



Special Paper 11/1

---

## **Tracer Study on two Repoa Training Courses:**

Budget Analysis and  
Public Expenditure  
Tracking System

By Ophelia Mascarenhas

---

RESEARCH ON POVERTY  
ALLEVIATION

---

---

# **Tracer Study on two Repoa Training Courses:**

Budget Analysis and Public  
Expenditure Tracking System

By Ophelia Mascarenhas

Special Paper 11/1

---



Published for: Research on Poverty Alleviation (REPOA)  
P.O. Box 33223, Dar es Salaam, Tanzania  
157 Mgombani Street, Regent Estate  
Tel: +255(0) (22) 2700083 / 2772556  
Fax: +255(0) (22) 2775738  
Email: [repa@repa.or.tz](mailto:repa@repa.or.tz)  
Website: [www.repa.or.tz](http://www.repa.or.tz)

Design: Total Identity Ltd.

Suggested Citation:

Ophelia Mascarenhas, *'Tracer Study on two Repoa Training Courses: Budget Analysis and Public Expenditure Tracking System'*

Special Paper 11/1, Dar es Salaam, REPOA

Suggested Keywords:

*Budget analysis, public expenditure, tracking system, training, tracer study*

© REPOA, 2011

ISBN: 978-9987-615-61-2

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means without the written permission of the copyright holder or the publisher.

# Table of Contents

List of Figures	v
List of Tables	vi
List of Boxes	vii
List of Abbreviations	viii
Acknowledgements	ix
Executive Summary	x
<b>1 Introduction</b>	<b>1</b>
1.0 Background: Changes in Local Government Administration	1
1.1 Rationale for the Study	2
1.2 Objectives of the Study	3
1.3 Methodology	3
1.3.1 <i>Sampling Frame and Sample Size</i>	3
1.3.2 <i>Comparison of the Sample to the Sampling Framework</i>	3
1.3.3 <i>Data Collection and Analysis</i>	4
1.4 Organisation of the Report	5
<b>2 Assessment of the Training on Budget Analysis</b>	<b>6</b>
2.0 Background to the Budget Analysis Training	6
2.1 Target Group, Objectives and Contents of the Budget Analysis Course	6
<b>3 Study Findings on Budget Analysis</b>	<b>8</b>
3.1 Characteristics of Respondents	8
3.2 Relevance of the Training Topics	9
3.2.1 <i>Overall Relevance</i>	9
3.2.2 <i>Relevance of Individual Topics</i>	10
3.3 Use of the Training	12
3.3.1 <i>How the Course Changed the Way that Participants Work</i>	12
3.3.2 <i>Employers' Perspectives on the Contribution of the Training</i>	15
3.4 Outcomes of the Training	15
3.4.1 <i>Post-training Budget Analysis by Respondents</i>	16
3.4.2 <i>Changes in the Number of Budget Meetings Attended</i>	16
3.4.3 <i>Changes in the Number of Financial Documents Read</i>	17
3.4.4 <i>Post-training Joint Meetings with Other CSOs to Discuss Budgets</i>	17
3.4.5 <i>Addressing the Roles of CSOs in Budget Analysis</i>	18
3.5 Trainees' Recommendations for Changes to the Course	20
3.5.1 <i>Contents</i>	20
3.5.2 <i>Facilitation</i>	20
<b>4 Assessment of the Pets Course</b>	<b>21</b>
4.0 Background to the Pets Training	21
4.1 Target Groups, Objectives and Contents of the Training in Pets	22

<b>5</b>	<b>Study Findings on Pets Course</b> .....	23
5.1	Characteristics of Respondents .....	23
5.2	Relevance of the Training .....	24
5.2.1	<i>Relevance Overall</i> .....	24
5.2.2	<i>Relevance of Individual Topics</i> .....	24
5.2.3	<i>Relevance of the Training Topics by Sex</i> .....	25
5.2.4	<i>Relevance by Categories of Participants</i> .....	26
5.3	Use of the training .....	27
5.3.1	<i>How the Course Changed the Way Respondents Worked</i> . . . .	27
5.3.2	<i>Employers' Perspectives on the Contribution of the PETS Training</i> .....	29
5.4	Outcomes of the Training .....	30
5.4.1	<i>Post-Training Follow-Ups of Budgets and Expenditures</i> .....	30
5.4.2	<i>Strengthening PETS in the Districts</i> .....	33
5.4.3	<i>Training of Others in PETS</i> .....	34
5.4.4	<i>Number of Financial Documents Disseminated or Received</i> . . .	35
5.5	Trainees' Recommendations for Changes in the Content and Facilitation of the Pets Course. ....	36
5.5.1	<i>Contents</i> .....	36
5.5.2	<i>Facilitation</i> .....	37
<b>6</b>	<b>Conclusions, Recommendations and Policy Implications</b> .....	38
6.1	Conclusions .....	38
6.1.1	<i>Differences in Perceptions of Relevance</i> .....	38
6.1.2	<i>Good Use of Some Knowledge and Skills Gained Through the Training</i> .....	38
6.1.3	<i>Post-Training Outcomes are Encouraging</i> .....	39
6.1.4	<i>Reasons for the Differences in Respondents' Perceptions of Relevance and Their Use of the Training</i> .....	39
6.1.5	<i>Contribution of the Training to Institutionalising PETS in LGAs was Weak</i> .....	40
6.2	Recommendations .....	41
6.2.1	<i>A Comparative Analysis of PETS Training by Different Institutions</i> .....	41
6.2.2	<i>A Comprehensive Review of the Training Curricula</i> .....	41
6.2.3	<i>Revise the Delivery/Facilitation Methodology</i> .....	42
6.3	Policy Implications .....	42
6.3.1	<i>Training in the Use of Financial Documents for Key Stakeholders in LGAs</i> .....	42
6.3.2	<i>Greater Access to Financial Documents</i> .....	42
6.3.3	<i>Female Participation in the Budget and Expenditure Process</i> . .	42
6.3.4	<i>PETS Needs to be Institutionalised</i> .....	43
6.4	Concluding Remarks .....	43
	References .....	44
	Appendix I .....	46
	Publications of REPOA .....	48

# List of Figures

Figure 1: Age Profile of the Respondents (Budget Analysis) . . . . .	8
Figure 2: Respondents Involved in the Government Budget Process, By Level . . . . .	8
Figure 3: Perceptions of the Relevance of the Budget Analysis Training, by Sex of Respondent . . . . .	10
Figure 4: Perceptions of the Relevance of the Budget Analysis Topics, By Respondents' Position . . . . .	10
Figure 5: Respondents' Perceptions of the Relevance of Individual Training Topics . . . . .	11
Figure 6: Contributions of the Budgets Analysis Training to Respondents' Work . . . . .	14
Figure 7: Participation in Joint Budget CSO Meetings . . . . .	18
Figure 8: CSO Roles Carried out after Training . . . . .	19
Figure 9: Age Profile of the Respondents (Pets) . . . . .	23
Figure 10: Respondents' Involvement in Budget and Expenditure Analysis . . . . .	23
Figure 11: Contribution of the Training to Respondents' Work, By Sex . . . . .	28
Figure 12: Contribution of the Training Respondents' Work, by institutional Affiliation . . . . .	29
Figure 13: Ways in which Participants had Strengthened Pets in their Districts . . . . .	33
Figure 14: Distribution of Simplified Pets Manual . . . . .	34

# List of Tables

Table 1:	Study Sample as a Proportion of Total Trainees, by Course . . . . .	3
Table 2:	Geographical Distribution of Respondents, by Course . . . . .	4
Table 3:	Gender Distribution of Respondents, by Course . . . . .	4
Table 4:	Contribution of Budget Analysis Training to Respondents' work . . . . .	12
Table 5:	Changes in the Number of Budget Meetings Attended by Respondents . . . . .	17
Table 6:	Relevance of Pets Training Topics (% of Rspondents) . . . . .	25
Table 7:	Contribution of Pets Training to Respondents' Work . . . . .	28
Table 8:	Proportion of Respondents doing Post-Training follow-ups, by Gender and Institutional Affiliation . . . . .	31
Table 9:	Types of Post-Training follow-ups of Budgets and Expenditures . . . . .	31
Table 10:	Type/Numbers of Personnel Trained Since the Pets Training (% of Respondents) . . . . .	35
Table 11:	Changes in the number of Financial Documents sent to Ward and Village Governments . . . . .	35
Table A1:	Relevance of Pets Training Topics, by Sex . . . . .	46
Table A2:	Relevance of the Pets Training Topics, by Category of Participants . . . . .	47

# List of Boxes

Box 1:	Contents of the Budget Analysis Training Workshops	6
Box 2:	How the Knowledge and Skills Gained through the Budget Analysis Course are being used	12
Box 3:	Review of PETS	14
Box 4:	Examples of Post-Training Budget Analyses Carried out by Respondents	16
Box 5:	Contents of PETS Training	22
Box 6:	How the Knowledge and Skills Gained Through the PETS Course are being used	27
Box 7:	Examples of Pets Follow-Ups and their Outcomes	32



# List of Abbreviations

AFNET	Anti-Female Genital Mutilation Network
CSO	Civil society organisation
ESRF	Economic and Social Research Foundation
LGA	Local government authority
MCA	Millennium Challenge Account
MDAs	Ministries, departments and agencies
MKUKUTA	Mkakati wa Kukuza Uchumi na Kupunguza Umaskini Tanzania
MVIWATA	Mtandao ya Vikundi vya Wakulima Tanzania (Network of Farmers' Groups in Tanzania)
MPI	Mwanza Policy Initiative
NGO	Non-governmental organisation
NSGRP	National Strategy for Growth and Reduction of Poverty
O and OD	Opportunities and Obstacles to Development
PETS	Public Expenditure Tracking System or Public Expenditure Tracking Survey/Study
PINGOs	Pastoralists Indigenous NGOs Forum
PMO-RALG	Prime Minister's Office—Regional Administration and Local Government
PPRA	Public Procurement Regulatory Authority
PwC	PricewaterhouseCoopers
REPOA	Research on Poverty Alleviation
TEN/MET	Tanzania Education Network/Mtandao wa Elimu
TGN	Tanzania Government Noticeboard (database)
TGNP	Tanzania Gender Networking Programme
ZANGOC	Zanzibar NGOs Cluster

# Acknowledgement

I would like to express my thanks to all the respondents who took time off from their busy schedules to complete and return the survey questionnaires. I would especially like to express my appreciation to the employers of the respondents in Dar es Salaam and Mwanza who were willing to meet with me to share their perceptions about how the training had helped the participating staff. In this respect, special mention needs to be made of Blastus Mwizarubi, Head of the Education Sector in CARE International, Dar es Salaam, Patrick Karangwa, City Economist, Mwanza Municipal Council, and Maimuna Kanyamala of Mwanza Policy Initiative (MPI). Thanks also to Rehema Chande for assisting in data collection and to Jimmy Luhende of MPI for organising the relevant meetings in Mwanza.

I would also like to thank REPOA for providing me with the opportunity to carry out this assessment which was both interesting and challenging. Special thanks go to Denis Rweyemamu, who initiated this consultancy on behalf of REPOA, and Esther Msuya and Raymond Mnenwa who took over from him. Thanks also to all the REPOA senior staff who provided inputs during the presentation of the draft report.

Ophelia Mascarenhas

May 2010

# Executive Summary

## Background

Research on Poverty Alleviation (REPOA) and other civil society organisations (CSOs) have conducted training courses on the analysis of budgets and expenditures, including public expenditure tracking (PET). However, no systematic assessment has been carried out on the perceptions of trainees about the relevance, use and outcomes of these trainings. Therefore, REPOA has commissioned the current tracer study to assess two courses conducted by that organisation between 2007 and 2009: Budget Analysis and Public Expenditure Tracking System (PETS). This report is the outcome of that study.

## Objectives and Methodology

The specific objectives of the study were to: (i) explore the opinions of trainees and employers on the relevance, adequacy and use of the training in the context of their current employment; (ii) examine ways in which the knowledge and capacities obtained in the training have been used to influence budgetary allocations and expenditures and with what effect; and (iii) suggest ways of enhancing the training courses so that they are more responsive to the needs of participants.

The main methodology was a quantitative survey. A questionnaire was sent to all participants of the two courses by e-mail or in a few cases by fax or post. Out of a possible 284 respondents, 92 individuals or slightly more than 30% responded. Data from the questionnaire was supplemented by group discussions and in-depth interviews with some respondents and their employers, principally located in Dar es Salaam and Mwanza.

## Study Findings

### *Relevance of the Training*

To assess the relevance of the training, respondents were asked to grade the workshop topics as “marginal/not useful”; “useful”; or “very useful.” For the Budget Analysis course overall, less than 10% found the topics “marginal”; 48% found them “useful” while 43% found them “very useful”. However, at the level of individual topics there were great differences in respondents’ rankings. Less than 50% of respondents found three topics (out of seven topics examined) to be “very useful”. The scores recorded for the individual topics showed that the trainees were most interested in how to undertake a budget analysis. Any topic that was directly related to carrying out budget analysis scored highly while the other topics were viewed as less relevant.

For the PETS course, 15% of respondents found the topics to be “marginal/not useful”, 70% found them to be “useful” and 15% found them “very useful”. The low score of 15% in the “very useful” category indicates that the selection and facilitation of topics will need to be revised in future trainings to make the course more relevant to trainees. At the level of individual topics, less than half of the respondents found three topics (out of seven assessed) to be “very useful”. These topics were characterised by the fact that they were not taught within the context of carrying out a PET survey and hence the linkages may not have been clear.

### *Use of the Training*

Most of the respondents in both courses were using the knowledge and skills gained during their training. Input from senior management of the trainees’ organisations also reflected the overall positive use of the training by participating staff.

For Budget Analysis, 96% of respondents stated that the training had led to significant changes in the way that they worked. However, when asked for specific details of how the courses had contributed to their work, only around 60% of respondents reported that the training had helped them to: (i) analyse budgets; (ii) increase their confidence in querying questionable budget all cations; and (ii) work with others to increase transparency in financial matters. Even worse, only 36% found the training had increased their confidence in requesting and getting financial documents, and only 48% in using financial documents.

For PETS, between half and three-quarters of the respondents were using the training in their work, but only 54% of respondents considered that the course had increased their confidence to use financial documents. Thus, for both types of training, one of the weakest topics from the perspective of the trainees was using financial documents.

### *Outcomes of the Training*

For the Budget Analysis course, three-quarters of respondents stated that they had carried out budget analysis at one or more of three specified levels: national, local or sectoral. Details of the follow-ups were provided and, in some cases, there were commendable outputs of these exercises. In the case of PETS, about 83% of the respondents reported that they had carried out PETS-related activities following their training. Of these, 60% of respondents provided details on the follow-ups undertaken and, of these, about half gave examples of outcomes flowing from these actions.

## **Conclusions**

### *Reasons for the Differences in Respondents' Perceptions of Relevance and Their Use of the Training*

There were four major reasons for the differences in respondents' perception of the relevance and their use of the training:

- (i) There were inadequacies in the delivery/facilitation of some of the topics, particularly those related to getting and using financial documents.
- (ii) The training covered a range of topics; some were focused on imparting skills to perform budget analysis and PET surveys/studies, while others provided the framework and background. Many participants felt that too much time was spent on the background and framework topics to the detriment of the time available for the core topics on analytical skills.
- (iii) Some topics were not clearly linked to the core training objectives of performing budget analysis and PET surveys. By treating some topics as entities in themselves instead of integral components of the PETS or budget analysis processes, the participants tended to view these topics as less relevant.
- (iv) The low score for "Getting Financial Documents" taken together with the low proportion of respondents who had experienced changes in the number of financial documents sought and received after the training, points to the continued difficulties in accessing financial documents, such as tenders, due to the persistent reluctance of some LGA officials to allow easy access to this information.

### *Institutionalising PETS*

While many of the trainees were actively using the knowledge and skills learned during the training and, in some cases, achieving increased government accountability, the PETS training did not sufficiently meet its third objective, “Charting out a way forward for institutionalising a public expenditure tracking system within local government authorities”. The assessment found that very few respondents had taken steps that could have led to the institutionalisation of PETS at the local government authority (LGA) level. In addition, a low score for relevance was given to the training topic, “The role of various stakeholders in operationalising PETS”.

Rather, the focus of the training was on building the capacity of individual trainees to follow budgets and expenditures, in other words, on being able to carry out a PET study or survey. This can contribute towards setting up a PET system to a certain extent but more needs to be done to create a critical mass of people and institutions that follow up budgets and expenditures to achieve greater financial transparency and accountability from the national to the grassroots level.

### **Recommendations**

Based on the data collected and study conclusions the following recommendations are proposed:

#### *A Comparative Analysis of PETS Training Carried Out by Different Institutions*

A systematic and comparative analysis of PETS trainings conducted by various institutions (ESRF, PACT, SNV and REPOA) is needed. More concrete examples of what works and what does not are required to improve skills in carrying out PET surveys/studies and to map out a strategy for institutionalising a PET system. The analysis should incorporate the perspectives of all major stakeholders from the national level to the grassroots level. Future sharing of experiences would also be facilitated through the establishment of a PETS consultative forum that meets regularly.

#### *A Comprehensive Review of the Training Curricula*

A review of the curriculum for each course should be undertaken taking into account the following aspects:

- Increase the time spent and strengthen the coverage of the topics on accessing and using financial documents.
- Reduce the time spent and depth of coverage on the background/framework for performing budget analysis or PETS.
- Include the rationale for PETS, its objectives, and short-term and long-term outputs of carrying out PET surveys/studies into the training curriculum.
- Revisit and revise topics for both courses which scored less than 50% for “very useful” in the analyses on relevance.

### *Revise the Delivery/Facilitation Methodology*

The facilitation of the courses needs to be revised to:

- Include more practice than theory, especially related to familiarisation with key financial documents and steps in conducting a budget analysis or PET survey.
- Introduce a greater mix of methodologies (more group work) and engage relevant practitioners as facilitators or presenters, for example, LGA or national government staff closely involved in planning and implementing budgets or experts from institutions that have or are currently carrying out PETS.

### ***Policy Implications***

The study also pointed to several important implications for government policy. The implications include:

- *Training for key stakeholders in LGAs on the use of financial documents*  
A Government strategy backed up by adequate resources is required to train key personnel in LGAs – councillors, ward and village leaders, and LGA staff who are involved in the budgetary and expenditure process – in the use of financial documents.
- *Greater access to financial documents*  
This is an ongoing challenge that needs to be addressed. The requirement to publish up-to-date budgets and other financial documents on government notice boards at district, ward and village levels has to be monitored and enforced.
- *Female participation in the budget and expenditure process*  
Both the Government and CSOs need to take measures to increase the number of women who can participate effectively in carrying out budget analysis and PETS.
- *PETS needs to be institutionalised*  
The assessment of the two courses has brought home the fact that training by itself is not sufficient to institutionalise PETS at national and local levels. A PET system cannot be institutionalised without the active support of the government that will back this up with a policy and legal framework as well as a robust and regular monitoring system and corrective action. One possible strategy would be to emulate the system used by the Public Procurement Regulatory Authority (PPRA) for monitoring adherence to procurement regulations by central government Ministries, Departments and Agencies (MDAs) and LGAs. The PPRA puts out an open tender to carry out a number of audits annually. The successful tender institution then agrees with PPRA on a number of indicators to be used to assess compliance with the Public Procurement Regulatory Act. The scores for each indicator are added to give a total score for each government entity audited. Results are published in the newspapers. The publishing of results has created awareness among the MDAs and LGAs of the need to better understand and observe the provisions of the Procurement Act so as to avoid poor scores.



# Introduction

## 1.0 Background: Changes in Local Government Administration

There was a form of local government administration in Tanzania even during the colonial period based on Native Authorities headed by traditional chiefs who were responsible to the district commissioner who, in turn, was responsible to the provincial commissioner. Since independence in 1961, local government administration has gone through several major changes. Soon after independence, the national government abolished the Native Authorities and set up Municipal and District Councils using elected councillors, but this system did not work satisfactorily. In 1972, the government introduced a form of decentralisation of local administration which however still involved direct management by the central government. This form of decentralisation was abolished in 1984 and a more autonomous local government system under the Ministry for Regional Administration and Local Government was introduced in the same year. Semboja and Therkildsen (1991) identified the main differences between the pre-1984 decentralisation and the new Local Government Administration to be:

- A locally elected decision-making body known as the District Council, with local government staff accountable to the council;
- The District Council had its own annual plan and budget.

A further change was introduced in 2002 with the setting up of a Local Government Reform Commission followed by the establishment of the department of Regional Administration and Local Government under the Office of the Prime Minister. The aims of all these various changes were to improve service delivery at the local level and to make local government more responsive and accountable to citizens.

Up to the current time, there has been some progress in involving citizens in the local government decision-making process using the Opportunities and Obstacles to Development (O & OD) methodology, which introduced participatory budget planning that starts at the village level and moves up the government hierarchy to the district and national level. The review of the five-year Poverty Reduction Strategy and the formulation of the follow-up National Strategy for Growth and Poverty Reduction 2005-2010 (NSGRP), popularly known as MKUKUTA, engaged a range of stakeholders from the grassroots level to the national level and from communities to civil society organisations and researchers (United Republic of Tanzania (URT), 2005).

However, assessments have indicated that citizen participation in local government is not effective. A study on Local Government Reform in Tanzania 2002-2005 concluded that: "There are no effective instruments and procedures for ordinary people to use when they want to hold council officials accountable" (REPOA, 2006). Other studies have reached similar conclusions (Hakielimu, 2005; REPOA, 2006b). The Open Budget Survey 2008 – a comparative, global survey of the transparency and accountability of national budget processes conducted every two years by independent experts – found that Tanzania's score on the Open Budget Index (OBI) score declined from 48 in 2006 to 35 in 2008. Tanzania was ranked among countries that provided "minimal" information. In 2008, Tanzania ranked lower than Kenya (OBI score 57) and Uganda (OBI score 51) both of which provided "some" information and far lower than South Africa that was ranked second in the world at 87 (International Budget Partnerships (IBP), 2008; Policy Forum, 2009). The 2010 OBS has just been released. Tanzania has made some progress and now ranks at the bottom of the "some" information category. Tanzania score now 45; Kenya 49; Uganda 55 and South Africa still on top at 92.



One of the constraints to an open budgetary system was found to be the lack of knowledge and skills among key stakeholders to carry out budget analysis and to monitor budgetary allocations particularly within Local Government Authorities (LGAs) where allocations are closest to the communities. A number of non-government organisations (NGOs) and development partners have sought to address this problem by providing training to major stakeholders in following up budgets and carrying out Public Expenditure Tracking Surveys<sup>1</sup>, including the Netherlands Development Organisation (SNV) and the United States Agency for International Development (USAID) via Pact. REPOA has been one of the major players in this respect.

REPOA undertakes and facilitates research, conducts and coordinates training, and promotes dialogue and development of policy for pro-poor growth and poverty reduction. Following a review of REPOA's initial training programme and needs assessment for various stakeholders, the orientation of REPOA's training programme has been designed to cater for the needs of both researchers and research users such as government officials, politicians (including councillors in LGAs), communities and civil society organisations (CSOs). One area of training identified in the needs assessment was the understanding of the preparation and implementation of the budget – a core national instrument in effecting government policies, priorities and commitments.

In response to this skills gap, between 2007 and 2009, REPOA ran two training courses on the budgetary process: (i) Budget Analysis; and (ii) Public Expenditure Tracking System (PETS). The courses were offered to research users within civil society organisations (CSOs), councillors in district and municipal councils, and employees in local government authorities.

However, since these courses were conducted no systematic assessment has been carried out to evaluate how the training has been used by the trainees, how it has contributed to a better understanding of the budgetary process, and how it has improved the capacity of participants to monitor and evaluate the budgets in their localities. REPOA therefore commissioned a tracer study of these two training courses. This report is the outcome of that study.

## **1.1 Rationale for the Study<sup>2</sup>**

The views, opinions and experiences of trainees on how they make use of the knowledge and skills gained during courses and workshops are essential for designing and facilitating future training programs. To date, there have been generalisations and anecdotal evidence on the usefulness and utilisation of the knowledge gained by participants of REPOA's PETS and Budget Analysis training courses, but no systematic evaluation has been conducted.

This present tracer study seeks to fill this knowledge gap by obtaining feedback from participants in the two courses as well as some of their employers on the relevance, adequacy, use and outcomes of the trainings in the context of their employment. The data collected will enable REPOA to make appropriate changes to future training in PETS and Budget Analysis.

---

<sup>1</sup> A more detailed description of these training initiatives will be given in the chapter dealing with the assessment of the PETS training carried out by REPOA.

<sup>2</sup> This section is drawn from the Terms of Reference for this study.

## 1.2 Objectives of the Study

The overall objective of the study, as stipulated in its Terms of Reference, is to generate comprehensive information on the relevance, adequacy and use of the Budget Analysis and PETS courses conducted by REPOA.

The specific objectives were as follows:

- i. Explore the opinions of the trainees and some of their employers on the relevance, adequacy and use of the training in the context of their employment functions;
- ii. Examine ways in which the knowledge and skills obtained in the training have been used to influence budgetary and expenditure outcomes and with what effect;
- iii. Suggest possible ways of enhancing the courses so that they are responsive to the needs of trainees.

## 1.3 Methodology

### 1.3.1 Sampling Frame and Sample Size

The sampling frame was based on the list of names of trainees for each course provided by REPOA. The total number of trainees listed by REPOA was 132 for the Budget Analysis course and 152 for the PETS course. Assuming that only a percentage of course participants would respond, the questionnaire together with a letter explaining the objectives of the study was sent to all trainees listed. A minimum acceptable level of response was set at 30% of participants in each course. The initial response was less than 20%. After more than one follow-up by mobile phone over a period of about one month, questionnaires were completed by 34% of trainees in the Budget Analysis course and 31% of PETS trainees (see Table 1). Higher response rates would have been preferred but efforts to follow-up by phone had to be abandoned after several attempts without response from participants.

**Table 1: Study Sample as a Proportion of Total Trainees, by Course**

Course	Total Number of Trainees, 2007 - 09	Total Respondents	Percentage of Total Number Trained
Budget Analysis	132	45	34%
PETS	152	47	31%

### 1.3.2 Comparison of the Sample to the Sampling Framework

The sample compared favourably with the sampling framework in three ways: geographically, by randomness and by gender. Geographically, there was a deliberate effort to sample trainees from Dar es Salaam and from other regions. For Budget Analysis, the coverage was 50% for Dar es Salaam and 50% for outside Dar es Salaam; for PETS there was greater coverage of the areas outside Dar es Salaam (see Table 2). This pattern closely reflects the geographical coverage of the trainees for each type of training, which therefore makes the sample a representative sample of the total number of participants in each course. The sample is also a random sample of participants since all trainees were sent the questionnaire and given an equal chance of responding.

**Table 2: Geographical Distribution of Respondents, by Course**

Course	Dar es Salaam		Other Regions	
	Total Trainees	Total Respondents	Total Trainees	Total Respondents
Budget Analysis	52%	50%	48%	50%
PETS	11%	13%	89%	87%

Every effort was also made to achieve an equitable coverage by gender but this was not always possible. Men made up approximately two-thirds of trainees in both courses and this pattern was reflected in the sample of respondents for Budget Analysis. However, for the PETS evaluation, male respondents outnumbered female respondents by three to one. The breakdown by gender for each type of training is shown in Table 3. The breakdown by gender of the trainees is indicative of the lower participation of females in government, politics and civil society organisations.

**Table 3: Gender Distribution of Respondents, by Course**

Course	Men		Women	
	Total Trainees	Sample Respondents	Total Trainees	Sample Respondents
Budget Analysis	62%	66%	38%	34%
PETS	65%	76%	35%	24%

### 1.3.3 Data Collection and Analysis.

Two methods were used for data collection. The main methodology was a questionnaire survey. Questionnaire was sent to participants of the two courses by e-mail (or by fax or post for those without e-mail addresses) with follow-up by phone. This method was supplemented by a qualitative methodology in which group discussions were held with selected trainees and in-depth interviews with some employers. In addition, the survey questionnaire included questions with both pre-coded and open responses. The open response questions provided an opportunity to obtain further qualitative data from the trainees.

The use of e-mail, fax and post was adopted because participants were thinly spread all over the country. It would have been difficult to personally interview a sufficient number of respondents given the time allocated for the study. The geographic location of the trainees also made it prohibitive expensive to organise and conduct site visits to participants' workplaces. In view of these constraints, the methodology that was selected was the best in practice, although the initial response was slow and required several follow-ups by mobile phone before questionnaires were filled and returned.

Given that the penetration of internet is about 1% in Tanzania, it is remarkable that the targeted proportion of the respondents (30% of all the trainees in each training program) were able to receive and send back the filled questionnaires by e-mail. Only a limited number of participants required communication by post. Another remarkable fact was that all the trainees who had been selected by REPOA as a sampling frame of respondents for the study had mobiles, reflecting the explosive growth of mobile telecommunications in Tanzania. Though time-consuming, follow-up with participants was much easier by phone. These indirect interview methods may represent an effective and inexpensive way of future studies with geographically scattered or remote populations especially as access to the internet increases.

#### **1.4 Organisation of the Report**

Chapters 2 and 3 present the evaluations on the Budget Analysis and PETS courses respectively. Each chapter starts with a background to the course, including objectives of the training, the type of participants that were targeted, the period when the training was carried out, and the contents of the workshops. Current study findings are then presented under the following headings:

- Characteristics of respondents;
- Relevance of the training topics;
- Use of the training;
- Outcomes of the training.

Each chapter ends with recommendations from respondents for changes in the content and facilitation of future workshops.

Chapter 4 brings together the findings from the two courses in order to draw conclusions, make recommendations for future training programmes and identify implications for government policy arising from the study.

# Assessment of the Training on Budget Analysis

## 2.0 Background to the Budget Analysis Training

The training on budget analysis is part of capacity building efforts in Tanzania organised by REPOA in collaboration with development partners. Some of the workshops were funded through the Tanzania Government Noticeboard (TGN) project, which has been operating under REPOA for the past four years. The objective of the TGN is to collect, store and provide information and data on governance issues. The project seeks to strengthen government accountability and transparency by making official information readily available to the public, and by assisting to build capacity to use that information.

## 2.1 Target Group, Objectives and Contents of the Budget Analysis Course

The target group for the Budget Analysis trainings was members of civil society organisations (CSOs) throughout Tanzania engaged in policy analysis, advocacy and/or monitoring. The main objective of the training was to enhance the capacity of CSOs in analysing and understanding the budget and government processes that impact on resource allocation and utilisation. It was expected that the knowledge and skills imparted would help CSOs to play a more effective role in strengthening the planning and budgetary systems at all levels of government, and to perform an informal oversight role so as to ensure that decisions made by government are consistent with set goals and are followed through appropriately.

The trainings were carried out by REPOA between 2007 and 2009 through a series of three-day workshops with about 30 participants per workshop. The workshops were facilitated by experts from the University of Dar es Salaam and other institutions. Four major themes were covered by the workshops as shown in Box 1.

### Box 1: Contents of the Budget Analysis Training Workshops

#### 1. Understanding the budget framework: Revenue and expenditure

- Introduction to budget framework for central government and LGAs
- Sources of revenue for central government and councils
- Public expenditure at central government and LGAs
- Role of CSOs in oversight of public expenditure and revenues

#### 2. Planning and budgeting at central government and local government levels

- Planning at central government level
- Planning at LGA level
- Execution of plans and budgets
- Gender budgeting: Budget analysis with/in a gender perspective

#### 3. Budget links to NSGRP and budget monitoring

- The budget and its links to NSGRP goals and targets
- Methods and tools for analysing and monitoring the budget: Public expenditure review (PER), Public expenditure tracking (PET) studies/PET systems
- Using TGN to access and analyse budget data, e.g., tracking trends over time, tracking trends across sectors/LGAs etc.

#### 4. CSOs' role in budget and expenditure analysis

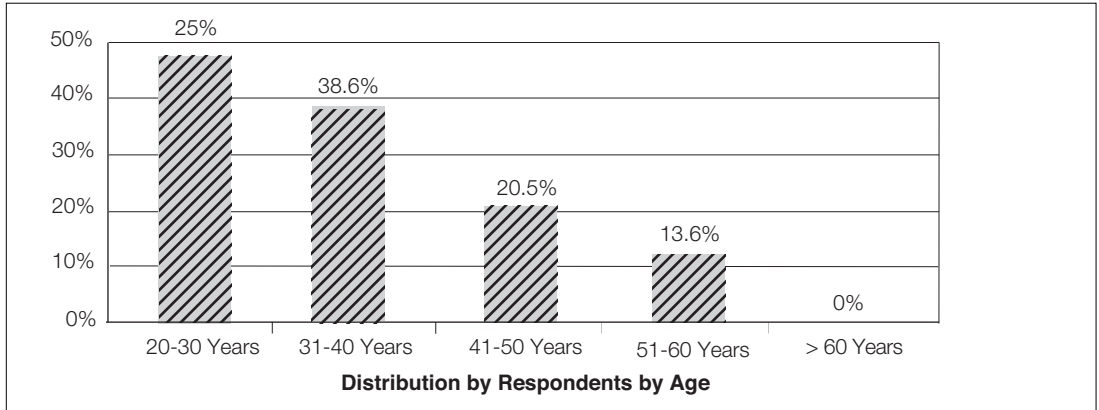
The target group and the objectives are commendable since CSOs are considered to represent the voice of grassroots communities. Hence, building the capacities of CSOs for analysing and monitoring budgets and expenditure would help ensure that the rights of grassroots communities are being protected. However, it would have been better if the objectives had included training of grassroots communities. Eventually, the communities themselves have to be able to monitor the budgets and expenditures. This aspect and the limitations of the course content are discussed more fully in Chapter 4.

## Study Findings on Budget Analysis

### 3.1 Characteristics of Respondents

The majority of respondents (64%) were aged between 20 and 40 years (Figure 1) and two-thirds (66%) of respondents were men, which reflected the overall gender breakdown of course participants.

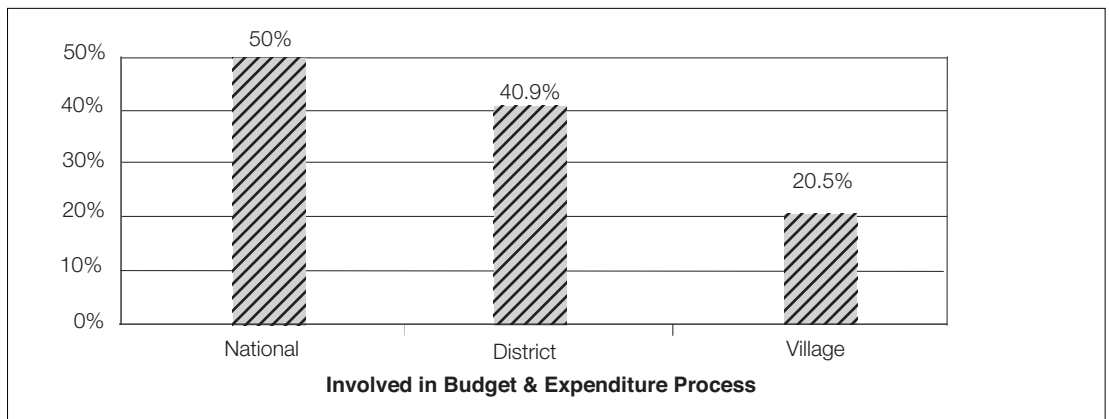
**Figure 1: Age Profile of the Respondents (Budget Analysis)**



About one-fifth were heads of their organisations; 60% were senior members within their organisations (program officers, program coordinators, etc.) while the rest (20%) held lower positions (researchers, members, etc.).

Almost half (46%) had worked for less than two years within their current organisation, some less than six months, while 30% had worked between two and five years and 20% had worked more than five years. The longest period of employment was eight years. Many respondents had multiple responsibilities especially those who were heads of their institutions. All except five respondents were currently involved in budget and expenditure analysis at various government levels or within their own institutions. Several were involved at more than one level. See Figure 2.

**Figure 2: Respondents Involved in the Government Budget Process, by Level**



## 3.2 Relevance of the Training Topics

Seven course topics were selected (see Box 1) to analyse respondents' perceptions about the relevance of the training. These were:

- (i) Understanding the budget framework: Revenue and expenditure;
- (ii) Planning and budget processes at national and LGA levels;
- (iii) Execution of plans and budgets;
- (iv) Methods and tools for analysing and monitoring the budget;
- (v) Gender budgeting;
- (vi) The budget and links to NSGRP (MKUKUTA/MKUZA);
- (vii) Using the TGN to access and analyse budgets and trends.

### 3.2.1 Overall Relevance

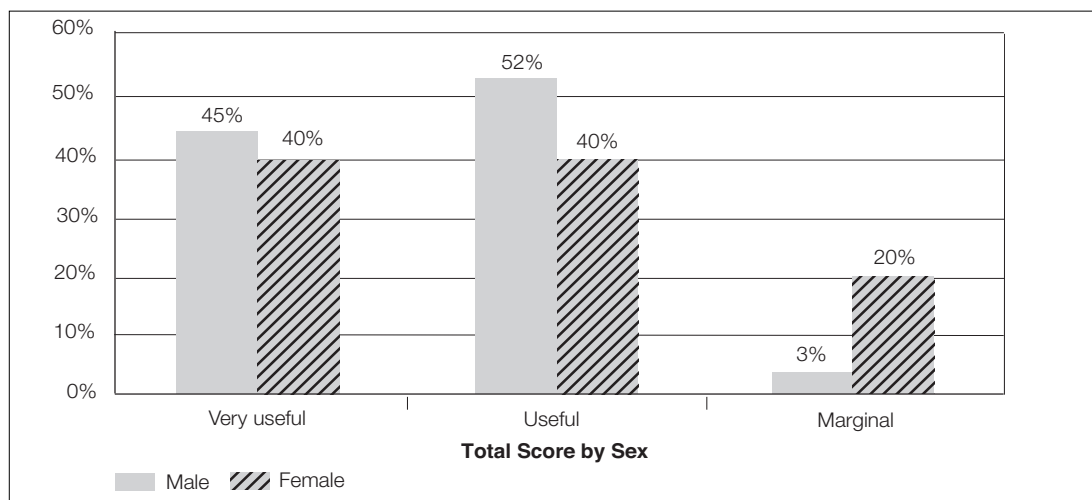
Respondents were asked to score the relevance of each topic as "marginal", "useful" or "very useful". These categories were then scored as follows: 1 for marginal; 2 for useful and 3 for very useful. Individual scores for each topic were added to develop a total score for each respondent: a score of 21 was taken to be "very useful"; a score of 14 to 20 was taken to be "useful" and a score of less than 14 was taken to be "marginal". Overall, 48% of respondents found the topics useful; 43% found them very useful. Less than 10% found them to be of marginal relevance which is very good.

Differences by respondents' gender and position within her/his organisation were also noted (See Figures 3 and 4)<sup>3</sup>. Male participants found the topics to be more relevant than female respondents; higher proportions of men were found in both the "useful" and "very useful" categories. A significantly higher proportion of women (20%) found the training to be of marginal relevance compared with only 3% of men and less than 10% of all respondents. By respondents' positions in their institutions, it was noticeable that non-senior participants found the training to be "very useful;" the heads of institutions scored lowest on this aspect but highest in the category of "useful." This may have been due in part to the tailoring of presentations to cater for participants with varying levels of knowledge on the course topics. As a result, participants who headed their institutions and had greater experience and prior knowledge of budget analysis may have found the topics "useful" but not adding anything new to make them "very useful." This finding may valuably inform whether future workshops should include participants with different experiences and skills.

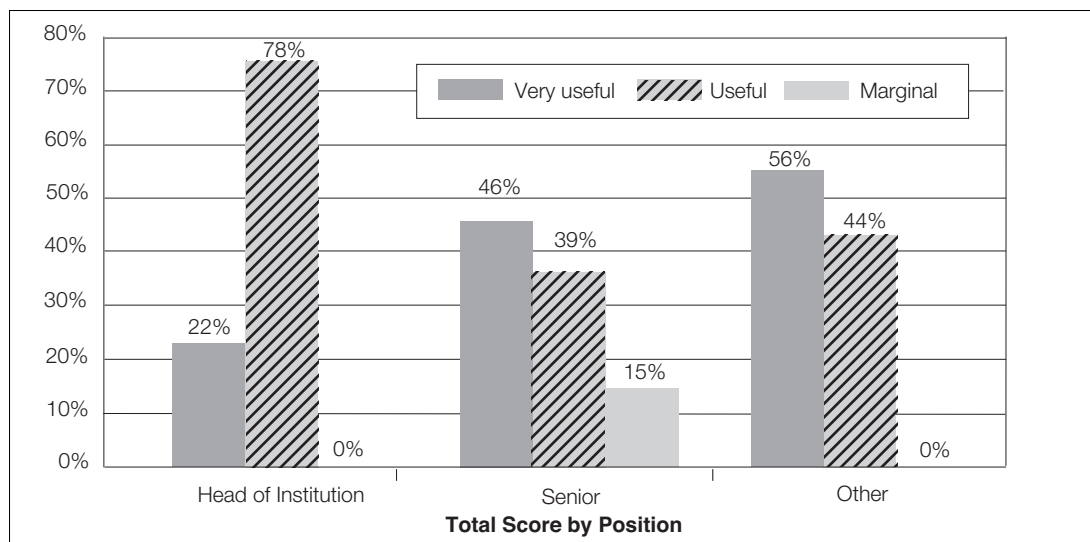
<sup>3</sup> For relevance of topics by sex the percentages are based on the total for each sex; for the positions in the organisations the percentages are based on the total for each category of position.



**Figure 3: Perceptions of the Relevance of the Budget Analysis Training, by Sex of Respondent**



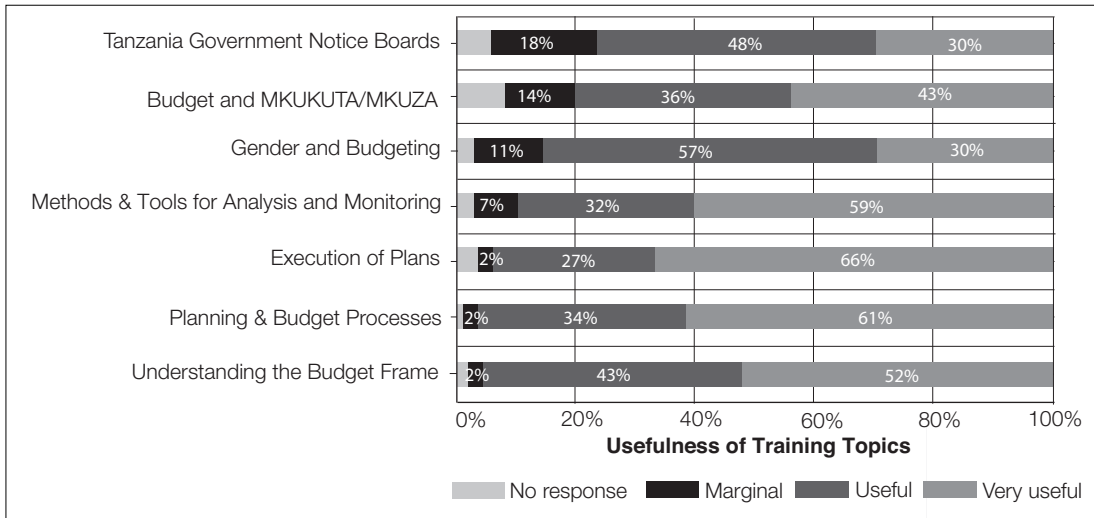
**Figure 4: Perceptions of Relevance of Budget Analysis Topics, by Respondents' Position**



### 3.2.2 Relevance of Individual Topics

For the individual topics, scores were equated to the proportion of respondents who found the course to be “marginal”, “useful” or “very useful.” A very high proportion of respondents found the topics to be either “useful” or “very useful” but at different rates (See Figure 5). These differences are best illustrated by analysing the category of “very useful” which was taken as the most indicative of the perception of relevance, because it denotes a greater degree of deliberateness in weighting relevance, whereas the term “useful” can often be a polite way of avoiding a negative ranking. For this category, three of the topics scored around 60% but three others scored less than 50%: “Gender budgeting” (30%), “Tanzania Government Noticeboard” (30%), and “Links of the budget to MKUKUTA/MKUZA” (43%). The seventh topic, “Understanding the budget framework” just made the grade at 52%. This simple exercise was useful in showing that not all the topics were considered to be equally relevant by the trainees.

**Figure 5: Respondents' Perceptions of the Relevance of Individual Training Topics<sup>4</sup>**



For the topic of gender budgeting, it was noticeable that four out of the five respondents who graded this topic to be “marginal” were male, while 9 out of the 13 respondents who found it “very useful” were females. The sex of participants therefore contributed to the relatively lower grading for this topic on the “very useful” scale. The complexity of the topic may have been another contributory factor. The basic principle of gender budgeting is ensuring that the needs of both males and females are met equitably through the budget plans and allocations. However, there is a general misunderstanding that gender budgeting means that budgetary allocations have to be divided equally between men and women for all sectors.

For the course material on the Tanzania Government Noticeboard, the reasons for the low score recorded were less clear. It may have to do with the fact that this program is fairly new hence not well known, and whether TGN is readily accessible at all levels – national, LGA and community levels. Indeed, making the TGN data more relevant and accessible to LGAs was one of the recommendations from the September 2008 Training Workshop on Budget Analysis (REPOA, 2008a).

On the topic of “Links between the budget and MKUKUTA/MKUZA”, the reasons for the relatively lower perception of relevance were also not clear. However, the author has come across many persons working on budgetary issues who generally do not see the link between MKUKUTA and the formulation and implementation of annual budgets and expenditures. This raises the pertinent question as to the degree that MKUKUTA influences annual budgets and expenditures.

The overall conclusion is that the trainees found the training relevant but some topics had greater relevance than others. The trainees were more interested on how to undertake a budget analysis and considered any related topic as very useful. This is understandable and future training should take this practical approach into consideration and rationalise the time spent on background topics so as to allow more time for those topics that directly relate to carrying out a budget analysis.

<sup>4</sup> The titles of the topics have been abbreviated in the Figure. For full titles see Section 3.2

### 3.3 Use of the Training

#### 3.3.1 How the Course Changed the Way that Participants Work

Respondents were asked whether the training had changed the way that they worked. Nearly all (96%) of the respondents responded positively. In order to support their statement, respondents were asked to explain their response. Their views, unbiased by any pre-coded responses, are summarised below (see Table 4).<sup>5</sup>

**Table 4: Contribution of Budget Analysis Training to Respondents' Work**

<b>Benefit</b>	<b>Count</b>	<b>%</b>
Improved understanding of the budget process	15	25
Better tools for analysis and alternate solutions	2	3
Improved strategy for advocacy	2	3
Increased capacity to analyse budgets and train others	15	25
Increased engagement with government officials on follow-up of budgets and expenditures	8	13
Better media coverage budget issues (media persons)	6	10
Increased confidence to ask questions	3	5
Increased participation in budget meetings	5	8
Greater networking among CSOs	3	5
Improved teaching/training (mainly academic staff)	1	2
<b>Total</b>	<b>60</b>	<b>100</b>

The two most important contributions of the training were “increased understanding of the budgetary process” and “increased capacity to analyse budgets and train others”. Both of these benefits were cited by 25% of respondents. This underscores the findings above that trainees perceived the practical components of the course to be the most relevant. The response of “increased understanding of the budgetary process” was often accompanied with additional information and examples which showed that the training was indeed used in their current employment (see Box 2).

#### **Box 2: How the Knowledge and Skills gained through the Budget Analysis Course are being used**

- Through a better understanding of the budget process, I prepared a strategy to hold a seminar with Members of Parliament in order to defend the budget for civil society organisations and for the government budget for housing and settlements.
- The training that I received helped me very much in training communities with whom I work on good governance and budget analyses. Local government leaders at the ward and street level (mitaa) now understand how to analyse budgets and where to follow up budget allocations that affect them.
- I have developed my confidence to proactively ask relevant questions for budget allocations and expenditure, particularly in Council meetings.
- More engagement in budget monitoring at district and council levels by using PETS in the education and health sectors resulting in increased financial transparency at LGA level.

<sup>5</sup> Some respondents reported that the training had assisted them in more than one way; hence the response count exceeds the total number of respondents.

To further assess how the training was being used, respondents were asked to indicate whether the training had helped them related to seven specific course topics:

- (i) Greater ability to analyse budgets at national level;
- (ii) Greater ability to analyse budgets at local level;
- (iii) Confidence in requesting and getting more financial documents;
- (iv) Increased ability in using financial documents;
- (v) Increased confidence to query questionable allocations;
- (vi) Working with others to increase transparency in financial matters at national and local level;
- (vii) Greater commitment in ensuring that the communities get their budgeted funds.

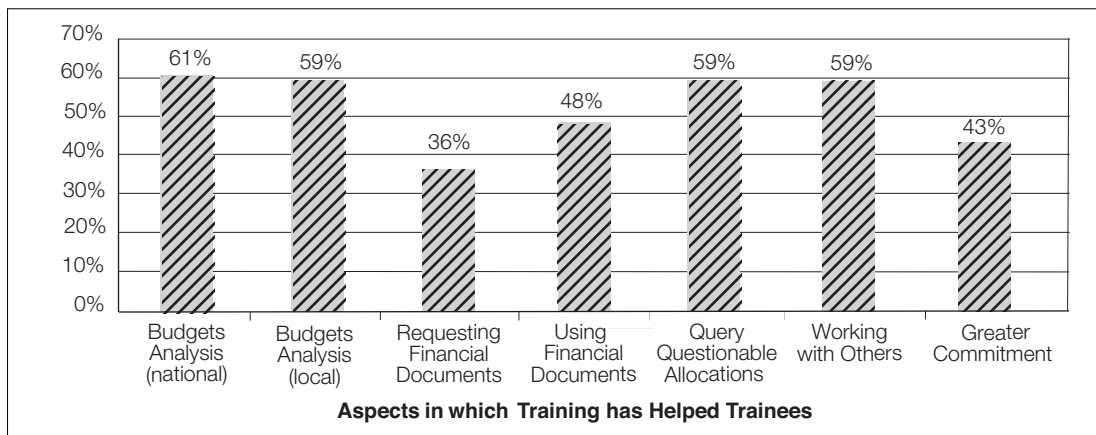
The results of the analysis are shown below (see Figure 6). About 60% of respondents reported that the training had helped them to analyse budgets and expenditure (both local and national), increased their confidence in querying allocations, and improved their ability to work with others to increase financial transparency at national and local levels. These outcomes can be viewed as satisfactory.<sup>6</sup> The results for the other three aspects were less than satisfactory, all scoring less than 50%.

- The training appeared to be of least use in increasing respondents' confidence in accessing financial documents;
- Less than half of the respondents said that the training had helped them in using financial documents.
- Less than half the participants felt that the training led to a greater commitment in ensuring that communities get budgeted funds.

---

<sup>6</sup> However, the overall outcome was less than optimal which should have been at least 70-75%.

**Figure 6: Contributions of the Budget Analysis Training to Respondents' Work**



The low score for getting financial documents perhaps reflects the continued difficulties that people experience in accessing information and financial documentation at the district level, in contrast to the greater commitment for budget transparency at the national level. The Local Government Reform Program (LGRP) Assessment Manual prescribes that one of the criteria for the performance assessment of LGA staff should be whether information was displayed on public notice boards. For certain sectors, especially education, the Ministry of Finance, publishes the actual allocation of per capita grants to schools in the newspapers. Despite this undertaking, a recent REPOA report “Influencing Policy for Children in Tanzania: lessons from education, legislation and social protection” Page 7 highlighted the near impossibility of tracking flows of funds for primary and secondary schools, as the Ministry of Finance was only one of the MDAs involved. However, the story can be different at the local level as the following incident shows.

**Box 3: Review of PETS**

In 2007, the author of the current study undertook a review of a PETS training carried out by the Anti-Female Genital Mutilation Network (AFNET) in Chamwino District. During a visit to Manchali Ward in Chamwino District, it was found that one of the trainees, a female councillor, had observed that the ward’s health centre did not have adequate medicines. She had tried to obtain the budget allocation for the centre from the District Council but had failed. During a follow-up visit to District Council Offices to discuss this matter the author found that there was skepticism as to the usefulness of PETS and making government documents easily accessible to the public, and downright disapproval of the role of CSOs in training communities on how to carry out PETS (Macro International, 2008).<sup>7</sup>

The difficulties of accessing financial documents probably also affected the score for using these documents. In addition, interpreting the information can also be difficult. During in-depth interviews, some trainees and employers in Mwanza reported that financial records of budgets and expenditures varied by sector and there was an increasing tendency towards computerisation making it even more difficult to read such records, especially by those with little experience in reading financial documentation. Whatever the reasons, the low scoring for getting

<sup>7</sup> The less cooperative attitude of many of the LGA staff vis-à-vis the national directives was also found in a recent study (SNV, 2009).

and using financial documents is a challenge for future training since both aspects are critical for budget analysis.

Another significant finding was the low proportion (43%) of respondents that felt the training had led to “a greater commitment to ensure that communities get their budgeted funds”. This was a core objective of the training. Similar to the respondents’ perceptions of the relevance of course topics, the participants appeared to be more interested in the process of carrying out budget analysis; everything else was peripheral or merely “useful” but not necessary. On the other hand, it is likely that participants were already committed and felt that the training did not contribute towards increasing their commitment. This aspect of the course, however, may need to be enhanced through a thorough discussion of the rationale for budget analysis by CSOs so that trainees are motivated and equipped with the skills and confidence to ensure that budgeted funds reach their communities.

Thus overall, the data indicate that the training was useful to respondents’ work. However, given that the highest scores were around 60% for four of the skills learned and much less for the others shows that there is considerable room for improvement, especially related to the three aspects which scored less than 50%.

### **3.3.2 Employers’ Perspectives on the Contribution of the Training**

The senior management in the participants’ organisations were generally positive on the role of the Budget Analysis training. This is perhaps best illustrated by the evidence from a CSO with links to an international CSO. This organisation sent two of its senior staff for the training and both were subsequently promoted. Of course, these promotions were not solely due to the training but the employer related that one of these participants “had changed.” Her confidence in handling her job had increased to the extent that she was considered a “strategic asset” to her organisation. She is often called upon by her colleagues to help in activities involving budget preparations and analyses because of her expertise in these areas. Both of these individuals are currently involved in enhancing planning from grassroots to the district level in partnership with district council staff, one in Lindi District, the other in Kinondoni district (Interview with the Head of the Education Sector, CARE Tanzania, 6 May 2010). Similar sentiments were voiced by senior management in other CSOs.

## **3.4 Outcomes of the Training**

For the purposes of this evaluation, four expected outcomes of the Budget Analysis training were identified based on the contents of the course as well as group discussions during the workshops. These were:

- (i) Post-training budget analysis;
- (ii) Increased participation in budget meetings;
- (iii) Changes/increases in the number of financial documents read; and
- (iv) Changes/increases in the number of joint meetings with CSOs to discuss government budgets at all levels.

### 3.4.1 Post-training Budget Analysis by Respondents

Three-quarters (75%) of the respondents had carried out budget analysis at one or more of the three specified levels: national, sector or LGA level. Of these, one-fifth (20%) had carried out such analysis at the national level; half at sector level and another half at LGA level (Each respondent could indicate more than one level). Some good examples were given to support their positive statements, a few of which have been reproduced here (see Box 3).

#### Box 4: Examples of Post-training Budget Analyses Carried Out by Respondents

- Provided the Ministry of Youth and Labour with budget analysis data done from the perspective of resources for youth in order to back up the Ministry's case for getting an increased budget allocation from the Ministry of Finance.
- Have written articles critiquing the national budget [participant from media].
- Worked with the policy department in WaterAid to carry out a budget analysis of the water and health sectors. This has greatly helped to make the water engineers aware that their work is being followed up and that they need to act more transparently and responsibly.
- I have been able to access the budget of the [Karagwe] District Water Department and organise an advocacy platform to discuss with LGA officials the need to allocate more funds for the Water Department. The district is currently looking for additional funds for the water sector.
- I have been able to participate in the Tanzania Gender Networking Programme (TGNP) budget analysis task team to analyse national budgets and identify opportunities/challenges for advocacy.
- The Mwanza Policy Initiative network of CSOs carried out a budget analysis for health and education for 2008/09 and is currently carrying out a similar analysis for 2009/10.

A number of observations can be made from these responses. Not all post-training analyses had tangible outcomes, nevertheless, the examples show that these trainees were actively using the skills learned during the course. Secondly, the trainees were not only being critical of the budgetary allocations but were being pro-active in increasing allocations where these were assessed to be inadequate. Thirdly, the trainees most frequently performed budgetary analysis on a sectoral basis (youth, water, health, education). This reflects on the limitations of individual CSOs to make changes to the overall system. As a result, the outcomes were ad hoc decisions rather than systemic changes in the budgeting and expenditure at the LGA level. No respondents reported that local budget procedures had become more open and that councils were adhering more closely to the budget overall. It will take more than the individual efforts of a few members of CSOs to bring about such a change. The respondent from WaterAid had greater impact on the water engineers only because WaterAid provides support to the water sector, but even in that case progress was made at sectoral level not at the overall LGA budget level.

Among those who did not carry out any budget analysis (25% of respondents), the majority (72%) stated the reason to be a "lack of opportunity to undertake a budget analysis within the framework of their own work or that of their organisation". The rest stated that their "understanding of the budget was still not enough" to enable them to carry out an analysis of government budgets.

### 3.4.2 Changes in the Number of Budget Meetings Attended

Respondents were also asked to report on any changes in their participation in budget meetings. The results of the responses are shown in Table 5.

**Table 5: Changes in the Number of Budget Meetings Attended by Respondents**

<b>Response</b>	<b>Number</b>	<b>Percentage</b>
No response	3	6.8
No change	13	29.5
I am not sure	7	15.9
Frequency increased	2	4.5
Increased by <50%	7	15.9
Increased by 50%	9	20.5
Increased by 50-100%	3	6.8
<b>Total</b>	<b>44</b>	<b>100.0</b>

The analysis shows that less than half of the respondents reported an increase in the number of budget meetings they attended. This result seems to be at odds with the large proportion (75%) of respondents who reported that they had carried out budget analysis at various levels of government. If the respondents do not attend meetings where the budgets are discussed they will be less effective in ensuring that budgets meet the priority needs of communities and therefore less effective in bringing about a people-centred budget.

### **3.4.3 Changes in the Number of Financial Documents Read**

A similar assessment was made of the changes in the number of financial documents read by respondents. About 30% stated that the frequency had increased but did not know the actual rate while about a further 30% stated the actual rate of increase giving a total of 60% of the respondents who had increased the number of financial documents read since their training. This was better than the participation in budget meetings but still less than the ideal 80% to 90%. It is possible that the participation in meetings was not always a decision of the respondents whereas the decision to read or not read a financial document was. Unfortunately, there was no opportunity to discuss these findings with the respondents to better understand the issue.

### **3.4.4 Post-training Joint Meetings with Other CSOs to Discuss Budgets**

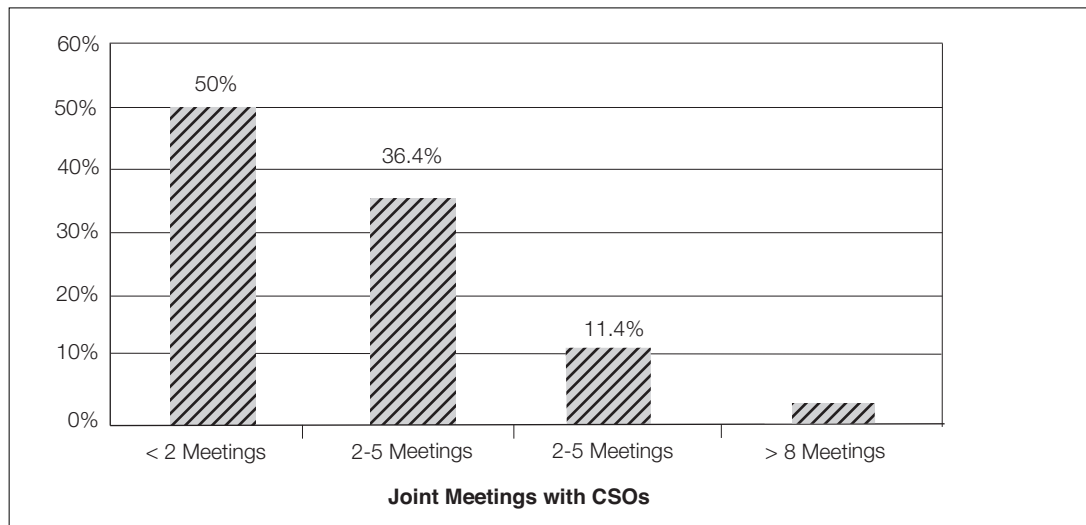
A fourth indicator that was selected to assess outcomes of the training was the number of joint meetings held with other CSOs to discuss government budgets since the course. About half had participated in less than two meetings whereas the largest number of meetings that any respondent cited was more than eight meetings (see Figure 7).

The findings for this indicator would have been affected by the fact that respondents were trained at different times so the post-training period varied considerably in duration. An analysis of workshop dates showed that the majority of respondents had attended the courses held in 2009, some as late as September 2009, which would explain the preponderance of less than two meetings. It has been stated by other studies that cooperation among NGOs involved in budget analysis and follow-up is important (DFID, 2008; SNV, 2009; PricewaterhouseCoopers (PwC), 1999). Some efforts at cooperation among CSOs are being made by organisations such as Pact, the Policy Forum and the Tanzania Education Network (TEN/MET) but these are at the national level. One possible reason for the low number of joint meetings may be that CSOs at the local level do not have the resources to hold meetings at the district and ward level.<sup>8</sup>

<sup>8</sup> A case in point is the Intermediate Gender Networks who are partners of TGNP and are trained by the Programme but who often do not have the resources to put the training into practice (Mascarenhas & Manda, 2004).



**Figure 7: Participation in Joint Budget CSO Meetings**



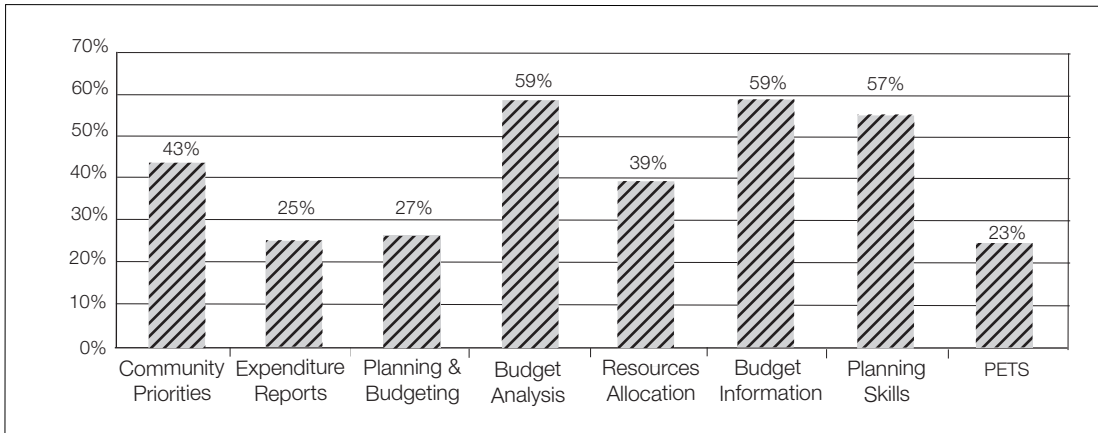
### 3.4.5 Addressing the Roles of CSOs in Budget Analysis

During the training, participants were asked to identify the roles of CSOs in budget analysis. Eight roles from among those identified in the various workshops were selected for assessment by this study, namely:

- Working with central government and LGAs in identifying communities' priorities;
- Disseminating government expenditure reports to communities;
- Taking a pro-active part in planning and budgeting at national and LGA level;
- Analysing government plans and budgets;
- Influencing resource allocations to people with special needs;
- Accessing budget information, translating it into reader-friendly versions and distributing them to the communities;
- Educating communities and building their skills on planning and creating legitimacy;
- Tracking government budget expenditures (PETS)

Respondents were asked to identify the roles that they felt they had been able to carry out. The analysis of the responses is shown below (see Figure 8). The descriptions of the roles have been shortened in order to make the figure more readable. For the full descriptions please refer to the bulleted list above.

**Figure 8: CSO Roles Carried Out After Training**



There was fair progress in about half of these roles with approximately 60% of respondents reporting that they had performed these roles following their training. For the remaining roles, the scores ranged from 23% to 43%. These responsibilities were identified by the participants themselves so it is difficult to understand why some of these roles scored so low especially when the low-scoring roles were closely associated with budget analysis. For example, “taking a pro-active part in planning and budgeting processes” scored less than 30%. Nevertheless, overall, the training appeared to have sharpened the understanding of participants as to their roles in budget analysis, and respondents were carrying out and promoting budget analysis.

In conclusion to the examination of course outcomes, the results show that almost 60% of respondents had made achieved fairly good progress in budget analysis, providing information on budgets and expenditure to their communities, and building the skills / capacity of communities to plan and follow up budgets. Three-quarters of respondents had carried out budget analysis at local, sectoral or national level. In some cases, the respondents cited commendable outcomes of their work. In addition, the participants had sought to implement the CSO roles in budget analysis that they had identified during the training workshops. Nevertheless, although these post-training activities and outcomes are commendable, there was no evidence of changes in the overall budget and expenditure system at the LGA level. For that to happen, there would have to be a major shift in government policy supported by sustained monitoring and action taken against non-compliance. The participants have a long way to go towards achieving this change. The impact of the training of CSOs was therefore limited.

## 3.5 Trainees' Recommendations for Changes to the Course

### 3.5.1 Contents

Constructive criticisms and perceptive recommendations were made for changes to the Budget Analysis course. To begin, the respondents remarked that the facilitators took it for granted that everybody was well versed in reading budgets, doing calculations or even understanding how to go through vote books with budget allocations (which they were not). A number of suggestions were made to address these skills gaps. These included:

- (a) Working on an actual district budget during the training sessions to show how it differed from a national budget;
- (b) Visiting a municipal or district council to interact with those involved in the preparation of the budget to learn how the allocations from Treasury are recorded in the vote books and how the vote books are reconciled with items of expenditure.<sup>9</sup>

These recommendations are consistent with the main focus of respondents to learn how to carry out effective budget analysis. Nearly 16% of respondents also stated that budgets are more than figures. They wanted the training to be more comprehensive and include such topics as social accountability in the planning process, expenditure management, public integration and ownership, and control of funds. Others suggested additional topics such as (i) negotiation skills; (ii) working with the media; (iii) carrying out detailed health budgets; (iv) learning about administrative measures to control budgets, i.e., knowing how to take administrative/legal action against council staff who fail to comply with budget procedures.

### 3.5.2 Facilitation

The single largest group (22%) were satisfied with the facilitation while another 18% did not respond to the question. The remaining 60% had a range of ideas to improve facilitation. Eighteen percent of the respondents recommended that the facilitation should be more practical. Suggestions to achieve this included: (i) using actual government budgets as case studies to be examined and discussed; (ii) inviting senior government officials to instruct participants on how they prepare the budget; and (iii) visiting a district or urban/municipal council office responsible for budgets and expenditure. Related to this, 9% of participants recommended that the training adopt a more hands-on approach. These respondents wanted more group sessions to work out actual budgets or analyse actual expenditures. More than 10% of respondents also felt that the three days allocated for the training was too short and this led to the lack of practical work in the field. The suggestion was to extend the course to five days or one week.

<sup>9</sup> In some cases the old vote books may no longer be relevant as LGAs begin to computerise their records including financial records.

# Assessment of the PETS Course

## 4.0 Background to the PETS Training

The acronym PETS stands for Public Expenditure Tracking System as well as for Public Expenditure Tracking Surveys. The former is defined as a system of presenting financial information that allows stakeholders to see more clearly where money is coming from and where it is being spent, as well as allowing service users to reconcile incoming funds with expenditures. It is sometimes referred to as "following the money." Indeed the Guide to PETS Training produced jointly by Hakikazi Catalyst, REPOA and TGNP is called "Follow the Money".

Public Expenditure Tracking Surveys, on the other hand, are tracing surveys intended to provide local communities with information about the level of resources allocated to particular services in their area, for example, the local school or health clinic. They are systematic, tracking the flow of resources through the various layers of government bureaucracy in order to determine how much of the originally allocated resources reach each level and how long they take to get there. The surveys therefore assess the leakage of public funds and can help to assess the efficiency of public spending and the quality and quantity of services (DFID, 2008; Renikka & Svesson, 2002).

PET surveys are not particular to Tanzania. They have been carried out in at least 13 countries including several African countries: Ghana, Kenya, Rwanda, Tanzania and Uganda (DFID, 2008; Sundeit, 2004b). In East Africa, the process started in the 1990s with a very successful survey on the education sector in Uganda in 1996. In Tanzania, the earliest survey was carried out by PwC in Kondoa, Kiteto and Hai Districts in 1999. This survey assessed the use of funds allocated for the health and education sectors for the three years 1996/97 to 1998/99, and revealed serious discrepancies between the budgets and expenditures. The PwC survey was followed by surveys carried out by REPOA and the Economic and Social Research Foundation (ESRF) in 2002 and REPOA on the education sector in 2004 (SNV, 2009; Sundeit, 2004a and 2004b).

Since then, the momentum has grown and several institutions have been involved in carrying out PETS training, including ESRF, REPOA, Pact, SNV and HakiKazi Catalyst. For instance, ESRF trained one person per region from a regional NGO network including Zanzibar (in total 30 persons) over five days in 2008 (SNV, 2009). Between April and June 2007, Pact provided a training of trainers to 19 participants from the Tanzania Network of Farmers Groups (MVIWATA), National Organisation for Legal Assistance (NOLA), Pamoja Trust, Zanzibar NGO Cluster (ZANGOC) and Pastoralists Indigenous NGOs Forum (PINGOs). Pact also provided financial resources amounting to about USD 120,000 to an additional five CSOs to undertake PETS activities in 15 districts (Pact, 2007).<sup>10</sup>

Training in PETS has therefore been a major activity of NGOs in Tanzania. REPOA has been one of the major players in this context, having carried out such training in 27 councils between 2007 and 2009 (SNV, 2009). REPOA conducted a series of training workshops on the Public Expenditure Tracking System (PETS) during the period. These workshops were initially funded by the TGN Project but when this Project ended the training was supported through REPOA's core funding. The workshops were carried out in several districts in Tanzania. This study assesses these training workshops carried out by REPOA. Furthermore, both the Terms of Reference and the reports of the various workshops refer to the Public Expenditure Tracking System, so the focus will be on this interpretation of PETS.

<sup>10</sup> A geographical coverage of the districts covered in the training for PETS and a review of the actual implementation of PETS together with the limitations and challenges of such training is provided in SNV (2009).

## 4.1 Target Groups, Objectives and Contents of the Training in PETS

The target groups for these workshops were: (i) councillors in municipal, urban and district councils; (ii) senior LGA staff working in these councils; and (iii) representatives of civil society organisations. This mix of participants was commendable for bringing together some of the main stakeholders, although there was a risk that due to participants' different levels of education and experience

The general objective of the training was to contribute towards the ongoing process of improving financial transparency and accountability (good governance) within LGAs. Specifically it aimed to:

- Improve the confidence and capacity of LGAs to provide financial information;
- Improve the confidence of councillors and CSOs to ask for information from their local governments and use it to demand accountability;
- Chart out a way forward for institutionalising a public expenditure tracking system within local government authorities.<sup>11</sup>

The first two objectives focused on providing skills to follow up the budgets and expenditures which are already part of the LGA administrative system, while the last objective aimed at bringing about institutional change by implementing a public expenditure tracking system at the LGA level which was not yet in place. Thus, the first two objectives were immediately doable, the third represented a long-term objective that would require sustained advocacy and policy action. The PETS training intended to set the process in motion.

Box 4 provides an overview of the course contents. Although the course emphasis is on the PET *system*, many of the reports from the workshops showed that the topics also covered PET *surveys*.<sup>12</sup> Indeed, the objectives indicate that a main aim of the course was to impart skills to complete PET surveys. If that was the objective there should have been a better balance between the topics that gave a background and context for PETS and those that provided the skills and confidence required to do a PET survey and to institutionalise a PET system. This will also be seen from the analysis of the findings.

### Box 5: Contents of PETS Training

- The citizen's right to information and the responsibilities of producers of information (council staff) to be more transparent with regard to financial information
- The legal framework for transparency in LGAs
- Planning and budgeting processes in LGAs
- Gender budgeting initiatives
- The importance of financial information and its sources in LGAs
- The public expenditure tracking systems (PETS) and how it operates
- The role of various stakeholders in operationalising PETS in local governments.

Sources: Reports of various PETS workshops, including Kibaha, 13-15 May 2008 and Kigoma, April 2009.

<sup>11</sup> Objectives taken from PETS workshop at Kibaha, 13-15 May 2008.

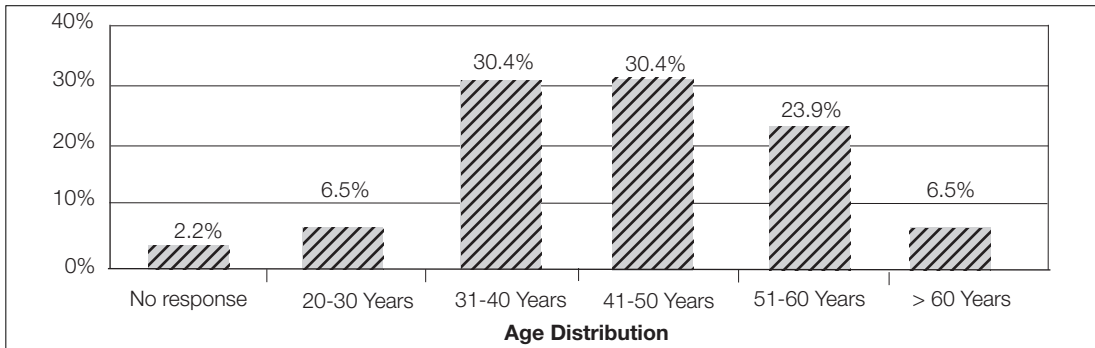
<sup>12</sup> This was confirmed in an internal REPOA feedback session on the presentation of the first draft of this Report.

## Study Findings on PETS Course

### 5.1 Characteristics of Respondents

The total number of respondents who filled and returned the PETS questionnaire was 47 at the time of the data analysis. As Figure 9 shows, most respondents were aged between 30 to 60 years; three participants were older than 60 years.

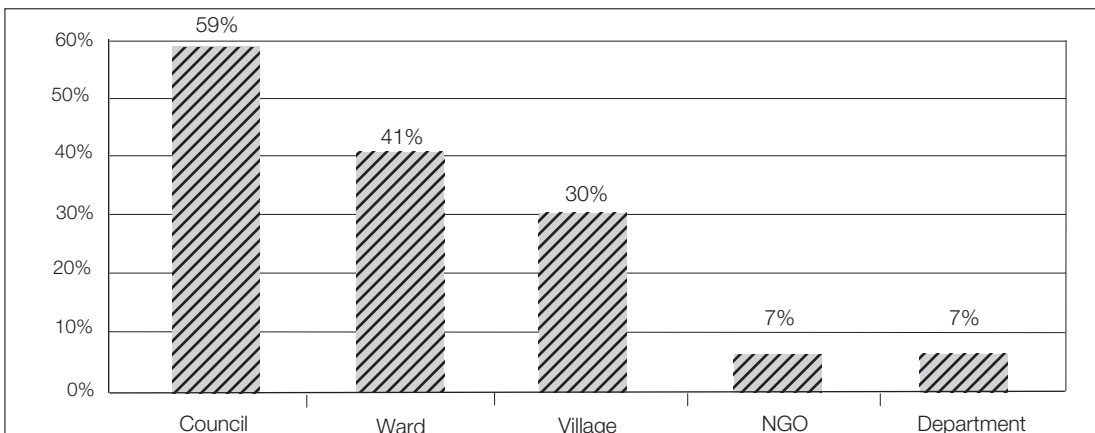
**Figure 9: Age Profile of the Respondents (PETS)**



Most of the respondents (76%) were men which reflected the overall composition of participants. Nearly half (49%) of the participants were members of civil society organisations; 43% were district council staff and 8% were councillors.<sup>13</sup>

The majority (46%) had worked for more than five years, 37% had worked between three and five years, and about 17% had worked between one and two years, of which slightly more than 10% had worked for less than one year. In contrast with the participants of the Budget Analysis course, the majority of participants in the PETS workshops had worked for more than five years and could therefore be said to be more experienced. Their responsibilities were varied; the majority (61%) were responsible for management and organisational operations. Of the total sample, over 90% were currently involved in budget and expenditure analysis. Several were involved at more than one level (see Figure 10).

**Figure 10: Respondents' Involvement in Budget and Expenditure Analysis**



<sup>13</sup> This is one of the limitations of the study. In a discussion with the Mwanza City Economist on the benefits of the PETS training to his staff and councillors, the City Economist, Patrick Karangwa, expressed concern at the low proportion of councillors selected for the training. He wanted at least 20% of the councillors in each selected LGA to be included.

The distribution pattern of the involvement is notable by the fact that none of the respondents (including those from NGOs) were involved in national budgets unlike the participants in Budget Analysis training. Although there was a predominance of involvement at the council level among respondents from LGAs, 40% were involved in financial analysis at the ward level and 30% at the village level<sup>14</sup> The term “department” refers to a council department so the overall involvement at council level was even higher.

## 5.2 Relevance of the Training

Seven topics/sub-topics from the workshop curriculum were selected for assessing respondents’ perceptions on the relevance of the training. These were:

- (i) Introduction to the right to information;
- (ii) Legal framework for financial transparency in LGAs;
- (iii) Planning and budgeting in LGAs;
- (iv) Gender budgeting;
- (v) Importance of financial information and information sources;
- (vi) Public Expenditure Tracking System;
- (vii) Role of various stakeholders in operationalising PETS.

### 5.2.1 Relevance Overall

As for the Budget Analysis course, respondents were asked to grade the relevance of the selected workshop topics as “marginal/not useful,” “useful” or “very useful”. The same scoring system was applied; 1 for “marginal”; 2 for “useful” and 3 for “very useful”. The scores for the individual workshop topics were then added together to calculate the total relevance score for each respondent as follows: a score of 24 was categorised as “very useful”; between 23 and 16 was categorised as “useful” and less than 16 was categorised as “marginal/not useful”. Overall, the respondents found the topics useful (70%) or “very useful” (15%). About 15% found them “not useful/marginal”. More PETS than Budget Analysis trainees found the topics to be “marginal” and less found the topics to be “very useful.” This may have been due to the topics themselves as well as to the facilitation.

### 5.2.2 Relevance of Individual Topics

For the individual topics, scores were equated to the proportion of respondents who found the course to be “marginal”, “useful” or “very useful.” Respondents who did not respond were taken as “marginal/not useful”. For this category, the scores ranged between 11% and 18% which meant that most of the trainees found the topics to be “useful” or “very useful”. However, taking the “very useful” category as the most indicative of respondents’ perceptions of the topics,

---

<sup>14</sup> Respondents were allowed to tick more than one level if they worked in more than one level. Therefore the respondents who were involved at the ward level could also have worked at the village level.

significant variations were noted.<sup>15</sup> The highest proportion of the participants (70%) found the topic of PETS as “very useful” which can be considered both very good and expected since that was the main purpose of the training. Proportions for four others ranged between 61% and 67% which is fairly good. Three topics scored less than 50% in the “very useful” category which is not satisfactory (see Table 6).

**Table 6: Relevance of PETS Training Topics (% of respondents)**

	Very Useful	Useful	Not Useful	No Response
Introduction to the right to information	39	44	4	13
Legal framework for transparency in LGAs	63	24	4	9
Planning & budgeting process in LGAs	67	22	0	11
Gender budgeting	44	38	7	11
Importance of financial information	61	30	2	7
Public Expenditure Tracking System	70	20	2	8
Role of various stakeholders in operationalising PETS	46	39	4	11

As for the Budget Analysis course, the topic of “gender budgeting” was one of three topics that scored less than 50%. It was also the topic that had the highest proportion (18%) that found it either “marginal/not useful” or failed to grade it. The relatively low score shows that more is needed to promote gender equity and gender-sensitive budgeting during the PETS training.

The “Right to information” topic scored the lowest score (39%) in the “very useful” category. Given that this topic is at the core of PETS, the workshops not only did not meet one of the three course objectives but also did not adequately provide the foundation for carrying out PETS. Without the right to information there is no right to demand for information to carry out PETS. Much still needs to be done to change attitudes regarding the need for openness and transparency about financial transactions within the government at all levels. One possible explanation is that the trainees did not see this topic as central to PETS since it was treated as a separate topic. It is recommended that future workshops incorporate this topic within the topic on PETS or as part of the “Importance of financial information” topic.

The “Role of stakeholders in institutionalizing PETS” topic surprisingly scored low (46%), despite the fact that the concept of PETS and the process of carrying out PETS scored more than 60%. Participants appeared to like the concept of PETS but were not ready to actively institutionalise the system, which is very sobering result since one of the three objectives of the training was “Charting out a way forward for institutionalising a public expenditure tracking system within local government authorities.”

### 5.2.3 Relevance of the Training Topics by Sex

The relevance of the training was further analysed by sex (See Table A1 in Appendix I). There were a number of differences by sex. In the first place, females were less likely to grade any topic as “marginal/not useful”. The only exception was the “Right to information” topic. Secondly, gender differences in the perceptions of the relevance of “Gender budgeting” were significant. Over 70% of female respondents found the topic “very useful” compared with less than 35% of

<sup>15</sup> As for the Budget Analysis course, the term “very useful” was taken to be more indicative of respondents’ perceptions of relevance because it denotes a degree of deliberateness in weighting whereas the term “useful” can often be a polite way of not dismissing the topic as being marginal.



males. A similar result was recorded for the Budget Analysis course; nearly 70% of the female respondents considered the “Gender budgeting” topic to be “very useful.” The sex of the participants probably contributed greatly to this difference but may also have reflected the generally poorer access to basic services such as water and healthcare which impact negatively more on females than on males under the prevailing gender division of labour.

#### **5.2.4 Relevance by Categories of Participants**

Relevance of the topics was also analysed by the three categories of participants: councillor, employees in LGAs, and staff of CSOs (See Table A2 in Appendix I). Generally, for the different categories of participants if the “useful” and “very useful” proportions were summed together there was not much difference for the majority of topics. There were, however, some important exceptions.

For councillors, the “Right to information” seemed to be the least relevant topic with only 14% scoring it as “very useful” and the combined score for “useful and very useful” at 57%. Three other topics were found to be less relevant (i.e., “very useful”) by the councillors – “Role of stakeholders in operationalising PETS” (14%), “Importance of financial information” (29%) and “Gender budgeting” (43%). Thus more than half the councillors did not find 4 out of 7 topics to be “very useful”. This finding leads one to question the usefulness of combining the councillors with their lower level of literacy with LGA employees and CSO staff with their relatively higher levels of education and therefore greater capacity of understanding complex topics.

In general, CSO staff found the topics more relevant than councillors or LGA employees, judging from the relatively high proportions of these participants who ranked the topics to be “very useful” (scores ranged from 50% to 75%). Nevertheless, the same three topics as for the overall assessment were viewed by CSO staff as relatively less relevant: “Gender budgeting” (50%), the “Role of stakeholders in operationalising PETS” (58%) and the “Right to information” (58%).

In general, higher proportions of “not useful” responses were made by LGA employees, and together with those who did not respond constituted about 20% of all of the employees surveyed. It was noticeable that one of these topics was “Legal framework for transparency in LGAs” while the other was “Gender budgeting”. Both scored less than 50% for “very useful”. However, the topic that scored the least number of “very useful” responses was the “Right to information”, which scored only 20%.

It was remarkable that the “Right to information” was scored low by all three categories of participants. One conclusion that could be drawn is that the traditional attitude towards reluctance to open access to financial and other relevant official information still persists among LGA staff. However, given the low scoring across all three categories of participants, this finding might indicate weaknesses in the facilitation of the topic rather than individual biases.

If one took the combined score of “useful and very useful,” the overall conclusion is that REPOA’s training for PETS was found to be relevant by about 80% of participants. However, at the “very useful” level which is more indicative of relevance, the scores for several individual topics were less than 50%. In particular, among the councillors surveyed, more than half found 4 out of the 7 topics to be not “very useful”. These topics were not directly related to the process of carrying out PET surveys and the linkages may therefore have not been very clear. For future

trainings the relevance of all topics to PETS will need to be clearly shown and discussed to appropriately highlight the importance of topics such as the “Right to information”, “Gender budgeting”, and “Operationalisation of a PET system at the local level”.

## 5.3 Use of the Training

### 5.3.1 How the Course Changed the Way Respondents Worked

Respondents were asked whether the training had changed the way that they worked. Overall (87%) responded positively but the proportions differed by category of participants: 73% for staff from LGAs, 86% for councillors and 96% for members of CSOs. In order to support their statement, the respondents were asked to explain their responses. The most common response was increased knowledge of the budgetary process and capacity to do follow-ups, i.e., the PET survey process. Several examples were also provided by respondents to show how the skills they had obtained during the training had enhanced their work (see Box 5).

#### Box 6: How the Knowledge and Skills gained through the PETS Course are being used

- After the training I carried out PET surveys in Ulanga, Kilombero and Mvomero.
- Now I know what a budget is – I understand it thoroughly.
- I now know how to discuss incomes and expenditures during budget meetings.
- Through the training I have been able to assist other members of my institution (ECOVIC) to understand and follow up government budgets for the benefit of the communities that we work with.
- After the training Mwanza Policy Initiative (MPI) decided to conduct a review of the Women’s Development Fund in collaboration with staff from the Mwanza City Council. According to local government regulations, Mwanza City Council was supposed to contribute 10% of the council income to this fund but had not done so for many years. It has not borne any positive results yet but the process of working with the council staff to enhance open budgets and expenditure has started.
- The training has helped me personally and also I have been able to train others during local government meetings (*serikali ya mitaa*).
- The training has been useful in promoting transparency and accountability within the council [Korogwe District Council].

To further assess how the training was being used, the respondents were asked to indicate whether the training had helped them related to five course sub-topics that were closely related to PETS. This methodology was used to get more quantifiable data and to validate and complement the responses given in the earlier question. The findings of this exercise are presented in Table 7.

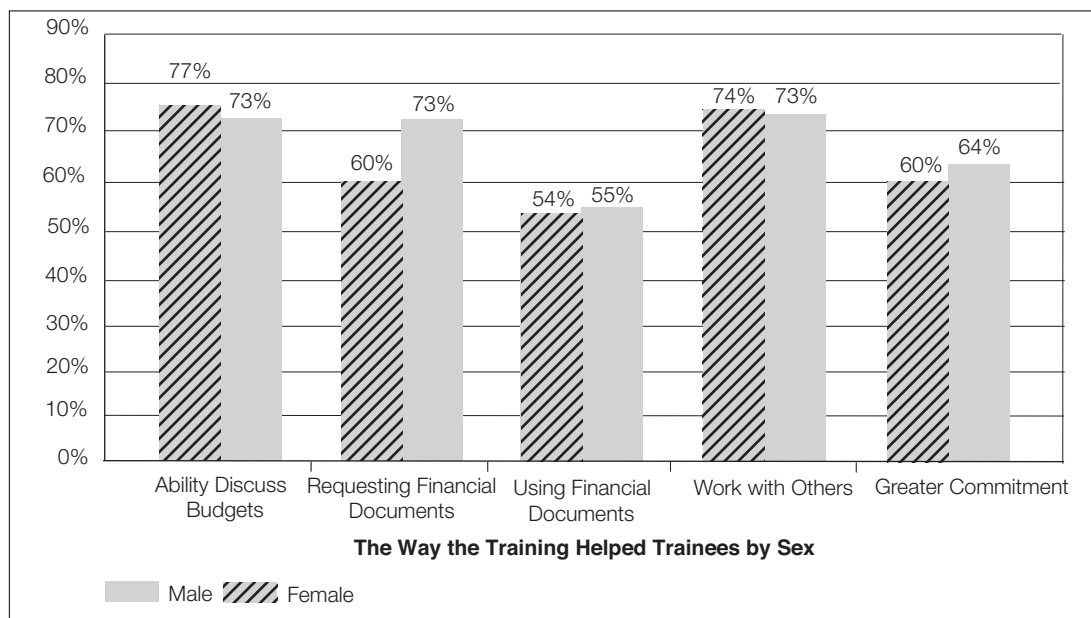
**Table 7: Contribution of PETS Training to Respondents' Work**

Benefit	Frequency (Yes)	(%)
Ability to discuss budgets/expenditures in council meetings	35	76%
Confidence in requesting financial documents	29	63%
Increased ability in using financial documents to query questionable allocations	25	54%
Working with others to increase financial transparency in councils	34	74%
Greater commitment to ensure that communities get the budgeted funds	28	61%

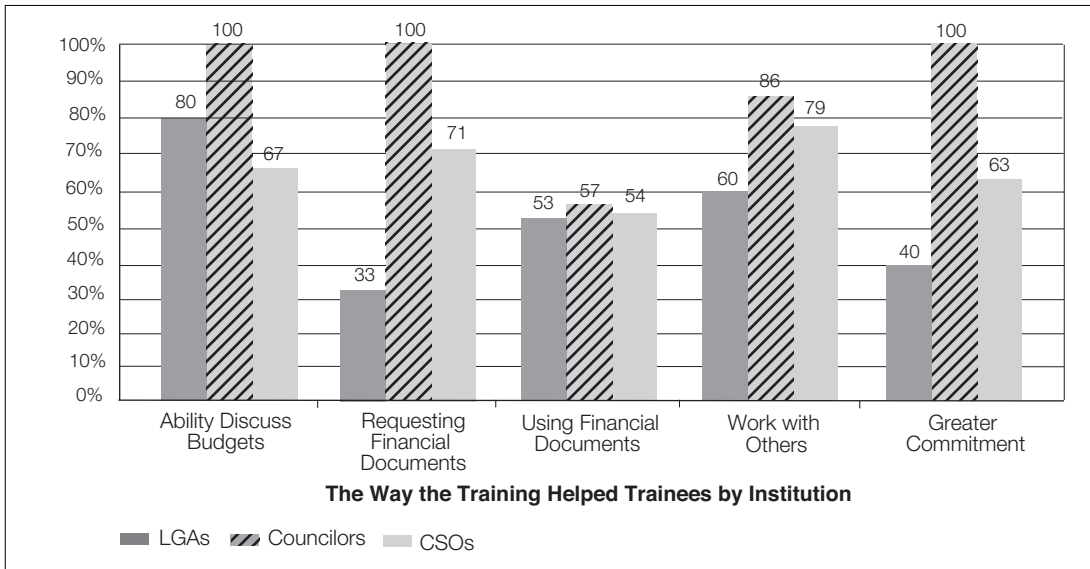
All the scores except one were between 60% and 75% and therefore generally validate the earlier very positive responses about the contribution of the training to the respondents' work. The lowest score was for "Ability to use financial documents to query questionable allocations" but even here the score was above 50%. Therefore, between half and three-quarters of the respondents were using the knowledge and skills from the training in their work. A notable fact was that the proportion of trainees who reported that the PETS training had increased their commitment to ensure that communities get their budgeted funds was greater than the proportion in the Budget Analysis training.

The data was further analysed by the sex and the institutional affiliation of the respondents. The results are shown in Figures 11 and 12.

**Figure 11: Contribution of the Training to Respondents' Work, by Sex**



**Figure 12: Contribution of the Training to Respondents' Work, by Institutional Affiliation**



There were no significant differences by sex but significant differences were found by category of participant. The lowest scores were for “Using financial documents” both by sex and by institutional affiliation of the participants. While the most often heard complaint is the difficulty in getting financial documents, an equal if not bigger problem might well be the ability to use these documents effectively. This finding on the low use of the financial documents was also found in the corresponding assessment of the Budget Analysis course and supports the testimony of respondents during the discussion groups that some financial documents are not easy to interpret and use. A recent PETS review similarly found that the complexity of financial documents was a challenge to effective PETS (SNV, 2009). The inability to use the documents might also make stakeholders reluctant to request the documents. Therefore, future courses will need to devote greater attention to providing hands-on experience of key budget and expenditure documents.

The overall assessment on the use of the PETS training is that between half and three-quarters of the respondents were using skills gained during the course in their current work. The lowest score overall and by gender and institutional affiliation was for “Using financial documents”. There were significant differences in the use of the training by category of participants with the councillors seeming to be the most pro-active despite the fact that they did not find many of the topics very useful. Those that were found to be very useful were, in turn, used most effectively.

**5.3.2 Employers' Perspectives on the Contribution of the PETS Training**

Senior members from three organisations which had sent their staff for the REPOA training on PETS were contacted to get their opinions on the contribution of the training to the work of these staff members. One of the institutions involved was the Mwanza Policy Initiative (MPI), which is a network of 80 NGOs and CBOs. The participant, Mr. Jimmy Luhende, is a general secretary in this organisation. In an in-depth interview with Maimuna Kanyamala, MPI's Deputy Chairperson, she was very positive of the contribution of the PETS training to the work of Mr. Luhende as well as to the work of the organisation. As examples she reported how Mr. Luhende was using his

training to conduct a PET survey on the Women Development Fund for the last three years. He had also written a report on the training and shared it with other members of the MPI network at their monthly meeting thus raising awareness about PETS among the members of the network.

At another level the reaction of the senior economist from Mwanza Municipal Council (which sent four participants to the training) was mixed. On the one hand, he was generally positive saying that the participants had become more pro-active in asking questions and had carried out. However, he had some reservations. He felt that the number of councillors that were selected for the training in Mwanza was too small. To be effective, the proportion should be 25% of the councillors. He also felt that the trainees ought to have “refresher” courses after the initial training where they could share their experiences and address any gaps in skills experienced during their PETS-related activities (Interview with Patrick Karangwa, Senior Economist, Mwanza City Council, May 12, 2010). He felt that there should be a network of the trainees and that this network should meet about four times a year to exchange views and experiences. Similar views were expressed by the staff of Kinondoni District.

## **5.4 Outcomes of the Training**

To assess the outcomes of REPOA’s PETS course, four indicators were selected based on the objectives of the training, the contents of the training and the summary of group discussions during the workshops as to how they planned to improve PETS in the context of their current work environment. The indicators were:

- (i) Carrying out post-training follow-ups of budgets and expenditures;
- (ii) Strengthening PETS in the districts;
- (iii) Training others in PETS;
- (iv) Sending or receiving financial documents.

### **5.4.1 Post-Training Follow-Ups of Budgets and Expenditures**

A remarkable 83% of respondents reported that they had carried out follow-ups of budgets and expenditures, mostly at the council level but also at ward, village, sector and project levels since their training. The breakdown by gender and institutional affiliation is shown in Table 8.

**Table 8: Proportion of Respondents Doing Post-Training Follow-ups, by Gender and Institutional Affiliation**

Sex				Institutions			Total
				LGAs	Councillors	CSOs	
Male	Followed up/queried any items of the district/municipal council expenditures since your training in PETS	Yes	Count	9	3	19	31
			% Within institutions	69.2%	100.0%	100.0%	88.6%
			% of Total	25.7%	8.6%	54.3%	88.6%
	no	Count	4	0	0	4	
		% Within institutions	30.8%	.0%	.0%	11.4%	
		% of Total	11.4%	.0%	.0%	11.4%	
Total		Count	13	3	19	35	
		% Within institutions	100.0%	100.0%	100.0%	100.0%	
		% of Total	37.5%	8.6%	54.3%	100.0%	
Female	Followed up/queried any items of the district/municipal council expenditures since your training in PETS	Yes	Count	1	4	4	9
			% Within institutions	50.0%	100.0%	80.0%	81.8%
			% of Total	9.1%	36.4%	36.4%	81.8%
	No	Count	1	0	1	2	
		% Within institutions	50%	.0%	20.0%	18.2%	
		% of Total	9.1%	.0%	9.1%	18.2%	
Total		Count	2	4	5	11	
		% Within institutions	100.0%	100.0%	100.0%	100.0%	
		% of Total	18.2%	36.4%	45.5%	100.0%	

The analysis shows all of the councillors surveyed had performed a budget/expenditure follow-up, as well as 96% of participating CSO members and 67% of LGA staff. The type of follow-ups completed is summarised in Table 9.

**Table 9: Types of Post-Training Follow-ups of Budgets and Expenditures**

	Frequency	Percent
Asked for the budget vote book	1	2.2
Followed up expenditures within department	1	2.2
Followed up expenditures within districts	18	39.1
Followed up financial expenditures in projects	10	21.7
Followed up the budget for construction of ward schools	1	2.2
Followed up the budget for districts on infrastructure	6	13.0
Made a follow-up of previous budgets	1	2.2
No response	8	17.4
<b>Total</b>	<b>46</b>	<b>100.0</b>

Out of the 38 respondents that reported performing follow-ups about 40% gave a generic answer about following up council budgets and expenditures. Only two of those who had responded positively could not support their statement with examples. The remaining 60% gave details of the type of follow-ups made and, of these, more than half provided examples of good outcomes of such follow-ups. A few of these are reproduced in Box 6.

### Box 7: Examples of PETS Follow-Ups and Their Outcomes

- A member of a CSO in Bagamoyo stated that his training to communities in following up budgets and expenditures led to these communities having the confidence to complain to the Prime Minister about misallocations of funds during his visit to Bagamoyo which resulted in the sacking of some district staff in January 2010.
- “After doing a follow-up of the funds that were allocated for rural roads and finding that the project was not allocated sufficient funds and to persuade the Council to increase the funding from Tanzania 15 million to Tanzania shillings 105 million and the roads will soon be completed.”
- “Made visits to several dispensaries in Iringa Municipal Council to see how the funds allocated to those dispensaries were being used.”
- “In Iloilo District, two classrooms at one secondary school were built below standard. The contractor was ordered to re-do the classrooms. At one primary school a teacher’s house was left unfinished. We presented the findings of how the funds were used and the house was completed.”
- “In Kidodi Ward, Kimamba District, a Public Expenditure Tracking Survey was conducted supported by JET to ensure that communities benefit from wildlife protection that was being carried out by the communities.”
- “The [Controller and Auditor General’s] CAG Report on the 2008 Budget identified many discrepancies which we have been using to have a forum with the District [Ngara] Council to discuss the audit queries of the district expenditure for 2008.”
- “Was able to stop a technical school in one of the villages in Tabora District from being sold to a private businessman. The sale would have deprived the village youth from getting technical training that they needed to start small businesses.”
- I followed the expenditure of a local government authority (*Mtaa wa Kibonden*) and found that in 2006/07 a sum of TShs 1.575 million was allocated for the construction of the *Mtaa* Office but this amount had not entered the vote book. To date there is no explanation.

Many of the participants are putting the training into practice and getting results. To this extent one can say that one of the objectives of the training, namely, “Improving the confidence of councillors and CSOs to ask for information from their local governments and use it to demand accountability” is being met to some extent.

However, while these efforts are commendable, the third objective of the training was “Charting out a way forward for institutionalising a public expenditure tracking system within local government authorities.” PETS can only succeed when there is a critical mass of stakeholders at all levels – from communities to national level – working together to make the government budget and expenditure transparent, to ensure that budgets meet priority needs including gender-specific needs, that expenditures are budgeted and that those in charge of making key decisions about the budget and expenditure are held accountable. Creating such a critical mass requires raising awareness and providing the necessary skills for following up budgets and expenditures. Therefore, the study also examined to what extent the trainees had strengthened PETS in the districts in which they operated.

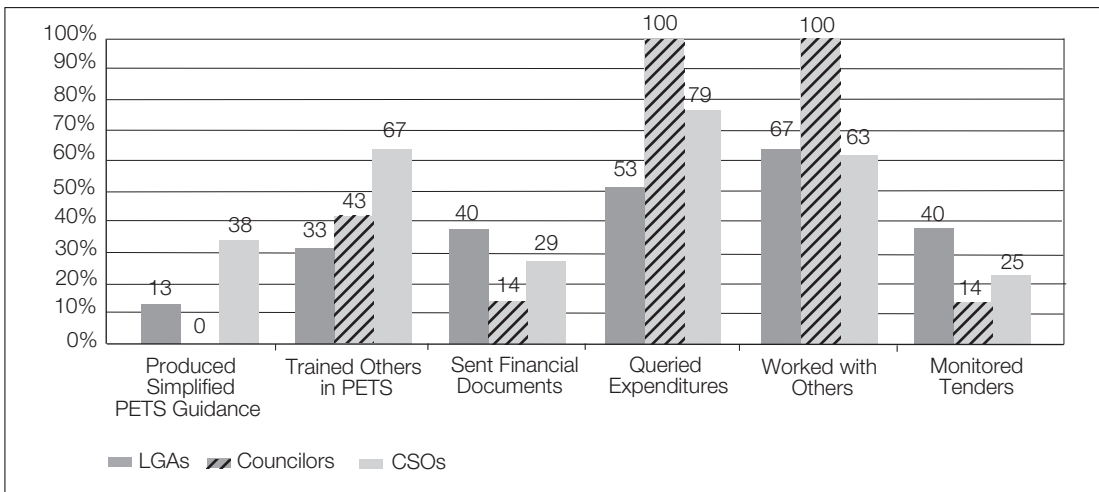
### 5.4.2 Strengthening PETS in the Districts

Five aspects were pre-selected for examination:

- (i) Production and dissemination of a simplified version of the PETS guidance;
- (ii) Training of others in PETS;
- (iii) Querying questionable expenditures in council meetings;
- (iv) Working with others to ensure that communities get the budgeted allocations; and
- (v) Monitoring tenders for construction of public works.

The data was analysed overall, by sex and by institutional affiliation. The analysis by institutional affiliation is shown in Figure 13.

**Figure 13: Ways in which Participants had Strengthened PETS in their Districts**

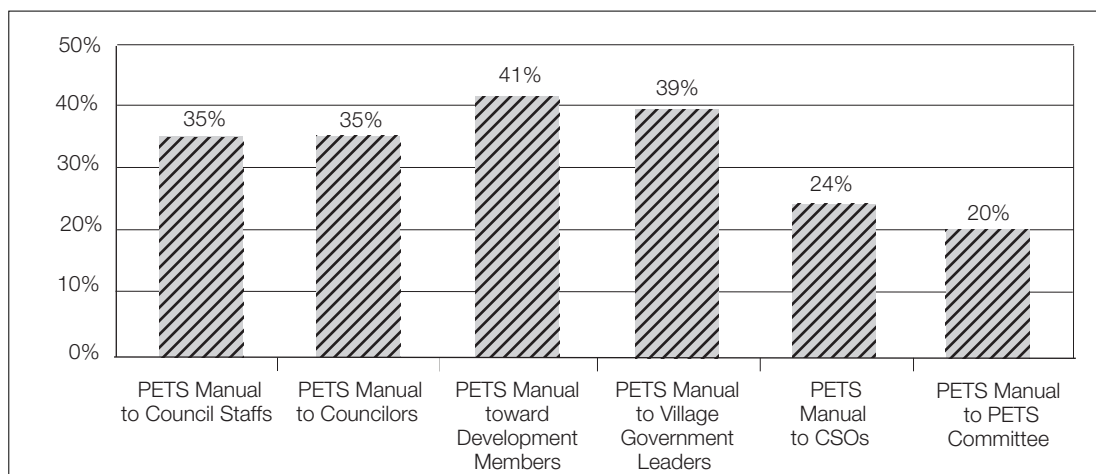


The analysis shows great differences in the achievements within each aspect. The aspects which had the highest score for all three groups were “working with others” and “querying expenditures”. “Producing and disseminating the PETS Guidance Manual” had the lowest scores. There were great differences among the various types of respondents: councillors most commonly reported “querying expenditures” and “working with others”; CSOs had the highest proportion of those who had “trained others in PETS” and “produced and disseminated a simplified version of the PETS manual”. LGA staff scored the lowest in several of the aspects but about two-thirds reported that they were “working with others to ensure communities get their budgeted allocations” which is encouraging. The differences could be the result of factors that cannot be resolved by training alone. For instance, councillors were less likely to produce and distribute a simplified PETS manual probably because they were less likely to have the resources to carry out this activity compared with LGAs and CSOs. The results showed that while some progress had been made in “querying expenditures” and “working with others” there was still a great deal to be done in other key areas.



Participants in the PETS workshops had stated that the official manual or guide for setting up PETS was very complex and had agreed that they would compile and distribute a simplified version of the PETS manual. As can be seen from Figure 13, only a few participants had been able to carry out this promise, the best being the CSOs at 38%. In all, only 12 out of the 46 respondents had produced and distributed a simplified version. However, the efforts of these respondents is commendable given the distribution pattern illustrated in Figure 14.

**Figure 14: Distribution of Simplified PETS Manual**



The distribution pattern shows that a great deal of the focus was on the lower administrative levels in the LGA which is appropriate because it is at these levels that the simplified versions are most needed. Eventually the guides can empower the local communities to carry out PET surveys on regular basis and thus operationalise a PET system. Nevertheless, since the proportion of the trainees that implemented this activity was small the total impact was limited. In view of the limited coverage one has to ask whether it was realistic to expect the trainees to produce and distribute the simplified versions. Would it not be more effective and efficient to have a manual produced centrally by the Prime Minister’s Office or CSOs such as the Foundation for Civil Society, Policy Forum or REPOA and the trainees given copies for dissemination?

**5.4.3 Training of Others in PETS**

Training of others in PETS was another indicator used to measure the outcome of the training and another important component of operationalising a PET system at the local level. In all only 20 out of the 46 respondents or less than half the respondents had carried out any training following the course. This is better than the production of the PETS manual but still rather disappointing. Table 10 shows the type and numbers of people trained.

**Table 10: Type/numbers of Personnel Trained since the PETS Training (% of Respondents)**

Types of People Trained	Number of People Trained				
	None	One only	Two only	3 to 5	More than 5
District Staff	84.8	6.5	0	2.2	6.5
Councillors	82.6	6.5	0	4.3	6.5
Ward Members	82.6	4.3	2.2	2.2	8.7
Village Leaders	95.7	0	0	2.2	2.2
CSOs	78.3	4.3	2.2	4.2	10.9
PETS Committee Members	91.3	2.2	0	2.2	4.3

A wide range of local stakeholders were reached by the respondents' training sessions – from members of PETS committees and village leaders to district council staff and CSOs. The most frequently reported trainings were those with more than five participants, indicating that a considerable number of persons had been reached. However, in interviews with employers, it was reported that a great deal of training was done informally through meetings and working together on budget issues where the expertise of the PETS trainee was often called upon to explain matters or devise strategies for following up budget issues (Interview with a Senior Program Officer, CARE, Tanzania, April 2010). In another case, it was reported that training was done informally when the PETS trainee presented a report on the training to a regular meeting of the members of a CSO network (Interview with Deputy Chairperson of the Board of Mwanza Policy Initiative, May 2010). This might explain the one case where the number of people trained was given as 240. The claim of “training” by several of the respondents therefore has to be interpreted with caution. Nevertheless, at least half the trainees had made some effort towards operationalising PETS in their local areas through creating awareness about the usefulness of PETS and what it entails.

#### 5.4.4 Number of Financial Documents Disseminated or Received

Access to financial documents is critical for transparency in budgets and expenditure and that allocated resources reach the intended beneficiaries. A study carried out jointly by HakiElimu, the Legal and Human Rights Centre and REPOA in 2005 found that only 25% of all requests for information received a satisfactory response. It was for these reasons that the questionnaire requested the respondents to provide information on sending and receiving financial documents to ward and village governments. The analysis of the findings is shown in Table 11.

**Table 11: Changes in the Number of Financial Documents Sent to Ward and Village Governments**

Response	Frequency	Percentage
No response	16	34.8
No change	2	4.3
Not sure	9	19.6
I do not know	1	2.2
Increased	6	13.0
Increased by 100%	1	2.2
Increased by >50%	4	8.7
Increased by 50%	5	10.9
Increased by <50%	2	4.3
<b>Total</b>	<b>46</b>	<b>100.0</b>

About 40% of respondents had increased the number of financial documents that were sent to ward and village governments. That is a good start although more needs to be done to ensure that transparency in financial matters is increased. A similar exercise was carried out for documents received. Only 7 respondents (15%) reported that the number of financial documents that they had received had increased. However, nearly 40% reported that they had experienced an increase in the frequency of receiving such documents. It was difficult to reconcile the fact that the number of documents had not increased but the frequencies of receiving them had increased. Were they receiving the same documents more frequently?

Summing up the data on the outcomes of the PETS workshops, most (over 80%) of the respondents stated that they had carried out some post-training follow-ups of budgets and expenditures. Of these 60% were able to give specific examples of their follow-ups and more than half were able to report positive outcomes. In addition, between 25% and 40% of respondents had taken measures to institutionalise PETS in their local area through dissemination of relevant documents or through training of others in PETS which is necessary to support and sustain the accountancy and transparency of LGAs.

## **5.5 Trainees' Recommendations for Changes in the Content and Facilitation of the PETS Course**

About 57% of respondents provided views on changes to the PETS course. Some participants found it difficult to separate course content from facilitation. Some also did not seem to understand that the views that were requested concerned the training rather than the future of PETS.

### **5.5.1 Contents**

#### *Topics*

A number of new topics were suggested which reflected the actual problems experienced at the LGA level. These included: procurement procedures and regulations; accounting and auditing; tender procedures and regulations; and how to take legal/disciplinary action against LGA staff who were not following the PET system and financial procedures in general. One interesting suggestion was that the REPOA training should offer more than one way to do PETS, e.g., using a Community Score Card which required both members of the communities and the officials to score on the adherence of the expenditure to the budget.

#### *Information Given Should be Up-to-Date*

There was also a request that the facilitators be up-to date on national developments in LGA planning and expenditure, such as the requirement that all districts had to use a special software developed by the Dar es Salaam University Computer Centre to prepare annual plans and budgets and/or the software called Epicor for recording income and expenditure.

## 5.5.2 Facilitation

### *More Practice than Theory*

There was a request that the facilitation should be more practical. Some of the suggestions included:

- (i) Analysing actual case studies of PET surveys already done or being planned;
- (ii) Getting members of CSOs or development partners to share experiences of PETS that have been set up or are being planned so as to see opportunities and challenges using real-life situations.
- (iii) Conducting the training in the context of a particular sector such as health or water (or both) so that the training could be more practical.

There was also a suggestion that the training should involve visits to government offices and meetings with officials at the ward level and people in the villages. Other suggestions included using more participatory methods, more than one method for facilitation, more group work and feedback, and having a feedback after each session on the content and the facilitation. As in the assessment of the Budget Analysis course, there were also suggestions that more people should be included in the facilitation of the workshops, including senior officials at the district level and ward and village level leaders who could provide real-life opportunities and challenges in following up budgets and expenditures.

### *Target Stakeholders at the Grassroots*

About 25% of the participants felt very strongly that the training should have been done at the village or ward level or at least included some participants from those levels. They felt that if the aim is to help the citizens to better understand plans and budgets and to hold the LGA staff accountable, the involvement of ward and village stakeholders is critical.

### *Increase the Duration of the Workshop*

Several participants felt that the time allocated for the PETS course was too short and suggested five to eight days as a more reasonable period. This would enable the participants to make field visits to relevant departments in the councils and get first-hand information and experience of how budgets are formulated and the expenditures allocated and recorded.

### *Course Handouts*

Several participants felt that more relevant documents should have been distributed both in hard copy and in electronic format. The consultant did not get a list of the documents circulated but even during a discussion with some of the respondents in Mwanza City, it was reported that the participants did not get all the documents from the PETS training.

### *Additional/Refresher Trainings*

About 20% of the respondents felt that the training should be carried out from time to time because a single training could not impart all of the knowledge and skills needed to set up and follow up the budget through PETS. It would also provide REPOA with the opportunity to assess to what extent the trainees had made use of the first phase of the training.



# Conclusions, Recommendations and Policy Implications

## 6.1 Conclusions

This study set out to assess the relevance, use and outcomes of REPOA's Budget Analysis and Public Expenditure Tracking Systems (PETS) courses, and to make recommendations for changes in future trainings. Overall, there have been successes resulting from the workshops but there is also room for improvement. The analysis was based on a total of nearly 100 respondents almost equally distributed by the two courses. Data was also disaggregated by gender and in the case of PETS by institutional affiliation.

### 6.1.1 Differences in Perceptions of Relevance

Both courses appeared to be highly relevant to participants. For the Budget Analysis course, less than 10% of respondents found the course topics of “marginal” relevance; 48% found them “useful” and 43% found them “very useful”. However there were differences at the level of individual topics. The trainees were more interested in those topics that were directly related to carrying out a budget analysis. This is understandable and future training should take this practical approach into consideration by rationalising the time spent on background topics and giving more weight to topics that directly impart analytical skills. Three critical topics were perceived as less relevant by respondents: (i) Gender budgeting, (ii) Tanzania Government Noticeboard; and (iii) Links of the budget to MKUKUTA/MKUZA.

For PETS, a greater proportion of respondents (15%) than in Budget Analysis found the course topics to be “marginal/not useful”, 70% found them to be “useful” and 15% found them to “very useful”. The low “very useful” score for the PETS course of 15% compared with 43% for the Budget Analysis course shows that future trainings should pay greater attention to the selection of topics to make them more relevant to trainees. Overall, three topics were regarded as less relevant by respondents (based on the “very useful” scores): “The right to information”, “Gender budgeting” and “The role of stakeholders in operationalising PETS”.

### 6.1.2 Good Use of Some Knowledge and Skills Gained Through the Training

Most respondents from both courses were using the knowledge and skills that they had received during their training. For Budget Analysis, 96% of respondents stated that the training had led to significant changes in the way they worked. The two most commonly cited changes were “Increased understanding of the budgetary process” and “Increased capacity to analyse budgets and train others”. Upon further examination, approximately 60% of respondents reported that the training had helped them to “Analyse budgets and expenditure”, “Increase their confidence in querying allocations” and “Working with others to increase transparency in financial matters”. In contrast, only 36% found the training had “Increased their confidence in requesting and getting more financial documents” and only 48% considered that the training had helped them in “Using financial documents”.

For PETS, between half and three-quarters of the respondents reported that the training had helped them to conduct PETS-related activities; the lowest proportion (54%) was recorded for “Increased ability in using financial documents”. As indicated above, the same problem in “Using financial documents” was found among participants in Budget Analysis course. These results together with the many recommendations for hands-on methodologies for using financial documents and carrying out budget follow-ups, leads to the conclusion that the participants were not familiar with key financial documents and that this knowledge gap was not adequately covered during the training. While there is a general outcry about the difficulties about accessing official documents, an equally critical problem might well be the low ability of stakeholders to read and interpret such documents. Getting and using financial

documents is essential for monitoring budgets and expenditure in a PET system and for those carrying out a PET survey.

### **6.1.3 Post-Training Outcomes are Encouraging**

Following their training, many respondents from both courses reported that they had carried out post-training follow-ups of budgets and expenditures. For Budget Analysis, three-quarters of respondents stated that they had carried out budget analysis at one or more of the three specified levels: national, local or sectoral. Details of the follow-ups were provided and in some cases there were commendable outputs of these activities. In addition, the participants had attempted to implement the roles of the CSO with respect to budget analysis that they had identified during the workshops. There was fair progress (60%) in about half of these roles which were directly related to budget analysis. For the remaining roles, the scores ranged from 23% to 43% and the best that could be said is that a start had been made. Nevertheless, the conclusion is that the training had sharpened the sense of the trainees as to their roles in ensuring financial transparency at the local level, and that they were carrying out and promoting budget analysis including building the capacity of others to plan and follow-up budgets.

In the case of PETS, a remarkable 83% of respondents had conducted PETS-related activities following the training. Of these, 60% gave details of the type of follow-ups that were made and of these about half gave examples of the outcomes of such follow-ups. It is to be accepted that not all of PETS follow-ups will have immediate outcomes. This depends on the way the findings are presented to and accepted by the LGA staff. This difference in outcomes perhaps highlights the need to emphasise the need for skills in advocacy, lobbying and negotiations – aspects that were missing in the curriculum of the REPOA training on PETS.

### **6.1.4 Reasons for the Differences in Respondents' Perceptions of Relevance and Their Use of the Training**

There were four major reasons for the differences in respondents' perceptions of relevance and use of the training.

- (i) There were inadequacies in the delivery/facilitation of some of the topics, particularly those related to getting and using financial documents. This conclusion is based on the low scores in the "very useful" category that were given to "Using financial documents" in both courses, as well as the suggestions from trainees for more practical, hands-on sessions for understanding financial documents and how the budget and expenditure process works. It emphasises the fact that many key persons in the LGAs and in the CSOs who are expected to carry out budget analysis (councillors and CSOs) were not familiar with financial documents. This would constrain their effectiveness in querying budgets and expenditures or doing follow-ups of budget allocations.
- (ii) The training covered a range of topics; some were focused on imparting skills on doing budget analysis and PETS while others provided the framework and background. Based on the survey results, too much workshop time was spent on the background and framework to the detriment of the time available for the core analytical subjects.
- (iii) Based on the participants' responses, a number of critical topics were not clearly linked to the core training objectives of performing budget analysis and PET surveys,

including the “Right to information”, “Gender Budgeting”, “Operationalisation of PETS” as well as topics related to accessing and using financial documents. By treating topics as entities in themselves instead of integral components of the PETS or Budget Analysis processes the participants viewed these topics as less relevant. The content and facilitation of both courses needs to show clearly that all topics have an important role in carrying out a budget analysis or PET survey.

- (iv) The low score recorded for “Getting financial documents” taken together with the low proportion of respondents who reported changes in the number of financial documents sought and received after their training points to continued difficulties in accessing financing documents, such as tenders, due to the persistent reluctance on the part of some LGA officials to allow access to this information. This was one of the challenges identified in another recent review of PETS training in Tanzania (SNV, 2009).

### **6.1.5 Contribution of the Training to Institutionalising PETS in LGAs was Weak**

While participants’ post-training activities were commendable, the PETS course did not sufficiently meet its third objective, “Charting out a way forward for institutionalising a public expenditure tracking system within local government authorities. The assessment found that very few respondents had taken steps that could have led to the institutionalisation of PETS at the local level. Only 26% of respondents had distributed the simplified version of the PETS manual to other stakeholders in the LGAs. Only 40% of the LGA staff, 29% of the CSO staff and 14% of the councillors had sent financial documents to the ward and village governments. Less than half (43%) of the respondents had carried out any training to others, and the highest score for monitoring tenders was only 40%. In addition, a low score for relevance was given to the training topic, “The role of various stakeholders in operationalising PETS”. Only 46% of respondents found this topic to be very useful. The focus of the course was on building the capacity of individual trainees to follow up budgets and expenditures, in other words, on being able to carry out a PET study or survey.

Individuals can only do so much by themselves – much more can be achieved through networking, coalitions, raising awareness and building the capacity of civil society to carry out PETS. It was stated in a recent publication, “Grounding of a PETS in communities throughout the process is essential if we aim at a change in the mindset of both communities and local governments” (Policy Forum, 2006). This aspect was also emphasised during one of the workshops when the Guest of Honour remarked that even if statistical records show impressive growth, if that growth is not reflected at community level, then it is not real economic growth. He had challenged participants to come up with plans for a way forward to further enhance budget analysis and public expenditure tracking skills at community level and thereby enhance the achievement of the goals for poverty reduction and economic growth as per MKUKUTA goals. (REPOA, 2008a: 7).

Therefore while respondents’ efforts to carry out budget analysis and PET surveys are commendable, much more needs to be done in order to set up a PET system. Such a system requires the combined effort of the government, private sector, development partners, civil society organisations and the citizenry at national and local level. The course is useful in teaching skills to do PET surveys or studies but is more limited in establishing a PET system. That cannot be achieved by training alone.

## 6.2 Recommendations

Based on the data collected and study conclusions the following recommendations are proposed:

### 6.2.1 A Comparative Analysis of PETS Training by Different Institutions

A systematic and comparative analysis of PETS training in Tanzania carried out by various institutions (ESRF, Pact, SNV and REPOA) is needed. The SNV study, PETS: Best Practices and Major Challenges contributes to filling this knowledge gap but it focused more on the challenges and did not identify the positive aspects of the PETS initiative. For instance, the review commends the attempt by CCG to produce simplified Kiswahili editions of the PETS Guidance but does not say where they were successfully used. More concrete examples of what works and what does not are needed in order to improve skills in carrying out PET surveys/studies and to map out a strategy for institutionalising a PET system. The review should cover the perspectives of all major stakeholders from the national level to the grassroots level. The major objective of the analysis should be to improve the training offered in order to institutionalise a PET system.

Future comparative analysis and sharing of experiences would also be facilitated through the creation of a PETS Forum which meets regularly, acts as a mentor by offering advice for those grappling with problems in carrying out PET surveys, and provides resources for targeted PETS activities.

### 6.2.2 A Comprehensive Review of the Training Curricula

Based on the data collected on the relevance, use and outcomes of the training as well as respondents' suggestions for changes in future workshops, the following general recommendations are made for revision of the training curricula:

- *Strengthen coverage of topics on accessing and using financial documents.*  
A senior economist in Mwanza Municipal also stressed the need for the facilitators to be up-to-date on the types of documents that the trainees should be familiar with, including sector-specific financial documents. Time should be allocated for practical exercises in carrying out a budget analysis or PETS for a few sectors (health, education, water, credit, etc.)
- *Rationalise the coverage on the background/framework for performing budget analysis or PETS.*  
These topics are important but the amount of time spent and the details covered have to be reduced. One way of doing this might be to integrate some topics, e.g., "TGN" and the "Right to Information" with "Financial Information/Sources of Information". The topic of gender budgeting should be an integral part of the skills to carry out budget analysis and PETS.
- *Include the rationale for PETS, its objectives, and short-term and long-term outputs of carrying out PETS into the training curriculum.*  
This aspect is important to provide trainees with indicators to self-assess their own work against the objectives of PETS and the expected outcomes of the training. It will also provide a framework for any future assessments of the outcomes of PETS training programmes. This should also include the role of the participants as change agents both within their institutions and their communities.



- *Revisit and revise topics for both courses which scored less than 50% for “very useful” in the analyses on relevance.*

Given that PETS training involves participants with different levels of education and experience, it may be necessary to simplify the presentation as well as ensure that all key topics are clearly linked to the core training objectives of performing budget analysis and PET surveys.

### **6.2.3 Revise the Delivery/Facilitation Methodology**

The facilitation of the courses needs to be revised to:

- *Include more practice than theory*  
The participants suggested a number of ways to achieve this, emphasising the need for a hands-on approach, especially in becoming familiar with key financial documents and in carrying out a budget analysis or PETS.
- *Introduce a greater mix of methodologies and facilitators*  
The participants also highlighted the need for group work, frequent feedback and engaging relevant practitioners as facilitators or presenters, for example, LGA or national government staff closely involved in planning and implementing budgets or experts from institutions that have or are currently carrying out PETS. These individuals have first-hand knowledge of the opportunities and challenges in carrying out PETS and budget analysis.

## **6.3 Policy Implications**

### **6.3.1 Training in the Use of Financial Documents for Key Stakeholders in LGAs**

A Government strategy backed up by adequate resources is required to train key personnel in the LGAs – councillors, ward and village leaders and LGA staff who are involved in the budgetary and expenditure process – in the use of financial documents. While the efforts of REPOA to include some councillors and LGA staff is commendable, discussions with the trainees and their employers indicated that the personnel that needed training far exceeded the number attending the workshops. The LGA capacity building fund could be utilised for this purpose.

### **6.3.2 Greater Access to Financial Documents**

This is an ongoing challenge but needs to be addressed. The tendency to consider any official document as siri (secret or confidential) remains strong at national and local level. Only recently budgets (but not expenditures) are publicised in national newspapers (but not in local papers). The requirement to publish up-to-date budgets and other financial documents on government notice boards at district, ward and village level has to be monitored and enforced.

### **6.3.3 Female Participation in the Budget and Expenditure Process**

This tracer study has provided unequivocal evidence on the low level of participation of females in LGAs and among national CSOs in the budget and expenditure process. Both the Government and CSOs need to take measures to increase the number of females who can participate effectively in carrying out budget analysis and PETS.

### **6.3.4 PETS Needs to be Institutionalised**

The assessment of the two courses has brought home the fact that training by itself is not sufficient to institutionalise PETS at national and local levels. In the first place there is need to adopt a holistic approach to PETS and follow the budget and expenditure from the national to the local level. Secondly, a PET system cannot be institutionalised without the active support of the government that will back this up with a policy and legal framework as well as robust and regular monitoring system and corrective action.

One possibility is to emulate the system used by the Public Procurement Regulatory Authority (PPRA) for monitoring adherence to procurement regulations by MDAs and LGAs.<sup>16</sup> PPRA puts out an open tender to carry out a number of audits annually. The successful tender institution then agrees with PPRA on a number of indicators to be used to assess compliance with the Public Procurement Regulatory Act. In 2007, this was carried out by Kilimanjaro International, a private company, based on 14 indicators. The scores for each indicator are then added to give a total score and an average score. The results are then published in the newspapers. The 2007 audit showed an overall compliance of 39% and provided the Government with a benchmark against which to set goals and measure improvement. The publishing of the results created awareness among the MDAs and LGAs of the need to better understand and observe the provisions of the Procurement Act so as to avoid poor scores.

If set up for PETS, this system could then be used to give awards for the best performing MDA/LGA as suggested by a recent study (SNV, 2009) in order to motivate MDAs and LGAs to be compliant with the budgetary allocations. Such a system does, however, require an institution set up by law.

## **6.4 Concluding Remarks**

REPOA's courses in Budget Analysis and the Public Expenditure Tracking System have contributed towards the institutionalisation of PETS in Tanzania. However, any single training programme has limitations. Concerted effort from all stakeholders – government, the private sector, development partners, CSOs and most of all from citizens – to increase financial transparency and accountability and to reduce “budgetary leakages”. Achieving these critical goals will underpin national development and contribute to better livelihoods.

<sup>16</sup> A detailed description of the system and the findings is to be found in Macro International . (2008). MCA/TCP Quarterly Report, October 1 through December 31, 2007.

# References

- Anti-Female Mutilation Network (AFNET). (2007). *MCA-Bonga, Public Expenditure Tracking Survey (PETS) Project, Final Narrative Report, Kongwa, Mpwapwa & Chanwino Districts, Dodoma*.
- Burn, N. (2003). *Draft guidelines for gender-sensitive budgeting in the context of poverty reduction and results-based budgeting*. Economic Commission for Africa, East African Sub-Regional Office, Nairobi.
- De Graf, K. (2005). *Public Expenditure Tracking (PET) in Tanzania at district level: Effects on local accountability. Paper presented at the European Conference of African Studies*, London, June 2005
- Department for International Development [UK] (DFID). (2008). *Public Expenditure Tracking Surveys*.
- Fjeldstad, O-H. (2004). *Citizen's access to information on local government finances*. Formative Process Research on the Local Government in Tanzania, Project Brief No.7. Dar es Salaam: REPOA.
- Hakielimu, Legal and Human Rights Centre, & REPOA. (2005). *Access to information in Tanzania: Still a challenge*. Dar es Salaam: Hakielimu.
- Hakikazi Catalyst, REPOA & Tanzania Gender Networking Programme (TGNP). (2008). *Follow the money: A resource book for trainers on Public Expenditure Tracking System*. Dar es Salaam: Policy Forum.
- IBP (2008 ). [http://www.internationalbudget.org/files/2010\\_Full\\_Report-English.pdf](http://www.internationalbudget.org/files/2010_Full_Report-English.pdf)
- Macro International. (2008). *Mid-term performance audit, Millennium Challenge Account (MCA)/Threshold Country Program, Tanzania*. Calverton: Macro International.
- Pact. (2007). *Millennium Challenge Account: Building organizational networks for good governance and advocacy* (MCA-BONGA). Quarterly Performance Report, April-June 2007, Dar es Salaam.
- Policy Forum. (2009a). *How much revenue are we losing? An analysis of Tanzania's budget revenue projections, Tanzania Budget, 2009/2010*. Policy Brief 3.09. Dar es Salaam: Policy Forum.
- Policy Forum. (2009b). *Is it the people's budget? Tanzania's ranking in the Open Budget Survey 2008*. Policy Brief 2.09. Dar es Salaam: Policy Forum.
- PricewaterhouseCoopers (PwC). (1999). *Tanzania Public Expenditure Review: Health and Education Study*. 2 volumes. Commissioned by the Government of Tanzania and DFID, TAN106/4.
- Reinikka, R. & Sverdrup. (2003). *The power of information: Evidence from a newspaper campaign to reduce capture*. Policy Research Paper, No. WPS 3239. Washington, D.C.: World Bank.
- REPOA. (2009a). *Report on capacity building training workshop: Budget analysis for civil society organisations (CSOs), 2-4 March 2009*. Prepared by Tonga Margaret George.
- REPOA. (2009b). *Report on training workshop on financial transparency for councillors, district officials and CSOs held in the Kigoma Region at Kigoma Red Cross Hall, 20-23 April 2009*.
- REPOA. (no date). *Mwongozo wa Kuwezesha Madiwani, Watumishi ya Wilaya na Asasi za Kiraia Kuhusu Uwazi Katika Masuala ya Fedha. Kimetayarishwa na Lemayon Melyoki*. Dar es Salaam.
- REPOA. (2008a). *Report on the training workshop on capacity building for civil society organisations on budget analysis held at Landmark Hotel, 8-10 September 2008*. Dar es Salaam.

REPOA. (2008b). *Report on the training workshop on financial transparency for councillors, district officials and CSOs held at Kibaha Town, 13-15 March 2008.*

REPOA. (2006a). *Local Government Reform in Tanzania 2002-2005: Summary of Research Findings on Governance, Finance and Service Delivery.* REPOA Brief 6. Dar es Salaam: REPOA.

REPOA. (2006b). *Delivery of social services on Mainland Tanzania: Are people satisfied?"* Afrobarometer Briefing Paper No. 34. Dar es Salaam: REPOA.

Semboja, J., & Therkildsen, O. (1991). *Handbook on district level administration in Tanzania.* Dar es Salaam: Educational Publishers and Distributors.

SNV. (2009). *Briefing paper on PETS best practices and major challenges.* Dar es Salaam.

Sundet, G. (2004a). *Public expenditure and service delivery monitoring in Tanzania.* Working Paper, 04.7. <http://www.Hakielimu.org.\WP\WP Series7>

Sundet, G. (2004b). *Public expenditure and service delivery monitoring: Some international best practices and a discussion of present and planned Tanzanian initiatives.* USAID.

Tanzania Gender Networking Programme (TGNP). (1999). *Budgeting with a gender focus.* Dar es Salaam: TGNP.

United Republic of Tanzania (URT). (2005). *National Strategy for Growth and Reduction of Poverty (NSGRP).* Dar es Salaam: Vice-President's Office.

# Appendix 1:

## Table A1: Relevance of PETS Training Topics, by Sex

		Male	Female	Total
Legal framework for transparency in LGAs	No response	9%	9%	9%
	Not useful	6%	0%	4%
	Useful	23%	27%	24%
	Very useful	63%	64%	63%
	Total	100%	100%	100%
Planning & budgeting process in LGAs	No response	11%	9%	11%
	Useful	23%	18%	22%
	Very useful	66%	73%	67%
	Total	100%	100%	100%
Gender budgeting	No response	11%	9%	11%
	Not useful	9%	0%	7%
	Useful	46%	18%	39%
	Very useful	34%	73%	44%
	Total	100%	100%	100%
Importance of financial information	No response	6%	9%	7%
	Not useful	3%	0%	2%
	Useful	31%	27%	30%
	Very useful	60%	64%	61%
	Total	100%	100%	100%
Public Expenditure Tracking System	No response	9%	9%	9%
	Not useful	3%	0%	2%
	Useful	17%	27%	20%
	Very useful	71%	64%	70%
	Total	100%	100%	100%
Role of various stakeholders in institutionalizing PETS in Local Government Authorities	No response	11%	8%	11%
	Not useful	6%	0%	4%
	Useful	37%	46%	39%
	Very useful	46%	46%	46%
	Total	100%	100%	100%
Introduction to the right to information	No response	14%	9%	13%
	Not useful	3%	9%	4%
	Useful	46%	36%	44%
	Very useful	37%	46%	39%
	Total	100%	100%	100%

**Table A2: Relevance of the PETS Training Topics, by Category of Participants**

		Participants			Total
		LGAs	Councillors	CSOs	
Legal framework for transparency in LGAs	No response	7%	14%	8%	9%
	Not useful	13%	0%	0%	4%
	Useful	33%	29%	17%	24%
	Very useful	47%	57%	75%	63%
	Total	100%	100%	100%	100%
Planning & budgeting process in LGAs	No response	13%	14%	8%	11%
	Useful	20%	14%	25%	22%
	Very useful	67%	71%	67%	67%
	Total	100%	100%	100%	100%
Gender budgeting	No response	7%	14%	13%	11%
	Not useful	13%	0%	4%	7%
	Useful	47%	43%	33%	39%
	Very useful	33%	43%	50%	44%
	Total	100%	100%	100%	100%
Importance of financial information	No response	7%	14%	4%	7%
	Not useful	7%	0%	0%	2%
	Useful	33%	57%	21%	30%
	Very useful	53%	29%	75%	61%
	Total	100%	100%	100%	100%
Public Expenditure Tracking System	No response	7%	14%	8%	9%
	Not useful	7%	0%	0%	2%
	Useful	13%	29%	21%	20%
	Very useful	73%	57%	71%	70%
	Total	100%	100%	100%	100%
Role of various stakeholders in operationalising PETS in LGAs	No response	13%	14%	8%	11%
	Not useful	13%	0%	0%	4%
	Useful	33%	71%	33%	39%
	Very useful	40%	14%	58%	46%
	Total	100%	100%	100%	100%
Introduction to the right to information	No response	7%	29%	13%	13%
	Not useful	0%	14%	4%	4%
	Useful	73%	43%	25%	44%
	Very useful	20%	14%	58%	39%
	Total	100%	100%	100%	100%

# Publications by REPOA

## Books

*"Researching Poverty in Tanzania: problems, policies and perspectives"*

Edited by Idris Kikula, Jonas Kipokola, Issa Shivji, Joseph Semboja and Ben Tarimo

*"Local Perspectives on Globalisation: The African Case"*

Edited by Joseph Semboja, Juma Mwapachu and Eduard Jansen

*"Poverty Alleviation in Tanzania: Recent Research Issues"* Edited by M.S.D. Bagachwa

## Research Reports

10/5 *"Widowhood and Vulnerability to HIV and AIDS-related Shocks: Exploring Resilience Avenues"*

Flora Kessy, Iddy Mayumana and Yoswe Msongwe

10/4 *"Determinants of Rural Income in Tanzania: An Empirical Approach"*

Jehovaness Aikaeli

10/3 *"Poverty and the Rights of Children at Household Level: Findings from Same and Kisarawe Districts, Tanzania"*

Ophelia Mascarenhas and Huruma Sigalla

10/2 *"Children's Involvement in Small Business: Does it Build youth Entrepreneurship?"*

Raymond Mnenwa and Emmanuel Maliti

10/1 *"Coping Strategies Used by Street Children in the Event of Illness"*

Zena Amury and Aneth Komba

08.6 *"Assessing the Institutional Framework for Promoting the Growth of MSEs in Tanzania; The Case of Dar es Salaam"*

Raymond Mnenwa and Emmanuel Maliti

08.5 *"Negotiating Safe Sex among Young Women: the Fight against HIV/AIDS in Tanzania"*

John R.M. Philemon and Severine S.A. Kessy

08.4 *"Establishing Indicators for Urban Poverty-Environment Interaction in Tanzania: The Case of Bonde la Mpunga, Kinondoni, Dar es Salaam"*  
Matern A.M. Victor, Albinus M.P. Makalle and Neema Ngware

08.3 *"Bamboo Trade and Poverty Alleviation in Ileje District, Tanzania"*  
Milline Jethro Mbonile

08.2 *"The Role of Small Businesses in Poverty Alleviation: The Case of Dar es Salaam, Tanzania"*  
Raymond Mnenwa and Emmanuel Maliti

08.1 *"Improving the Quality of Human Resources for Growth and Poverty Reduction: The Case of Primary Education in Tanzania"*  
Amon V.Y. Mbelle

07.2 *"Financing Public Health Care: Insurance, User Fees or Taxes? Welfare Comparisons in Tanzania"*  
Deograsias P. Mushi

07.1 *"Rice Production in the Maswa District, Tanzania and its Contribution to Poverty Alleviation"*  
Jerry A. Ngailo, Abidi L. Kaswamila and Catherine J. Senkoro

06.3 *"The Contribution of Microfinance Institutions to Poverty Reduction in Tanzania"*  
Severine S.A. Kessy and Fratern M Urío

06.2 *"The Role of Indigenous Knowledge in Combating Soil Infertility and Poverty in the Usambara Mountains, Tanzania"*  
Juma M. Wickama and Stephen T. Mwihomeke

06.1 *"Assessing Market Distortions Affecting Poverty Reduction Efforts on Smallholder Tobacco Production in Tanzania"*  
Dennis Rweyemamu and Monica Kimaro

- 05.1 *"Changes in the Upland Irrigation System and Implications for Rural Poverty Alleviation. A Case of the Ndiwa Irrigation System, West Usambara Mountains, Tanzania"*  
Cosmas H. Sokoni and Tamilwai C. Shechambo
- 04.3 *"The Role of Traditional Irrigation Systems in Poverty Alleviation in Semi-Arid Areas: The Case of Chamazi in Lushoto District, Tanzania"*  
Abiud L. Kaswamila and Baker M. Masuruli
- 04.2 *"Assessing the Relative Poverty of Clients and Non-clients of Non-bank Micro-finance Institutions. The case of the Dar es Salaam and Coast Regions"*  
Hugh K. Fraser and Vivian Kazi
- 04.1 *"The Use of Sustainable Irrigation for Poverty Alleviation in Tanzania. The Case of Smallholder Irrigation Schemes in Igurusi, Mbarali District"*  
Shadrack Mwakalila and Christine Noe
- 03.7 *"Poverty and Environment: Impact analysis of Sustainable Dar es Salaam Project on "Sustainable Livelihoods" of Urban Poor"*  
M.A.M. Victor and A.M.P. Makalle
- 03.6 *"Access to Formal and Quasi-Formal Credit by Smallholder Farmers and Artisanal Fishermen: A Case of Zanzibar"*  
Khalid Mohamed
- 03.5 *"Poverty and Changing Livelihoods of Migrant Maasai Pastoralists in Morogoro and Kilosa Districts"*  
C. Mung'ong'o and D. Mwamfupe
- 03.4 *"The Role of Tourism in Poverty Alleviation in Tanzania"*  
Nathanael Luvanga and Joseph Shitundu
- 03.3 *"Natural Resources Use Patterns and Poverty Alleviation Strategies in the Highlands and Lowlands of Karatu and Monduli Districts – A Study on Linkages and Environmental Implications"*  
Pius Zebbe Yanda and Ndalaha Faustine Madulu
- 03.2 *"Shortcomings of Linkages Between Environmental Conservation and Poverty Alleviation in Tanzania"*  
Idris S. Kikula, E.Z. Mnzava and Claude Mung'ong'o
- 03.1 *"School Enrolment, Performance, Gender and Poverty (Access to Education) in Mainland Tanzania"*  
A.V.Y. Mbelle and J. Katabaro
- 02.3 *"Poverty and Deforestation around the Gazetted Forests of the Coastal Belt of Tanzania"*  
Godius Kahyarara, Wilfred Mbowe and Omari Kimweri
- 02.2 *"The Role of Privatisation in Providing the Urban Poor Access to Social Services: the Case of Solid Waste Collection Services in Dar es Salaam"* Suma Kaare
- 02.1 *"Economic Policy and Rural Poverty in Tanzania: A Survey of Three Regions"*  
Longinus Rutasitara
- 01.5 *"Demographic Factors, Household Composition, Employment and Household Welfare"*  
S.T. Mwisomba and B.H.R. Kiilu
- 01.4 *"Assessment of Village Level Sugar Processing Technology in Tanzania"*  
A.S. Chungu, C.Z.M. Kimambo and T.A.L. Bali
- 01.3 *"Poverty and Family Size Patterns: Comparison Across African Countries"*  
C. Lwechungura Kamuzora
- 01.2 *"The Role of Traditional Irrigation Systems (Vinyungu) in Alleviating Poverty in Iringa Rural District"*  
Tenge Mkavidanda and Abiud Kaswamila
- 01.1 *"Improving Farm Management Skills for Poverty Alleviation: The Case of Njombe District"*  
Aida Isinika and Ntengua Mdoe



- 00.5 *"Conservation and Poverty: The Case of Amani Nature Reserve"*  
George Jambiya and Hussein Sosovele
- 00.4 *"Poverty and Family Size in Tanzania: Multiple Responses to Population Pressure?"*  
C.L. Kamuzora and W. Mkanta
- 00.3 *"Survival and Accumulation Strategies at the Rural-Urban Interface: A Study of Ifakara Town, Tanzania"*  
Anthony Chamwali
- 00.2 *"Poverty, Environment and Livelihood along the Gradients of the Usambaras on Tanzania"*  
Adolfo Mascarenhas
- 00.1 *"Foreign Aid, Grassroots Participation and Poverty Alleviation in Tanzania: The HESAWA Fiasco"* S. Rugumamu
- 99.1 *"Credit Schemes and Women's Empowerment for Poverty Alleviation: The Case of Tanga Region, Tanzania"*  
I.A.M. Makombe, E.I. Temba and A.R.M. Kihombo
- 98.5 *"Youth Migration and Poverty Alleviation: A Case Study of Petty Traders (Wamachinga) in Dar es Salaam"*  
A.J. Liviga and R.D.K Mekacha
- 98.4 *"Labour Constraints, Population Dynamics and the AIDS Epidemic: The Case of Rural Bukoba District, Tanzania"*  
C.L. Kamuzora and S. Gwalema
- 98.3 *"The Use of Labour-Intensive Irrigation Technologies in Alleviating Poverty in Majengo, Mbeya Rural District"*  
J. Shitundu and N. Luvanga
- 98.2 *"Poverty and Diffusion of Technological Innovations to Rural Women: The Role of Entrepreneurship"*  
B.D. Diyamett, R.S. Mabala and R. Mandara
- 98.1 *"The Role of Informal and Semi-Formal Finance in Poverty Alleviation in Tanzania: Results of a Field Study in Two Regions"*  
A.K. Kashuliza, J.P. Hella, F.T. Magayane and Z.S.K. Mvena
- 97.3 *"Educational Background, Training and Their Influence on Female-Operated Informal Sector Enterprises"*  
J. O'Riordan, F. Swai and A. Rugumyamheto
- 97.2 *"The Impact of Technology on Poverty Alleviation: The Case of Artisanal Mining in Tanzania"*  
B W. Mutagwaba, R. Mwaipopo Ako and A. Mlaki
- 97.1 *"Poverty and the Environment: The Case of Informal Sandmining, Quarrying and Lime-Making Activities in Dar es Salaam, Tanzania"*  
George Jambiya, Kassim Kulindwa and Hussein Sosovele

## Special Papers

- 11/1 *"Tracer Study on two Repoa Training Courses: Budget Analysis and Public Expenditure Tracking System"*  
Ophelia Mascarenhas
- 10/5 *"Social Protection of the Elderly in Tanzania: Current Status and Future Possibilities"*  
Thadeus Mboghoina and Lars Osberg
- 10/4 *"A Comparative Analysis of Poverty Incidence in Farming Systems of Tanzania"*  
Raymond Mnenwa and Emmanuel Maliti
- 10/3 *"The Tanzania Energy Sector: The Potential for Job Creation and Productivity Gains Through Expanded Electrification"*  
Arthur Mwakapugi, Waheeda Samji and Sean Smith

- 10/2 *"Local Government Finances and Financial Management in Tanzania: Empirical Evidence of Trends 2000 - 2007' Reforms in Tanzania"*  
Odd-Helge Fjeldstad, Lucas Katera, Jamai sami and Erasto Ngalewa
- 10/1 *"The Impact of Local Government Reforms in Tanzania"*  
Per Tidemand and Jamal Msami
- 09.32 *"Energy Sector: Supply and Demand for Labour in Mtwara Region"*  
Waheeda Samji, K.Nsa-Kaisi and Alana Albee
- 09.31 *"Institutional Analysis of Nutrition in Tanzania"*  
Valerie Leach and Blandina Kilama
- 09.30 *"Influencing Policy for Children in Tanzania: Lessons from Education, Legislation and Social Protection"*  
Masuma Mamdani, Rakesh Rajani and Valerie Leach with Zubeida Tumbo-Masabo and Francis Omondi
- 09.29 *"Maybe We Should Pay Tax After All? Citizens' Views of Taxation in Tanzania"*  
Odd-Helge Fjeldstad, Lucas Katera and Erasto Ngalewa
- 09.28 *"Outsourcing Revenue Collection to Private Agents: Experiences from Local Authorities in Tanzania"*  
Odd-Helge Fjeldstad, Lucas Katera and Erasto Ngalewa
- 08.27 *"The Growth – Poverty Nexus in Tanzania: From a Developmental Perspective"*  
Marc Wuyts
- 08.26 *"Local Autonomy and Citizen Participation In Tanzania - From a Local Government Reform Perspective."*  
Amon Chaligha
- 07.25 *"Children and Vulnerability In Tanzania: A Brief Synthesis"*  
Valerie Leach
- 07.24 *"Common Mistakes and Problems in Research Proposal Writing: An Assessment of Proposals for Research Grants Submitted to Research on Poverty Alleviation REPOA (Tanzania)."*  
Idris S. Kikula and Martha A. S. Qorro
- 07.23 *"Guidelines on Preparing Concept Notes and Proposals for Research on Pro-Poor Growth and Poverty in Tanzania"*
- 07.22 *"Local Governance in Tanzania: Observations From Six Councils 2002-2003"*  
Amon Chaligha, Florida Henjeweje, Ambrose Kessy and Geoffrey Mwambe
- 07.21 *"Tanzanian Non-Governmental Organisations – Their Perceptions of Their Relationship with the Government of Tanzania and Donors, and Their Role and Impact on Poverty Reduction and Development"*
- 06.20 *"Service Delivery in Tanzania: Findings from Six Councils 2002-2003"*  
Einar Braathen and Geoffrey Mwambe
- 06.19 *"Developing Social Protection in Tanzania Within a Context of Generalised Insecurity"*  
Marc Wuyts
- 06.18 *"To Pay or Not to Pay? Citizens' Views on Taxation by Local Authorities in Tanzania"*  
Odd-Helge Fjeldstad
- 17 *"When Bottom-Up Meets Top-Down: The Limits of Local Participation in Local Government Planning in Tanzania"*  
Brian Cooksey and Idris Kikula
- 16 *"Local Government Finances and Financial Management in Tanzania: Observations from Six Councils 2002 – 2003"*  
Odd-Helge Fjeldstad, Florida Henjeweje, Geoffrey Mwambe, Erasto Ngalewa and Knut Nygaard
- 15 *"Poverty Research in Tanzania: Guidelines for Preparing Research Proposals"*  
Brian Cooksey and Servacius Likwelile

- 14 *"Guidelines for Monitoring and Evaluation of REPOA Activities"*  
A. Chungu and S. Muller-Maige
- 13 *"Capacity Building for Research"*  
M.S.D. Bagachwa
- 12 *"Some Practical Research Guidelines"*  
Brian Cooksey and Alfred Lokuji
- 11 *"A Bibliography on Poverty in Tanzania"*  
B. Mutagwaba
- 10 *"An Inventory of Potential Researchers and Institutions of Relevance to Research on Poverty in Tanzania"*  
A.F. Lwaitama
- 9 *"Guidelines for Preparing and Assessing REPOA Research Proposals"*  
REPOA Secretariat and Brian Cooksey
- 8 *"Social and Cultural Factors Influencing Poverty in Tanzania"*  
C.K. Omari
- 7 *"Gender and Poverty Alleviation in Tanzania: Issues from and for Research"*  
Patricia Mbughuni
- 6 *"The Use of Technology in Alleviating Poverty in Tanzania"*  
A.S. Chungu and G.R.R. Mandara
- 5 *"Environmental Issues and Poverty Alleviation in Tanzania"*  
Adolfo Mascarenhas
- 4 *"Implications of Public Policies on Poverty and Poverty Alleviation: The Case of Tanzania"*  
Fidelis Mtatifikolo
- 3 *"Who's Poor in Tanzania? A Review of Recent Poverty Research"*  
Brian Cooksey
- 2 *"Poverty Assessment in Tanzania: Theoretical, Conceptual and Methodological Issues"*  
J. Semboja
- 1 *"Changing Perceptions of Poverty and the Emerging Research Issues"*  
M.S.D. Bagachwa

## Project Briefs

- Brief 24 Social Protection of the Elderly in Tanzania: Current Status and Future Possibilities
- Brief 23 Children's Involvement in Small Business: Does it Build Youth Entrepreneurship?
- Brief 22 Challenges in data collection, consolidation and reporting for local government authorities in Tanzania
- Brief 21 Children's Involvement in Small Business: Does it Build Youth Entrepreneurship?
- Brief 20 Widowhood and Vulnerability to HIV and AIDS Related Shocks: Exploring Resilience Avenues
- Brief 19 Energy, Jobs and Skills: A Rapid Assessment in Mtwara, Tanzania
- Brief 18 Planning in Local Government Authorities in Tanzania: Bottom-up Meets Top-down
- Brief 17 The Investment Climate in Tanzania: Views of Business Executives
- Brief 16 Assessing the Institutional Framework for Promoting the Growth of Micro and Small Enterprises (MSEs) in Tanzania: The Case of Dar es Salaam
- Brief 15 Preventing Malnutrition in Tanzania: A Focused Strategy to Improve Nutrition in Young Children
- Brief 14 Influencing Policy for Children in Tanzania: Lessons from Education, Legislation and Social Protection

Brief 13	Disparities Exist in Citizens' Perceptions of Service Delivery by Local Government Authorities in Tanzania	TGN1	What is the Tanzania Governance Noticeboard?
Brief 12	Changes in Citizens' Perceptions of the Local Taxation System in Tanzania	LGR 12	Trust in Public Finance: Citizens' Views on taxation by Local Authorities in Tanzania
Brief 11	Citizens Demand Tougher Action on Corruption in Tanzania	LGR 11	Domestic Water Supply: The Need for a Big Push
Brief 10	Outsourcing Revenue Collection: Experiences from Local Government Authorities in Tanzania	LGR10	Is the community health fund better than user fees for financing public health care?
Brief 9	Children and Vulnerability in Tanzania: A Brief Overview	LGR 9	Are fees the major barrier to accessing public health care?
Brief 8	Mawazo ya AZISE za Tanzania Kuhusu Uhusiano Wao na Wafadhili	LGR 8	Primary education since the introduction of the Primary Education Development Plan
Brief 7	Mawazo ya AZISE za Tanzania Kuhusu Uhusiano Wao na Serikali	LGR 7	Citizens' access to information on local government finances
Brief 6	Local Government Reform in Tanzania 2002 - 2005: Summary of Research Findings on Governance, Finance and Service Delivery	LGR 6	Low awareness amongst citizens of local government reforms
Brief 5	Children Participating in Research	LGR 5	Fees at the dispensary level: Is universal access being compromised?
Brief 4	Changes in Household Non-Income Welfare Indicators - Can poverty mapping be used to predict a change in per capita consumption over time?	LGR 4	TASAF – a support or an obstacle to local government reform
Brief 3	Participatory Approaches to Local Government Planning in Tanzania, the Limits to Local Participation	LGR 3	Councillors and community leaders – partnership or conflict of interest? Lessons from the Sustainable Mwanza Project
Brief 2	Improving Transparency of Financial Affairs at the Local Government Level in Tanzania	LGR 2	New challenges for local government revenue enhancement
Brief 1	Governance Indicators on the Tanzania Governance Noticeboard Website	LGR 1	About the Local Government Reform Project

Research on Poverty Alleviation, REPOA, is an independent, non-profit organization concerned with poverty and related policy issues in Tanzania. REPOA undertakes and facilitates research, enables monitoring, and promotes capacity building, dialogue and knowledge sharing.

REPOA's research agenda is concerned with poverty and its alleviation. Our objectives are to:

- develop the research capacity in Tanzania;
- enhance stakeholders' knowledge of poverty issues and empower them to act;
- contribute to policy dialogue;
- support the monitoring of the implementation of poverty related policy;
- strengthen national and international poverty research networks, and forge linkages between research(ers) and users.

It is our conviction that research provides the means for the acquisition of knowledge necessary for improving the quality of welfare in Tanzanian society.

REPOA's Research Reports contain the result of research financed by REPOA. Our Special Papers contain the findings of commissioned studies conducted under our programmes of research, training and capacity building. The authors of these research reports and special papers are entitled to use their material in other publications; with acknowledgement to REPOA.

REPOA has published the results from this research as part of our mandate to disseminate information. Any views expressed are those of the authors alone and should not be attributed to REPOA.

Research on Poverty Alleviation (REPOA)  
P.O. Box 33223, Dar es Salaam, Tanzania  
157 Mgombani Street, Regent Estate  
Tel: +255(0) (22) 270 00 83 / 277 25 56  
Fax: +255(0) (22) 277 57 38  
Email: [repa@repa.or.tz](mailto:repa@repa.or.tz)  
Website: [www.repa.or.tz](http://www.repa.or.tz)

ISBN: 978 - 9987 - 615 - 61 - 2

