzania and East Africa that aimed at exploring how Tanzania can mainstream the AMV commitments into the mining policy and Legal frameworks⁷¹.2). PF through its members and other partners, advised the government to amend written laws in the extractive industry to enhance control and compliance; supported the establishment of the Mining Commission⁷².3). In collaboration with TTJC,PF advocated for the inclusion of the seven remaining AMV instruments into the national Mining Local Content Strategy and succeeded to push the government to enact the Local Content Regulations of 2019, that enforced Mining Companies to set aside funds as Corporate Social Responsibility, maximise value addition, and create jobs through the use of local expertise, goods and services 4).Together with Tax Justice Network Africa(TJNA) and HakiRasilimali, PF managed to advocate through engagement with MPs, TRA and Ministry of Mineral for domestication of AMV instruments so as to minimize tax evasion and avoidance and

⁶⁸PF , 2019, Report on implementation of Africa Mining Vision(AMV) in Tanzania 2017-2019: A gap analysis Report

⁶⁹Ibid

⁷⁰PF, 2018, Annual Report, Dar es Salaam

⁷¹PF , 2019, Report on implementation of Africa Mining Vision(AMV) in Tanzania 2017-2019: A gap analysis Report

strengthen fiscal regimes of the extractive industry.⁵⁾ Through the Tanzania Tax Justice Coalition (TTJC), members have been able to do analysis of mining acts and mining policy and produce briefs that are reader friendly and 6) Finally, PF through its advocacy initiatives, managed to influence the government to pass the Natural Wealth and Resource Contracts (Review and Re-negotiation of Unconscionable Terms) Act 2017 whose aim is to give the National Assembly power to review the agreement made by the government related to natural wealth and resources.

3.4.2 Output 2: Policy Forum's Domestic Resource Mobilization (DRM) agenda integrated by the Government

Domestic Resource Mobilization is both a National agenda as well as a PF agenda⁷³. The rationale for this agenda is to generate more domestic revenue to finance infrastructures and other big national projects such as Nyerere Hydroelectric Power, Standard Gauge Railways, and even improve social services related to health, education and agriculture etc. The government itself has put clear policy statements on how the DRM can be improved.

For PF, the following have been the success stories on the support to the DRM agenda: Through the TTJC, PF managed to recommend to the government to intensify the use of electronic systems for revenue collection and impose tax with less burden to the informal sector. Through this initiative, the following have been the contributions of PF and success stories⁷⁴ 1) So far TRA has intensified the use of EFD to even small business people and the cost of acquiring EFD has gone down 2) TRA has improved the revenue collection and even put in systems to report quarterly revenue collection trend 3) Domestic Revenue has increased since the inception of the PF strategic plan. On this particular regard, One of the officials from MOFP commented that:

"PF has been in the frontline to advise the government and MOFP through budget analysis and Domestic resource mobilisation agenda. I can see the way PF has been using its members to push the government to ensure that domestic resources are tapped so as to enhance the capacity of the government to provide quality services to its citizens. The push of PF and other partners to TRA and MOFP to intensify the use of EFD to maximise revenue collection has borne fruits as you can see now that TRA has been reporting an increase in revenue collection in every quarter. They should not stop working with TRA and MOFP on this agenda, since this is the cathphrase of our current President and our country as well"

Similarly, PF engaged also a consultant to undertake a study on the nexus between the informal sector and taxation in Tanzania, of which the recommendations of the analysis were shared with TRA. The government also decided to formalize the petty traders across the country by giving them special identity cards that have made TRA to easily recognize, follow up and locate them, thus simplifying the tax collection exercise. This in turn has increased the tax base and domestic resource mobilisation. Pertaining to this, one of the members from LGWG pointed out that: -

"I understand that PF has been supporting the government and MOFP in particular to devise systems on how to capitalise the domestic resource mobilisation. Thanks to this

⁷³PF, 2017, PF Strategic Plan, Dar es Saalaam

⁷⁴TRA, 2020, Tax Collection Statistics, <https://www.tra.go.tz/index.php/tax-collection-statistics>

support and contribution, the government has made the right decision to formalise the petty traders (Marching Guys-Machingas) into the proper resource mobilisation system, where now they are recognised by the TRA. Before that, these Machingas were not paying tax at all and it was chaos to manage them because they were not easily identifiable This in a way has contributed to the domestic resources mobilisation strategy”.

Furthermore, PF has worked with members and PCCB to establish Stop the Bleeding Campaign that engages the public to jointly address misuse of public resources, fight corruption of all forms, loss of public resources and even illicit Financial Flow (IFFs). Through TTJC, PF has managed to contribute to the development process of the Local Content Strategy for the extractive industry sector with specific focus on how CSOs should be part of the process and also integrating the Africa Mining Vision (AMV) as part of the strategy. Through BWG, budget analysis in various sectors of the economy such as agriculture, has also focused on minimizing fund leakages, misuse and so improving domestic revenue generation. The effort of PF on its engagement on resources mobilization attracted the attention of so many public institutions including the PCCB. The Director General of PCCB appreciated the PF’s effort on its fight against Illicit Financial Flows (IFFs). The 2018 PF report⁷⁵ states 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”.

Further discussion with Members of APNAC reported that PF has contributed significantly in combating corruption through some researches that have been conducted. In addition, PF has managed to build the capacity of the members and provided them with tips on how to talk in the National Assembly on how MPs can manage domestic resources and provide oversight roles. Honourable Daniel Mtuka (MP) and Secretary to APNAC acknowledged that:-

“To be honest, PF has shaped our capacity as APNAC members on how we can provide an oversight role during legislation and policy development process related to domestic resource mobilisation. We have been transformed our capacity in a way we can hold the Government accountable on how it has been mobilising resources. I frankly urge the Government to work closely with PF since it is doing the right things and allow space for data sharing so that the researches that are conducted by PF are for the benefits of the nation. In that regard, the government should provide PF team with data so that they give the evidence-based recommendations and advocacy.”

The findings from the interview with Director of Sector Coordination from PORALG show that PF’s support during the development of D by D policy has been recognised. In this area, PF has championed the development of the local governance space and fiscal decentralisation- where the LGAs now have the capacity to mobilise the domestic resources. PF has also been part of the development of new National Decentralisation Policy and Regional and Local Government Strengthening Programme whose agenda of Resource Mobilisation is part of the policy. Furthermore, PORALG has used some research

⁷⁵PF, Annual Report 2018 pg 21

findings that PF and its members have developed over time during the course of development of the policy. During interview, the Director for Sector Coordination from PORALG acknowledged that:

“ To me PF is a good partner as it has championed the transformation of decentralisation policy and also, it has been pushing for Local Economic Development and use of Social accountability to hold duty bearers accountable. I know that PF has a good Domestic Resource mobilisation agenda -that is contributing to the government strategy, and this in fact is part of the fiscal decentralisation. I see PF as a different national CSO which knows how to navigate with government layers of decision making. PF has helped us to even come up with the decentralisation policy where one of their staff and many of their members and partners do attend our planning and validation meetings. However, I urge them to improve the coordination and communication with PORALG so that whatever they do, they should engage us at all stages.”

Furthermore, training that PF has provided to four LGAs has given commendable contribution in terms of LGAs’ capacity to collect more revenues through modernising revenue collection, sealing revenue haemorrhage loopholes and implementing new revenue projects. In addition, such trainings have also enhanced accountability and efficiency in terms of improved utilisation of the public resources⁷⁶. For instance, for Mafinga Town Council, after receiving training from PF on how to manage funds and innovative new sources of revenue, the revenue collection increased from TZ 2.3 billion in 2016/2017 to 3.3 billion in 2018⁷⁷.

3.4.3 Output 3: The Government is more Accountable in the use of Public Resources Including Gender Budgeting and Policies

Holding the Government Accountable for the Use of Public Resources

Evidence from interviews held with members shows that, most of them have been using various tools such as SAM, PETS and CSC to hold the government accountable. Evidence generated from social accountability monitoring has been used by the CSOs and Members to advocate for the wise use of public resources and even to punish those who have misused the public funds⁷⁸. There are several cases where SAM results have played a significant role in saving public resources, raising public resources and even creating awareness on the value for money among the citizens.⁷⁹ ⁸⁰

⁷⁶PF, 2018, Annual Report, Dar es Salaam

⁷⁷Ibid

⁷⁸Cases from Kondo by Sikika, LANGO from Lindi service levy from Oil and Gas industry, Mwanza by CADA on levy on the offshore fishing market(Mwalo)

⁷⁹ PF, 2017, Annual Report, Dar es Salaam

⁸⁰ PF, 2018, Annual Report, Dar es Salaam

Before 2015, trainings to Councillors on LGA management, roles and responsibilities of councillors had been provided by the government. However, since 2016, the government ceased to provide such trainings to councillors. Following this, PF started to support training to councillors in four Councils of Kiteto, Kilwa, Mafia and Mafinga on leadership; roles and responsibilities, interpreting regulations relating to budget, resource mobilisation, project management and value for money, how to run the council's meeting, understanding the councillor's roles and rights, preparation of budget, how to engage the community in programmes and prioritization of community issues, the civil and political rights of the villagers, procurement procedures and laws⁸¹.

Before PF support, it was reported that meetings were taking too many hours when conducting Full Councils' meetings, and it was difficult to run and manage Ward Development Committee (WDC) meetings. Many Councillors were not aware of how to prepare budgets for the councils, how to advise the council on the best source of revenue. Again, most Councillors were not aware of the procurement systems and hence there were a lot of audit queries. In addition, the Councillors had no idea on how to make follow up of projects under implementation, and some committees were dormant for example, the Internal Audit Committee. The planning process was much more of Top-Bottom Approach, with less use of O&OD and the prioritization was not done effectively. Giving highlights of PF's achievement, one of the Councillors said:

"Since PF introduced training to all councillors from the respective councils, there has been a lot of changes in terms of skills and practice of the way the councillors are now running the council. We now follow the budget preparation and even support the community in conducting O&OD. Meetings are conducted on average for only one hour instead of the whole day as it used to be before, and there is proper record keeping of minutes. We now know how to collect tax and other resources. The councillors nowadays do understand when they need to initiate the planning process, and what are the sources of revenue and how to engage community members in all planning stages" and when to hold the duty bearers accountable".

Interviews conducted with District Executive Directors (DEDs) from Kiteto, Mafinga and Mafia show that the trainings provided by PF to all Councillors have changed their way of doing things. Training conducted by PF has generally focused on leadership, management and governance and specifically on how Councillors should supervise government development activities and management of domestic resources. Likewise, they have been on how the Councillors should run the council meetings and involve the community in the planning process. PF has also provided some simplified versions of laws and regulatory frameworks to guide the conduct and mandate of local authorities such as *Mjue Diwani*, *Sheria Mbalimbali Zinazohusu Mamlaka za Serikali za Mitaa*, etc as manuals to help the Councillors increase their knowledge and understanding of the relevant LGA laws, their duty and their roles in connection to resource mobilisation. These booklets were disseminated to Local authorities targeting councillors.⁸²

⁸¹PF, 2019, Evaluation of Social Accountability Councilors Training, Dar Es Salaam

⁸² Local Government Working group Annual report, 2017

The use of Social accountability monitoring has also improved the community's participation in policy making process, budget development and even planning process at grass root level. With this Fifth Phase Government, trust has been established on the use of social accountability monitoring to check for accountability and transparency on the use of public resources. The findings from interview with LGWG show that citizens are now informed through village assemblies and WDC meetings on the status of public revenue and even expenditure within their specific jurisdictions. Reacting to a question in the interview, one of the LGWG members from Tushiriki said the following: -

"I have learnt a lot through this network, where I have been trained on the use of social accountability tools such as SAM and PETS. We have been using these tools in the communities where we work, and we have been able to hold accountable the government leaders, and LGA staff in relation to the provision of services".

Further, the findings from the round table discussion with LGWG reported that, given the support from PF, the Councils (Mafia, Kiteto, Mafinga and Kilwa) have recorded a lot of improvements in terms of improving the LGA performance and holding the duty bears accountable unlike the way it was before⁸³. Similarly, PF's support to simplify and disseminate a book that contains all applicable laws for the LGA has helped the councillors understand various laws that govern the council, how to engage the community in planning and budget preparation focusing on people's priorities and how to hold the duty bearers accountable on the use of public resources⁸⁴. On the same regard, the DED of Kiteto mentioned that:

"In fact, PF training to councillors on LGA management, resource mobilisation and understanding of their roles and duties has given them have confidence to hold the government accountable on the use of public funds. The training has been useful and this in a way, has improved the council's performance. The councillors are now aware of the budget preparation timing and process, they have even improved on how to devise various sources of income and increased revenue collections".

The discussion held with members of the oversight bodies, shows that PF has provided capacity building to the Parliamentary Budget Committee (PBC), APNAC members and Parliament clerks on various areas such as SAM, make follow up on the allocation of resources and disbursement of funds, report writing, how to construct productive questions, financial management and gender mainstreaming and how to hold the government accountable on the use of resources. MPs are now capable of fulfilling their roles by asking productive questions, with evidence on how to ask question. The chairperson of APNAC (Hon Cecilia Paresso) acknowledged that:

"PF has given us tools through training, where now I have confidence on how to ask questions in the National Assembly, how to hold the government accountable on the allocation of budgets, funds follow up and even on misuse of funds, and I know how to construct questions to ask, and use evidence to inform the contribution. I propose such type

⁸³ Ibid

⁸⁴ PF, 2018, Annual Report, Dar es Salaam

of capacity building to be provided every year and after the new general election to new MPs.”

Gender Budgeting and Gender in Policy Process

As part of budget analysis and monitoring of public policies, PF has been working with members to ensure that gender is mainstreamed. PF through BWG has been working to reverse the government’s decision that removed VAT exemptions on girls’ sanitary pads which was previously approved in the National Assembly. The members submitted recommendations to the Parliamentary Budget Committee for the fiscal year 2019/2020, which nonetheless has not been approved⁸⁵. In the same analysis, PF provided training to BWG, TTJC and LGWG on policy analysis as a result, members have had an opportunity to use gender skills to analyse various policies and budgets on youth, water and education⁸⁶. This has helped to sensitize the public on the importance of gender inclusion in policy analysis and budget analysis, thus translating gender response in legislations and in policy making process.

On the other hand, through the BWG, PF has been carrying out engagement with Committee Clerks and the Parliament Budget Office staff on responsive and gender budget and policy analysis. The aim of this is to equip them with skills on how to integrate gender into the budgeting process and into budget analysis. As a result, there has been progress made in terms of analysing the national budget with gender lenses where, in 2017, the BWG undertook budget analysis for the FY2017/2018 and came up with recommendations that aimed at improving the use of language that can have buy -in from the Government⁸⁷. On this, Hon Suzan Kiwanga(MP) a member of budget committee said that:

“The Gender based budgeting is now becoming a topical issue unlike it was before, thanks to PF support to our members. I am happy with the approach that PF is undertaking to mainstream gender budgeting into the legislations and in the policy making process. I will make sure that I advocate for gender inclusion in the National Assembly and that, the policies and budgets to be prepared are of gender lens. This is something that PF should invest in for now since few stakeholders are working on it’.”

3.5 Outcome 3: Institutional Effectiveness and Efficiency of the Policy Forum Network

3.5.1 Monitoring, Evaluation and Learning system of PF Network

In the effort to sustain the effectiveness and efficiency of delivering its mission, PF has put in place PMEL systems and deployed competent staff who oversee this section. The aim has been to track progress of the support and assess the impact of the interventions that it supports through members. Given the fact that PF is a network led organization, in most cases, its role is to facilitate/convene and coordinate the implementation of social accountability programmes by members. However, for PF to monitor, evaluate and learn of what it supports, it has put some systems as follows:

⁸⁵ PF, BWG Report, 2017, Dar es Salaam

⁸⁶ PF, 2018, Annual Report, Dar es Salaam

⁸⁷PF 2017, Annual Report 2017, Dar es Salaam

Monitoring and Evaluation Strategies, Activities and Systems

PF has a full time Monitoring, Evaluation and Learning Officer who provides technical support to the PF and members on all matters related to Monitoring, Evaluation and Learning. The organization decided to develop a PF Management Information System (PFMIS) that supports various functions such as finance, accounts, members' management, programmes and human resources and donor management. The MIS has also a dashboard that helps the Secretariat to monitor performance of key indicators related funds, human resources, operations and programmes. The reporting is done through the system. The MIS reporting system is so detailed as it includes information like gender, type of report and tool used, activities done , mid-year or annual report and any outside engagement that was done like training. In addition, the staff have been trained on the use of the MIS and are familiar with its use. And it is a friendly tool for monitoring and reporting purposes. However, in order to keep users on board, regular refresher training on the system is inevitable. Despite its usefulness, the MIS system⁸⁸ still faces some challenges such as inadequate control environment including demarcation of duties, does not support the production of reports as per International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP), high continuity of PFMIS operations due to systems failure, inadequate backup systems, and lack of clarity of Service Level Agreement (SLA) with the client.

PF has also put clear system on how to carry out evaluation. In most cases, evaluations of interventions are conducted by external consultants to improve quality of conclusions and avoid biases. Most of the common evaluation undertaken includes, working group evaluation, which involves evaluation of working groups plan, activities done by groups to assess any challenge they might face in a year. PF has also been conducting Radio Programmes evaluation through the analysis of how programmes were conducted and what impact did they make on the community. Breakfast Debate and working group's evaluation are done on a yearly basis through external consultancy. Despite such recorded success, most members do not have functional M and E systems in place and there is a lack of link between what members are doing and what PF needs to know. There is no clear reporting system from members to PF thus making it difficult to document success from some members on regular basis.

Learning Systems and Mechanism

In the course of strengthening PF network and organisation at large, PF has put in place learning systems so that it adapts to any happening changes. PF carried out the baseline survey in 2016 that also informed the review of results and indicators of the new strategic plan of 2017⁸⁹. Also, PF produced Tanzania Governance Review (e.g. From Kikwete to Magufuli) every year with the aim of digesting the status of democracy and Public resources in Tanzania and giving some recommendations to the Government⁹⁰. Of recent, PF has worked with PCCB to study the value for money within PCCB and the way PCCB

⁸⁸Swiss Agent for Development and Cooperation (SDC), 2019, MIS patner Risk Assessment of PF

⁸⁹ PF, 2016, Baseline Report, Dar es Salaam

⁹⁰PF, 2017, Annual Report, Dar es Salaam

has been effective in dealing with different forms of corruption and also as part of accountability on its own. Moreover, PF through its members has been conducting roundtable engagement with the government, annual learning events, Zonal Reflection Meeting (ZRM), breakfast debates and quarterly meetings. The Annual learning events (ALE), are usually held in the last quarter of each year, whose participants include PF members, development partners, councillors, boundary partners and other stakeholders. Each year, ALE picks a national theme that is created according to the events that were carried out or thought-out the whole year. The ALE as an instrument is being used as a networking and partnership forum for members and partners to share their success stories and challenges they encounter in undertaking their activities. The Zonal Reflection Meetings are localized at the Zone level to involve members in the particular zones. PF has also been involving media, councillors and boundary partners. The aim of this is to discuss their engagement in the community, challenges and how to address them. In the same analysis, PF has been carrying out annual retreat meeting, semi-annual review meetings with staff, board members and Conveners with the aims to review operational plans, strengthen PF team work, and also review the theory of change. In the course of this review, PF has managed to document further actions such as strategies to address challenges that emerge in the course of implementing the current strategic plan, how to navigate the current political regime, how the Secretariat should remain focused on its convening role, and how to connect members and work on the lessons learnt^{91'92}.

Apart from ZRM and ALE, also PF has been supporting members to participate in the Breakfast debates⁹³, involving speakers from various stakeholders such as CSOs, Government officials, Citizens, members, Development Partners and Media⁹⁴. The debates are conducted indoors, recorded and aired to Channel Ten and Social Media. Similarly, evidence on this has been generated from SAM, PETS, and Community Score cards that are simplified and disseminated to the public for the purpose of improving awareness and learning of the citizens.

Moreover, PF has been convening joint learning meetings with donors for the purpose of improving transparency, accountability, about which MOU was signed. This has fuelled the partnership trust and sustainability of the partnership⁹⁵. In addition, SDC supported the risks assessment of the PF secretariat in 2019, whose aim was to assist PF to continuously strengthen its internal systems of controls and to help give direction on decision making and risk management enhancement⁹⁶. The report documented some key issues including the selection of the board members that does not take into account professionalism rather than being a member of PF, assessment of board member that is not done, and some weak financial control systems. Since the launching of this study report, PF has started addressing some of the issues such as developing the board charter, however, more pace is required to address all issues raised in the report for PF to remain

⁹¹Ibid

⁹²PF held also review meeting or retreat in 2019, with the same focus but also on how they should prepare to learn from the review of SP

⁹³PF, 2018, Evaluation for 2019 Breakfast debate, Dar es Salaam

⁹⁴PF, 2018, Annual Report, Dar es Salaam

⁹⁵Ibid

⁹⁶PF, 2019, SDC Partner Risk Assessment of Policy Forum, Dar es Salaam

focused. There is call for PF to respond to all recommendations that were raised by the SDC and in the report as they are.

Donor and Members Feedback on Capacity of PF Secretariat and Monitoring Systems

Given the fact that PF is a donor funded organization, so the donors have also their own ways to monitor and supervise the work of PF. Discussion conducted with development partners shows that PF is doing well in making the network strong and active. For instance, DANIDA normally checks and monitor how PF works and has its own indicators to monitor the performance of PF. DANIDA has been conducting annual actual visit to check the implementation of PF members' activities and reality on the ground. Discussion with DANIDA highlighted that:

"PF is doing well in making the network strong and active. We, DANIDA, normally check and monitor how PF works, and we have our own indictors to monitor PF performance. We are happy also on the way that PF has been building the capacity of its members using and properly managing the funds provided by donors. The reports are proper and provided timely and they have monitoring and management systems of their activities."

Similarly, some donors were happy with the way PF has been building capacity of its members and the way it has been using funds efficiently and managing funds provided by donors. Evidence from some of the donors shows that PF has managed to improve its reporting systems, improved the quality of reports and has been submitting its reports on time⁹⁷. It has also been credited for having good monitoring and management system for both programmes and operations issues. However, discussion with SDC pointed out that PF has not been doing well in some areas such as not being very well open to some partners. The secretariat is not moving ahead, the number of members remains the same and few are active, limited capacity of the Secretariat and reluctance of the Secretariat to learn and move ahead, and failure to plan on time(e.g., delay in starting the Strategic plan midterm review). On this, the SDC through discussion r said that: -

" We are happy with the approach that PF is using to work with members. However, we see PF as not growing, and with limited capacity to take policy advocacy agenda ahead. Therefore, More should be done to improve the capacity of the Secretariat to make it perform its coordinating role effectively".

Further analysis with LGWG also highlighted the effort made by the PF Secretariat to coordinate all members to undertake the monitoring of Public resource through policy analysis and budget analysis. However, the findings revealed that in some cases, PF has been involved in implementation of some activities such as training instead of building the capacity of members to take lead of such trainings. Similarly, in other cases, PF has even used other CSOs in implementing social accountability monitoring without informing the PF members operating in the same areas where such intervention is taking place. In emphasising this challenge, one of the members of LGWG highlighted that: -

⁹⁷Discussion with Programme Manager- Good Governance and Gender, DANIDA, 2019, Dar es Salaam

“It is also important that PF secretariat should work closely with its members living and working different regions instead of using PF staff, consultants and PF Secretariat. We fully understand that the role of PF secretariat is to facilitate members to effectively take lead in the monitoring of public resources and support the government to develop good policies”.

Interview with Hakikazi from Arusha reported that PF Secretariat has been doing a good work to inform the citizens on issues around monitoring public resources using media. However, the PF Secretariat should maximise the use of members who are living in the same area as part of capacity building rather than bringing an outsider to work in that particular area.

3.5.2 The Secretariat Effectively and Efficiently Manages its Resources Financial and Human Resource Capacity and Systems

In order for PF to manage various resources such as funds, assets, staff and facilities, it has to put in place strong systems. PF has developed a risk management plan that is part of the strategic plan to map out all risks and address them as they arise. However, there has been limited evidence on the way the plan has been operationalised at secretariat and board levels. To carry out this, PF has four major departments including Advocacy and Engagement, Policy and budget analysis and Finance and Administration and Local Governance. The Management Information System (MIS) has been established and it covers all departments within PF. The systems help to monitor, and carry out financial, human resource and procurement processes in a timely manner. PF has been using accounting package, which is called quick book. However, since it has purchased MIS, then all financial systems have been integrated into the Management Information System (MIS). This system is a multipurpose tool where even auditing of documents has been done through MIS without physical presence of the auditor in the office. Management information system in place has improved transparency and accountability as it shows the actual date and time of the activities. Thus, the MIS in place brings out a unified reporting system to donors and to members. It helps to build good relationship and trust to the members and donors.

The procurement process is also transparent, and it is done through tendering process. However, there is no separation of power between those who make decisions on the procurements and those who do evaluate tender documents, thus putting risks on the financial accountability.

In order for PF to manage efficiently the resources from donors and members, the board has been authorising the practice of auditing every year which by using the external auditors, PF has managed to receive unqualified reports.⁹⁸

Also PF has a total of 11 staff part of which form the PF secretariat. The secretariat is currently facing some skills shortage in areas of administration and finance, Monitoring and evaluation as well as procurement (Table 7). These do affect the effectiveness and efficiency of PF to deliver its mandate.

⁹⁸PF 2017 Annual Report, PF 2018 Annual Report and PF Midyear Report

Despite all these success stories, PF still faces a number of challenges such as limited proper demarcation of duties in the financial section due to having only one person in the section, management account not being in a proper format and less reliable, leaving staff with a bulk of working advances that put the organisation at risk of financial audit, weak procurement and documentation of procurement process, weak filing system, lack of full time internal audit section to help the organisation with day to day financial consultations, and organisation risks which are not well mapped and managed⁹⁹.

Table 7: Staffing of PF from 2017 to date

Sn	Department	No of staff by sex		Total	No of Shortage of staff	Shortage of skills or profession
		Males	Females			
1	Local Governance	1	1	2	0	0
2	Advocacy & Engagement	1	1	2		
3	Policy Analysis	1	1	2	0	0
4	Admin & Finance	3	0	3	3	Finance & Accounting, Procurement, Audit
5	MEL	0	1	1	1	Monitoring and Evaluation
6.	Executive Director	1	0	1	0	0

Policy Forum governance

The PF has the constitution of 2016 in place with various levels of Governance, the Annual General Meeting, PF Secretariat and the Board of Directors. The details of each structure are as follows:

⁹⁹PF, 2019, Secretariat Management Response and Action Plan to SDC Partner Risk Assessment of Policy Forum

The AGM and Membership

PF has a functional AGM with 74 members. The Annual General Meeting is the highest body of the PF and it meets once per year. The functions of AGM include election of Board members, approval of audit report, Strategic Plan and various policies of PF. Since the inception of the current strategic plan, the AGM has been conducted as per constitution. However, attendance of some members has been challenging since some of them do not attend reliably. In addition, it is clear that the PF secretariat assumes convening role to ensure that members execute their activities as per PF strategic plan. However, only few members have actively been involved in undertaking PF interventions thus leaving majority of the members contributing less to the network. As a result, PF has been dealing with few sectors and leaving some sectors like infrastructure, trade and investment unattended. It is important that PF secretariat actively sensitizes participation of its members on various network interventions including sectors which have not been active.

The Board of Directors

PF has a functional Board as per constitution with seven members where three (3) are females and four (4) are males. The composition of the board is made up of senior and middle cadre experts representing their organisations and all are elected from the pool of PF members. However, since all members come from the organisations that they represent, there is likelihood for them to represent the interest of their respective organisations rather than the interest of the PF at large¹⁰⁰. PF has managed to hold all four board meetings as per charter in each year and even more than four times per year depending on the needs at that time. Discussion with PF secretariat revealed that most of the board members have been committed and have managed to attend all the meetings. It is the responsibility of the Board to update donors on any major decision reached by the Board. The PF has developed the board charter that stipulates the mandates of the board.

The Board is an administrative body that advises; monitors and governs the secretariat. The Board has been looking at the strategic direction of PF, and thus it is accountable to the members in the AGM. The Board has established system (management of human and financial resources) and plans to the secretariat and supervises what has been agreed upon. The Board has also managed to establish network to outside stakeholders such as donors and government for the benefit and interest of the members and the secretariat. However, there is no committee in the board that should advise the chair of the board, thus putting at risk the functions of the board.

Discussion held with some of the board members revealed that, the Board has supported the PF secretariat with the Strategic plan, and now it is in the process to develop the board charter as a tool and it expects that the Secretariat uses the tool to facilitate the members to meet the PF vision. The board has confidence with the capacity of the Secretariat and the commitment of the team as well. Discussion with the board chair noted that:

¹⁰⁰ibid

“We are happy with the PF secretariat, the work they do, and we are always happy to interact with them and even support them to deliver. We are confident with the pace they are now moving at in the course of implementation of the strategic plan. Since PF is doing a great job, we now expect as the board that PF will consolidate the evidence and lessons learned from various interventions that members are undertaking and be shared with members and other partners”.

3.5.3 Financial Availability and Sustainability

PF has developed its fund-raising strategy whose objective is diversify sources of fund and reduce dependence on donor funding for sustainability of the network¹⁰¹. The purpose of the strategy is to enable PF build more autonomy over its activities and more independence in its decision-making. It is also psychologically empowering for members to feel ownership over PF and its activities and this is one way to sustain the national ownership stated in PF’s principles. However, the strategy lacks focus and it does not contain strategic initiatives that PF envisages to pursue to make the financial position of the organisation sound and viable. In the same analysis, PF has been carrying out Joint review meetings with donors for the sake of sharing the progress of the implementation of the strategic plan as well as to improve transparency and accountability. The data base for contributions from members and donors has been adopted through PFMIS.

The current main sources of funds for PF are from donors and with limited and unpredictable support from members. While the main funding modality for PF is Basket funding from International Government Agencies and Private Foundations where they pool their funds to support the current strategic plan outcomes of choice, yet members have lagged behind in this support. The basketed funding is reported to be the best modality since it guarantees availability of funding for the entire strategic plan period. The main donors for the current strategic plans are SDC, DANIDA, Action Aid and Foundation for Open Societies and other donors. Despite the fact that PF still depends on basket funding as the main source of funding, yet there are a number of challenges that if not addressed will undermine the sustainability of the network. These include: lack of asset that PF can use as an investment vehicle and source of income, unreliable contributions from members, lack of modality on how members can contribute to the PF secretariat, and lack of a harmonised approach to coordinate funds managed by members as part of implementation of the strategy.

The following is the analysis of the profiles of each contributing partner:

PF Members: According to the database of PF, so far there are 74 active members. Also as per constitutions, every member is required to pay annual subscription fee which is set and reviewed by the Annual General Meeting from time to time. Before this current strategic plan, the annual fee was set at TZS 50,000/- per year, while from 2017 to date, the annual fee has been increased to TZS 100,000/- per year. Since the inception of the PF current strategic plan, the collection of annual fees from its members has not been promising and not consistent over time. PF managed to collect TZS 2,950,000(62

¹⁰¹PF, 2018, Fund raising Strategy, Dar es Salaam.

members in 2017), TZS 5,800,000(63 members in 2018) and 15,700,000(14 members up to June,142019)

The total collection from this source from 2017 to date is only 0.004% of the total budget for the past three years. The collection in 2019 seems to be higher since it includes collection of outstanding fees for the last two years. Given the mandate of PF and the demand for financial resources, yet this collection does not serve to support PF to meet its mission.

SDC: SDC support to this strategic plan to date is 33.3% of the total budget. SDC's focus is to strengthen government institutions; support CSOs that are engaged in policy and budget analysis. As development partners, they cannot implement, rather engage other partners like PF through funding, to do the advocacy and influence the government to implement their concern.

DANIDA: DANIDA Support (11.4% of all funds) is mainly focused on thematic areas of health, business, good governance and human rights, economic management and fiscal governance. The strategic direction of the Danish work is to support job creations, progressive efficient tax systems and equal access to quality social services. DANIDA is working with PF as a donor, supporting different development projects through basket funding modality. PF has been selected because of its close work with communities. Through CSOs, it has good and large network and citizen engagement. DANIDA has been co-supporting and funding different development and capacity building activities.

NRGI: NRGI (with 1% of the total budget) is the institute supporting advocacy directly at the global level by enforcing the global norms. It indirectly conducts advocacy in the country where it operates. However, it capacitates the local CSOs by providing them with tools to help them in the direct advocacy on natural resources. NRGI has been conducting training on the basic principles of natural resources to government officials, PF secretariat and members and other stakeholders. It also offers two weeks training on Extraction Industry Hub at regional level and long-term training conducted in collaboration with Harvard University. NRGI also has specific course on media related issues including reporting strategies to media, analytical skills and knowledge and report that add value to the community (See Table 8).

The Action Aid Tanzania: AAT (with 1.2% of the total funding) works closely with PF as a Strategic partner, donor and member of both working groups (BWG and LGWG). As a Strategic partner, it works with PF in Agriculture and food security projects, education, land rights, governance, gender issues, social justice, budget and policy analysis. As donors, Action Aid with other donors like DANIDA, they fund studies and research, advocacy issues, SAM, transparency and community engagement. Action Aid co-hosts Tanzania Tax Justice Coalition (TTJC) so as to understand value of tax and do analysis of mixed tax that could have been used in development of sectors like education and health.(See Table 8).

OSIEA: Foundation for Open Societies (with 3.3% of the total budget) focuses on Education, Youth, Governance and Accountability, Health, Media and Information and Rights and Justice. This Foundation works with national and regional foundations, as well as programmes with regional or global reach. This is the grant making Foundation which aims to shape public policy, to promote democratic governance, human rights, and economic, legal, and social reforms. At the same time, it works to build alliances across borders and continents on issues such as combating corruption and rights abuses (See Table 8).

Other Donors: This is also one of the potential donors for PF. For the current strategic plan, it has contributed 24.3% of the total budget (See Table 8).

Table 8: Funding and Financial Flow 2017 to date

Sn.	Donor	Funding in TZS	% share of the Total budget
1	DANIDA	860,509,506	11.4
2	SWISS DEVELOPMENT CORPORATION	2,504,362,000	33.3
3	Other Donor	1,825,740,244	24.3
4	OSIEA	250,355,745	3.3
5	NRGI	77,500,000	1.0
6	Action Aid	92,418,837	1.2
7	PF members Contributions	24,450,000	0.004
	Total	5,635,336,332	100

The PF's target achievement of resource mobilization and strategic plan financial targets during the implementation of this SP has been as follows: in 2016, there was 50% of resources mobilized against strategic plan financial targets. However, in 2017, the PF Annual Report shows that, there was 105% pledge of the budget and 85% of the disbursement. Likewise, the PF 2018 Annual Report indicates that, there was 100% pledge of the budget and 93% disbursement. In 2019 again, there was 100% pledge of the budget and by July 2019, PF had received 57% disbursement¹⁰². The actual expenditure for each outcome has been promising as shown in Table 9.

¹⁰²PF 2019 Mid-Year Report, pg. 21

Table 9: Funding Flow 2017(TZS) to date

Sn	Outcome	Planned Expenditure	Actual expenditure to date	Remaining Amount in TZS	% Remaining
1	Outcome 1	3,177,423,840	2,423,264,926	754,158,914	23.7
2	Outcome 2	1,455,774,236	951,241,148	504,533,088	34.7
3	Outcome 3	1,510,207,564	1,080,018,524	430,189,040	28.5
4	Administration Support	1,381,328,325	1,206,336,947	174,991,378	12.7

3.5.4 Strategic Focus of Policy Forum

PF has in place relevant and strong core values such as solidarity, independence, team work and participation, equality, accountability, integrity and learning that have helped to shape the direction and culture of members, board and staff. However, the Board believes that learning and collaboration are key core values for Policy Forum to excel and deliver.

Evidence from the LGWG, BWG, Staff, board, partners and donors interview show that the current focus, mission and vision of PF as in the current strategic plan is relevant and has attracted donors for funding and members to work with PF to influence policy change. The mission of PF on influencing and monitoring the implementation of policies for enhanced governance and reasonable use of public resources in Tanzania is still topical and relevant for this country. PF is well positioned and respected within the government machineries and among the partners and donors. Discussion with the Director of Sector Coordination from PORALG emphasized that:

"PF is one of the few CSOs in Tanzania that are doing the right thing for the right moment. Their focus to influence policy change through reasonable use of public funds is the right focus and strategy, I really feel proud to work with them in the areas of fiscal decentralisation as part of decentralisation and local governance initiatives. Other should learn this approach that PF has been using to work with us. They are open to us and they are targeting the problems such as misuse of public funds, lack of accountability on public resources and delivery of services that the current phase is now struggling to address."

Every year, PF has been receiving a number of applications from new members who want to join and this is a signal of trust that members have on PF. It is clear that, now, the political landscape has changed, so PF has to change so as to cope with the changing political landscape. For this case, the use of win-win strategy for PF has put it into win situation even though it has maintained its watch dog role. Based on the SWOC analysis conducted by the PF secretariat, following strengths, weaknesses, challenges and opportunities, have been noted:

Internal Environment assessment

Based on the assessment made by the PF secretariat, the following areas of strengths were recorded:

Strengths

Transparency in PF activities: There has been a noted practice of transparency in the way PF operates, that in an open way creates trust to members and stakeholders. PF has been so open about its activities to members, partners and the public.

Well committed staff: PF as a coordination office of the members is composed of well committed young staff that are also very energetic and eager to work for better progress of the PF

Management Information System: PF has put in place the online information system that simplifies all of their work (including Planning, Finance, projects, and HR issues). This has enabled the PF secretariat to perform office issues even when they are out of the office.

PF as a network: Members are coming and working together in their designated groups, they form a joint effort and their advocacy and engagement is recognised by other stakeholders to reach out their intended objectives.

Functional Annual General meeting and Board: PF has a functional Board and AGM that are working properly. The AGM and Board Meetings are held according to the schedules. They assist members to know the status of their organisation and decide the future course of action to be undertaken.

Basket funding: PF funds from the donors are collected through basket fund, which ensures availability of adequate resources which allows sustainability of PF activities. Basket funding enhances the accountability and transparency of PF to other stakeholders on the sources and use of funds.

Career enhancement: As a means of satisfying and retain employee in the organisation, PF has put in place a mechanism that involves its employees advance their career in leadership programmes, accounts, in long term courses and short term courses.

Respect and equal treatment: Employees in the PF coordination office are treated equally, the culture that has been implanted also amount themselves. Members in their working groups also implant the value of respect and equally treated, thus, every member contribution is respected and treated equally.

Learning Culture: PF encourages learning culture to members, partners and secretariat to develop knowledge and competence in their area of practice. This encourages members, partners and secretariat to continue learning and influence each other.

Internship Programmes: PF offers Internship opportunities to graduates to work with the secretariat for them to gain the practical work experience on budget and policy analysis.

Weakness/Areas of Improvements

Lack of meaningful member participation: Participation of PF members in different activities is not active and effective enough. Among 79 members, only few are participating in PF activities. Some members do not belong to any technical working group or engage in any PF work.

Lack of strong feedback from members: Other PF members do not give feedback of their activities and performance to the PF Secretariat and other members for improvement and record keeping.

Weakness in the proper implementation of MEL strategy: PF MEL strategy is new, it is not capable of collecting what PF members are doing. The department also lacks enough workers (there is only one officer) as a result the strategy is not well implemented.

Inadequate funding: The PF activities, which need to be implemented, are many. PF lacks enough funds to support those activities, and it needs to create new sources of revenue so that the dependence on donors and contributing partners is reduced.

Inadequate Theory of Change and Lack of Result Chain: The PF Theory of Change is not detailed to accommodate and monitor PF activities, which are contributing to PF's planned outcomes. Lack of Result Chain is also affecting the tracking of results.

Issues of Gender: Gender is not fully attached and mainstreamed in PF activities. PF needs to include gender issues in all its activities. As for now, no proper involvement has been observed.

Shortage of PF secretariat staff (MEL, Finance, internal auditor, Procurement, HR): PF Secretariat has a shortage of staff in different departments such as MEL officer, internal audit, Finance officer, Procurement and HR officer.

Institutional risk; PF has only one expert on MIS: There is a risk in having only one expert in MIS for such a big organization. Given this fact, PF needs to hire more MIS officers to enable smooth running of the PF activities.

Lack of full control of activities: the PF Secretariat only coordinates PF members' activities. It does not have full control on the activities done by individual PF members.

Board members being PF members: the PF constitution allows members to be elected as board members, this has put the organisation at risk of conflict of interest.

External environment assessment

Opportunities

Fifth Phase of the Government: The current government focuses on proper use of public resources for the benefit of Tanzanians and poor people. This is an opportunity for PF mission.

National and International Priority: the current national priorities of the Government are still stipulated in the Five Year Development II, Sectoral Policies, SDGs are valid for PF to capitalise on them.

Donor interest in Policy analysis and Local Governance: Despite the shrinking of funding to Least Developed Countries, most donors still express interest to support them through CSO initiatives by targeting citizen engagement in areas of public accountability, social accountability and Policy analysis.

Demand from CSOs: Growing demand from CSOs to be part of the network.

Growth of social media: Emerging of new innovations on social media like Instagram and WhatsApp that have increased the use for policy advocacy.

Challenges

Shrinking of Civic space: currently there is change in political dynamics in the civic space in the country that PF has to strategize on how to navigate it.

Focus of the Government and Expectations: the Government has varied expectations that might not be within PF mandates.

Fear of the government officials: the government officials are not free to be involved in PF activities due to fear of uncertainty of their employment or being pin pointed which, as a result, affects PF's work.

Uncertainty of Continuity of trained MPs and Councillors: There is fear whether trained MPs and Councillors will cross the 2020 election.

Global funding landscape is unpredictable : As PF funding depends mainly on the donor's funds, currently there is unpredictability of available donors that will continue to fund the PF activities for the new strategic plan.

4.0 LESSONS LEARNED

Based on the view undertaken in this assignment, the following lessons are documented:

Lesson 1: Engaging Government officials from the very initial stages when conducting social accountability monitoring, budget preparation and other policy analysis work has improved transparency and trust between stakeholders. For PF members to effectively navigate political bureaucracy and attain timely support from the government, PF capacity enhancement to members should extend beyond imparting skills on analysis and

application of tools and platforms to familiarizing them with government systems and political expediency.

Lesson 2: Capacity building to Councillors on leadership, management and governance provided by PF and the approach used have been highly appreciated by various stakeholders for their effectiveness. If PF is to scale up this initiative, future SP and ToC would have to articulate in detail the rationale for this approach.

Lesson 3: Given the focus of this 5th Phase Government, the mandate of PF to promote social accountability and efficient use of Public Resource aligns with the vision of the current President and has proven to be successful on holding duty bearers accountable. Given this fact, PF should reflect and seize on this opportunity when conducting a thorough political economy analysis including a power analysis for formulating the new SP.

Lesson 4: Joint review meeting with donors to discuss the progress of implementation of the strategic plan, document success stories, challenges and lessons learnt has been a good practice to keep donors informed and to hold PF accountable on the use of donor funds. There is need to enhance this good relationship with donors especially in the light of the shrinking of funding to Least Developed Countries and the current diminishing civic space. Donors still express interest to support CSO initiatives targeting citizen engagement in areas of public accountability, social accountability and Policy analysis hence the need for constructive space to dialogue on the viability of these programmes.

5.0 CONCLUSION

Since the inception of the PF strategic Plan in 2017, there have been improvements made in the capacity of the PF members to analyse policies, budgets and produce documents for public sharing. This has enhanced the advocacy capacity of members and it has even increased the number of policies analysed every year despite the limited number of policies and budget analysed with gender lenses.

There is a growing support from the policy makers on the PF agenda related to transparent, equitable use of public money and increased Domestic Resource Mobilization. A number of legislations have been incorporated in PF agendas such as Amendment to the Budget Act of 2015, Written laws (Miscellaneous Amendment) No. 4 of 2017, Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017 and Natural Wealth and Resources (Permanent Sovereignty) Act, 2017. However, Tanzania's open budget index score has dropped to 10/100 compared to 46/100 in 2015. It has been observed that Tanzania is not doing its best to ensure that the budget information is available by publishing the required documents online in a timely manner. PF has mostly participated in preparation of various policies such as National Decentralization Policy, the CSOs write-up, National VNR for the High Level Political Forum(HLPF), presentation of Voluntary National Review report, development of Finance Act 2018 and development of the Regional and Local Government Strengthening Programme (in draft).

PF has managed to improve its effectiveness and efficiency in terms of institutional capacity since the inception of the strategic plan. The governance structures such as the AGM have been active and functional even though attendance has not been satisfactory. The Board has a board charter that stipulates its mandates, and it is strong and functional organ that meets as per constitution. However, lack of Board technical committees that can advise the board and the Board being composed of all members from the organizations that are PF members puts the network at institutional risk.

The use of basket funding is an assurance to the financial base where the funding to the strategic plan outcomes is a signal of achievement rather than reliance on projects though it is difficult to predict for the upcoming strategic plan. The use of MIS as a sound management tool has proven to be an effective and efficient tool for planning, human resource, MEL, finance and procurement processes, with some limitation on its applicability, visualisation of reports, insecurity of information, reliability of MIS operations, less control related to demarcation of duties, lack of disaster recovery plan when MIS is not functional, backup system is not institutionalised has no visibility on the process, CSOs still have less capacity to use MEL systems for reporting.

6.0 KEY RECOMMENDATIONS

Following the findings of this review and issues that have been raised, the following recommendations are made based on the experience of the Consultant as well as on the five OECD/DAC Criteria, namely impact, relevance, effectiveness, efficiency, and sustainability.

Impact: To increase critical mass for policy impact, there is a need for PF to engage beyond its members and traditional stakeholders and include other non-state partners in policy analysis, budget analysis and advocacy in various sectors that contribute to the revenue generation, and improvement of GDP.

Relevance: PF network should use a holistic participatory approach by engaging its beneficiaries and stakeholders throughout the planning, monitoring and implementation cycle of programmes. This will ensure that every member and partner is part of the process, and on top of the agenda for advocacy.

Effectiveness: Gender should be mainstreamed in all PF operations, PF Secretariat and Board composition and by integrating gender indicators, identifying gender markers and champions to ensure that the programmes delivered suit the priorities, and policies of the network members and other stakeholders.

Efficiency: PF should mobilize resources so that it is able to recruit some technical staff to support the delivery of services at the capacity of finance, auditing and administration. PF should fill shortage of staff in different departments such as in MEL, internal audit, Finance, Procurement and Human Resources. However, in the course of filling the gaps, PF should ensure that it keeps on maintaining a more manageable and effective team.

Sustainability: For the gains and achievements of the current strategic plan to continue manifesting themselves after support from development partners has been ended, PF needs to improve communication and follow up and feedback lessons learned among all stakeholders.

Other Recommendations: The following recommendations are given separately as they in one way or the other do not fall under the OECD criteria but according to the findings of this review study are very important to the operations of PF:

- xii. The PF Constitution needs to be reviewed in order to enhance its effectiveness and efficiency on its operations. The following two issues should be considered during the review:
 - Provision of Technical Committees to the Board is urgently required. These Committees will act as advisory committee to the Board and the Board will receive recommendations from the technical Committee and not from the Secretariat. This implies that the Secretariat will present all matters needing attention of the Board to respective Committee which will discuss and submit its opinions to the Board for consideration.
 - The Composition of the Board should be reviewed to include members outside the PF members. This will enhance transparency and accountability. It is strongly recommended that all board members be not among the PF members.
- xiii. It is recommended that the design of a new strategic plan should consider the current government priorities in the areas of accountability and transparency. A need to broaden and scale up the use of SAM, PETS and Community Score is highly recommended. In addition, the need to scale up the training of councillors on issues of leadership, management and governance is also recommended. This fits very well with the current political landscape and regime.
- xiv. It has been discovered that most members from BWG, LGWG and TTJC do mix terms like policy making process, policy analysis, policy monitoring and budget making process, budget analysis and budget monitoring. It is recommended that regular capacity building and coaching to members on the same terms should be provided. This will ensure that members are well informed on the way they have to apply such terms into practice.
- xv. Experience shows that most of the life span of strategic plans including for the Government that PF is supporting are 3-5 years. It is recommended that PF should align its lifespan of its Strategic Plan to that of Government so as to be able to measure impact of government accountabilities and resource use. The Strategic Plan lifespan needs to be extended to five years and the midterms review can be done in year three.

- xvi. A need to provide regular hands on and practical experience to M/E team and heads of sections in areas of result-based management, on how to support staff members with M/E Issues and how to orient new staff on the new MIS, is recommended.
- xvii. A need for capacity building, coaching and mentorship for PF secretariat on contract management, management change,, networking and partnership, leadership, management and governance and operational research are highly recommended to keep them updated with changes in the working environment.
- xviii. PF should maximise relations with the government so that they easily access real time data and documents that can be used to monitor the implementation of policies.
- xix. PF should put in place capacity building systems to its head of sections to make them understand various practices such as International Financial Reporting Systems (IFRS) and Generally Accepted Accounting Principles (GAAP), and Service Level Agreement (SLA) with the client.
- xx. PF should develop a framework to measure activeness of members in the network and document low participation of PF in the network and come up with recommendation on how to make them active and also to recruit new active members.
- xxi. PF should put in place National Engagement Strategy on how to navigate political dynamics in this era of limited space to voice and advocate.
- xxii. PF should regularly follow up and establish a profile of contracts that have been entered by the Ministry of Mining (MoM) so as to ensure that they are made available to the public.

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APPENDICES

Appendix 1: Consolidated Data Collection Tools



DATA COLLECTION TOOLS

FOR

PROVISION CONSULTANCY SERVICE FOR

EXTERNAL MID TERM REVIEW OF THE POLICY FORUM STRATEGIC PLAN 2017-
2020

30 NOVEMBER, 2019

Tool 1: Key informant Interview and RTD Guide for PF Members (30 Minutes each Respondent)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Regions _____
A4. City/District _____
A5. CSO Name _____
A6. Nature of Mandate: _____
A7. Contacts (phone): _____
A8. Contacts (email): _____
A9. Date of Interview: _____

B. TECHNICAL ASPECTS

Component	Key question
Outcome 1 Strengthened PF members' capacity SK-Skills Knowledge PB: Public Budget PP: Public Policy	SK: What are the mandates of your CSO? How do these mandates relate to the mandates of PF?
	SK: What kind of capacity building have you received from PF over 2.5 years? What were they about? How did you find them?
	SK: Have you ever-received capacity building on policy analysis before this of PF? What was it about? How useful was it/
	SK: If you received capacity building related to policy analysis from PF, how can you assess the quality of the training? Methods used? How did they assess your understanding of the subject matter before and after the training?
	SK: To what extent the capacity building on policy analysis has changed your way of doing business? What can you tell as success story after such training?
	SK: What are the policies that your institute has managed to analyze after the policy analysis training provided by PF? What steps did you follow to do the analysis? What challenges did you face? If you were to do it again, how can you do it differently?
	PB: Have you ever been involved in preparation of public budget? At what stages did you participate? What were your roles? How did you do it? What methods and approach did you follow to prepare the public budget?
	PB: Are you familiar with public budget monitoring process and follow up? If you have been involved in public budget monitoring, please explain how have you been doing?
	PB: What methods have you been using to monitor public budget? At what stages have you been taking public budget monitoring?

Component	Key question
	<p>PB: What tools have you been using to monitor budget? What platforms have you been using to disseminate public budget monitoring updates? What are the success stories as a result of public budget monitoring? What are the challenges that you face in monitoring public budget? How did you overcome these challenges?</p>
	<p>PP: Have you ever been involved in preparation of public policy? At what stages did you participate? What was your role? How did you do it? What methods and approach did you follow to prepare the public budget?</p>
	<p>PP: Are you familiar with public policy monitoring process and follow up? If you have been involved in public budget monitoring, please explain how have you been doing?</p>
	<p>PP: What methods have you been using to monitor public policy? At what stages have you been taking public policy monitoring?</p>
	<p>PP: What tools have you been using to monitor policy implementation? What platforms have you been using to disseminate public policy monitoring updates? What are the success stories as a result of monitoring policy implementation? What are the challenges that you face in monitoring public policy? How did you overcome these challenges?</p>
<p>Outcome 2 Policy Forum's advocacy agenda</p>	<p>AB: How do you ensure that the public has access to budget and tax information?</p>
<p>AB: Access to Budget</p>	<p>AB: What challenges do you face in ensuring that the public has access to budget information on time?</p>
<p>DR: Domestic Resource</p>	<p>DR; Are you familiar with PF domestic resource mobilization agenda? How do you support PF to make sure that the government integrates this agenda into the public budgeting process?</p>
<p>GA: Government Accountability</p>	<p>DR: At which stage do you influence this to take place? What challenges do you face as you strive to make sure that PF agenda on domestic resource mobilization is integrated into and during the budgeting process?</p>
	<p>GA: How do you support the government to ensure that they integrate gender budgeting in public budgeting process as well in policymaking process? What platforms do you use to do this?</p>
	<p>GA: How do you ensure that the government such as LGA, RS etc. is held accountable with the use of public budget?</p>
	<p>GA: What methods do you use to hold the government accountable on the use of public resources? What are the lessons learnt from such methods and approaches?</p>

Component	Key question
	GA: What is the success story that is a result of public accountability on the use of public resources?
	GA: What Challenges do you face now as you do government accountability monitoring?
Others: Strategic Focus: Review of Strategic Direction-Vision, Mission, Core values, and Strategies	<p>What is your opinion on the direction of PF as an organization? Is the dream or vision in place still realistic and relevant? If No, what should the PF focus in the next 2 years to come?</p> <p>What are your views on the core business of the PF now? Should PF still focus on the same business areas or not?</p> <p>What has made PF unique in terms of core values? What bold steps should PF pursue to be a vigilant organization?</p> <p>What are your views on the strategies that PF has been using to date? To what extent have they been effective, efficiency and even sustainable? What went wrong? How should PF do differently in the future to remain in the market?</p>

Tool 2: Round Table Discussion Guide for PF Secretariat Team, PF Staff, BWG, LGWG, Convenors - Institutional Effectiveness (Dar es Salaam) (30-60 Minutes)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Contacts (phone): _____
A4. Contacts (email): _____
A5. Date of Interview: _____

B. TECHNICAL ASPECTS

Component	Key question
MEL	<p>What systems do PF use in the MEL of interventions? How have systems helped PF to support its partners? How about the capacity to use MEL system? What is the reporting structure and systems in place?</p> <p>What is the success story around MEL?</p> <p>What challenges do still face PF around the areas of MEL?</p>
Resources	<p>What systems are in place to manage resources (Fin, HR etc.)? What tools are in place to manage resources?</p> <p>What is the success story on the status of Resources management? What challenges does the PF Secretariat still face in managing the resources?</p>
Governance	<p>What is the governance structure of PF? SMT/Board? Departments? How effective it is? Recruitment systems? Procurement systems? Financial management systems?</p>
Financial Availability	<p>What are the major sources of funding for PF? Who are its donors? What is the feasibility of funding sources?</p>

Component	Key question
	What are the challenges that PF is facing now in financing its projects and operations? How should PF ensure that financing is becoming a core priority and is sustainable?
Outcome 2 Policy Forum's advocacy agenda	AB: How do you ensure that the public has access to budget and tax information?
AB: Access to Budget	AB: What challenges do you face in ensuring that the public has access to budget information on time?
DR-Domestic Resource	DR; Are you familiar with PF domestic resource mobilization agenda? How do you support PF to make sure that the government integrates this agenda into the public budgeting process?
GA; Government accountability	DR: At which stage do you influence this to take place? What challenges do you face as you strive to make sure that PF agenda on domestic resource mobilization is integrated into and during the budgeting process
	GA: How do you support the government to ensure that it integrates gender budgeting in public budgeting process as well in policymaking process? What platforms do you use to do this?
	GA: How do you ensure that the government such as LGA, RS etc. is held accountable on the use public budget?
	GA: What methods do you use to hold the government accountable on the use of public resources? What are the lessons learnt from such methods and approaches?
	GA: What are the success stories that are a result of public accountability on the use of public resources?
	GA: What challenges do you face now as you do government accountability monitoring?
Others: Strategic Focus: Review of Strategic Direction- Vision, Mission, Core values, and Strategies	<p>What is your opinion on the direction of PF as an organization? Is the dream or vision in place still realistic and relevant? If No, what should the PF focus in the 2 years to come?</p> <p>What are your views on the core business of the PF now? Should PF still focus on the same business areas or not?</p> <p>What has made PF unique in terms of core values? What bold steps should PF pursue to be a vigilant organization?</p> <p>What are your views on the strategies that PF has been using to date? To what extent have they been effective, efficient and even sustainable? What went wrong? How should PF do differently in the future to remain in the market?</p>

Tool 3: Key informant Interview Guide for PF Secretariat Team (30 Minutes each Respondent)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Regions _____
A4. City/District _____
A5. Department/Agency _____
A6. Contacts (phone): _____
A7. Contacts (email): _____
A8. _____ Date _____ of _____ Interview: _____

B. TECHNICAL ASPECTS

SN	Key question	Respondent
1	In the implementation of PF strategic plan, which strategies, interventions and tools were used and implemented? Which ones worked more effectively? Which ones did not work? Why?	Coordinator, Monitoring And Evaluation Officer, Local Governance Manager, Budget &Policy Analysis Manager, Finance and Administration Manager And Advocacy &Engagement Manager
2	What have been achieved in implementation of planned activities compared to the intended targets? What have not been achieved? What have been the reasons for achievement and not achieving the planned targets?	ALL
5	To what extent do you think, did Government partners work well with PF? What were possible reasons for this?	ALL
6	To what extent do you think, did the Development Partners work well with PF?	ALL
7	To what extent do you think, did the CSOs work well with PF?	ALL
8	Does the PF have monitoring and evaluation system? How does it work? Explain how effectively it is	ALL
9	What challenges did you encounter in the implementation of this strategic plan? (From PF secretariat team, CSOs, Development Partners and Government)	ALL
10	How did you overcome these challenges?	ALL

SN	Key question	Respondent
11	Which of the strategies, interventions and tools would you recommend to continue with in the second phase of the strategic plan? Why?	ALL
12	Likewise, which of the strategies, interventions and tools would you recommend should be reduced in the second phase of the strategic plan? Why?	ALL
13	What would you recommend should be done differently in the second phase of the strategic plan?	ALL
14	Based on your experience, what are your general recommendations to be considered in future for the improvement of PF strategic plan and its implementation?	ALL
15	What are PF's strengths, weaknesses, opportunities and challenges	PF Secretariat

Tool 4: Key Informant Interview Guide for selected Development Partners (30 minutes)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Regions _____
A4. City/District _____
A5. Department/Agency _____
A6. Contacts (phone): _____
A7. Contacts (email): _____
A8. Date of Interview: _____

B. TECHNICAL ASPECTS

SN	Key question	Respondent
1	In the implementation of PF strategic plan, what lead did you take in assisting PF achieve its targeted objectives?	DP Representative
2	What effect do you think, the first phase of the PF strategic plan achieved in enhancing good governance and accountable use of public resources?	ALL
3	How Does the PF monitoring and evaluation system work? Is it effective? If yes, why? If not, why?	ALL
4	Which of the PF strategies, interventions and tools would you recommend to continue with in implementation of PF strategic plan? Why?	ALL

SN	Key question	Respondent
5	Likewise, which of the strategies, intervention and tools would you recommend to be done differently in order to enhance effectiveness, efficiency and impacts of the Strategic Plan Why?	ALL
6	What would you recommend to be done differently in the second phase of the strategic plan?	ALL
7	Based on your experience, what are your general recommendations to inform the review of the PF strategic plan and its implementation?	ALL

Tool 5: Key informant Interview Guide for selected Boundary Partners and Oversight Bodies (30 Minutes each Respondent)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Regions _____
A4. City/District _____
A5. Department/Agency _____
A6. Contacts (phone): _____
A7. Contacts (email): _____
A8. Date of Interview: _____

B. TECHNICAL ASPECTS

SN	Key question	Respondent
1	What activities were conducted by the PF partners in your area for the past two and half years?	MoFP, PORALG, RAS, DED and District Focal Person
2	What is your view on relevance, effectiveness, efficiency, sustainability and impact of interventions implemented by PF and its partners in your area of jurisdiction in enhancing good governance and recommendable use of public resources?	ALL
3	How did your organization participate in implementation of PF Strategic plan interventions?	ALL
4	What do you think PF and its partners should do differently in order to meet its objectives?	ALL
5	Based on your experience, what are your general recommendations to be considered in future for the development of PF strategic plan and its implementation?	ALL

Tool 6: Key Informant Interview and Round Table Discussion Guide for Media (30-60 Mins)

A: RESPONDENT'S IDENTIFICATION

A1. Name: _____
A2. Position: _____
A3. Contacts (phone): _____
A4. Contacts (email): _____
A5. Date of Interview: _____

B. TECHNICAL ASPECTS

SN	Key question
1	What role do the media perform to support the implementation of PF strategic plan? What is the reporting structure and systems in place?
2	What approach does PF use in the implementation of SAM and PERT?
3	What are the success stories around that have been captured?
4	How do the media ensure that the public has access to budget and tax information?
5	What challenges do still face PF in the implementation of social accountability?
6	What would you recommend to be done differently in the second phase of the SP?

Tool 7: Secondary Data Collection

Strategic Result	Indicator	Baseline	Current situation	Remarks
Long-term Outcome: Enhanced governance and accountable use of public resources by the Tanzania government	% Tax collection of GDP increased			Desk Review
	% of domestic revenue as share of the budget			
OUTCOME 1: State's responsiveness to Policy Forum's advocacy agenda relating to increased	PF agenda is reflected in the new legislative, policy/regulator/frameworks including cross cutting themes			
	Tanzania Open Budget Index score			

domestic resource mobilization and the accountable use of public resources	Number of government led policy process meetings where PF network work members were invited/engaged disaggregated by type of the meeting			
Output 1.1: Improved public access to budget, extractives revenue and tax information	# of key budget documents published online in the MEM website			
	# of extractive contracts published online on MEM website			
	# of AMV recommendations adopted into Tanzanian Law			
Output 1.3: Increased government responsiveness towards Gender Budgeting (GRB)	Evidence of use of Gender Budgeting Statement (GBS) by Ministers and MPs			
	% of gender and social protection data available in the annual Tanzania SDGs reports			
OUTCOME 2: Strengthened PF members' capacity to influence and monitor the implementation of policies relating to public resources	%/# of PF members who find PF network useful and how they use it to influence and monitor policies relating to public resources			SURVEY MONKEY
	% /# of network members who monitored policies relating to public resource			
	% of the network members participating in the policy and budgetary process			
Output 2.1: PF members in BWG and LGWG and any other associated working groups are equipped with knowledge and skills to analyses policies	# of PF Members analyzing policies disaggregated by type of policy and type of working group			Desk Review
	# of policies analyzed			
Output 2.2: Increased knowledge and skills among PF	%/# of PF members reporting improvement in their capacity to effectively monitor public budget and policy process			

members for effective monitoring of public budget and policy processes	%/# of network members with evidence of effective budget and policy process monitoring			
Output 3.1: Monitoring, Evaluation and Learning system strengthened	% of MEL strategies/activities (such as baseline studies, quarterly meetings, mid-year reviews, annual review meetings) implemented			
Output 3.2: Policy Forum governance strengthened	% of progress against agreed indicators in 6 monthly and annual reports			
	Functional PF board			
Output 3.3: Secretariat effectively and efficiently manages its resources	Number of unqualified audit reports			
Output 3.4: Financial availability and sustainability enhanced	% of target achievement of resource mobilization/ strategic plan financial targets			

Appendix II: List of Respondents Contacted

Sn	Name	Gender	Position	Organization
1	Lairumbe L. Mollel	M	Council Chairperson	Kiteto District Council
2	Charles J. Mavoga	M	Council Chairperson	Mafinga Town Council
3	Abuu M. Mjaka	M	Council Chairperson	Kilwa District Council
4	Paulo Ole Tunyoni	M	Councilor - Kiteto	Kiteto District Council
5	Richard Angelo	M	Manager, Local Governance	Policy Forum, Dar es Salaam
6	Hebron Mwakagenda	M	Executive Director	The Leadership Forum, Dar es Salaam
7	Regina Katabi	F	Head of Policy Department	Women and Community Development, Kisarawe
8	Esther Masawe	F	Programme Officer	Actions for Democracy and Local Governance (ADLG), Mwanza
9	Israel Eliude	M	Executive Director	Youth Partnership Countrywide (YPC), Kibaha
10	Jansi D. Sinkamba	M	Executive Director	TUSHIRIKI, Mbeya
11	Goodluck Willy	M	Program Officer	United Nations Association of Tanzania (UNA Tanzania), Dar
12	SharifuMaloya	M	Executive Secretary	Lindi Association of Non-Governmental Organizations (LANGO), Lindi
13	William Mtwazi	M	Adv. Officer	Legal and Human Rights Centre (LHRC), Dar es Salaam
14	MasaluLuhula	M	LBI - Coordinator	Tanzania Natural Resource Forum (TNRFF), Arusha
15	Joseph Nyamboha	M	Policy Analyst	Agricultural Non-State Actors Forum (ANSAF), Dar es Salaam
16	Adv. Dominic Ndunguru	M	Executive Director	Open Mind Tanzania, Dar es Salaam
17	NeemaBwaira	F	Child Rights Governance Officer	Save the Children, Dar es Salaam
18	Judith S. Kapinga	F	Hakielimu Project Officer	Hakielimu, Dar es Salaam
19	JoramWimmo	M	Project Coordinator-Agriculture	ActionAid Tanzania, Dodoma

Sn	Name	Gender	Position	Organization
22	Richard Msittu	M	Head of Field Office	SIKIKI, Dodoma
23	Daniel Mugizi	M	Program Officer	SIKIKI, Dodoma
24	Brown Mwangoke	M	APNAC Coordinator	Parliamentary Clerks, Dodoma
25	Michael Kadebe	M	Director of Parliament Budget Department	Parliamentary Budget Office
26	Dr. Andrew Komba	M	Director of Sector Coordination	PORALG, Dodoma
27	Anicetus S. Mramba	M	Coordinator of O&OD	PORALG, Dodoma
28	Jamila H. Lugembe	F	Programme Manager, Good Governance and Gender	Danish International Development Agency (DANIDA), Dar es Salaam.
29	Mawazo C. Matuje	M	Public Accountability and Youth Engagement Manager	ActionAid Tanzania, Dar es Salaam
30	Silas Olang	M	Co-Director, NRGi	National Resource Governance Institute (NRGI), Dar es Salaam.
31	SemkaeKilonzo	M	PF Executive Director	Policy Forum, Dar es Salaam
32	Elinami John	M	Advocacy and Engagement Manager	Policy Forum, Dar es Salaam
33	Prisca Kowa	F	Senior Officer, Local Governance and Stakeholders Relations	Policy Forum, Dar es Salaam
34	Haitham Kichwabuta	F	Programme Officer, Monitoring Evaluation and Learning (MEL)	Policy Forum, Dar es Salaam
35	GibonsMwabukusi	M	Finance and Administration Manager	Policy Forum, Dar es Salaam

Sn	Name	Gender	Position	Organization
36	Helen Massawe	F	Programme Officer, Budget and Policy Analysis	Policy Forum, Dar es Salaam
37	Nicholas Lekule	M	Budget and Policy Analysis	Policy Forum, Dar es Salaam
38	Iman R. Hatibu	F	Programme Assistant, Advocacy and Engagement	Policy Forum, Dar es Salaam
39	SemkaeKilonzo	M	PF Executive Director	Policy Forum, Dar es Salaam
40	Catherine Philipo	F	Monitoring and Evaluation Intern	Policy Forum, Dar es Salaam
41	Elinami John	M	Manager - Advocacy and Engagement	Policy Forum, Dar es Salaam
42	Haitham Kichwabuta	F	Programme Officer, Monitoring Evaluation and Learning (MEL)	Policy Forum, Dar es Salaam
43	GibonsMwabukusi	M	Finance and Administration Manager	Policy Forum, Dar es Salaam
44	Nicholas Lekule	M	Budget and Policy Analysis	Policy Forum, Dar es Salaam
45	Farida Kiorya	F	Monitoring and Evaluation Intern	Policy Forum, Dar es Salaam
46	Siah Ernest	F	Local Governance and Stakeholders Relations Intern	Policy Forum, Dar es Salaam
47	Japhet Makongo	M	PF Board Chairman	SRV - Netherlands Development Organization, Dar es Salaam
48	Angel Makota	F	PF Board Member	Save the Children, Dar es Salaam
49	SemkaeKilonzo	M	PF Board Secretary	Policy Forum, Dar es Salaam
50	Jacquiline G. Ngoma	F	Programme Officer	Swiss Development Cooperation (SDC), Dar es Salaam
51	Gerald Malechela	M	Radio Presenter	NuruFm, Iringa

Sn	Name	Gender	Position	Organization
52	Zakia Gaspar	F	Mashujaa FM Manager and Radio Presenter	MashujaaFm, Lindi
53	Michael F. Bundala	M	Radio Presenter	KahamaFm, Kahama- Shinyanga
54	Tamim Kambona	M	DED - Kiteto District Council	Kiteto District Council
55	SaadaMwaruka	F	DED - Mafinga Town Council	Mafinga Town Council
56	Erick Mapunda	M	DED - Mafia District Council	Mafia Distric Council
57	Hon. Cecilia Paresso	F	APNAC - Acting chairperson	National Level-Member of Parliament (MP)
58	Hon. Daniel Mtuka	M	APNAC - Secretary	National Level-Member of Parliament (MP)
59	Hon. Susan Kiwanga	F	Member of Parliament - Budget issues	National Level-Member of Parliament (MP)
60	Peter A.M. Matonyi	M	CADA Managing Director	Community Active in Development Association (CADA), Mwanza
61	Kisiel Mwita	M	CSD Managing Director	Community for Sustainable Development (CSD), Mwanza

Appendix III: List of PF members that participated in Survey Monkey (Electronic Survey)

SN	NAME OF ORGANIZATION	SEX OF RESPONDENT	REGION	DISTRICT OPERATING	POSITION OF THE RESPONDENT	WORKING GROUP BELONGING
1	WOMEN AND COMMUNITY DEVELOPMENT (MUDUGU- WACOD)	F	Coast	Kisarawe	Head of Policy & Governance Section	BWG & LGWG
2	ILEJE ENVIRONMENTAL CONSERVATION ASSOCIATION (IECA)	M	Songwe	Ileje	Program Manager	BWG & LGWG
3	OPEN MIND TANZANIA	M	Dar es Salaam	Kinondoni	Executive Director	BWG & LGWG & TTJC
4	TANZANIA NETWORK OF COMMUNITY HEALTH FUNDS	F	Dar es Salaam	Temeke	Program Coordinator	NONE
5	COMMUNITY ACTIVE IN DEVELOPMENT ASSOCIATION (CADA)	M	Mwanza	Nyamagana, Ilemela	Executive Director	LGWG
6	COASTAL YOUTH VISION ASSOCIATION (CYVA)	M	Pwani	Bagamoyo	Executive Director	NONE
7	FISHERS UNION ORGANISATION (FUO)	M	Mwanza	Ilemela	Executive Director of FUO	LGWG
8	TANZANIA ASSOCIATION OF WOMEN LEADERS IN AGRICULTURE AND ENVIRONMENT (TAWLAE)	F	Dar es Salaam	Nationwide	Program Director	LGWG
9	STIPRO	M	Dar es Salaam	Kinondoni	Assistant Researcher	LGWG
10	TABCO	F	Mwanza	Ilemela&Ny amagana	Director	BWG & LGWG & TTJC

SN	NAME OF ORGANIZATION	SEX OF RESPONDENT	REGION	DISTRICT OPERATING	POSITION OF THE RESPONDENT	WORKING GROUP BELONGING
11	HAKIKAZI CATALYST	M	Arusha	Monduli, Longido, Karatu	Executive Director	LGWG
12	HEALTH EDUCATION AND MEDICARE FOUNDATION FOR THE ALBINISM{HEMFATZ }	M	Kilimanjaro, Arusha, Tanga, Manyara	Northern Zone Districts	HEMFATZ President	NONE
13	CIVIC SOCIAL PROTECTION FOUNDATION /(MACSNET)	M	Manyara	Babati	Executive Director	LGWG
14	HABITAT FORUM TANZANIA	F	Dar es Salaam	Temeke	National Coordinator	NONE
15	LAWYERS' ENVIRONMENTAL ACTION TEAM	M	Dar es Salaam	Kinondoni	Project Coordinator	LGWG
16	RUKWA ASSOCIATION OF NON-GOVERNMENTAL ORGANIZATIONS (RANGO)	M	Rukwa	Kalambo, Nkasi, Sumbawang a Dc and Sumbawang a Tc	Executive Secretary	NONE
17	COMMUNITY DEVELOPMENT FOR ALL - CODEFA	M	Pwani	Kisarawe, Temeke, Kinondoni, Mkuranga, Rufiji &Kibaha	Executive Director	NONE
18	KCS FORUM	M	Manyara	Kiteto	Coordinator	BWG
19	YOUTH PARTNERSHIP COUNTRYWIDE (YPC)	M	Pwani	Kibaha	Executive Director	NONE

SN	NAME OF ORGANIZATION	SEX OF RESPONDENT	REGION	DISTRICT OPERATING	POSITION OF THE RESPONDENT	WORKING GROUP BELONGING
20	ACTIONS FOR DEMOCRACY AND LOCAL GOVERNANCE (ADLG)	M	Mwanza	HQ in Ilemela Municipality . Project Interventions in: Kishapu Dc, Kahama, Msalala, Geita, Sengerema, Buchosa, Bariadi, Itilima, Shinyanga Rural, Mbogwe, Bukombe, Maswa and Lamadi	CEO	LGWG
21	BIHARAMULO ORIGINATING SOCIO ECONOMIC DEVELOPMENT ASSOCIATION (BOSEDA)	M	Kagera	Biharamulo	Executive Director	LGWG
22	THE LEADERSHIP FORUM	M	Dar es Salaam	Ilala	Executive Director	LGWG
23	SAKALE DEVELOPMENT FOUNDATION (SADEF)	M	Tanga	Muheza	Executive Secretary	LGWG
24	PELO	M	Dar es Salaam	Kisarawe	Executive Director	BWG
25	TUSHIRIKI	M	Mbeya	Mbeya City and Mbeya District	Executive Director	NONE
26	CVM (COMMUNITY OF VOLUNTEERS)	M	Pwani	Bagamoyo	Administrator	LGWG
27	HAKIELIMU	M	Dar es Salaam	Ilala	Programs Manager	BWG

SN	NAME OF ORGANIZATION	SEX OF RESPONDENT	REGION	DISTRICT OPERATING	POSITION OF THE RESPONDENT	WORKING GROUP BELONGING
28	ACTIONAID TANZANIA	M	Dar es Salaam	Kinondoni	0767227257	BWG & TTJC
29	SIKIKA	M	Dodoma	Dodoma	0715572900	LGWG
30	UNA TANZANIA	M	Dar es Salaam	Kinondoni	0787067215	LGWG
31	MBEYA YOUTH DEVELOPMENT ORGANIZATION	M	Mbeya	Mbeya City	0757889397	NONE
32	REPOA	M	Dar es Salaam	National	Researcher	NONE
33	HEALTH PROMOTION TANZANIA	M	Dar es Salaam	Kinondoni	Program Advocacy Manager	NONE

Appendix IV: SWOC analysis

Box 1: Results of SWOC Analysis

<p>Strengths</p> <ul style="list-style-type: none"> ▪ Transparent in PF activities. ▪ Well committed staff, young and energetic ▪ Having MIS which simplifies all of our work (Planning, Finance, projects, HR). ▪ PF is a network with one voice. ▪ PF has functional Board and AGM working properly. ▪ Basket funding which allows sustainability of PF activities. ▪ Career enlargement in leadership programmes, Accounts and even in long term courses; finance Master programmes for workers. ▪ Low staff turnover (less than 10%). ▪ Respect to each other with equal treatment. ▪ Well built learning culture. ▪ PF has internship programs. 	<p>Opportunities</p> <ul style="list-style-type: none"> ▪ Trust from donors, government, and citizens. ▪ MIS has opportunity to be adopted by others. ▪ Other CSOs which are not part of PF are willing to partner with PF ▪ PF is singing the same song with the current government on accountability, effective use of resources, good governance. ▪ Available guidelines, policies, laws, and Global agenda which provide guide to PF. ▪ Availability of women parliament caucus.
<p>Weaknesses/areas of improvements</p> <ul style="list-style-type: none"> ▪ Lack of meaningful member participation. ▪ Lack of strong feedback from members. ▪ Weakness in the proper implementation of MEL strategy. ▪ Inadequate funding. ▪ Limited space to improve Theory of Change. ▪ Issues of Gender in engagement are not fully attached and mainstreamed in PF activities. ▪ Poor understanding of PF on result-based management. ▪ Shortage of PF secretariat staff (MEL, Finance, Procurement, HR). ▪ Institutional risk; PF has only one expert on MIS. ▪ Lack of full control of activities. ▪ Limited due diligence. ▪ Shortage of physical follow-up PF engagement (impact of activities is not measured). 	<p>Challenges</p> <ul style="list-style-type: none"> ▪ Shrinking of Civic space. ▪ PF need to be dynamic and amoebic. ▪ Fear of the government officials which, as a result, affects PF's work. ▪ PF is uncertain on the capacity building to the government officials (MPs and Councillors) will remain, due to the upcoming national election. ▪ Global funding landscape is unpredictable.

Appendix V: PF Matrix on Baseline Versus Actual

Level	Indicator	Baseline	Actual	Remarks
Impact: Status of government and accountable use of public resources by the Tanzanian government	Status of Tax to GDP Ratio	12% of GDP (as announced by Tanzania Revenue Authority (TRA) in March 2016	13.3% of GDP for 2016/2017, 14.2% GDP for 2017/18, 13.6% of GDP for 2018/2019 Projections for the year 2019/2020 decline to were missing from the documents that were reviewed	Despite that there is variation of GDP, but there is increase of Tax to GDP ratio
	Domestic revenue as a share of the National Budget and GDP	Not provided	Ratio of Domestic Revenue to National budget 64.3% for 2018/2019 and 69.6% for 2019/2020 Domestic Revenues as % of GDP 15.6% for 2016/2017, 15.8% for 2018/2017 15.3% for 2017/2018.	However, this increase for the past three years, has been trailing behind the ratio for the Sub Saharan Africa that stands at 17 percent
Outcome 1: PF Members' Capacity to Influence and Monitor the Implementation of Policies Relating to Public Resources	Usefulness of PF Network and its Contribution to Influence and Monitor Policies Related to Public Resources	100% of members reported PF network useful	98% of the surveyed members reported PF network useful	Despite the inconsistency with the records, majority of members admitted that PF network is useful to them
	Status of Monitoring Policies Relating to Public Resources by PF Members	79% of members monitor policies related to public resources	100% of members monitor policies related to public resources	There is an increase in number of members who monitor policies related to public resources

Level	Indicator	Baseline	Actual	Remarks
	Status of PF Members Participating in the Policy and Budgetary Processes	83% of members participate in the policy and budgetary process	87.9% of members participate in the policy and budgetary process.	There is an increase in number of members who participate in the policy and budgetary process
3.3.1 Output 1: PF Members with Knowledge and Skills to analyse Policies	PF Members with knowledge and Skills to analyse Policies by type and Working Group	29% of the respondents have Increased their knowledge	91% of the members have improved knowledge and skills to carry out policy analysis	More PF members have increased their knowledge and skills to carry out policy analysis by 62%
	Number of Policies analysed	4 policy briefs were produced as of 2016	14 policy brief	There is enormous increase in the number of policies analysed by PF members
3.3.2 Output 2: Policy Forum Members' Learning for Effective Monitoring of Public Budget and Policy Processes	Improvement of PF Members in the Capacity to Monitor Public Budget and Policy Process	79% of respondents monitor policies relating to public resources	94% of members have improved their capacity to monitor public budgets and policy processes	There is an increase by 15% of members who have improved their capacity to monitor public budgets and policy processes
	PF Members with Evidence of Effective Budget and Policy Process Monitoring	83% of the respondents participate in the policy and budgetary	94% of members have effectively analysed and monitored budget and policy process.	There is an increase by 11% of members who have effectively analysed and monitored budget and policy process
3.3.3 Output 3: Policy Forum Members have	Platforms	17% of the responde	78.1% of members participate in the BD,	Generally, there is a good increase in the number of members

Level	Indicator	Baseline	Actual	Remarks
Access to Tools and Platforms to Engage the Public on Budget and Policy Issues		ntsuse the platform	71.9%in Quarterly Meeting 40.6 % Community Meetings 37.5% media	who participate in PF platforms
	Social Accountability Tools	17% of the respondents use the network tools	Policy Brief (72.7%), budget brief (60.6%), SAM (57.6%), Citizens budget ,(39.4%) PETS (36.3%),ScoreCard 24.2%	Generally, there is a good increase in the number of members who uses PF tools

Level	Indicator	Baseline	Actual	Remarks
3.4 Outcome 2: Policy makers supportive of PF agenda related to transparent, equitable use of public money and increased Domestic Resource Mobilization	PF Agenda Reflected in New Legislations and Policies	<p>Prior to 2017, PF have managed to have 4 Agendas that have been reflected in the legislative, policy/regulator/frame works</p> <ul style="list-style-type: none"> • PBO – Budget Act of 2015 • Citizens' budget : Citizens' Budget for year 2016/2017 • Mining 2010 • VAT 	<p>PF agendas were incorporated in 4 legislations such as, Amendment of the Budget Act of 2015, Written laws (Miscellaneous Amendment) No. 4 of 2017, Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017 and Natural Wealth and Resources (Permanent Sovereignty) Act, 2017.</p>	<p>Despite this achievement in the four legislations, more effort needed to push more PF agendas and policies</p>
	Tanzania Open Budget Index Score	<p>By 2015, Tanzania score was 46/100</p>	<p>By 2017 the index score was 10/100 2019, Index is 17/100</p>	<p>There is a drop of 30% from the score of 2015, while the target by 2020 was to achieve a score of 50/100 on the Tanzania Open Budget Index</p>

Level	Indicator	Baseline	Actual	Remarks
	Engagement of PF Members in Policy Making Process	There was no data gathered during the Baseline study	CSD participated in the development of the first draft of the Early Child Development Policy. PF was invited in the process of preparing the National Decentralization Policy, the CSOs write-up, National VNR for the HLPF and presentation of Voluntary National Review report	There is an increase of engagement of PF members by the Government in the Policy Making Process

Level	Indicator	Baseline	Actual	Remarks
3.4.1 Output 1: Improved public access to budget, extractives revenue and tax information	Key budget documents published online in the Ministry of Finance and Planning website	By 2015, the key budget documents published were 6 out of 8	In 2017, three documents (i.e. Pre-budget statement, enacted budget, and audited report) were published online	The trend shows that there is a limited online access of budget information to citizens
	Extractive contracts published online and on Ministry of Mineral website	0 published prior to 2017	Though no extractive contracts have been published on the ministry of mineral website up to the time of review. Recently during the TEITI Global Conference, the Minister for Minerals committed the need to develop the database or portal for the mining contract to be displayed on the ministry website.	Though there is no contract published yet online, however there are effort undergoing to start the publication
	Africa Mining Vision (AMV) Recommendations adopted into Tanzania Laws	There was no AMV recommendations prior to baseline study	<ul style="list-style-type: none"> •Amendment of written laws in the extractive industry that establish the Mining Commission •Local Content Regulations of 2019 •PF Advocated for domestication of AMV instruments so as to minimize tax evasion, avoidance and strengthen fiscal 	Most of the AMV Recommendations were adopted in Tanzania Laws

Level	Indicator	Baseline	Actual	Remarks
			<p>regimes of the extractive industry</p> <ul style="list-style-type: none"> • PF managed to influence the government to pass the Natural Wealth and Resource Contracts (Review and Re-negotiation of Unconscionable Terms) Act 2017 	
3.4.2 Output 2: Policy Forum's Domestic Resource Mobilization (DRM) agenda integrated by government good		To be assessed during Mid- year and End Line Evaluation	<ul style="list-style-type: none"> • PF managed to recommend to the government to intensify the use of electronic systems for revenue collection and impose tax with less burden to the informal sector • PF undertook a study on the nexus between the informal sector and taxation in Tanzania • PF worked with PCCB to establish stop the bleeding campaign to address misuse of public resources, corruption and illicit Financial Flow • PF managed to contribute to development of the Local Content Strategy for the extractive industry sector • PF engaged in the budget analysis in 	

Level	Indicator	Baseline	Actual	Remarks
			<p>various sectors of the economy</p> <ul style="list-style-type: none"> • PF has enhanced the capacity of APNAC members on legislation and policy development process related to domestic resource mobilization • PF has championed the development of the local governance space and fiscal decentralisation in the development of D by D policy • PF has been part of the development of new National Decentralisation Policy and Regional and Local Government Strengthening Program of which the agenda of Resource Mobilisation is part of the policy • PF training to councillors enhanced the capacity of LGAs to collect more revenue through modernising revenue collection, sealing revenue haemorrhage loopholes and implementing new revenue projects 	

Level	Indicator	Baseline	Actual	Remarks
3.4.3 Output 3: The Government is more accountable in the use of public resources including gender budgeting and policies	Holding the Government Accountable in the Use of Public Resources	To be assessed during Mid- year and End Line Evaluation	PF activities has achieved the following <ul style="list-style-type: none"> • Simplified versions of laws and regulatory frameworks together with Trainings increase knowledge and understanding of the relevant LGA laws, their duty and roles in connection to also resource mobilization • Use of SAM has also improved the community participation in policy making process, budget development and even planning process at grass root level • PF training to PBC, APNAC members and Parliament clerks on various areas such as SAM, make follow up on the allocation of resources and disbursement of funds, report writing, how to construct productive questions, financial management and 	The PF engagement are showing great achievement towards holding the government accountable in the use of public resources

Level	Indicator	Baseline	Actual	Remarks
			<p>how to hold the government accountable on the use of resources</p>	
	<p>Gender budgeting and gender in Policy process</p>	<p>To be assessed during Mid- year and End Line Evaluation</p>	<p>PF has been working to revert the government decision that removed VAT exemptions on girls' sanitary, recommendations were submitted to the Parliamentary Budget Committee for the fiscal year 2019/2020, though not approved PF training to members, Committee Clerks and the Parliament Budget Office staff on gender budget and policy analysis resulted to use of gender skills to analyse policies and budgets, resulting to gender responsive legislation and policies.</p>	<p>Despite the engagement undertaken by PF, more advocacy is needed to achieve better gender budgeting a gender responsive in policies and legislations process</p>

Level	Indicator	Baseline	Actual	Remarks
3.5 Outcome 3: Institutional effectiveness and efficiency of the Policy Forum network 3.5.1 Monitoring, Evaluation and Learning system of PF Network	Monitoring and Evaluation Strategies, Activities and systems	To be assessed during Mid- year and End Line Evaluation	<ul style="list-style-type: none"> • PF Management Information System (PFMIS) • The use of external consultants for evaluation 	Despite the establishment of the PFMIS, most members do not have functional M and E systems in place and there is a delink between what members are doing and what PF needs to know.
	Learning systems and Mechanism	To be assessed during Mid- year and End Line Evaluation	<ul style="list-style-type: none"> • Roundtable engagement with the government • Annual learning events last quarter of each year • Zonal Reflection Meetings • Quarterly meetings. • Joint learning meetings with donors • Semiannual review meeting 	PF has put in place learning systems that are useful to members that it adapts to any happening changes.
	Donor and Members feedback on Capacity of PF Secretariat and monitoring systems	To be assessed during Mid- year and End Line Evaluation	Comment includes: <ul style="list-style-type: none"> • PF is doing well in putting the network strong and active • PF is good in building capacity of its members and uses the donor funds efficiently and effectively • PF has good monitoring and management system for both 	Despite the fact that generally PF is doing great, but it needs to work and respond positively to recommendations from donor and members

Level	Indicator	Baseline	Actual	Remarks
			<p>programmes and operations issues</p> <ul style="list-style-type: none"> • PF is not doing well in some areas such as not very well open to some partners • Secretariat is not moving ahead, the number of members remains the same and few are active, • Limited capacity of the Secretariat • Reluctant of the Secretariat to learn and move ahead, • Failure to plan on time (eg, delay in starting the Strategic plan midterm review). • PF is involved in implementation of some activities such as training instead of building capacity of its members • PF has even used other CSOs in implementing social accountability monitoring without informing the PF members operating in the same areas where such intervention is taking place. 	

Level	Indicator	Baseline	Actual	Remarks
3.5.2 Secretariat effectively and efficiently manages its resources	Financial and Human Resource Capacity and Systems	To be assessed during Mid- year and End Line Evaluation	PF has Management Information System (PFMIS) that supports various functions such as finance, accounts, member's management, programmes and human resources and donor management.	This is an achievement
	Policy Forum governance	To be assessed during Mid- year and End Line Evaluation	<ul style="list-style-type: none"> • Annual General Meeting being held once per year, • Functional Board of Directors • PF Secretariat with 11 staff 	The governance system is good
3.5.3 financial availability and sustainability		2016, there was 50% of resource mobilized against strategic plan financial targets	<ul style="list-style-type: none"> • 2017, there was 105% pledge of the budget and 85% of the disbursement. • 2018, there was 100% pledge of the budget and 93% disbursement. • 2019 there was 100% pledge of the budget and by July 2019, PF had received 57% disbursement 	The trend shows a sign of financial sustainability