



policy forum

2016

# Annual Report



POLICY FORUM

P.O. Box 38486

Dar es Salaam, Tanzania

Tel: +255 22 2780200 Mobile:  
+255 782317434

Email: [info@policyforum.or.tz](mailto:info@policyforum.or.tz)



PolicyForumTZ



@policy\_f



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**List of acronyms**

AGM	Annual General Meeting
ALAT	Association of Local Authority of Tanzania
AMI	Alternative Mining Indaba
BWG	Budget Working Group
CAG	Controller and Auditor General
CHRAGG	Commission for Human Rights and Good Governance
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibility
DFO	District Forest Officer
DTAs	Double Taxation Agreements
EFDs	Electronic Fiscal Devices
FDIs	Foreign Direct Investments
IBP	International Budget Partnership
IFFs	Illicit Financial Flows
INTOSAI	International Organisation of Supreme Audit Institutions
JFM	Joint Forest Management
KDC	Kilwa District Council
LANGO	Lindi Association of Non-Government Organisations
LGAs	Local Government Authorities
LGWG	Local Government Working Group
MACSNET	Manyara Regional Civil Society Network
MCDI	Mpingo Conservation Development Initiative
MEL	Monitoring, Evaluation & Learning
M&E	Monitoring and Evaluation
MJUMITA	Mtandao wa Jamii wa Usimamizi wa Mimitu Tanzania
MKUKUTA	Mkakati wa Kukuza Uchumi na Kupunguza Umaskini Tanzania
MMC	Mama Mimitu Campaign
MNRT	Ministry of Natural Resources and Tourism
MoF	Ministry of Finance

MPs	Members of Parliament
MRENGO	Mtwara Regional Non-Government Organisations
NAOT	National Audit Office
NEEC	National Economic Empowerment Council
NMB	National Microfinance Bank PLC
PBO	Parliamentary Budget Office
PF	Policy Forum
PFM	Participatory Forest Management
PO-RALG	President's Office Regional Administration and Local Government
PRM	Public Resource Management
PSAM	Public service Accountability Monitor
RT	Review Team
SAM	Social Accountability Monitoring
SDGs	Sustainable Development Goals
SP	Strategic Plan
TEA	Tegeta Escrow Account
TFCG	Tanzania Forest Conservation Group
TFS	Tanzania Forest Service Agency
TJN-A	Tax Justice Network-Africa
TNRF	Tanzania Natural Resource Forum
ToC	Theory of Change
TTJC	Tanzania Tax Justice Coalition
TZS	Tanzanian Shillings
VNRC	Village Natural Resources Committees

# 1. Introduction

## 1.1. About Policy Forum

The Policy Forum (PF) is a network of 76 Tanzanian civil society organisations established in 2003 and drawn together by their specific interest in augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity and democratization with a specific focus on **public money accountability** at both central and local levels. The overall goal is to contribute to the evolution of democratic governance in Tanzania through enhanced capacity of various actors involved with holding their government to account. Policy Forum envisions improved quality of life for the Tanzania people (vision). Policy Forum will work together to influence policy processes that improve the lives of all Tanzanians through enhanced governance and accountable use of public resources and effective protection for human rights (mission).

Subsequently, Policy Forum seeks improved quality of life of the Tanzanian people through **enhanced governance and accountable use of public resources**, as well as the effective protection for human rights, by means of strengthening the capacity of CSOs to influence key policy decisions relating to poverty reduction, equity and democratization (**overall objective**) premised on a rights-based approach to service delivery. The PF **theory of change** posits that the accountable service delivery emerges as a result of an inclusive, progressively informed and increasingly evidence-based discourse between the state and its citizens (and/or their representatives).

Policy Forum mainly operates through working groups namely Local Governance Working Group (LGWG) which works to advocate for policies relating to local governance and the Budget Working Group (BWG) which works on national budget analysis with the aim of influencing policies. The network also collaborates with the Tanzanian Tax Justice Coalition (TTJC) which advocates for fair tax system and HakiRasilimali which advocates transparency and accountability in the extractive industries.

Policy Forum has an outstanding recognition within the Tanzania civil society domain and a reputation for building collaborative relationships with state actors to enhance the supply-side of accountability. This has given the network legitimacy amongst both government officials and members of parliament on one hand, and civic actors on the other.

## 1.2. Executive summary

The year 2016 began with a new government administration following last year's October general elections and Tanzanian civil society has since been keen to see if the fresh presidency will address their key advocacy issues they have been working on in the last decade. One of the first issues the new president began to tackle was the weaknesses in domestic resource mobilisation by reducing tax exemptions extended to mining companies from 17.6% to 9% of all tax relief granted to mining investments and the Ministry of Finance and Planning extending invitation to stakeholders including CSOs to provide inputs that may help in the proceedings of the task force on tax reform, in preparation for the 2016/17 budget gratifying non-state actors for opening up this crucial process.

In keeping pace with the new dynamism and drive to ensure effective and efficient use of public resources, the PF network for year 2016 has produced analyses of the implications and impact of these steps and policies and their implementation which have yielded several results.

### 1.2.1. Results

During the year 2016 PF saw several results following implementation of over 80% of its activities. This includes in the areas of policy analysis, capacity enhancement for civil society, dissemination of policy materials and policy engagement. The year showed that curbing illicit financial flows from Tanzania and tax justice in general require massive political will to address. Following exposure to PF analyses, however, Members of Parliament made a commitment to follow-up on curtailing IFFs. To affirm this commitment, they each signed a declaration supporting the campaign to end IFFs, indicating their comprehension of the magnitude of the problem and that their readiness to use the platforms at their disposal to push for policies and laws that ensure tax justice in the country.

PF has seen its analysis continue to be widely used in targeted advocacy strategies to policy makers, the media, civil society, the academic community and the public whom in 2016 have given positive feedback on the usefulness of PF outputs as reported in chapter 2. PF analyses and outputs of other CSOs have also resulted in topics for debate in the monthly morning sessions that the network organises, many attendees giving testimony of how they use the information in their work. PF also produced a report that surveyed frequent attendees of the session detailing how they find the debates useful for their work.

Social Accountability Monitoring (SAM) initiatives conducted in collaboration with TNRF & MJUMITA continue to contribute to both demand and supply-side awareness raising amongst stakeholders at both the district council and village levels as well as enhancing participatory planning. For example, interventions saw the formulation of harvesting plans in four villages where SAM in forestry was conducted. Many villages in Southern Tanzania face challenges in formulating these plans but after the SAM team presented the results of its analysis to the Lindi District Council, it triggered the District Forest Officer (DFO) acting by facilitating the villages to formulate harvesting plans and Village Natural Resources Committees (VNRC) being trained on harvesting procedures.

In May 2016, PF working groups formulated gender mainstreaming action plans for their working groups activities with various members pledging to incorporate and share what they had learned with their organisations. The working groups also further committed to deepen gender issues in budget analysis.

Strategic engagement in 2016 has also shown promising results. Sessions with MPs resulted in specific requests from them to the PF network including requesting further support on analysing and contributing to the health and local authority budgets. The NAOT has also shown interest to learn from PF about the work it does in domestic resource mobilisation to gather ideas for planning future performance audits.

As the last year of its three-year strategic plan, 2016 also offered PF opportunity to strategically think and articulate its future role in Tanzania as well as reformulate its vision, mission and objectives and strengthen its activities and outputs. Towards the end of the year, a new strategic plan for 2017 – 2020 was finalised.

## 2. Analysing the effectiveness of Public Resource Management

***The Policy Forum Budget Working Group (BWG) has for several years been analysing the implications and impact of policies and their implementation so that the resulting information can be used by a broad base of civil society and advocacy groups to improve the quality of their advocacy when engaging with policymakers.***

### 2.1. Policy Briefs

During the year 2016, the Budget Working Group (BWG) produced five policy briefs all relating to the budget process and revenues. These briefs are meant to inform the upcoming national budget in terms of priorities in allocation as well as spending of public resources. The BWG first analysed the 2016/2017 budget guidelines examining government priorities with a focus on the agriculture sector to determine if the allocations match government policy statement on its commitment to enhancing the sector which employs more than 80% of the country's workforce. The analysis found that the budget guidelines do not show how economic growth will take care of the current existing challenges like land rights and gender-related issues. Moreover, it was found that the government has not been able to allocate 10% of the national budget for agriculture as stipulated in the Malabo Declaration of 2014. The members and other CSOs used the findings and the brief to engage with members of parliament in Dodoma in May 2016 to advocate for increased allocations in the sector.

The second brief on Illicit Financial Flows based on the Mbeki Briefing on Illicit Financial Flows from Africa, popularly known as the (Mbeki Report) was produced by the BWG in conjunction with the Tanzania Tax Justice Coalition (TTJC) to raise awareness on the findings of the report which outline the losses incurred by African countries. Several recommendations to the Tanzania government were made including reviewing current and prospective double taxation conventions, particularly those in place with jurisdictions that are significant destinations of IFFs, to ensure that they do not provide opportunities for abuse. Also, the government should review current and prospective double taxation conventions, particularly those in place with jurisdictions that are significant destinations of IFFs, to ensure that they do not provide opportunities for abuse. The brief was also shared with members of parliament in a meeting held in Dodoma on the 18th of June 2016.

After the approval of the 2016/17 national budget, the BWG produced three more policy briefs that analysed the budget to assess the policy implications of the same. The briefs produced were on education, health and agriculture. These briefs analysed the budget of the respective sectors by assessing adequacy, setting of priorities and likelihood of the budget to meet both short and long term targets. One observation that cuts across the three sectors is inadequate budget allocation. For example, in the health sector in the financial year 2015/16 Health Sector Strategic Plan Four (HSSP-IV) estimated the budget of TZS 4,013 billion for the health sector, but government allocated only TZS 1,821 billion, which is less by 55% of the estimated cost for the sector. The problem continued

again in the FY 2016/17, the government allocated TZS 1,988 billion<sup>1</sup> for the health sector, which is less by 52% of the HSSP-IV estimated budget of TZS 4,133 billion. Not only that but also government has failed to reach the Abuja targets for consecutive five years since 2013/4, the target was agreed by all African Union Countries in 2011 to allocate at least 15% of the annual nation budget to improve health sector

### **2.1.1. Results**

PF members (Oxfam and Action Aid Tanzania) used the brief on agriculture to engage with Members of Parliament on 5<sup>th</sup> May 2016 in Dodoma. The Vice Chair of the Agriculture, Livestock and Water Committee Dr. Christine Ishengoma promised to use the findings contained in the brief and share with members of the committee so that they are all informed and able to advise the government in its budget allocations.

On the illicit financial flows, after launching the "Stop the Bleeding" campaign in Dodoma, Members of Parliament made a commitment to follow up on curbing IFFs. To assert this commitment, the MPs signed a declaration form supporting the campaign, indicating they understand the magnitude of the problem and that they are ready to use the various platforms available to them to push for policies and laws that ensure tax justice in the country.

Again, the BWG used the three briefs that were produced after the approval of the national budget to engage with Members of Parliament and other stakeholders during the Policy Forum's policy week in Dodoma that was held from 6<sup>th</sup> to 8<sup>th</sup> November 2016. The findings of the analysis are expected to contribute towards the preparation of the 2017/18 national budget.

### **2.1.2. Challenges**

Although the briefs were shared with over 100 MPs in attendance, it was apparent, however, that not all of them were interested in the agenda. It was also noted that had the briefs been shared with MPs before the budget session, they would have had the opportunity to contributing to the discussions on the budget. Policy Forum will in the future time the production of these analyses more strategically including identifying interested MPs through a mapping exercise so as to determine those most likely to further the PF advocacy agenda.

## **2.2. Analytical-Think Piece**

A Study on Double Taxation Agreements (DTAs) drafted by the Tanzania Tax Justice Coalition members, some of whom are also members of the PF BWG, finds that most of the Tanzania's current DTAs are old and contain taxation regimes in favour of

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<sup>1</sup> Budget books and Speech of Ministry of Finance and planning 2016/17

economically developed treaty partners. It also found that DTAs may not necessarily be needed to attract and retain FDIs since most of Tanzania's largest investments originate from countries with which Tanzania does not have DTAs. The study further recommends a review of tax rates and taxation rights of current DTAs and cancel all harmful DTAs as well as an adoption of a model DTA which favours the taxing rights of source countries.

The study was shared with Members of Parliament on the 18<sup>th</sup> of June 2016 in Dodoma during the launch of the Tanzania "Stop the Bleeding" Campaign. Follow up on how the government makes review of the existing agreements will be done in order to determine any progress being registered.

### **2.2.1. Results**

Like with the Policy Briefs above, over 100 Members of Parliament from both the ruling and opposition sides made a commitment to follow-up on DTAs through the declaration form for the campaign to end IFFs during the launch of the Tanzania "Stop the Bleeding" Campaign.

Moreover, throughout the discussion on the DTAs Analytical-Think Piece, most of the MPs cited secrecy as a major obstacle that prevents Tanzania from benefiting from the investments done in the country. To this end, MPs promised to push for openness in contracts that the government enters with investors including discussing the contracts in the Parliament prior approval. This, they stressed, goes hand in hand with the need to enhance the capacity of the MPs to critically analyse the documents. They therefore encouraged strong collaboration with CSOs in terms of strategic learning and sharing sessions.

### **2.2.2. Challenges**

Since the report was written in English, MPs suggested the information shared during the launch would have helped them better in impacting the national budget had it been written in Swahili. It was agreed that the DTAs study be translated into Swahili as the information therein will still be relevant in the meantime and can still be used in discussions.

## **2.3. Position Statements**

The Budget Working Group produced two position statements. The first position statement focuses on five key sectors including agriculture, education, health, revenue and gender and highlights the challenges which faced the 2015/16 budget. These resulted in underperformance in the execution of various development projects such as inadequate revenue collection and delays in, (and sometimes non-disbursement of) approved funds as well as the dependency on donor funding which as time goes by is becoming less and less predictable.

Even though such challenges were encountered in the past years, the statement asserts that if the current regime mobilizes more domestic resources and emphasizes spending

more diligently, there is hope that (with several recommendations from BWG) some of the challenges will be addressed for the 2016/17 national budget. The statement was published by Mwananchi and the Guardian newspapers of 19<sup>th</sup> April 2016.

The second position statement was an assessment of the first 100 days of President Magufuli in power. Last year before Tanzania General Election, Civil Society Organizations (CSOs) under Policy Forum Budget Working Group prepared what was termed as "Our Key Asks to the Next Government" for the consideration of different political parties that were running for the Presidential seat. The document which was presented covered critical issues in areas of domestic resource mobilization, health, education, land rights and forest conservation as well as in agriculture which CSOs hoped for the fifth regime to address.

From the perspective of CSOs under Policy Forum, it was shown that the new government under President Magufuli has exhibited political will on both the need to increase revenue collection and ensure discipline in the use of public resources, as it is well-known that public service delivery can hardly be improved when emphasis is merely on increased resources without mechanisms in place to guarantee accountability. The first 100 days in power by the new regime has largely shown that it is possible to collect significant domestic resources that can be used to improve lives of the citizens. Good farming practices are only possible when there are appropriate supplies; and the people are healthy with the required skills to undertake modern agriculture on dispute free pieces of land. The statement was published in The Citizen and Mwananchi Newspapers on 4<sup>th</sup> of March 2016.

### **2.3.1. Results**

The position statements have resulted into improved discussions between CSOs and policy makers. Members of the BWG for example, have used the key areas presented in the position statements during their engagement with Members of Parliament. For example, Sikika and Hakielimu met with the Parliamentary Social Services Committee and had discussions on issues raised in the position statements. Again, the position statements contributed to debate in the media whereby on 12<sup>th</sup> of May 2016, the Guardian newspaper covered a story titled '*Policy Forum backs government self-sufficient drive, urges more budget allocation to education, health sectors*'.

There has been an appreciation by MPs on the issues raised in the statements that need their attention. Some of them have been contributing to the discussions in the Parliament along the lines of our interest. For example, the need by the government to mobilize more domestic resources to finance development projects to improve delivery of social services.

## **2.4. Governance Study**

Annually, Policy Forum produces an authoritative and informative review on trends in governance in Tanzania for the public, CSOs and stakeholders in government, donor agencies and the academic and research communities. In 2016, the focus of the publication was on what transpired in 2014, particularly events on grand and political corruption involving the Tegeta Escrow Account (TEA) scandal which was by far the most

important public policy issue of that year that exposed weaknesses of the country's formal institutions. The review also included a slightly expanded economic governance section.

Launched during the PF's Breakfast Debate that was held on the 29<sup>th</sup> of July 2016 at the British Council, the governance review resulted in a broader discussion on the role of CSOs in governance and human rights, the missed opportunities for CSOs to react to the Tegeta Escrow Account (TEA) scandal and showcasing of the work of the Legal and Human Rights Centre and Sikika in human rights and governance respectively.

### **2.4.1. Results**

Different actors expressed interest in the governance report which resulted in a rich diverse debate during the launch about the accountability challenges facing the country. The presentation of the report clearly reminded CSOs and other actors of the role that each must play to ensure improved governance in the country. Participants at the launching appreciated the experience that was shared by the Legal and Human Rights Centre and Sikika including the experience by these two organizations in working with the government. The two had at times differed with authorities which was exemplified by Sikika being banned from operating in Kondo District Council. Participants pointed out that it is important that CSOs strengthen their relationship with the current administration for improved governance and accountability.

Moreover, feedback from different stakeholders show that the TGR publication is in great demand and has also been referenced on a paper '*Challenges of business environment reforms in developing countries*' on the theme: Accelerating Innovation and Growth of SMEs Through Responsive Policies. This was held in November 23<sup>rd</sup> and 24<sup>th</sup> at the University of Dar es Salaam- Business School.

### **2.4.2. Challenge**

One of the purposes of the governance study is to showcase the work of CSOs and it is therefore expected that PF members will proactively contribute to its production by sharing their work in the areas of budget transparency, public spending and social accountability monitoring. Getting hold of this information from members has been a challenge and thus there are delays in producing the review and moreover, less coverage of the work done by CSOs.

Some member organisations that have been contributing to the publication, however, have appreciated the space as they see it is also a means through which they publicise their organizations. These include Hakielimu, SNV, ANSAF, LHRC and Sikika. Other stakeholders including academics, researchers and the donor community has as well appreciated the document since it provides an overview of governance trends in the country.

Because so much is being done by PF members, and since the primary purpose of the TGR is to showcase the work of these members, PF intends to closely follow up with them

so that they can timely share their good stories to be published. This will among others involve making physical follow up with members the secretariat is aware are working on the mentioned themes and sensitising them on the merits of showcasing their work.

## 2.5. Reviewing “Understanding the Budget Process in Tanzania”

To enhance the engagement of CSOs in the budget process, in 2008 Policy Forum, in collaboration with Hakielimu, produced a document titled '*Understanding the Budget Process in Tanzania: A civil Society Guide*' which illustrates the budget process and avenues for participation by stakeholders. From the financial year 2013/14, however, some changes have been made in the budget cycle including the timeframes for debate and approval of the budget. Following these changes and given the need for CSOs and other stakeholders to understand and engage in the new budget process, PF organised a one-day meeting on the 13<sup>th</sup> of October 2016 to review the guide. The event brought together representatives from National Audit Office, Parliament and President's Office - Regional Administration and Local Governance and the two PF working groups (Local Government Working Group and Budget Working Group).

### 2.5.1. Results

It was found that the document needed to be updated since lot of information in it is dated. For example, since 2008 up to 2016, major reforms have happened within the Government and National Assembly including the new budget cycle, formulation of the Parliamentary Budget Committee and enactment of the Budget Act 2015 and its regulations, new Parliamentary Standing Orders, the enactment of the Parliamentary Budget Office and new MoF instructions. In early 2017, all these will be reflected in the updated version which the PF Secretariat, Hakielimu and PORALG are working on.

## 2.6. Preparation of the Citizens' Budget

To ensure that the public and especially ordinary citizens understand the national budget, PF's BWG has been supporting the Ministry of Finance and Planning in preparing the Citizens' budget document, which is a simple version of the national budget. For the 2016/17 national budget, the Ministry of Finance prepared a draft citizens' budget document and shared it with PF for inputs. The BWG members met on 6<sup>th</sup> October 2016 and thoroughly went through the document and provided critical inputs to improve the document. The document is yet to be finalized.

### 2.6.1. Challenge

Despite several follow ups with the Ministry of Finance and Planning pushing for timely production of the citizens' budget document, this challenge still exists. The document comes out late and therefore not serving the purpose for its production. PF plans to intervene by keep applying pressure on the Ministry to timely produce this document.

## 3. Dissemination of Produced Evidence

***This objective aims at realizing that analysis information produced by Policy Forum is widely used in targeted advocacy strategies to policy makers, the media, civil society, the academic community and the general public in a manner that is accessible, interesting, relevant and useful to the intended target audience.***

### 3.1. Website and Social Media

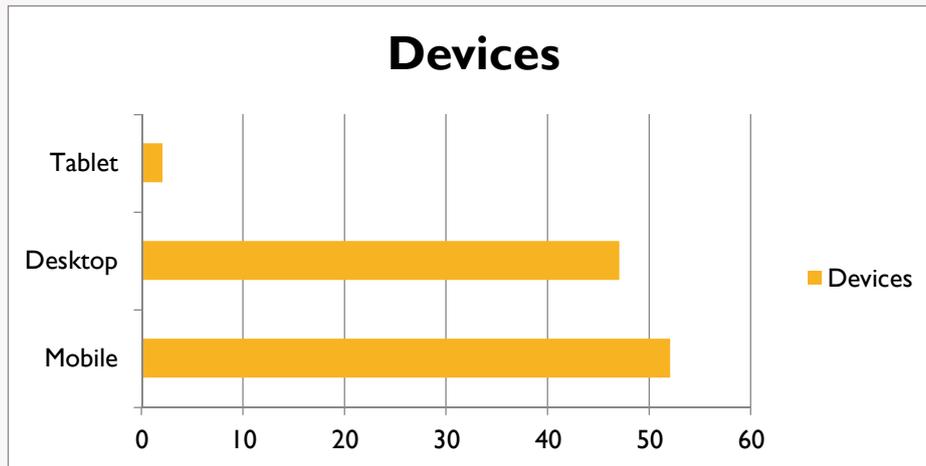
Like for many other civil society organisations, PF's website is the primary channel for information exchange with its internal and external stakeholders. Policy Forum has continued to use its website and social media platforms such as Facebook, Twitter, Instagram, Scribd and YouTube pages and is seeing increased user traffic as it posts various information related to Policy Forum analysis and activities.

This has enabled PF to reach a wide range of its audiences in Tanzania and other parts of the world and disseminating to them Policy Forum's produced advocacy work. Many users at different times have contacted PF secretariat to inquire more about PF's work citing PF's website as the source of the initial information.

#### 3.1.1. Results

In the reporting period, Google Analytics Reports indicates an encouraging performance of the website in terms of increased number of visitors compared to 2015. In 2015, PF website had received over 19,000 visitors. Up to November, 2016 the PF website had received approximately 22,000 visitors (this includes both new and returning visitors) out of which 6,487 (22%) were returning users. Up to November, 2016 the website had over 56,000 page views (this includes repeated page views of a single page).

The reports also show that 52% of our website users access it via their mobile phones while 47% access it via desktop computers and that 73% of the visitors use android devices to access the website, justifying the development of the Policy Forum Mobile Application for Android users to cater for this increasing demographic of mobile website browsers. The Mobile Application is currently being designed to alert users when new content is uploaded on the website and will arrange contents in a mobile-friendly manner.



**Source: Google Analytics January-November 2016**

Due to its attractiveness and extensive use in urban Tanzania and amongst the youth, social media is seen as a new medium to communicate policy issues. PF Social media user analysis reports show that:

- From January to November, 2016 Policy Forum Facebook account had received over 9,000 fans as compared to the previous year which had over 3,000 fans within the age of 25-34 whereby 20% are females and 80% are males. The page also received over 3,000 likes. This shows the number of people engaging on our Facebook page.
- Most of our Facebook fans within Tanzania are in Dar es Salaam (14,707 fans) followed by Arusha (287 fans) and Mwanza (193 fans). This indicates the challenge of the urban-rural digital divide. Up to November 2016, PF's twitter account received 7,266 followers whereby in terms of audience size, the account gains around 4 new followers per day. In terms of gender, 85% were males and 15% females.
- Through promoting and boosting content and pages in its social media platforms, PF has been able to reach out more audiences both on its social media accounts and its website.

In this period, moreover, PF secretariat received over 60 heterogeneous inquiries via its website contact form. For instance, in April 2016, Cosato Chumi, a Member of Parliament (MP) representing Mafinga Constituency contacted PF secretariat to request a capacity building training to the councillors of Mafinga. Following the request, in November, 2016 PF's Local Government Working Group conducted a training to 13 councillors in Mafinga on their roles and responsibilities in the SAM processes.

The secretariat received interesting feedback from some of its website users, one of them being Mr. Titus Kago, Manager for Communications & Public Relations from The Energy and Water Utilities Regulatory Authority (EWURA) regarding PF's website saying; *"I have found that you may be of great assistance to me as you will be among the selected sources of information."*

### 3.1.2. Challenges

Most of Policy Forum's social media audience are the youths aged between 25-34 years of age meaning other age groups do not access PF content through these means. From the analytical reports, most people in the rural parts of Tanzania do not access the PF website indicating a rural-urban digital divide. PF, however, continues to disseminate its documents through monthly mailouts to various stakeholders in different parts of the country.

## 3.2. Popularizations of Policy Documents

Policy Forum through its Local Government Working Group (LGWG) has continued to simplify policy documents. PF intention is to inform ordinary citizens as well as local government leaders about different issues relating to policies.

During the year, the LGWG formed a taskforce to popularize the Sustainable Development Goals (SDGs) which are directly related to enhance local governance. The task force developed a booklet titled "**Malengo ya Maendeleo Endelevu na Wajibu wa Serikali za Mitaa**". The booklet highlights the roles and responsibilities of the LGAs and citizens in promoting SDGs in Tanzania. The booklet was printed and disseminated to PF members. On November 19, 2016 a total of 15,000 copies were inserted in *Mwananchi* newspaper and disseminated to the following regions:

- Dar es Salaam (11,500 copies)
- Mwanza (1,000 copies)
- Mbeya (1,000 copies)
- Arusha (1,500 copies)
- Dodoma (1,000 copies)

During the second half of the year the Policy Forum's LGWG produced a booklet titled "**Mwelekeo wa Katiba Mpya Tanzania: Tulikotoka, Tulipo na Tuendako**". The content focuses on the Constitution making process which has stalled. It proposes the direction to get a more acceptable Constitution by 2020. The booklet was launched on 8<sup>th</sup> November, 2016 in Dodoma by the Chairperson of the Parliamentary Standing Committee on Constitution and Legal Affairs Hon. Mohamed Mchengerwa: <http://www.policyforum-tz.org/csos-urged-increase-efforts-towards-public-awareness-constitution>

PF saw an increased demand for the "**Mjue Diwani**" booklet from members in 2016 (specifically, LGWG members) and councillors (during ALAT's Annual General Meeting). The booklet highlights the roles and responsibilities of councillors. To respond, PF reprinted 25,000 copies of the same and disseminated the booklets to the target audiences. The booklet has further been used by members the LGWG to train councillors in Kiteto and Mafinga (including the newly elected ones) on their roles and responsibilities whereby during the training councillors were given a questionnaire to fill so as to gauge their feedback on the booklet, over 90% of the councillors wrote that the booklet is very useful to them and demanded for more copies.

### 3.2.1. Results

Stakeholders including PF members have on numerous occasions provided feedback on the relevance of PF's popularised policy documents. Below are testimonials from users of PF publication entitled "*Mjue Diwani*":

#### "Mjue Diwani" testimonials

"As a newly elected councillor the booklet will help me to know my roles especially how I am supposed to convene the meetings with citizens to involve them on various issues and to get their ideas/issues to present at the district and to promote citizen participation hence gaining citizens trust. The use of cartoons has helped me to understand the booklet better."

**Gabriel Dismas Matuta - Councillor at Naipanga Ward and a member of councillor committee on Infrastructure, Economics and Environment at the District of Nachingwea.**

"The booklet has enhanced my understanding of how a councillor should work and the relationship between the Village Chairperson and his/her councillor".

**Seif Said Ng'wang'wa -Village Chairperson at Ngunichile, Nachingwea District**

"Mjue Diwani booklet is presentable and clearly reflects the role of councillors contrary to practice today where many tend to be the implementers rather than the overseers."

**Nachingwea District - Forest Officer and Acting Planning Officer**

### 3.2.2. Challenges

It is usually a challenge to get all members of PF to provide feedback on how they have used PF policy documents disseminated to them. In 2017, PF will use its members meetings such as the quarterly meetings and working group meetings to get testimonies of how they have used the policy documents.

## 3.3. Monthly Breakfast Debates

The Policy Forum 7:30 monthly breakfast debate is a platform where different stakeholders such as civil society organizations and private sectors present their issues

related to topical policy issues in Tanzania. These debates take place on the last Friday of each month from January to November. Participants have been drawn from academia, government officials, the public sector, civil society and development partners to mention a few.

### **3.3.1. Results**

During the year, PF sent online questionnaires to over 3000 breakfast debate subscribers to evaluate the relevance of the events. The findings from 100 respondents of the survey indicate that broad range of issues discussed at the breakfast debates broaden knowledge and creates awareness on policy issues related to national budget, SAM, extractive industries, governance, gender and taxation.

On governance, one of the respondents cited that "information and documents on good governance obtained from the breakfast debate have been useful to them as it helped in their advocacy work on accountability and transparency".

Apart from helping with advocacy, findings also reveal that the documents obtained from the breakfast debates were used for academic and professional citations as well as to sharpen knowledge and skills on the matters related to the public resources and social issues.

On the other hand, government officials including current and former ministers are showing increased interest in the breakfast debates. For instance, during the 26<sup>th</sup> August 2016, when we had a debate on gender, Rennie Gondwe, a representative from the Ministry of Health, Community Development, Gender, Elderly and Children said that she was sent from the gender desk of the ministry to collect the recommendations emanating from the debate so that the ministry can use them to update the existing '*Women and Gender Development Policy (2000)*'. Notable current and former government officials who have been attending the morning debates are Deputy Minister of Health and Social Welfare Hon. Hamisi Kigwangalla and the former Deputy Minister of Community Development, Gender and Children- Dr. Pindi Chana to mention a few.

The President's Office – Regional Authorities and Local Governance (PO-RALG) also provided feedback to the PF Secretariat that the debates were very useful for their work and they requested to be sent recommendations of all the debates to see how they can use the information for their decision-making. Moreover, after the debate on 28<sup>th</sup> of October 2016, they requested to collaborate with PF to simplify (including translation and dissemination) the three local government documents (Local Government Development Grant Guide, M&E System to track use of funds and Annual Assessment tool).

Requests for breakfast debates spaces for topical policy issues related to good governance and accountability have also continued to increase during the year whereby out of the eleven breakfast debates seven of the debates were requested by Policy Forum members and four from other stakeholders while in 2015 we had received four requests from PF members and seven from other stakeholders, this shows the relevance of the platform to PF members to engage policy related issues.

There have been notable publicity coverages of the debates by various media outlets. In this period under review, out of eleven debates, over ten sessions were publicized in both print and electronic media. For instance, the debate held in June 2016 was covered in

The Business week article entitled "Tanzania Extractive Industry Faces Uncertain Future". The article asserted that although Tanzania is proud of being endowed with vast and valuable extractive resources, the government is likely to lose as much revenue more than it had anticipated due to lack of transparency.

The debate topics in this year include:

- **January:** Mainstreaming the Sustainable Development Goals (SDGs) in Tanzania
- **February:** Ending Poverty by Year 2030: The prospects and challenges
- **March:** Illegal Logging in Tanzania: Governance, Opportunities and Challenges
- **April:** Achieving a Balanced Budget on Health and Education: Expectations, Challenges and Opportunities
- **May:** Public Private Partnerships at the local level: a catalyst for development?
- **June:** Revenues from the Extractive Industries to local institutions: Are allocations adequate to end Poverty in Tanzania?
- **July:** Enhancing Governance and Human Rights in the new Tanzania: A Civil Society Perspective.
- **August:** Five Year Development Plan II: How does it address gender issues?
- **September:** Salvation of Tanzania: The role of Faith-based Communities in Tackling Corruption
- **October:** Local Governance Oversight Challenges: Anecdotes from the ground
- **November:** Transfer Pricing in the Extractive Sector in Tanzania: how can we find what is lost?

### 3.3.2. Challenges

It has been challenging to get the produced and aired programmes from the electronic media outlets as evidence that the debates were covered by their organisations due to their reluctance to provide copies of the aired programmes. In the future PF will strategically engage with journalists so as to get the produced evidences.

## 3.4. Information regularly shared to PF members

PF has continued to send its monthly postal information packages and weekly email updates to its members located in sixteen regions of Tanzania. Packages include information related to policy analyses, position papers, booklets, reports and other related information from liked minded organizations as well as from PF partners.

## 3.5. Strategic Use of Media

PF continued to strategically use mass media to advance its advocacy agenda to promote accountable governance and during the year engaged with community radios in Lindi and Mtwara, print media and national TVs such as ITV and TBC.

**Community radios:** PF's Local Government Working Group (LGWG) worked to raise community awareness on natural gas extraction opportunities in Lindi and Mtwara regions including the service levy paid to district authorities by gas companies and how to use SAM to track the flow of funds from these companies using community radios. The radio stations worked with PF to identify topics for discussion on air and allowing listeners to call in for feedback and asking for clarifications.

**TV spot on Freedom of Information:** To step up advocacy work on Freedom of Information and promote public sensitization and engagement, PF produced a TV spot to sensitize citizens to demand information and to remind the government and public officials to publish and provide information. The one minute TV spot was aired on ITV and TBC 1. The spot was aired for 30 days on prime time before and during the evening news bulletin.

### 3.5.1. Results

**Community radio programmes on awareness, understanding and accountability in Lindi and Mtwara:** Policy Forum hired IPSOS Company Ltd to conduct a qualitative study from 18<sup>th</sup>-21<sup>st</sup> September 2016 in Lindi and Mtwara to assess the usefulness, accessibility, & relevance of community radio programs aired on three community media outlets namely Mashujaa FM (Lindi), Info Radio (Mtwara) and Safari Radio (Mtwara).

The report reveals that the radio programmes encouraged citizens to question and follow up on various central and local government decisions and recommended that more information should be disseminated on the gas and extractive industry, particularly on revenues generated from these projects and how they contribute to the welfare of the communities close to the discoveries. Some respondents have given their opinions on the programs as shown below:

- *"Policy Forum's Community radio programs are tools for empowerment in these communities. They provide a perfect platform for communities to participate in reconstruction, development and democracy. When people are well-informed they are in good positions to making right choices about issues affecting their lives"* Participant, Focus Group Discussion (FGD) - Lindi Urban
- *"for example in the past two weeks they invited the District Commissioner and the District Executive Director so basically the people who are invited are the right people to be in that program".* Participant, FGD-Lindi Urban.
- *"In those radios programs, I have heard a lot of useful things for example in the beginning we were sitting in groups and complaining that there are no jobs from the gas companies but when I listened to Kusini na Maendeleo I heard a lot of innovative ideas on how to employ myself through opportunities from the sector without getting employed directly in those companies. That's interesting!"* Participant, FGD-Lindi Rural
- *"We are thankful to radio Mashujaa, because there was once a time when the women, orphaned girls as well as maids were mistreated. However,*

*this station has helped change that situation. Furthermore, there were events that would not reach us, but now we get them regularly. In this sense, we are very grateful"* Participant, FGD - Lindi Rural

There have been positive feedbacks on the TV spot from different stakeholders supporting the content of the advert. For instance, on November 25, 2016 a stakeholder informed PF that the advert motivated her to seek more information regarding her confiscated plot of land in Dar es Salaam.

### **3.5.2. Challenge**

Most of the community radios do not conduct audience surveys in order to monitor the relevance of the aired programmes. To tackle this challenge Policy Forum will monitor the programs at least monthly to gather evidence of listenership and participation.

## **4. Enhancing the capability of civil society organizations to understand public resource management**

***The capability of civil society organizations to understand, to monitor and to strategically and proactively and effectively engage with and influence national and local policy processes is progressively enhanced.***

### **4.1. Strengthen members' knowledge through quarterly meetings**

PF members' Quarterly meetings are designed to enable members to discuss issues concerning the advocacy strategy of the network together as well as sharing what each individual organization is doing. For the upcountry members, it offers them an opportunity to see first-hand engagement at the national level to have effective participation in national policy processes. Also, this year quarterly meetings were basically for the strategic thinking and provide inputs to 2017 to 2020 strategic plan

In the 2016 Annual General Meeting (AGM) in March, the secretariat arranged for a field visit aimed at enabling members to understand the works done by the Local Content and Investment at National Economic Empowerment Council (NEEC). During the meeting, the acting director of Local Content and Investment at National Economic Empowerment Council (NEEC) informed that the government was planning to launch a Local Content

Information Portal soon which will enable CSOs and other actors in the sector to better understand the local content issues and how communities can make the most of opportunities for wealth creation that investments bring. By gaining a better understanding, CSOs will be able to strategically identify areas to influence local content-related policies on behalf of their constituencies.

#### **4.1.1. Results**

Given Tanzanian CSOs have begun working on gas and mining policy influencing, the visit provided opportunity for PF members who have this interest, particularly on local content enhancement, to see how they can play a part in advocacy that will reduce the asymmetric distribution of extractive industry benefits which is skewed towards the companies. Policy Forum contributed in the process of formulating the Local Content Policy and hence this engagement was a means of reaffirming to government that there exists civil society that are interested in jointly working with other stakeholders to seek strategies to harness the opportunities created by local content enhancement to reduce poverty. The turnout of members was satisfactory with 53 attendees, 18 women and 35 men.

#### **4.1.2. Challenge**

The number of women attending the meeting (34%) was significantly lower than that of men (66%); although it is notable that there is a similar imbalance between men and women working within the CSO sector, which is a challenge in itself.

However, PF intends progressively to improve the environment for future meetings, such as to encourage more women to attend. A current idea for the future, to be shared with members, is to ensure that the Quarterly Meeting agenda includes items which focus on gender and which are designed to generate discussion.

To facilitate this, PF is planning to conduct gender training for all Policy Forum members in 2017 to mainstream gender and ensure that member organizations understand the importance of providing the opportunity to more staff within their organizations especially women to participate the meetings, and in other learning events.

### **4.2. Enhance gender disaggregated data and gender equity in SAM initiatives**

Policy Forum has mainstreamed gender in its activities since the secretariat participating in the 2014 gender training that was supported by its Board of Directors. For this year SAM partnership at the district level have not been fully implemented except for only first

training on SAM concepts, the analysis phase will be conducted in next year plan whereby gender-related information will be analysed.

#### **4.2.1. Challenge**

Despite of documenting the disaggregated data the challenge however, has been on how best to include the gender concepts in the entire SAM manual and the initial thinking is to include gender related questions into each tool of the five processes of social accountability. This will result into the analysis of how gender issues have been reflected in council's plans and budgets.

### **4.3. Strengthen and monitor the 2015 SAM implementation with MRENGO, LANGO & TNRF/Mama Misitu Campaign**

In 2016, PF worked with SAM partners TNRF/Mama Misitu Campaign, LANGO and MRENGO.

#### **4.3.1. Results**

**TNRF/Mama Misitu Campaign:** PF, through Mama Misitu Campaign (MMC), continued to strengthen the 2015 SAM partner MJUMITA by conducting a feedback meeting in Nachingwea and Lindi districts whereby the SAM activity was conducted on forestry sector. The aim of the feedback meeting was to share with the authorities the key findings and challenges facing the sector so as to jointly address them in order to ensure that the forests are preserved for future generations while benefiting the current one. The findings as challenges outlined by the SAM team were:

- Some villages that had no timber traders. This was caused by the factors such as unnecessary bureaucratic process at the ministerial and council levels for the case of harvesting facilities; inadequate budgets to finalise the plans and communication gaps between district councils and villages.
- Harvesting plans takes time to be formulated to the extent that the forest products data/statistics becomes outdated, like the case of Kiegei A village hence needs to do the survey again which is costly in terms of money and time.
- Inadequate collection of internal revenues, in both districts it was observed the challenge of revenue collection, for instance in Nachingwea. This undermines the capacity of district council to finance their own development projects like that of natural resources even though the districts have abundant forests, as well as failure to disburse 10% of the budget to village level for youth and women's small scale development projects like in the case of Nachingwea. Also, the TFS needs to delegate the mandate to district or village government on issuing the Transit

Permits as directed in the guideline document, reducing unnecessary bureaucracy to timber traders and increasing the revenues for authorities.

During the feedback meetings in both districts there was a good turnout from local officials, indicating the responsiveness of the authorities and demonstrating their appreciation of the value of dialogue between them and the communities. Discussed during the feedback was how the authorities will work on the recommendations provided by the SAM team.

When the team visited the villages in February 2016 there were some changes which had taken place since the intervention that began in 2015:

- The changes included the formulation of the village harvesting plans in Ngunichile, Mbute, Kiegeli A and Lionja B.
- villages now ready for harvesting after procuring the timber traders and VNRC trained on the harvesting procedures.
- harvesting facilities like timber hammer and license books now available

Also, the study for assessing the contribution of SAM intervention on participatory Forest Management at local government shows:

- a. **Improved awareness among leaders on the importance of community participation:** This study found that SAM training has impacted on the perceptions and attitudes of many of the district and village government officials who participated towards increasing transparency and accountability of their work to the community. Majority of respondents reported that they now have enhanced competence and ability to lead, manage and increase quality of their daily activity performance including forest management. This is an indication that before the training many of the village leaders were not applying any of the SAM principles neither following any of its step towards their daily activities. Community participation was not taken into consideration thus created a gap between leaders and the community. But since SAM training was conducted, situation has changed whereby the community participation has now been an instrumental towards realization and understanding of the community needs.

For example, VEO-Ngunichile reported that *"In the past we leaders used to make decisions about our village development priorities on behalf of the community, but since we received SAM training everything is now decided by the community members through village assembly meetings. In addition to this, the training has broadened my understanding of good governance, I now know the duties of everyone in my ranks and are operating effectively without overlaps"*.

- b. **Improved financial management skills among leaders:** The training has increased accountability level among community in managing village/community resources such as funds, people and natural resources for the benefit of all. It was reported that there is an increase in knowledge and understanding of using the available village resource for the benefit of all citizens. Furthermore, there is an increased monitoring and accountability in all activities implemented and a clear understanding of the right based approach.

For example, VEO-Ngunichile reported that *"by understanding and applying the right based approach, I am now aware on what to and what no to do. I am using noticeboards to inform the community members on various issues happening in my village such as timber auctions"*.

- c. **Increased transparency and accountability among district and village leaders:** Despite of the fact that Country laws requires all village leaders to conduct quarterly village assembly and share the meetings minutes to the ward and district authorities, these were not happening in the past. But since the SAM training the level of conducting meeting and use of noticeboard to share pertinent information has increased tremendously.

Increased awareness on leaders and community fundamental rights. It was reported that just before SAM training majority of the village leaders and their community members did not know their rights such as the right of information. For example, DFO -Nachingwea reported that *"I am now applying all SAM five steps in monitoring all activities conducted at district, ward and village level"*.

**Lessons Learnt:** PF, through Mama Mitsu Campaign conducted an evaluation from the 16<sup>th</sup> of November to the 19<sup>th</sup> of November to assess the contribution of SAM to Participatory Forest Management in Nachingwea and Lindi districts as part of strengthening the capacity of forestry stakeholders in the Mama Mitsu Campaign 2016.

The findings of this study indicated that the SAM training have improved leader's accountability at district and village level. There is an increased information sharing on the village expenditures among district, village leaders and community members. Previously, only government leaders would sit in the office, plan for their village development priorities and implement them without asking for the community approval. But since the coming of SAM intervention the leader's attitudes and perceptions towards community participation has become very positive. That being the fact, SAM has made great contribution in increasing community participation.

Regarding forest management, there is an increased ownership of the community resources such as forests. The community have been participating through village meeting, engaging in conducting patrols around the village forest reserve. Moreover, information posted on the village noticeboards have also increased the community awareness on what is happening in the village.

To make sure that there is sustainable use of forest management, evaluated villages demonstrated different measures taken. The most mentioned include: provision of education on the importance of forest in human life and fighting against illegal harvesting of forest resources. The respondents stressed that use of chain saws to process timber is an offense and is punishable by the laws. It was clear from the field that the role of managing forest resources is not for the village or district leaders alone but every individual citizen. That being the fact, the finding indicated that there is high community participation in managing resources, community are voluntarily conducting patrols and providing information to the village office in case of identified illegal activities.

Apart from many benefits that can be accrued from managing forest resources, majority of the interviewed community identified several challenges encountered. These include: encroachment of forest land by the nearby districts and villages, there is still land/border conflicts which has kept on destroying the efforts made in managing the forests. This calls upon the immediate government interventions in resolving these conflicts.

**LANGO:** Following the 2015 training on SAM in Lindi, on the 17<sup>th</sup> of May 2016 the SAM team visited development projects that were funded by revenues from service levy in Songosongo village, all the information was provided by the ward and village offices of Songosongo. The development projects which were visited were education, health, energy and infrastructure. According to the Songosongo Village Office, they received their allocation from the district council amounting to TZS. 139,600,193 being one of the six instalments between the dates 05/09/2012 and 20/01/2014 as their share of the 0.3% of the service levy to Kilwa district council. What was observed was that since 2014, there was no other amount received from KDC as their 20% share of the said service levy until the SAM team field visit on 17/05/2016.

Although there are no tangible impacts to report at this stage, the visit which builds up from the last year's SAM training, resulted in gathering new information and observations that can be useful for future advocacy and engagements among the local CSOs, Kilwa district authorities and gas companies:

- Observations on investments from gas sector: KDC does make allocations towards school and hospital projects in Songosongo village from the revenues it receives from the 0.3% service levy from gas on top of the investments in development projects made through Corporate Social Responsibility (CSR) by the companies like electricity, laboratory and hostels for girls.
- Challenges: KDC had not disbursed Songosongo village its share of 20% from the 0.3% service levy payable by companies since February 2014 up to May 2016. When the SAM team visited the village, there was no information provided to the village by KDC. Moreover, some of the development projects saw poor quality in the construction of a class room at Songosongo secondary school for failing to adhere to technical construction standards and delays in completing other school projects, although there was a decree from central government, to ensure the prompt construction of a laboratory in Mtanga and Dodomezi secondary schools.

The CIT held a feedback meeting in September 2016 with key stakeholders namely council officials, councilors, community members, CSOs and the Media. At the end of the meeting, the following were agreed as action points which will form a basis for discussion and engagement with the LGAs in year 2017:

- **Establishment of Oil & Gas stakeholders Forum in Kilwa:** KDC in collaboration with CSOs committed to establish oil and gas stakeholders' forum with the aim of bringing all stakeholders in kilwa so as to have more and adequate information regarding revenues from Oil and Gas, benefit calculation for gas and oil, the amount entitled at the village level as well as the general investment on the sector in southern part.

- **Formulation of Oil and Gas by laws at the LGAs:** By laws on revenue from Oil & Gas which will guide the usage of oil and gas revenues following the enactment of the Petroleum Act of 2015, Oil & Gas Revenue Management Act of 2015 and The Tanzania Extractive Industries (Transparency and Accountability Act of 2015).
- **Management of Revenues from Oil and Gas in Songosongo village:** During the council meetings, it was decided that even though some of the amounts was not yet sent to Songosongo village, KDC also needed to account for the amounts which was already sent to the village. The council promised for the financial year 2016/2017 they will budget 20mil. TZS to start with, as payment of accruals and they will be paying the village 20% of the 0.3% from service levy as they receive from oil and gas companies.
- **Management of Corporate Social Responsibility (CSR) projects and Council Projects:** All CSR projects which were implemented sub-standardly like laboratory and dormitories will be taken care of in 2016/2017 financial. To address this challenge it was agreed, in future CSR projects must be reported to the LGAs office before their commencement. It was also agreed that, all projects at the ward level will be implemented by the respective village development committees (e.g. school committee) and the financial resources will be channelled to the respective committees instead to the ward level for more efficiency.

**MRENGO:** Likewise, for MRENGO after the 2015 SAM training in Mtwara District Council (MDC), on the 17<sup>th</sup> of May 2016 the SAM team visited development projects which were funded by revenues from service levy. MDC have not benefited much as compared to KDC because the investment is still pre-mature but recently there some observation of benefit through CRS from oil and gas companies like construction of class room, laboratories, school desks, water projects, sports and entertainment, ambulance, beds for hospitals and employment.

Though investment companies are implementing some of the projects through CSR some of them are not in line with the council plans or village plans, un fulfilment of some of the promises by government and companies, for instance in Madimba Village - Mtwara were promised with electric installation but the promise was not fulfilled. What we have learnt is that, still the community is not aware on how they can track the revenue from oil and gas even though they have village accountability committees. Another challenge is lack of transparency from the companies on the CSR projects and some of the projects are sub-standardly implemented while community members have high expectation from the investment. Moreover, some of the companies send financial resources through person accounts and not village accounts.

During the feedback meeting with councillors in MDC it was agreed that all financial support like money should be channelled through village accounts and not to person accounts of the village or ward leaders and there should be signed agreements among the companies and villages or LGAs. All projects under CSR which are implemented at the ward or village level should be reported at the council office before implementation for management and efficiency purposes. This will allow the incorporation of the CSR projects to the council plans and village plans.

## 4.4. Trainings

PF conducted several trainings:

**PF Members:** Policy Forum in collaboration with HakiElimu conducted a localized training to its 24 members and friends of education for the year to enable them to analyse the use of public money. The activity was implemented in the 3<sup>rd</sup> quarter of 2016. The total number of participants were 24 in which 12 were female and 12 males both from PF members and HakiElimu 'friends of education'. Participants were oriented on the public resources management which comprises five steps, those are, Planning and Resource Management, Expenditure Management, Performance Management, Public Integrity Management and Oversight as well as The Right Based Approach. During the pre-evaluation 6 participants which is 25% were aware with planning and resource allocation process while 16 participants which is 67% responded that they were not aware with the process and 2 participants did not respond which is 8%. On expenditure management process, 5 participants responded that they were aware with the process which is only 21% and 17 participants responded that they were not aware with the process which is 71% and 8% were not responded.

Also, seven participants of the responds which is 29% were aware with the process of performance management while 63% of the responds were not aware with the process which were 15 participants. For public integrity process 8 participants were aware with the process which is 33% and 11 responded that they are not aware with the process which is 46% and 5 participants did not respond which is 21%. And On oversight process 10 responded that they are aware with the process which is 42% and the same percent they were not aware while 17% of the participants did not respond.

**Pilot training to newly-elected councillors on SAM in selected LGAs:** After numerous requests from local councillors who have interacted with SAM CSO practitioners at the local level and expressed that the tool will enable them to better carry out their duties, and given the entry of a large number of new councillors following the recent general elections, PF planned to pilot in training them in the hope of strengthening the accountability demand-supply sides nexus at the local level.

To this end, on the 18<sup>th</sup> -23<sup>rd</sup> of July and 21<sup>st</sup> to 26<sup>th</sup> November 2016, Policy Forum Local Governance Working Group conducted a training session to 31 councillors in Kiteto and to 15 councilors in Mafinga respectively aiming at capacitating them on social accountability monitoring a simplified version for training at local level and their roles and responsibilities as an oversight body so that they can effectively execute their duties in their locales.

**Gender Mainstreaming Training:** Policy Forum's Budget Working Group (BWG) and Local Government Working Group (LGWG) underwent two-day gender training on 25<sup>th</sup> and 26<sup>th</sup> of May in Dar es Salaam. Members were involved in interactive sessions where they discussed key gender concepts as well as tools for Gender Analysis in Policies, Plans and Budgets stressing a need to follow where money is going and the access of resources by different genders to move towards gender equity and equality.

### 4.4.1. Results

**PF Members:** After the members' SAM training, an evaluation was conducted to measure the level of understanding in regard to pre-evaluation and general participants developed awareness and understanding of the Public Resource Management both at national and local level. Also, participants together with the organizers agreed on the way forward after training whereby all participants after understanding the process committed to provide feedback to their respective organization and will provide their experiences and case studies. This will be done during the learning forums whereby participants will be invited to share their experiences after the training.

**Councillors:** For the councillors' training, now that they have a better grasp of their responsibilities, they committed to ensuring they question or change the content with regards to budgets that are not effectively meeting the needs of the people during the full council committee meetings. They observed that the budget process is practically not followed and human resource capacity was inadequate to divulge any fraudulent activities in the budget execution process. They also pointed out the awareness they got from the training on access to relevant documents since the major challenge they were face in executing their roles is access to relevant documents in the SAM processes such as the Strategic Plan and the Medium-Term Expenditure Framework. A follow up will be done for the next year plan to see changes around the commitments.

Also in all the two sites after training the organizer together with councils agreed on the way forward which were PF with other stakeholders to assist with the simplified versions of key documents to be provided to councillors in order to be effective in handling their responsibilities especially on regulatory framework documents at the local level concerning planning, expenditure and performance like Local Authority Financial Memorandum of 2010 which they found it very useful and they have never see such a document before training, councillors to advice the Executive Director (DED) to establish an Internal Audit committee in accordance with Article 12 page 9 of the LAFM 2010 so as the council to enhance more accountability on Public Resource Management. And agreed the council to set a budget for more trainings and to also invite relevant stakeholders to participate in the trainings, this was for the case of Mafinga.

**Gender:** The two PF working groups formulating gender mainstreaming action plan for their working groups activities with various members pledging to incorporate and share what they had learned with their organisations. The working groups also further committed to deepen gender issues in budget analysis.

#### **4.4.2. Challenges**

Only about a third (32%) of the training course participants were male. That suggests the need to promote greater awareness amongst men in that gender sensitisation is not simply for the benefit of women, rather about cultivating the relationship between men and women in improving lives and the richness in their diversities.

## **5. Policy Engagement**

***Active participation of Policy Forum as a network in national policy processes is selective and strategic to enhance the quality of engagement and to engage where impact is most likely to be achieved.***

## **5.1. Policy and Budget Analysis Workshop for Women and Youth Members of the National Assembly**

Following the elections in October 25<sup>th</sup> 2016 that saw only 32% of the 2010-2015 MPs re-elected in October 2015, Policy Forum in collaboration with the International Republican Institute saw the need for orientation programs and materials for new parliamentarians. This was again necessitated by the fact that these leaders hail from different backgrounds, fields of work, professions and to be effective in playing their law-making, representative and oversight functions to the electorate, they require supplementary training to equip them with the necessary baseline knowledge and intellectual resources.

An engagement with women and youth MPs was held at the Bunge Offices in Dar es Salaam on 7<sup>th</sup> April 2016. In this session, PF took the MPs through the budget process with the intention of orienting the new members about the key budget information and how these MPs can use this information while exercising their oversight function. Again a presentation of the lessons and challenges that Policy Forum has been facing when implementing Social Accountability Monitoring (SAM) work at the local level was shared.

Another engagement with these MPs was held in Dodoma on 23<sup>rd</sup> and 24<sup>th</sup> April 2016 in Dodoma at New African Dreams Hotel. During the two-day sessions, PF through its Budget Working Group members was able to present to the MPs some of the findings from the analysis of the budget on health and education. Both analyses indicated that the sectors are challenged by inadequate funding, delays in disbursements as well as lack of disaggregated information on budget allocations.

### **5.1.1. Results**

The programme was well received by the MPs because it provided them with basic skills to use when the budget session begins. The first session with the MPs was done a week before the start of the Bunge Budget session. From the sessions, MPs a good number of MPs has indicated interest in working with PF. For example, after the first session with the MPs in Dar es Salaam two MPs approached PF with specific requests. One of the MPs indicated that she would want to contribute to the health budget and therefore she asked for any analysis that would help her in that area. Another MP showed interest in the budget for the local level. All these MPs were provided with relevant analyses to use in their oversight work. PF will try to access the Hansard with information on the budget discussions to track whether the MPs engaged were able to use the information shared during the discussions in the Parliament.

### **5.1.2. Challenges**

Not all the MPs that we engage with seem to have interest in the work that we are doing. This calls for selecting a few champions of public resource management to work with. Also, records from the Hansards indicate that out of the 16 women MPs that were engaged, only 6 of them made significant contribution during the discussion of the national budget. The contribution by these MPs was centred on health, education and water sectors; calling for increased budget as well as efficient allocation of the same. This evidence is partly found in the records of the National Assembly for the session that was held on 15th June 2016.

Also, the fact that live Bunge coverage is banned, it will now take time to follow the discussions in the Parliament to assess the level of participation by the MPs that we engage with. Timely access to budget information was also a challenge that resulted to CSOs using old data to do the analysis. This minimizes the relevance of the analysis as MPs would want to see the use of current data. Going forward, PF through the BWG will seek to build stronger relationships with the government.

## **5.2. Engagement with the tax taskforce of the Ministry of Finance and Planning**

In early 2016, Policy Forum was invited to present its views in the area of tax on how the government can improve its domestic resources mobilization in preparation of the 2016/17 national budget. PF in collaboration with members of the Tanzania Tax Justice Coalition prepared its views and engaged with the Ministry of Finance and Planning on 16th March 2016 in their offices in Dar es Salaam. During the engagement, PF presented proposals on how the government can improve its collection of both tax and non-tax revenues. Amongst the proposed items include; the need to simplify tax collections through rolling out the use of Electronic Fiscal Devices (EFDs), ending harmful tax treaties especially those that limit the ability of the country to collect revenues, ending harmful tax incentives as well as strengthening the capacity of the revenue authority.

### **5.2.1. Results**

The officials in the Ministry were receptive of the recommendations and at the end of the session; PF was requested to avail the Ministry with studies that have been done in the area of taxation.

Moreover, PF is encouraged by other efforts to enhance domestic resource mobilization which complements its work. For instance, there have been commitments by the government to improve the capacity of the revenue authority to collect taxes effectively. The President's speech during the mark of 50 years of the Bank of Tanzania pointed out amongst other things that the government will be keen enough to make sure that mining companies operating in the country are paying requisite taxes.

### **5.2.2. Challenges**

Although the space to engage with the Ministry is being appreciated, there is a general feeling amongst CSOs that this engagement would have been more effective if it was carried in November last year when the preparation of the budget was still in its initial stages. It would have provided room for accommodation of more inputs. This challenges PF to be more proactive in seeking opportunities to meet with the Ministry so as to share its inputs in a timely fashion.

### **5.3. Engagement with the National Audit Office of Tanzania**

For citizens to be able to hold duty-bearers accountable, audit results detailing how effectively custodians of public resources have executed funds must be made public. For several years now Policy Forum has been interacting with the National Audit Office of Tanzania to determine ways it can contribute to advancing public participation in the audit process.

For a more effective opening of the audit process, the audit institution has to communicate to citizens the value of their work in bringing integrity to government and the results of their work to citizens. Much has thus been done by NAOT in this regard and 2016 has seen the Controller and Auditor General (CAG) publish the third consecutive "Citizen Report" popular version of the audit reports for financial year 2013/14 and as an Ad Hoc Working Group Member,<sup>2</sup> Policy Forum was invited for the Dar es Salaam launch of the booklet in July. Of interest from NAOT was how CSOs use both the published full audit and simplified reports and Policy Forum outlined that the secretariat uses their materials in its Social Accountability Monitoring trainings for civic actors at the subnational level who then use them to press for local authorities to implement audit recommendations. For next year's launch, they have invited CSOs to make formal presentations on the impact of the reports in their work.

The same month, the PF BWG and TTJC also held a meeting with NAOT on the possible areas to focus CAG performance audits to determine whether government programmes have achieved their anticipated results. Of focus in their detailed discussions with Policy Forum was the theme of resource mobilisation including both non-tax and tax revenues which is a key priority area in their performance audit strategy.

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<sup>2</sup> The Ad hoc Working Group of 18 members consisting of CSOs, government members and the office of the Controller and Auditor General works together to look for opportunities for citizen participation and mainstreaming of SAM in the annual audit process.

### **5.3.1. Results**

Following the discussions and collection of Policy Forum publications, NAOT will share with PF their potential audit topics identified in relation to resource mobilisation and will include information from the network in their database for focus areas for performance audits. This is a critical stage in the agency's aspirations to advance civic actors' participation in the audit process. The NAOT, moreover, expressed appreciation of the value of this new approach of consulting with CSOs as through PF's expertise, issues previously left out of their performance audit priorities list have been highlighted and gaps to work on noted. NAOT stated that the information obtained will help them in planning future audits.

### **5.3.2. Challenges**

The popular audit report version is two financial years behind so there is a need to advocate for a timelier release of these simplified publications. Also, there was a previously agreed collaboration to train CSOs on the government approach to audits but due to lack of funds, it has not yet materialised.

## **5.4. Engagement with Members of Parliament during the launch of the Stop the Bleeding Campaign**

For several years now, Policy Forum in collaboration with the Tanzania Tax Justice Coalition has been pushing against harmful tax treaties and incentives that deprive the country of the so much needed financial resources. For this year, a campaign to end illicit financial flows in Africa was launched in Dodoma on 18th June 2016 at the African Dreams Hotel. This event saw the launching of studies on double taxation agreements and tax incentives in East Africa. Amongst the findings of these studies include; Most of the treaties very old – oldest signed in 1960s and newer ones in 1980s, despite changing economic conditions, these DTAs have remained in force, a number of African countries have either re-negotiated or cancelled DTAs after citing multiple economic reasons and that Tanzania and other East African countries are still losing a lot as a result of offering unnecessary tax incentives. The launching also called for the Tanzanian government to work on the recommendations listed in the African Union High Level Panel report on Illicit Financial Flows from Africa.

### **5.4.1. Results**

The engagement was fruitful as it involved over 100 MPs and officials from the Parliamentary Budget Committee. MPs committed to push for the campaign to end illicit financial flows from Africa. This involved signing of the Stop the Bleeding Campaign signature book.

### 5.4.2. Challenges

During the discussions, MPs pointed out that it would have been better if the launching was done before the start of the budget session in the Parliament. In their views, the information shared during the launching would have helped them when discussing the national budget since some of the issues involve changes in the policies. It was however agreed that the two reports will be translated into Kiswahili and they can still be used in future discussions

## 5.5 Engagement with Association of Local Authorities of Tanzania' (ALAT).

PF being ALAT's strategic partner was invited to its Annual General Meeting (AGM) which was attended by Councilors, Mayors, Chairpersons, Directors of Urban and Rural Councils, Members of Parliament, The Prime Minister, Deputy Minister for PO-RALG, Developmental Partners, Financial Institutions and CSOs. During the AGM PF had an opportunity to present about the network and the activities done by the Policy Forum Local Government Working Group. Also 300 copies of *Mjue Diwani* booklets were disseminated to participants. Local Government Authority leaders were impressed by the booklets and asked for more copies to be reprinted and disseminated so that they can share it in their locales.

### 5.4.3. Results

One among the resolutions emanated from the ALAT's meeting was to strengthen advocacy strategies by fostering collaborations with CSOs. Reading the resolutions before Hon. Selemani Said Jafo (the Deputy Minister PO-RALG), a representative from ALAT specifically mentioned importance of strengthening collaborations with Policy Forum in advocating for policies related to local governance.

In response to the ALAT's resolution, during the LGWG meeting, members decided to dedicate a Breakfast Debate slot for a presentation on **Public Private Partnerships at the Local Level: A Catalyst for Development?** The presentation was prepared by ALAT and presented in May, 2016 by Prof. Honest Ngowi. Moreover, PF's LGWG together with ALAT prepared another presentation for October, 2016 Breakfast Debate entitled "Local Governance Challenges: Anecdotes from the ground".

## 5.5. Mama Misitu campaign National dialogue with Members of Parliament

Following the SAM intervention conducted in the southern regions of Tanzania on Forest sector, Mama Misitu Campaign (MMC) members including TNRF, MCDI, MJUMITA, Policy Forum and TFCG saw the need of conducting a national dialogue with members of

parliament to share the findings resulted from the interventions in order to improve governance in the forestry sector.

To this end, in April 2016 Mama Msitu Campaign (MMC) members including TNRF, MCDI, MJUMITA, Policy Forum and TFCG met with the Parliament Budget Committee to discuss how to better collaborate on efforts to improve forest governance and increase benefits to forest adjacent communities.

The MPs advised that more of their colleagues should be educated about the state of forests, as well as the benefits and challenges of sustainable forestry to increase collective understanding and advise policy decisions. They called on MMC partner organizations to improve the quality of parliamentary debate and decision-making on forest-related policy by updating key MPs with data, research findings and testimony from stakeholders in the public.

Hon. Mahmoud Hassan Mgimwa of Mufindi Kaskazini commented: "To bring change in the policies and various governmental processes, it is important to build the capacity of parliamentarians to develop their own views on the challenges which need to be."

MPs called on MMC stakeholders to continue their work to engage with stakeholders in the public by bringing research findings to local communities, as well as facilitating further adoption of sustainable charcoal production and other sustainable forest-related income generating activities. In particular, they called for a continued focus on opportunities for women and youth.

The dialogue led to calls for further engagement with Tanzania Forest Service Agency (TFS) to develop new strategies to limit unsustainable logging. For their part, MPs committed to seek more funds for districts to establish Participatory Forest Management (PFM), a form of devolved forest governance that has proven highly effective in both reducing deforestation and promoting rural development.

Following the initial dialogue, ten MPs from the Southern Region attended a day-long workshop with MMC member organizations to further deepen their knowledge and draw out recommendations on how to improve governance in the forestry sector.

Stakeholders such as ALAT see the relevance of the work that PF does and have identified the network as its strategic partner in advocating for policies related to local governance.

### **5.5.1. Results**

After the meeting the organizer together with MPs came up with the way forward that will help to enhance the collaboration better and improve the forest management which were:

- **Educate more MPs on sustainable forest governance and its benefits and challenges to increase collective awareness in advising the government on how to address these issues.**
  - CSOs and government work together to educate individual MPs and parliamentary committees to increase the ability of MPs to understand the sector and be part of the solution to the problem.

- Improve the pathways of communication by providing news briefs and visuals that are sufficient to improve the quality of debate on improved forest governance.
- Draw attention to private [individuals' and groups'] views on ongoing harms and opportunities. This may happen through forest stakeholders' efforts to educate and inform.
- **Highlight and contribute to the conversation on the benefits of and challenges facing forests during the submission of the budget for the Ministry of Natural Resources and Tourism (MNRT).**
  - CSOs evaluate the budget of the MNRT in order to discover the challenges that must be addressed by the government. This will help MPs be up to date during the comment period.
- **Help expand the implementation of Joint Forest Management (JFM) by persuading the government to increase investment/budget allocation for district level governments.**
  - MPs persuade the government to allocate funds for the sake of implementing development plans for forests on the district level
  - MPs persuade local government authorities at the district level to set aside internal revenue to promote the implementation of programs for JFM
  - MPs invest funds from individual MP Funds in the implementation of JFM.
- **Review the responsibilities of TFS and PO-RALG in order to reduce overlapping roles. This is also part of resolving the conflict between District Forest Officers and District Forest Service Managers, and examining and providing recommendations on the possibility of providing a forum for resolving such conflicts in the future.**
  - On the 30<sup>th</sup> Aug 2016 during the National Forest Hearing organized by TNRF in Dar es Salaam for launching the study report on "REVISITING TRAFFIC'S 2007 RECOMMENDATIONS TO IMPROVE FOREST GOVERNANCE IN TANZANIA" which was launched by Hon Minister for Natural Resources and Tourism, it was revealed that a MoU between MNRT and PO-RALG was signed in May 2016.
  - In the MoU the two ministries agreed to cooperate in six areas, including sustainable forest management, law enforcement and trading in forest products. The MoU is more specific than the ministerial guidelines when describing the responsibilities of the two ministerial chains of command. It requires MNRT to ensure that TFS staff hammer all stumps and logs and issue Transit Passes for forest products harvested in forests with management and harvesting plans.
  - On the other hand, PO-RALG is required to ensure that district councils and villages issue harvesting licences in natural forests with management and harvesting plans and collect and bank the revenue. The MoU attempts to formalize the current practice of local governments approving harvest and trade while central government

verifies and regulates the same. However, the MoU does not change the tax sharing arrangements between central and local government and neither is it a legally binding agreement. In addition, the MoU is an English language document that has not been circulated widely”.

- On the 14<sup>th</sup> to 15<sup>th</sup> of December, TNRF, in collaboration with PO- RALG, organized a stakeholders meeting in Morogoro to assess the implementation of the MoU whereby it was observed that still there is no strategic plan and the MoU dissemination and sensitisation to stakeholders is still a challenge due to lack of funds. The meeting resolution was that MNRT and PO-RALG should acquire funds to implement the MoU before it becomes outdated.

## 5.6. Policy Forum’s Policy Week in Dodoma

In November 2016 PF dedicated a few days for strategic policy engagement. The event was held in Dodoma from 6<sup>th</sup> -8<sup>th</sup> November 2016. During this, members of the two working groups (BWG & LGWG) came together and met their key boundary partners. These partners include officials from the National Audit Office of Tanzania (NAOT), the Commission for Human Rights and Good Governance (CHRAGG), Presidents’ Office Regional and Local Government (PO-RALG) and Members of Parliament.

The aim of this engagement was to meet with MPs and launch our publication on Constitution, bring together members that work on SAM and share findings, and engaging with the Commission for human rights and Good Governance and NAOT’s officials to discuss on human rights, transparency and accountability issues.

**Engagement with the Constitution and Legal Affairs Committee:** During the November Policy Week engagements, efforts were undertaken to engage with government officials and legislators especially from the Constitution and Legal Affairs Committee. The reasons for engagement with the legislators were twofold:

1. To launch a book on Constitution entitled "*Mwelekeo wa Katiba Mpya Tanzania: Tulikotoka, Tulipo na Tuendako*"
2. To ask the government to finalize the making of the new Constitution

In attaining the two objectives, on November 8, 2016 LGWG members engaged with members of the Constitution and Legal Affairs Committee and the booklet was launched.

**Advocacy for Parliamentary Budget Office (PBO):** Following the contribution that Policy Forum made towards the enactment of the 2015 Budget Act that provides for the establishment of a Parliamentary Budget Office (PBO), Policy Forum is committed to follow up and see that the office is established and is functional. In the first half of the year, PF closely made attempts to meet the responsible person to gauge progress. Physical engagement with the office was not possible. However, PF managed to contact the office and it was indicated that so far there is a director for the office as well as 15 technical staff.

During its policy week in November, PF had set to meet with the PBO staff in Dodoma. However, this session was later cancelled as officials in the office got occupied with

another programme. Efforts are underway to ensure that PF meets with these officials and exchange ideas on how best this office can achieve its objectives.

**Engagement with the Management of PO-RALG:** On 8<sup>th</sup> November 2016 PF's LGWG members had an engagement meeting with PO-RALG management team in Dodoma. The meeting aimed to strategies on how PF network and PO-RALG can work together to strengthen local government authorities in the country. It also involved presentation on SAM experience from PF partner and another one on the use of the PO-RALG circular No. B.25/307/10 of 2<sup>nd</sup> November 2012 entitled " Mamlaka za Serikali za Mitaa Kutoa Taarifa Mbalimbali kwa Wawakilishi wa Asasi zisizo za Kiserikali (AZAKI)".

**Engagement with CHRAGG and NAOT:** The meeting aimed at bringing together PF members to engage with the National Audit Office and Commission for Human Rights & Good Governance to improve community participation in auditing process and see how CHRAGG can institutionalise SAM. For this year, NAOT has not been able to share with PF their potential audit topics because the first round of consulting CSOs was not finished this year. However, both PF and NAOT reiterated the interest of working together especially in identifying possible areas for auditing. PF will follow up with NAOT to ensure that CSOs are actively taking part in the auditing exercise.

### 5.6.1. Results

Members of the Legal Affairs Committee commended the work of Policy Forum's Local Government Working Group members in preparing a booklet which they said will help to sensitize citizens on the constitutional review process. The Guest of Honor, Hon. Mohammed Omary Mchengerwa invited CSOs to work together with the Constitution and Legal Affairs Committee in future in the constitutional processes that will follow.

The Evaluation report of the policy week indicates that the engagement on constitution as amongst the useful aspects mentioned by respondents who cited that it has given them opportunity to meet with the Parliamentary Standing Committee on Constitution and Legal Affairs so they believe this will open doors to the continuation of the constitution process in Tanzania. One of the respondents said; "*The launching of the constitution book has given opportunity to understand PF work and has also opened doors to the continuation of the constitution process*". Anonymous

The Constitution and Legal Affairs Committee asked for more copies of the booklet for other MPs who were interested with the content

On the PO-RALG meeting, there was a commitment to sign a Memorandum of Understanding (MOU) between PF and the ministry. The MOU will entail areas where PF and PO-RALG will partner in the long term. Some of the areas include; simplifying the three Local Government documents namely: Local Government Development Grant Guide, M and E System and Annual Assessment Tool. Currently, PO-RALG is the final stages of drafting the MOU for PF internal discussion.

## 5.7. International networking

**The formation of a Budget Learning Network:** Policy Forum has for many years been collaborating with the International Budget Partnership (IBP) with the purpose of seeking to enhance the impact of budget work in Tanzania together with member organisations SIKIKA and HakiElimu in the health and education sectors respectively. In June 2016, the three organisations represented Tanzania in meeting to discuss the formation of Budget Learning Network which will help organisations working on public money issues deepen their understanding on the role that public budgets play in issues of poverty, inequality and governance as well as develop strong capabilities for doing innovative and effective budget analysis and advocacy.

The Secretariat and BWG members including SIKIKA and HakiElimu should benefit by knowledge and experience-sharing from others and bring the learning to the Tanzanian context and integrating it to the budget advocacy work as well as sharpening their organisational learning including documenting how they apply what they learned into the work of their organisations and sharing that experience with others.

**The 7th Alternative Mining Indaba (AMI 2016):** At the invitation of the Tax Justice Network Africa (TJN-A), PF attended the 7<sup>th</sup> Alternative Mining Indaba (AMI 2016) in Cape Town, South Africa in February 2016 to learn and share experiences on extractive industries campaigns as well as mobilise with others to strengthen CSO work on advocacy on issues around the extractive sector. It was also an opportunity to take part in a joint fundraising meeting with TJN-A of which PF will be a partner.

**Making Audit Outcomes More Impactful:** For sometimes now, PF has been working closely with the National Audit Office of Tanzania. On October 24<sup>th</sup> and 25<sup>th</sup> 2016, Policy Forum was invited by the International Budget Partnership to a 2-day meeting in Washington DC. This meeting brought together senior officials from supreme audit institutions and legislatures, public finance specialists, international donor organizations and civil society representatives who are engaged with audit agenda to generate practical ways of overcoming the obstacles that prevent audit reports from reaching their full accountability potential. It also aimed at identifying steps that could be taken towards realizing those solutions.

During the meeting, several challenges that face the auditing exercise were mentioned. For example, it was pointed that the Parliament does not take audit reports seriously. Currently, audit reports do not have any influence on the budget process. It is important to link the audit reports with the budget allocation. In this case, more accountability can be achieved. Also, the auditing process at times tends to be politicized and therefore a need for continued protection of the independence of audit institutions.

Based on those problems, some strategies were suggested. There is need for the Parliament to take up audit reports and link them up with the budget process. When audited, institutions realize that allocations are as well determined by audit reports, they may improve their financial accountability. Again, Supreme Audit Institutions should consider having in place a special unit that provides support to Parliament and especially

to members of the Parliamentary Audit Committee (PAC). Also ensure PAC members serve for a long term so that they are able to track the progress of their work.

This meeting was preceded by the 9th Meeting of the Working Group on Value and Benefits of Supreme Audit Institutions (SAIs) that was held in Arusha on 29<sup>th</sup> to 31<sup>st</sup> August 2016 hosted by the National Audit Office of Tanzania (NAOT).

**Fourth Pan African Conference on Curbing Illicit Financial Flows (IFFs) and Taxation:** In pursuing its agenda to curb illicit financial flows and ensuring that there is increased mobilization of domestic resources through effective taxation system, PF took part in a conference organized by Tax Justice Network Africa (TJN-A), United Nations Economic Commission for Africa and Nigeria Tax Justice and Governance Platform at NAF Conference Centre on 11th to 12th Oct 2016 Abuja Nigeria. **The overall aim of the two-day conference** was to provide a platform to bring together key stakeholders from civil society, legislators, media, academia and national campaigners. It created a space to take stock of the current state of Illicit Financial Flows on the continent as well as progress made in tackling IFFs through global, regional and country level initiatives. The conference also provided a platform to articulate problems and proposing solutions around Illicit Financial Flows against the backdrop of Africa's structural transformation.

### 5.7.1. Results

**IBP:** During the IBP meeting, the themes of participation, subnational transparency and decentralization and revenue-sharing were selected by participants as priority areas to move forward with in driving the Budget Learning Network, all of which fall under PF's public money advocacy work. Based on the discussions, moreover, it was agreed that an online Learning Network platform be formed in the hope of establishing information about how the learning exchanges will be realised. PF anticipates that it will benefit particularly in enhancing the documentation of its learning and acquire from others how learning processes arrived at important programmatic and advocacy advances.

**TJN-A:** A proposal for USD 500 000 was prepared and submitted to the potential funder and TJN-A has received positive review and feedback, suggesting funding will be secured. The partners primarily seek to build the capacity of CSOs to scale up the tax justice campaign at national level, including Tanzania along three thematic areas of Tax and Investment, Tax and Extractives and Tax and Inequality. This will be done through actual implementation with policy influencing, communications, campaigns and capacity building. The key intervention strategy around the thematic areas will be policy influencing throughout the year 2017.

**Audit meeting:** The INTOSAI Development Initiative has developed INTOSAI stakeholder engagement guidelines. PF has had an opportunity to provide inputs on the draft guideline. It is expected that once the guideline is finalized, Supreme Audit Institutions including our National Audit Office of Tanzania will develop and operationalize strategies in engaging with stakeholders among others.

**IFFs:** The event was quite important as it discussed critical matters related to tax incentives and their impact on national economy. More importantly, for PF the discussion on the need to optimize Africa's mineral revenues by ensuring that the African countries

live to the commitment of realizing the African Mining Vision was quite important as this is one of the agenda by PF next year.

### **5.7.2. Challenges**

Budget Learning Network meeting did not absolutely resolve how the platform would be financially sustained in the long run. The IBP offered to begin the process by serving as convenor and facilitator and providing funding initially. Members would be required, however, to contribute staff time and for hosting partner organisations that want to learn from their work and for documenting their experiences if the network is to be sustainable.

## 6. Monitoring, Evaluation & Learning

### 6.1. Strategic Plan Review

In early 2016, Policy Forum with the purpose of assessing the extent to which the objectives of the 2014-2015 Strategic Plan have been achieved in the period between 2014 and 2015, initiated an external strategic plan review. The review was based on a desk review of PF plans and reports; focus group discussions and interviews with key respondents; an examination of four national level interventions by the network and six local level Social Accountability Monitoring partnerships.

The Review Team (RT) revealed that while PF had fostered an impressive national policy presence and standing in Tanzania and that there was attestation that it had contributed to stakeholders' thinking, there was slight indication to support its contribution to changes in their capacities. Moreover, it was also revealed that PF's activities were not designed to strengthen Public Resource Processes, the M&E framework was not operational due to staffing constraints and it was advised that a coherent Theory of Change (ToC) be formulated.

To this end, and to strategically think and articulate its future role as well as strengthen its activities and outputs, at the end of July 2016 PF convened a strategic thinking session with the Board of Directors, PF Working Group conveners and Secretariat staff to discuss these details.

#### 6.1.1. Results

The strategic thinking session discussed the findings of a recent Strategic Plan (2014-2016) review and it was an opportunity to look at the internal situation within PF, the external opportunities and challenges; realistic assessment of internal strengths and limitations and stakeholder analysis.

It was also an opportunity to revisit the vision, mission and values; we had discussions on what should be the key result areas in the development of objectives, outcomes and outputs and identification of main activities.

Discussed in detail was the issue of monitoring, evaluation and learning as well as the required implementation and institutional arrangements (organisation structure).

The session was followed by a members' quarterly meeting (August) held in the first week of August 2016 which resulted in member organisations working together to build on the strategic outline presented. Another quarterly meeting to finalise the strategy will be organised in early September 2016.

Interviews for the MEL officer post have been conducted and discussions are currently underway with the preferred candidate.

Moreover, on the 10<sup>th</sup> to 12<sup>th</sup> of August 2016, the review findings were presented at a learning meeting for Social Accountability practitioners in the sub-Saharan region in Bulawayo, Zimbabwe, particularly Rhodes Fundamentals Alumnus to discuss and set a

collective learning agenda on social accountability monitoring drawing from experiences in training and applying the SAM approach.

PF members and secretariat staff present at the event received invaluable feedback from their peers and many other general points were discussed through the course of the meeting including:

- Participants agreed that SAM practitioners assume their approach is unique to other social accountability approaches being used elsewhere and that more learning was required to tease out the real differences and differentiate them from the perceived differences.
- Since 2006 (a decade ago), changes have occurred in the application of the SAM approach and thinking due to change circumstances and context. Practitioners needed to work together to garner a collective understanding and applicability of the approach in different contexts.
- Impact: Practitioners discussed what was meant by 'systemic change' and explored how they can identify whether the approach is working and when it is not.
- On the presentation, Policy Forum shared what it had learned from the findings of the recent review and the lessons it has learned: the importance of clarity in its strategic plan and coherence in programme design, documentation of lessons learned, detailed Theory of Change, owning the evaluation process and continuous reflection as a network. Participants were also keen to understand more about how the ToRs were applied and gave advice of how to better own the review process in the future.
- The importance of baselines for social accountability were explored. They were considered necessary and participants learned of the characteristics of useful baselines and their pro and cons.
- Change in reasoning, behaviour and capacity: Discussions revolved around what indicators to use to determine change in reasoning, behaviour and capacity and unpacked the contextual environment that shapes capacity. Participants also looked at capacity as impact at both the individual and institutional level.
- Incentives for Learning: Discussions focused on the preconditions that were needed for learning and learning was considered a continuous process (rather than an outcome) that should be embedded in all the practitioners' interventions. This included modifying the practices and approach as new skills and experiences are acquired. The practitioners mentioned various reasons why they invested in learning: the realization that there will always be deficiencies, gaps in knowledge and the importance reinventing oneself; the inherent hunger to improve; the evolving nature of technological changes, contexts and environments. Also, a distinction was made about formal (learn as you implement) and informal learning and the importance of feedback loops between the two.
- Practitioners agreed the way forward on collective learning: to take practical steps like reporting back to the community on specific actions taken to improve on learning as a result of the learning session; PSAM has funding to experiment with a few volunteer partner organisations for joint learning (PF has expressed interest on how the learning approach can build its network capacity to independently learn as an organisation) and will continue with this conversation); Framing future discussions: Based on what practitioners want to contribute to their and the social accountability community learning.

## 7. Programme Support

### 7.1. Finance and Budget Management

Financial Statements for year 2015 were audited by designated auditors, Crowe Horwath, and approved by the 13<sup>th</sup> Annual General Meeting (AGM). Also, the Annual Budget and Annual Plans for the year 2016 were approved by the Board of Directors and endorsed during the AGM.

Policy Forum had a cash and bank balance at the beginning of the year of TZS 742,248,000 which covered payables of 480,302,000 with the balance of TZS 261,946,000 remaining for the start year 2016.

#### Summary of Policy Forum Budget and Expenditure for January to December 2016:

Particulars	Budget (TZS)	Total Budget (USD)	Cumulative Expenditure	Balance to end of the year	Percentage Spent
<b>Programme Expenses</b>	<b>1,355,361,991</b>	<b>630,401</b>	<b>1,167,587,291</b>	<b>1,018,200,094</b>	<b>86.1%</b>
<b>Secretariat Admin Expenses</b>	<b>544,909,135</b>	<b>253,446</b>	<b>518,335,563</b>	<b>254,883,295</b>	<b>95.1%</b>
<b>TOTAL BUDGET (TZS)</b>	<b>1,976,281,970</b>	<b>919,201</b>	<b>1,685,922,855</b>	<b>214,348,271</b>	<b>85.3%</b>

In this period to December 2016, Policy Forum managed to raise and collect 85.5% of the budget equalling TZS 1,688,887,273 while the amount spent over the course of the period was 99.8% of the income raised. The Following is the list of financiers of the 2016 budget as at the end of December 2016:



## **7.2. Financial Strategic Direction**

On Aggregate, over the course of current strategic plan 2014 -2016, Policy Forum has raised over TZS 4,008,052,399 equal to over 70% of the total budget for three years. As of December 2016, Policy Forum was continuing with fundraising for the new strategic plan.

## **7.3. Human Resource & Administration**

On the 1<sup>st</sup> of May 2016, Policy Forum lost one of its long-serving member of staff, Alex Modest Ruchyahinduru after a short illness. Alex was the manager for communication and advocacy since he joined Policy Forum in 2009. May he rest in eternal peace.

Also, a new post for Monitoring Evaluation and Learning (MEL) was advertised to strengthen PF's work in learning.

## 8. Annexure

### 8.1. Results Matrix

Attached