FOLLOW THE MONEY

A Resource Book for Trainers on
Public Expenditure Tracking in Tanzania

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Abbreviations

LAAC	Local Authorities Audit Committee
LGA	Local Government Authority
MDA	Ministries, Departments and Agencies
O&OD	Obstacles and Opportunities to Development
PER	Public Expenditure Review
PET	Public Expenditure Tracking
PETS	Public Expenditure Tracking System (in other publications it can also refer to Public Expenditure Tracking Studies)

1: Introduction

Public Expenditure Tracking (PET) is 'following the money' from where it is disbursed by central government authorities, through local government, to end users such as schools and clinics.

This manual provides a **tool kit** of different ways in which PET can be carried out. It assumes you have a basic knowledge of budgets and how they work, and that you are interested in promoting greater transparency and accountability in how government budgets work.

The manual is the product of collaboration between several civil society organisations: Hakikazi Catalyst, REPOA, TGNP. Each of them has been working separately and collectively as members of NGO Policy Forum (NPF), on budgets and PET, in different ways over several years, and are now pooling together their different experiences.

1.1 Objectives Of this manual

There are several key objectives:

- To raise awareness about PET and how to use it in budgeting processes with a pro poor and gender perspective;
- To provide knowledge, skills and techniques for tracking budget inputs, outputs and outcomes;
- To promote transparency and accountability of local government;
- To build the capacity of CSOs to influence budget priorities, in order to address the needs of poor women, men, girls, boys and other marginalised groups.

1.2 Who is this manual for?

This manual is designed to be of use to four main groups:

- Local government officials
- Local councillors
- CSOs working at district level
- Journalists

It assumes some knowledge of budget work, and in some cases also of basic concepts of gender. It also assumes a commitment to 'good governance' through improving transparency and accountability of government systems to citizens. If you feel you need more background information about any of the above, please refer to annex one for suggestions.

1.3 The approach of this manual : Constructive Engagement

The approach adopted here is often known as a 'constructive engagement' approach to advocacy. This targets technical and local government levels rather than the highest political levels. Political approval for this work is already there as will be shown in part 3.3.

The approach tries to influence specific policies, programmes or projects often at a local or district level. It involves talking with people who are open to change, but it needs a high level of technical knowledge based on practical experience, if your views are to be taken seriously (eg gender or treatment of old people). Advocacy in this form is likely to take place behind closed doors and is co-operative.

The approach can also be used to support advocacy by district government for the resources they require from national level.

1.4 Creating positive change

Below are some approaches to creating positive change. Work with public expenditure could include elements of any or all of these:

1. **Highlighting and solving problems:**

   Putting a problem on the agenda, providing a solution to that problem, and building support for acting on both the problem and the solution

2. **Influencing public interest:**

   An organised, systematic, intentional influencing process on matters of public interest

3. **Influencing government policy:**

   Action aimed at changing the policies, positions and programmes of governments, institutions or organisations

4. **Promoting democracy:**

   A social change process affecting attitudes, social relationships and power relations, which strengthens civil society and opens up democratic processes

Discussion and Thinking:

As you start thinking about PETS and working with NGOs, local government officers and councillors to establish one, you should consider:

Which of the definitions comes closest to what you want to achieve? Is there anything else that you would like to add?

Is that the same as what everyone else is interested in? How can you establish common ground?

1.5 How should this manual be used?

This manual has been written in sections, which can be used according to the needs of different users.

1. Introduction

Section A: Background Material for PETS work

2. What is a PETS? Why do we need it?
3. Establishing a PETS: Basic Concepts and Methodology
4. Entitlements and Rights: The Legal and Financial Basis of PETS
5. District Level Planning and Budgeting

This section provides material that would be common to almost any PETS training programme. It would build on any generic budget training work that an organisation is undertaking. Discussion points are provided at the end of each section, which could be incorporated into training materials produced in the basis of information provided here, or just to stimulate thinking if you are studying this on your own.

Section B: Two Complementary Approaches to PETS

6. Approach One: Making PETS work for marginalised groups - focusing on Gender
7. Approach Two: Focusing on Community Empowerment

The two approaches presented here have a similar overall idea, but there are differences in emphasis, which are reflected in the titles. Specific steps and tools, which are provided in one model, can be readily adapted for use in another.

8. Conclusion

Section A

Background material for PETS work

2. What Is A Public Expenditure Tracking System (PETS)? Why Do We Need It?

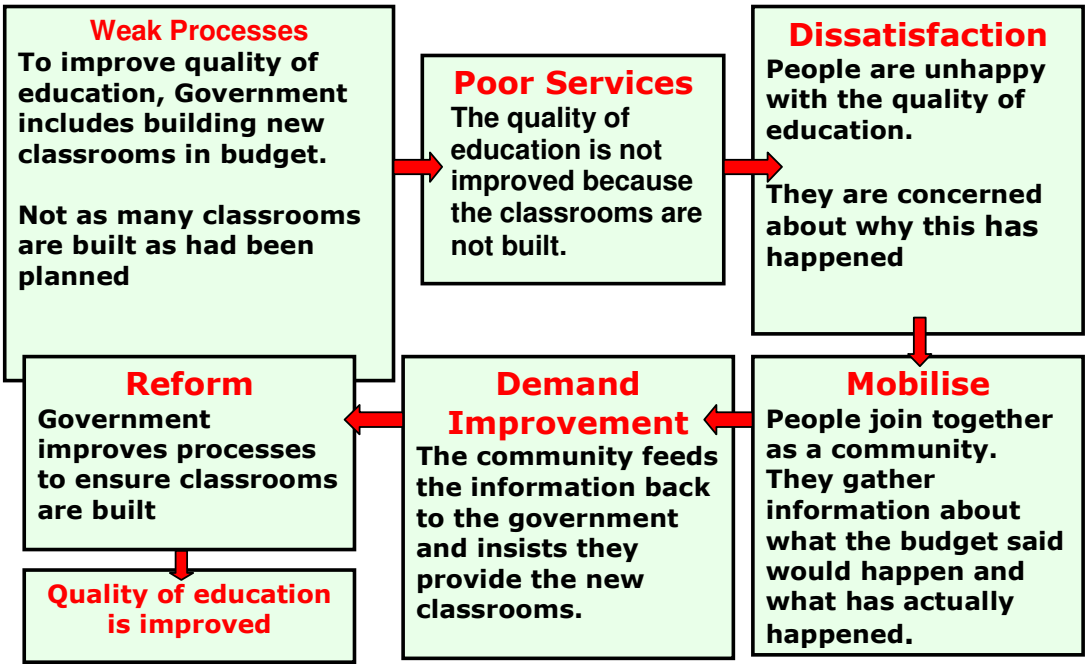
2.1 The importance of financial information

If you have already been involved in budget work, you will know that funding (both the allocation and actual disbursement of money) is the real expression of a government's plans. If a government says that access to clean water for all is one of its priorities, but then it does not fund improvements in water supply, which do you believe, the words or the budget?

Discussion and thinking
Can you give examples from your experience of important commitments made by central or local governments in the last few years? Have these commitments been met?

On the other hand, where government has made a commitment to reform, citizen participation in the budget can strengthen and improve the whole process. The following diagram describes the cycle of what can be achieved – starting with the top left hand corner.

Figure 1: Engaging with the Budget Process (see showcard)



This system requires access to financial information. There are two main benefits to this: to promote better planning and to promote stronger accountability. Both of these will be discussed a little more later in this manual, but it is important there is the same basic understanding about why it matters.

1. For Planning Purposes

In general terms, only once communities have financial and other information can they become engaged in council planning exercises, and help to establish or change the priorities of their districts / councils.

More specifically, the Government of Tanzania has committed itself to the planning methodology of Obstacles and Opportunities to Development (O & OD) which is participatory planning methodology. Local Government Capital Development Grants will be used to respond to the plans from communities, which will have come from the O & OD planning methodology. For it to work, communities will need to both seek and be provided with information, particularly financial information.

2. For Accountability Purposes

There are lots of times when local government, councillors and NGOs need to make people answerable for their work. These reasons include:

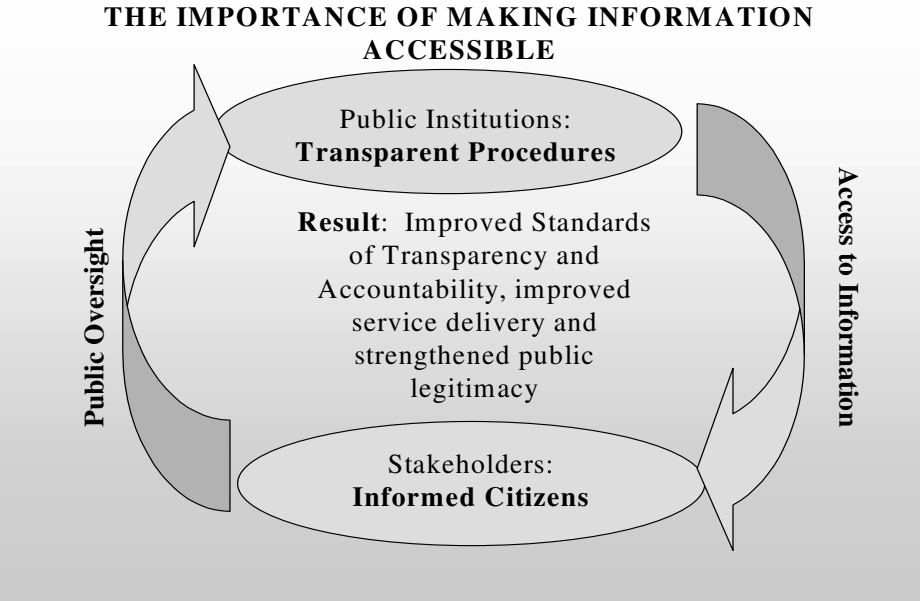
- So that people carry out their responsibilities as expected in an efficient, honest and transparent way;
- So that the implementation of planned activities is properly monitored
- Assessing performance against targets or plans – such as the quality of a building in comparison to its plans;
- Relating finances and outputs – such as the quality of building versus the amount of funds used!

Expecting accountability is not creating 'adversaries'; it helps government officials, councillors and civil society organisations as they each have a need to know about the services that public money is paying for.

Discussion and Thinking

Outline other reasons why you, as a member of the community or LGA would require financial information?

Figure 2: Benefits of importance of financial information (see showcard)



What this means in practice is described in the next section.

2.2 What are PETS?

PETS are a tool for providing information to citizens about how government money is used. They are one of number of techniques used by organisations working to improve transparency in budget processes, and help to stimulate demand for accountability. A more formal definition is provided in Box 1 **(see showcard)**:

Box 1. Definition of PETS

A Public Expenditure Tracking System (PETS) is a system of presenting financial information in a way that allows different actors to discuss where money is coming from and where it is being spent. It also allows the user to reconcile incoming funds with expenditures. It enables officials and ordinary citizens to understand their budgetary entitlements better as well as aiding them to work out whether public funds are being used for their intended purpose. Ideally, a PETS should track the flow of resources through the various levels of government to see how much of the allocated resources reach each level, and ultimately reaches the end user – such as the pupil or the sick person, or the people whose role it is to help them: the teacher, the nurse, the agricultural extension officer and so on.

Public Expenditure Tracking **Systems** (PETS) have evolved out of the experience of the tracking ***studies***. In English this can be a little confusing as tracking studies can also be referred to as PETS! Over the years, in different countries, tracking studies have been used to follow ('track') the amount of money disbursed by higher levels of government, down through all the relevant Ministries, Departments and Agencies (MDAs) down to the end users. They have proved very effective in showing whether money is reaching where it was planned to go, and whether it is achieving the intended results.

An **example** would be: whether money for classroom building does reach school level, and whether if you spend money on classrooms it improves attendance and the quality of education.

However, there are some **disadvantages** with these kinds of studies[1]:

- They can be hard for CSOs to carry out – getting access to the right information from the different levels of government is sometimes difficult. Partly this is because the studies are interpreted as checking up on government officials.

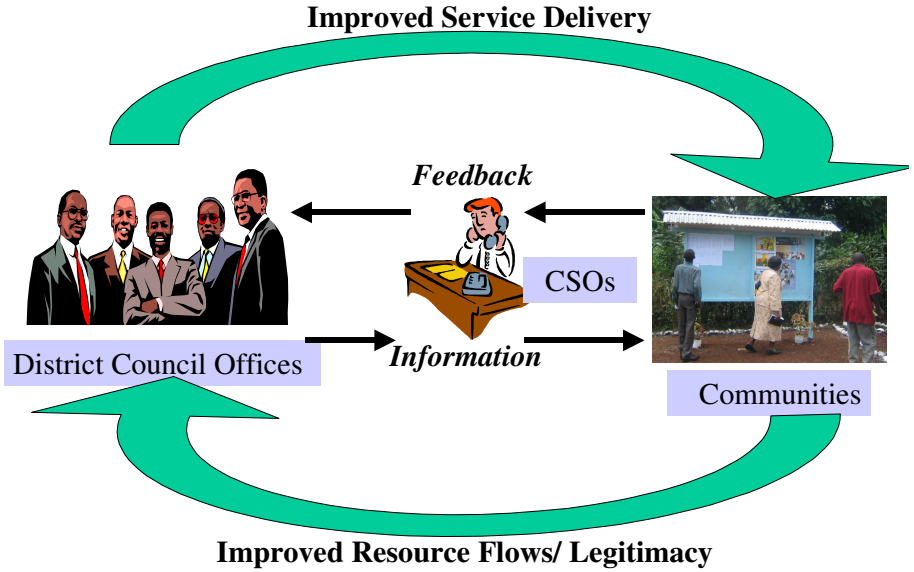
- They work better with outside actors – such as when government or donors contract a research institute to carry out such a study on their behalf, and can then require every government officer involved to prepare the needed information. However, this tends to promote upward accountability to higher levels of government rather than facilitating wider participation in budget processes.

- Up until now, studies have tended to be large scale and one off, and have had little long term impact

Public Expenditure Tracking *Systems* - and from now on in this manual, PETS will refer to Public Expenditure Tracking Systems - intend to go beyond this, and to set up systems that can be maintained permanently. This would mean there is a continuous flow of information from government to CSOs and communities, about how funds are being used, as in the following diagram.

[1] SNV (no date): Public Expenditure Tracking (PET) in Tanzania at district-level: effects on local accountability.

Figure 3: Information flows (see showcard)



We hope this will encourage people to become more engaged in debate and discussion about spending priorities and, in the end, that decisions about how resources are used will better reflect the needs of impoverished and marginalised groups.

Systems can be simple and basic, or quite complex, depending on what you want to achieve. You could just track just one sector, from one level of government to another, for example agricultural spending from district to village level. Or you could track several sectors all the way from central government to village level.

Something else that makes the PETS special is that district / council officials work in collaboration with CSOs. Officials agree to provide financial and non-financial data at a certain times (for example, quarterly or annually). In the past, it has been quite hard for them to do this, but new tools which government is providing such as PlanRep2 and Epicor, should make it easier for them to provide the relevant information in a timely way.

2.3 How can PETS be useful?

PETS have many advantages in helping people to access and use financial information, and then to understand the relations between service provision, budget allocation and actual expenditure. What follows is a summary of experiences from PETS. Sections 6 and 7 will provide actual tools to make this happen.

Information produced by PETS can be useful for different actors in the following ways:

- **For actors wanting to know whether there are leakages the system.** This can be done by comparing the funds actually disbursed from central government, with the amount received at district and even at village level[2]. PETS can show where the leakages took place and how big they are.

- **For actors wanting to understand the source of particular problems:** For example, if there are not enough drugs in the local clinic, what is happening? Is it due to not enough money in the budget? Not enough money being disbursed? Problems with procurement? Problems with distribution?

- **For actors wanting to know why the council is not carrying out its promises or plans.** For example, if a promised improvement in roads does not happen, why is this? It might be that not all the funding expected from central government has actually been disbursed. For example, if 20 million TSh was budgeted for but only 15 million was received, PETS will present this picture clearly. Hence rather than complaining that the council does not carry out its promises, it can be seen by all stakeholders where the shortfall in resources come from.

- **For actors wanting to ensure value for money**, by comparing resources used and the outputs realised. For example if Tshs.10 million is reported to have been used in building a dispensary, people can assess whether the dispensary built in their community is worth that money. This then becomes the basis of asking questions to responsible officials and individuals.

- **For actors wanting to target spending better to achieve better results.** For example, in the struggle to improve access to schooling, it is possible to monitor whether providing school feeding gives better results than building more classrooms.

- **PETS can also help with better reporting**. They do this by using multi-angular data collection methods. That is, collecting information from different sources, such as community level as well as district level.

In short, PETS provide a different way of looking at the outputs and actions of service providers. This can provide new information to policy makers and other actors which is not available from other sources.

[2] However, it is important that a leakage is not necessarily the same as misuse of resources or corruption, sometimes it is used for a different, but still legitimate purpose. An example would be using money at district level to pay for school inspector's fuel, rather than sending money out to schools.

2.4 Some likely challenges along the way……

Although PETS are very useful, they are quite challenging to carry out. These are some of the possible problems:

- Getting the right information can be difficult. For example, district financial records are usually aggregated, so working out how funds flow through ward and village levels can be a big challenge. Some ways to tackle it are discussed in section 4.

- Where the funds come from several different sources, the exercise becomes even harder.

- Some powerful people and institutions may not want certain officials held accountable, or communities empowered. This can cause different kinds of problems. By making access to information hard, and stressing the complexities and difficulties, they can try to stop ordinary people asking sensible questions, and so keep the existing system as it is. This is called 'elite capture'. If a person or group seems to be supportive, but in fact are blocking PETS, it is called 'illegitimate representation'.

However, the approaches to PETS described in this manual give a good chance of building broad based ownership by several different actors, and sets up a sustainable system that can provide useful information to all of them.

3. Establishing a PETS: key features and methodology

3.1 Key features of PETS

The following are key features of the proposed PETS:

Collaboration:

Although PETS is a civil society initiative, it is expected that it will be developed with the collaboration of CSOs, PMO-RALG and Local Government Authorities. Support will be provided by PMO-RALG in terms of letters of introduction and other support required to facilitate cooperation by local authorities. Hopefully, there could be an agreed series of consultative meetings between CSOs and district authorities, and invitations for CSOs to attend district finance committee meetings.

Starting gently:

To begin with, the PETS will aim only to map the existing flow of resources and try to show how funds are being spent. This would include capturing the aggregate (overall total) figure for each source of funding, and for district and sub-district expenditure. Once those involved are used to getting and using such information, it will be possible to collect more disaggregated financial information as well.

Keeping reporting simple:

So that this is not an extra burden of reporting for LGAs, there are already efforts to use PlanRep to produce the necessary reports.

Helping not auditing:

This work is not intended as an audit of expenditure. Rather, the aim is to bring to the public's attention what resources reach the district, and to help them understand how the budgeting and expenditure is managed. It is expected that this will also be beneficial to councils: this exercise will help them to control the expenditure of funds and also help them to see the 'big picture' when budgeting.

3.2 Key actors and potential allies

Councillors

District councillors would potentially be interested in establishing PETS. This is because they are the representatives of the people in the districts, and might want more knowledge of financial matters so they can hold the district management accountable, and to be able to explain to the people who elected them about why the services are like they are. However, councillors may be faced with the problem of lack of time, lack of knowledge to understand the financial information, or they may believe they have enough information because they receive regular reports from district management which they discuss at the Full Council.

District Officials

District officials could also potentially be interested in establishing a PETS. They might want to have a better understanding of the way resources are used in service delivery, in order to improve the allocation/control of these resources. The reasons why district officials may not be willing to establish PETS could be similar to those of Councillors. They may lack time, because they already have other full time responsibilities. It can also be that control/reallocation of resources is not their priority.

Communities

Communities that receive services from the district may wish to establish and operationalise PETS. They want to improve the quality of the services they receive, and could do this through assessing how good the services are, in relation to the resources (financial and non-financial) allocated to them. They may want to hold officials accountable for the use of resources, and also help to re-set the priorities for spending. While communities could gain a great deal from PETS, they are the least likely to conduct them. Setting up and operationalising a PETS is an activity that requires a time, energy, some expertise, and an attitude that you are entitled to ask the relevant questions. You need to be organised, to have the confidence to approach district officials to gain access to records, and have time to sieve through them and obtain meaningful figures, and then the motivation to act on what you have learned. Communities usually need quite a lot of support to work on PETS, despite the benefits it offers them.

CSOs

Civil society organisations are another possible candidate for operationalising PETS. Their interest may be linked to the need to improve the welfare of the communities they operate in. The advantage which CSOs possess which the previous other potential actors do not have is the organisation to implement PETS. CSOs can dedicate some of their time and energy to looking for financial information, analysing it and publicising the results. CSO activities may cover a part of a district in which they operate, which means they can disseminate information widely and cost-effectively. Even government guidelines recognise that NGOs are in a strong position to make PETS work (see section 4.4).

3.3 Establishing PETS – Outline methodology

STEP 1

Carry out a literature review, including at national level

Analyse national goals and policies paying particular attention to the groups, issues or sectors that concern you most. Don't forget to include gender in this.

- Investigate the relevant Public Expenditure Review/s (PER/s) for their insight on the budgeting process.
- Analyse and evaluate District goals in the light of national policies and objectives and their likely impact on your key concerns**.**

STEP 2

Map the situation of the budget process at district level

A good way of doing this is to think in terms of Strengths, Weaknesses, Opportunities and Threats (SWOT), in order to answer the following questions:

- Who participates? (women, men, youth - boys and girls, people living with disability, people living with HIV/AIDS, pastoralists etc)
- How do they participate?
- Whose perspectives/voices are heard most effectively?
- Investigation of the O&OD methodology and how it is being used in this district – are any priority issues coming out of this work?

STEP 3

Talk with key actors about PETS and its advantages.

This is a kind of advocacy – it involves talking to people, who may be open to change, but it needs a relatively high level of technical knowledge, based on practical experience (eg of gender, treatment of street children etc) to be taken seriously. You need to target particular people, and spend time developing a positive working relationship with them. Think about targets in terms of individuals rather than institutions, such as 'The District Council'. Find out as much as you can about the individual, and about their aims, objectives and plans. Define your primary targets as those people, and seek to influence them.

Also think in terms of these three groups of people:
1. *Stakeholders* – the individuals and groups who do, or will, have an interest in what you want to change.
2. *Decision-makers* – the key individuals that will bring about the change that you want.
3. *Influencers* – the people who can influence decision makers; they can act on your behalf or against you.

A particular outcome from step 3 is the agreement of key district officials to share the relevant financial information. They are fulfilling several government directives by doing this, but REPOA can also help support you in achieving this, if required.

STEP 4

Convene an introductory PETS meeting

This needs to be over a 3-day period, and to cover much of the information in this manual so far, as well as provide a time for developing a common understanding of district budget process issues – as outlined below – and share some basic financial information. Again, REPOA is available to help support this workshop if required.

STEP 5

Fieldwork

The purpose of this is to make the link between district and ward/village level, and to build the capacity of different groups to become involved in PETS work through following up their own priorities. Monitoring teams are established in the different communities – as is described in more detail in part 7. Fieldwork will require about 4 weeks – however, this is not full time in the village for the facilitating NGO, as time is needed for the community members to carry out the work. It requires several visits to the village during the fieldwork period.

STEP 6

Feedback meeting at District level

At this meeting the findings of the work from community level are reported back, and different actors reflect on the value that the exercise has had for them. Often these are in terms of the advantages of PETS described in section 2.3 above. It might be felt useful for CSOs to have a meeting prior to the full feedback meeting, to ensure that there is a common understanding of key messages and priorities.

This meeting can be the opportunity for district officials to agree to sharing financial information with councillors and CSOs on a quarterly basis and to enable them to participate in an informed way in council meetings. This is the win/win situation for all different actors which was mentioned in the introduction.

STEP 7

Systematic and on-going follow-up

It is important that CSOs 'stay with the process' rather than seeing PETS as a 'one off' series of workshops. If government is providing information on a quarterly basis to other actors, it is important that it is used. The following kinds of activities can be part of this:

- Set objectives and targets to meet the needs and priorities of different groups - women and men, people living with disability, HIV/AIDS, etc.
- Develop appropriate indicators to help establish when needs are being met
- Do the necessary calculations to show what achieving these would cost

The basic financial information from the council should be continuously updated and posted on an agreed notice board at the district council offices. Copies may be posted at other suitable places, such as at schools, dispensaries or village offices. Meetings will be held with the public and informational material will be developed to explain the meaning and uses of the PETS. This could be done in collaboration with the local authorities in conjunction with public hearings.

4. Entitlements and rights : the legal and financial basis of PETS

This section explains that getting the information needed for a PETS is not asking for favours from government officials. Citizens have a legal and constitutional **right**, as well as a moral **right** to the information. Moreover various guidelines and procedures issued by MDAs reinforce those rights. When both CSOs and local government officials are fully aware of the rights and procedures, setting up a PETS becomes a lot easier.

4.1 What do we mean a right?

We often hear, read and talk about rights, but what exactly do we mean by a right? It is necessary to have a shared understanding of rights to help our discussions about them. Our definition of a right is given in box 2.

Box 2: The Meaning of a Right

In general, a right is an entitlement to something. Thus a person has a right when that person is entitled to act in certain way or in entitled to have others act in a certain way toward him or her. For example, when you say you have a right to go home, you are saying you are entitled to go to your home (act) and that other people should not block you from going home (others acting in a certain way).

Rights can be both individual and collective. For example, individual workers, or workers collectively in a trade union, have the right to freedom from arbitrary dismissal, and this is recognised in law. Similarly communities can have collective rights, such as to land.

4.2 The source of rights: where do they come from?

Just as we sometimes talk about rights without a clear understanding of what we mean, most people never know the source of the rights they claim. There are two sources of rights:

- laws of a country
- principles and moral standards

These two provide the overarching framework for all other rights that one can claim or talk about. We discuss each in turn.

Rights can also be embodied in certain government policies. Education and Training Policy (1995), for example, says 'Government shall guarantee access to pre-primary and primary education, and adult literacy, to all citizens as a basic right' (paragraph 3.2.1, page 18). MKUKUTA reinforces such policy commitments with goals such as 'Equitable allocation of public resources, with corruption effectively addressed' (Cluster 3, Goal 2).

1. The Law

When rights are based on laws they are called legal rights. These are the rights that come from laws that allow or empower someone to act in a particular way or require others to act in a certain way towards that person. Legal rights include those rights established by the main law of a country, in other words the Constitution, because the Constitution of a country is the basis of all other laws in that country.

Here are some additional points that help to explain about legal rights:

- The constitution of the United Republic of Tanzania guarantees all citizens who have attained the age of eighteen years the right to vote in any public election held in Tanzania. This means that every person aged 18 or over is entitled to this right.
- There are many other rights established in the Constitution of the URT (see URT, 1998). These include those specified in Part III of the Tanzanian Constitution (pp. 20-33)[3].
- Because legal rights are based on the country's legal system, they tend to be limited to the particular jurisdiction within which the legal system applies. For example, while the URT constitution provides that work is the right of every able person, the US constitution does not provide for this right.
- When a right is specified in law, it can be enforced at a court of law. In other words, one can sue or be sued for violation of the right.
- Specifying rights in a country's legal documents does not necessarily mean that such a right is enforced. For example, a constitution can give the right to free education, but if the finance is not available to meet the costs, the right is not enforced[4].

[3] There may be need for one to hold a copy of the Constitution during the training to clearly show the people these relevant sections!

[4] The Right to Education is recognised by the UN Convention on Human Rights, and the Convention on the Rights of the Child. The general thinking is that learners (children) hold this right, and that the state is the 'duty bearer' with the obligation to uphold this right. States are meant to be able to appeal for support to the international community for support in carrying out such duties, but in practice this does not happen since so many countries cannot afford to meet this obligation.

2. Principles and Moral Standards

Some moral and human standards are stronger and more important than laws, so even though they are not mentioned in a particular country's constitution or laws, they still matter. They are based on moral norms and principles that specify that all human beings are permitted or empowered to do something, or are entitled to have something done for them. These are referred to as **Moral or Human Rights**. Many are enshrined in key documents, which are recognised internationally and then ratified by national governments. These include:

- **The Universal Declaration of Human rights (1948)** – A primary document proclaiming human rights standards and norms. The Declaration recognizes the universality, indivisibility and inalienability of the rights of all people as the foundation of equal justice and peace in the world.
- **Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).**CEDAW represents the first comprehensive, legally binding international instrument prohibiting discrimination against women and obligating governments to take affirmative action towards gender equality.
- **Convention on the Rights of the Child** (CRC) , ratified by almost all of the countries in the globe. It has become almost universal. CRC recognizes the need to protect and promote the rights of children, to support their growth, development in becoming worthy citizens of the world, irrespective of sex, race, religion or ethnicity.

Most 'rights' few people would disagree with, such as the right NOT to be imprisoned without trial. Other 'rights' are more open to debate. Do you have a right to work just because you are a human being?

Discussion and Thinking

There are many rights that people usually claim to have. Discuss some of these rights and give justifications for them.

- **Do rights have anything to do with society values? What is the justification for calling some rights universal?**
- **Based on your discussion above, explain whether you enjoy all the rights you have identified: which ones yes, which no? If you do not enjoy them, what are the possible reasons for not enjoying them?**
- **Do different groups of people have different capacity to access their rights? Give some examples, and try and explain why this is the case.**

4.3 Rights, transparency and the right to information

Box 3. Definition of Transparency

Transparency refers to the widespread availability of relevant, timely and reliable information about the periodic performance, financial position and governance of an entity**.**

We are justified (right!) to expect financial transparency because of the relationship between citizens and government. Citizens in a democratic society elect leaders, who in turn form a Government. Governments are therefore in a 'principal-agent' relationship with citizens, in which citizens are the principals and the Government (and all its ministries, departments and so on) are the agents.

In a principal-agent relationship, the agent is meant to provide information about his/her performance, so that the principal can judge whether the performance is good or bad. In our case, Government is meant to provide citizens with information so that they can evaluate the performance of the Government. This is the basis of the '**right to information'**. Through the right to information, and hence transparency, the Government and its various agencies can be accountable to citizens, because with that information citizens can decide about the performance of government. Marginalised groups need that information in some ways more than other groups because of the difficulties they face in accessing their rights. However, there is no dedicated 'Right to Information' Act in Tanzania.

4.4 The right to financial information: the basis for transparency in local authorities

The right to information is not a new principle for local authorities. There are various legal and policy documents that establish a framework for transparency in Tanzania. These include:

- the Constitution of Tanzania,
- Local Government Finance Act of 1982,
- the Planning and Budgeting guidelines regularly issued by PMO-RALG for use by local governments. Note that PMO-RALG's Medium Term Plan 2005-2008 encourages increased levels of transparency especially of financial matters.
- LGRP assessment manual.

Each of these will be considered in turn.

The Constitution of the United Republic of Tanzania

The constitution of the Tanzania clearly states that citizens have the right to information. Section 18 states that:

> (1) Without prejudice to expression the laws of the land, every person has the right to freedom of opinion and expression, and to seek, receive and impart or disseminate information and ideas through any media regardless of national frontiers, and also has the right to freedom from interference with his communication.
>
> (2) Every citizen has the right to be informed at all times of various events in the country and in the world at large which are of importance to lives and activities of the people and also of issues of importance to society.

Thus, the right to information is established by the Constitution of the Tanzania including the right on financial information.

Local Government Finance Act no. 9 of 1982 and Local Government Financial Memorandum, 1997

The law that operationalises the right to financial information is the Local Government Finance Act no. 9 of 1982. This law specifies broadly the sort of financial information that needs to be disclosed.

The Local Authority Financial Memorandum explains what this law means in practice. For example:

- it provides details of the responsibilities of the various District/Council officers and District/Council organs, including the Full Council, with respect to financial management in a council. These officers include the District Executive Director (DED), the District Treasurer (DT), and the Internal Auditor (IA) etc.
- it also provides for ways in which financial reports prepared by the Council will be made available such as through publication of the financial statements in the newspapers, postings on the notice board and so on.

PMO-RALG Planning and Budget Guidelines

The Medium Term Plan and Budget Guidelines for preparation of Plans and Budgets for 2005-2008 was issued by PMO-RALG to Local Government Authorities. They encourage Local Governments to become transparent through the planning and budgeting process, by sharing plans and budgets with a number of stakeholders, including civil society organisations.

The LGRP Medium Term Plan for 2005-08, says that CSOs are better placed to carry out PETS in their local communities. It states that:

" the demand side of the information equation is where NGOs in particular have a comparative advantage. PMO-RALG will be seeking advice and suggestions as to how best service users can use information, organise around key issues and influence Government" (URT, 2005).

In addition the budget guidelines from PMO RALG 2006/07-2008/09 give specific guidelines about gender, as follows:

Article 36: Gender: Local Government Authorities have nominated experts who will deal with gender issues in their offices. The guideline to identify gender issues in the Authorities' Planning and Budgetary process is being developed.

Article 51: Cross Cutting Issues: Gender: The Government shall continue to reduce the long-standing inequalities between men and women through the implementation of the Gender Policy and Strategy.

Local Authorities and Districts Councils are required to: Integrate gender issues in councils' policies and strategies at all levels and to develop/ enhance capacities in coordinating gender aspects and to sensitize the public on gender equality and equity.

LGRP Assessment Manual

The Local Government Reform Programme has included financial transparency in its assessment manual as one of the criteria against which Local Governments will be assessed annually as a means of assessing performance. Other aspects include:

- How they have performed after they have accessed grants
- Whether information is displayed on notice-boards.

This fits very well with the planning and budgeting guidelines requirement on transparency. These annual assessments represent a very effective way of encouraging transparency at the local level.

Local Government Capital Development Grant (LGCDG)

LGCDG criteria also promote transparency through their criteria for the grants. A full copy of these is available from REPOA, but they include the following as measures for assessing performance:

- Evidence that participatory planning procedures have been adhered to in accordance with the planning guidelines – shown through minutes of the Council Management Team to show whether they really integrated development plans from lower levels of government
- That the planning process shows evidence of the participation of other stakeholders – which would be shown in the minutes of the work of the planning officer

- Demonstrating that gender and environmental issues have been integrating into planning
- That current financial information is posted on public noticeboards 'at local government headquarters and other public places'.
- Annual approved projects in different local government areas are posted in relevant government offices and 'other public places'

MKUKUTA

The Governance and Accountability Cluster are of particular importance here. Goal 2 concerns equitable allocation of public resources with corruption adequately addressed. The following cluster strategies are key:

2.1.1 Ensure that all Public Expenditure Reviews (PER) adequately address issues of equity and equality in expenditure tracking studies to monitor 'pro-poor' budgeting with particular reference to the needs of the poor, and vulnerable groups
2.1.3 Deepen public involvement in the preparation, forumation and monitoring of the Poverty Reduction Strategy, the PER and budgets, including making information about budgets, expenditures and revenues widely available down to the local level.
2.1.6 Raise people's awareness on Government policies, public financing and official charges as well as their entitlements through civic education and dissemination of information
2.1.9 Strengthen the systems and institutions of accountability, ethics, and transparency of government, non-government officials and political parties.

Discussion and Thinking

Who is the 'public' that is referred to in these cluster strategies?
Are some groups already more aware than others? Why?
Is it easier for some groups to be involved than others? Why?

In short, the case for PETS is already strongly established at the level of policy and implementation guidelines. The challenge is practical implementation.

5. District level planning and budgeting

The purpose of this section is to introduce some key ideas and information that you need to be informed about and bear in mind as you move towards thinking about setting up at PETS.

Box 4: Key Concept: How neutral is the budget?

On the face of it a budget appears to be a neutral policy instrument – setting out in terms of totals the expenditure and revenue of government. However, in practice it is not neutral. It reflects a range of decisions about the entitlements of different groups in society – who should be taxed, and who can be exempted, what services should be free, and to whom and so on. Budgets have tended to overlook the different roles of men and women in society – their different responsibilities and capacities.

Even when allocations are made on the basis of decisions in which all stakeholders have been involved, disbursements of money are not always in line with allocations. This means that a new set of decisions has, in practice, been made about who will receive what, in terms of funding.

5.1 Sources of financial information

The aim of Public Expenditure Tracking Systems is to make financial information publicly available in a format that is understandable and useable. Currently, many different kinds of financial information are available – see box 4, but they are not always very user friendly. Sometimes this is because they are produced for different stakeholders for different purposes; sometimes because not all the reports are given equal publicity.

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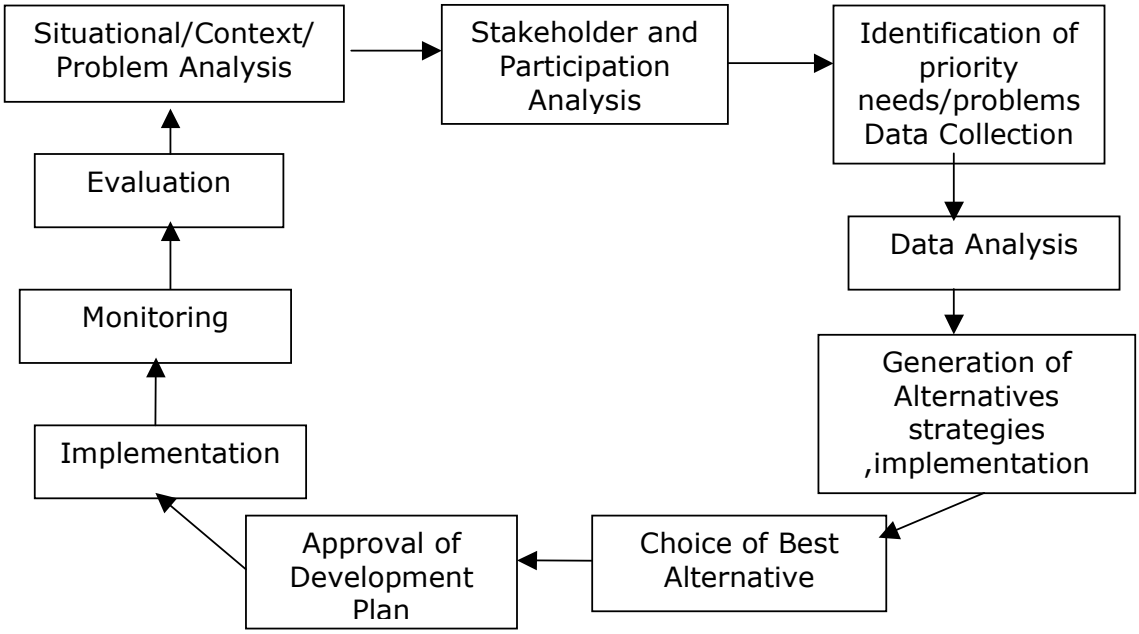
Box 4: Current Sources of Financial Information

There are different ways in which ordinary citizens can access information on financial matters in districts. These include:

- traditional financial reports – income statements, balance sheet and cash flow statement,
- regular posting of information regarding receipt of funds,
- newspapers of national circulation such as Nipashe, Majira, etc.

5.2 Understanding District budgeting

The following diagram describes the district budget process. The same flow of analysis, planning, implementation, monitoring and evaluation can take place in lots of different circumstances and organisations – for example, O&OD. You need to understand this in order to know where are the opportunities to engage with the process and to try to influence it.



Where do Districts get their funds?

Local Government Authorities in Tanzania have traditionally received funds from a number of sources, such as central government, donors through projects (e.g. NAEP I and II, PADEP etc) and from locally administered taxes and fines. However, when the reforms laid out in the Local Government Reform Programme have been implemented, all funds will go through a block grant system administered by central government. Most donor support will also be channelled through the Government system. Development funds will be transferred through a Local Government Capital Development Grant system (LGCDGS). Funds needed for salaries and running costs (PE and OC) will also flow through a grant system.

There may still be avenues for districts to obtain limited funds from other sources such as projects, but the overall vision is to have districts receive funds through the grant system. There are also limited revenues from own sources. These are **mainly from taxes and fines tha**t districts are allowed to charge.

For the purposes of this training we will focus on the new system. However, if you live in a district operating the older system you may find

that planning and budgeting are being conducted in an environment where there are many sources of funds.

District Planning and Budgeting Process

Broadly, Councils prepare two types of plans and budgets: **development** and **recurrent** budgets. Development activities include: construction of boreholes, constriction of bridges within villages, constriction of schools etc. also capacity building such as of SACCOS is part of development activities. The recurrent budget covers day-to-day activities such as the cost of running vehicles, buying stationary etc.

1. Preparation of Recurrent Budgets

Plans and budgets for recurrent activities are usually developed by Heads of Departments at the Council level. The recurrent budget covers personnel emoluments (PE) and Other Charges (OC). For example, the DALDO – who is the head of department of Agriculture and Livestock Development Department, is charged with the responsibility for preparing the budget for PE and OC for his/her department. The various departmental budgets for PE and OC are then submitted to the District Treasurer for consolidation and onward transmission. The preparation of recurrent budgets is required to be performed in accordance with the planning and budgeting guidelines provided by PMO-RALG. These Guidelines provide information on the types of sources and ceilings for various sectors for recurrent budgets; much of the government funds are currently being sent to LGAs through recurrent sectoral block grants. They require the Councils to split the PE and OC themselves in line with their priorities. Recent studies indicate that the lower level Government (village and wards) and other stakeholders are not consulted in as far as preparation of the recurrent budget is concerned. However, Councillors review and approved this budget in their capacity as overseers.

2. Planning and Budgeting for Development

In terms of developing a district development plan to be funded with funds from central government (through the LGCDGS), the planning and budgeting guidelines provided by PMO-RALG for 2006/07 to 2008/09 state in Sec. 56 that:

'Heads of Departments, following a participatory planning process from the grassroots level of the District level, submit proposals of the projects and estimates of the costs for delivery of services to the relevant Council Committee meeting in which stakeholders and the civil society organisations operating in the Council's area should participate. The Draft plan and budget developed from this process will be submitted to the Regional Secretariat.'

The process of planning and budgeting for development activities to be funded through the LGCDG is summarised in the Table below. You need to understand this in order to know where there are opportunities to engage with the process and to try to influence it.

Figure 4: District Budget Calendar (see showcard)

Month	Activity
September	Evaluation of LGA performance in previous year for submission to PMO-RALG
December	PMO-RALG publishes Capital Grant and Capacity Building Grant allocations under LGSP (Indicative Planning Figures - IPF) for the coming year, along with 'guidelines.'
December-January	LGAs prepare draft plans and budgets and notify Ward Development Committees (WDC) and Village Committees (VCs) about guidelines and figures (50% of IPF to be distributed to Wards and Villages)
February	Villages prepare development plans and budgets using O&OD methodology facilitated by Ward and District Facilitators.
March	WDC approves plan Village Assembly meets to approve plan WDC consolidates village plans and submits to LGA District writes final District Development Plan
April	District reviews District Development Plan and sends to Regional Advisory Committee RAC makes recommendations LGA presents Plan to full Council meeting for approval (Council can refuse to incorporate RAC recommendations but cannot cancel WDC approved projects for which IPF funds are available)
May	LGA presents adopted plan to PMO-RALG and MoF
June	Parliament approves National Budget
July-August	MoF release funds to LGA LGA provides printed notification of allocated funds and projects approved to Wards and Villages
August	LGAs begin implementing plans

Discussion and Thinking

Look at the table describing development planning and budgeting at District level. In what way do you think the process can be influenced by:
1) CSOs 2) Councillors 3) Communities 4) District Officials

5.3 Sources of information for PETS

There are lots of potential sources of information, listed below. Mostly you have to use more than one of them to cross-check the information and make sure its is accurate. By working closely with district officials and councillors you can generate and publicise information about revenue and spending. When this information is made public, there is the possibility of improving budgeting and services so that they are more efficient and effective.

Figure 5: Sources of information at District level

Source of Information	Notes
Quarterly management reports.	• These are prepared on quarterly basis by the district team to show how funds have flowed into the district as well as how such funds have been utilized. • These reports are usually presented at the full council. • CSOs can obtain copies of these from the district after they have been discussed.
Quarterly money receipt/disbursement announcements.	• Usually when districts receive funds from central government, they announce it on the notice board.
District Medium Term Expenditure Framework (MTEF) documents.	• These are summaries of plans and budgets for districts and are prepared annually for 3-year periods. They are usually also presented to the full council and the central government – PMO-RALG.
Audited financial statements	• The Income and Expenditure statements, the Balance Sheet, and the Cash Flow Statements as well as the trial balance. • Tanzania Governance Noticeboard website has the Auditor General's Reports
District Budget Estimates	• These are kept by the District Treasurer
Annual reports presented to LAAC	• This is the most comprehensive document prepared by districts and covers financial matters in a comprehensive way.
PMO-RALG Planning and Budgeting guidelines for LGAs.	• Under the new system of transferring funds to districts, the PMO-RALG issued guidelines usually provide indications of how much a district or region will receive in terms of capital development as well as OC.
Interviews with key members of the district management	• The departmental heads can be particularly helpful
The media	

With all these detailed information requirements, it is easy to understand why the establishment of PETS is best done with the full support of the local authorities.

5.4 Examples of supply side information

Income statements and Balance Sheets are available in each council. This is required by law. The income statement and consolidated balance sheet from Simanjiro in 2003 are presented as showcards.

Discussion and Thinking

What information do you get from the income statement and the balance sheet? How useful are they for accountability purposes? Is there anything you would change in the way information is presented?

5.5 Gathering District level information

One of the activities of the first workshop described in step 4 above, is to gather the information necessary to complete the following table as accurately as possible. It will be necessary to discuss this activity with local government participants before the workshop.

Figure 6: An Example of a Model PETS Form (see showcard for full version)

SECTOR	Budgeted	Received	Spent at District Council HQ	Transferred to/spent at Villages		Balance
				Budgeted	Sent	
EDUCATION						
HEALTH						
AGRI-CULTURE etc						
Totals						

A complete blank copy of this form is attached as a showcard. It could be completed for particular sectors, or the focus could be on transfer to a particular village or group of villages, rather than village level in general.

Bear in mind when trying to get the information to complete this form that the high number of funding sources for the district authorities means that there is a relatively large amount of financial data to be captured even at the aggregate level. The information may be broken down into sector-by-sector tables, or displayed in a large table.

5.6 Examples of aggregate District level PETS results

The following table shows results from a PETS set up in Singida District Council in April 2006. It will be readily seen that the tables are not yet complete. However, any captured information will be a large advance on the present system, and it is recognised that it may not be possible to fill it all in. If some of the information cannot be found, the blank rows should still be displayed as a reminder that the information is still incomplete.

Figure 7: Public expenditure tracking for the year 2004/05 – Singida District (use full table showcard)

SECTOR	Budgeted	Received	Spent by District Council	Transferred to Villages	Balance
EDUCATION					
OC	459,410,000	459,413,000	190,988,040.77	268,040,974	383,985.23
Capitation Grant	0	326,360,612	0	326,360,612	0
Development Grant	0	687,399,005	0	687,399,005	0
Capacity building Grant	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**459,410,000**	**1,473,172,617**	**190,988,040.77**	**1,281,800,591**	**383,985.23**
HEALTH					
OC	269,204,900	321,143,200	320,086,288.70	0	1,056,911.3

Figure 8: Public expenditure tracking for the half year 2005/06 – Singida District (use full table showcard)

SECTOR	Budgeted	Received	Spent by District Council	Transferred to Villages	Balance
EDUCATION					
OC	477,445,050	484,830,200	471,822,899	0	13,007,300
Capitation Grant	0	13,103,029	0	13,103,029	0
Development Grant	0	0	0	0	0
Capacity building Grant	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**477,445,050**	**497,933,229**	**471,822,899**	**13,103,029**	**13,007,300**

5.7 Examples of single sector District level PETS results

The following table provides a summary of a PETS exercise done in the district of Babati in January 2006. The exercise was limited to the agricultural sector, but it still tells a useful story.

Figure 9 shows the flow of funds in the agricultural sector for the fiscal year 2004/05. The general picture given by the table is that the largest part of funds received was spent at district HQ. For example, the district received from various sources a total of TSh 539m/= during the year under review, 356.5m/= was spent at the district headquarters and about 151m/= was spent at a village level. Also at a general level, the district received less than what it budgeted for – by about 74.5m/=.

Figure 9: Flow of Funds in Babati District Council for the Year 2004/05 - Agricultural Sector (Figures are in TShs.) (see showcard)

Budget Item	Budget	Received/ collected	Spent at District HQ	Spent at village level	Balance
Agriculture and Livestock					
From Central Government: Other Charges (OC)	21,476,100	34,017,039	27,969,660	3,851,800	2,195,579
Development (investments) Funding					
DADP (from Central Government- MAFS)	30,396,248	30,396,248	0	30,396,248	0
PADEP	0	115,705,500	86,884,215	26,962,500	1,858,785
LAMP	79,691,800	79,691,800	0	53,425,840	26,265,960
Total					

Source: District records.

Figure 10: Council Revenues

Expenditure Item	Budget	Received/ collected	Spent at District HQ	Sent to/Spent at village level	Balance
Used for OC	456,890,154	245,184,409	208,893,646	36,290,763	0
Support Cooperatives/ SACCOS	9,457,800	1,297,150	1,297,150	0	0
District Contribution to LAMP Activities	15,745,000	15,745,000	15,745,000	0	0

Source: District records.

In terms of specific budget line items, the OC for this sector combining Agriculture and Livestock was greater than budgeted for. The bulk of the receipts was spent at district level (82%, see Figure 10). This means, the agricultural sector staff based at the village level may not have received sufficient funds to enable them provided extension services. This in turn could have led to poor extension services in the district.

Discussion and Thinking

- **How could you assess the extent to which men and women are benefiting from this budget?**
- **Does the budget help us to understand how much support there is for food production as opposed to cash crops? How?**
- **What are the strengths and weakness of presenting information in this format?**
- **What are the opportunities and obstacles you foresee with this type of exercise? How can the obstacles be overcome?**

The results can also be specifically analysed from the perspective of marginalised group. In the example, below a gender perspective has been used, but the same principles could be applied to other marginalised groups

INSERT TGNP MATERIAL WHEN AVAILABLE.

Section B

Complementary approaches to PETS implementation

Introduction

Building on the approach to PETS described above, we can follow through with different emphases according to the needs and interests of those carrying out the work.

Two approaches are described separately below, but they can be combined very well together. Tools from one model can be used to strengthen the work being done while you are mainly following a different model. There is no one 'best practice', it depends on the emphasis you are trying to achieve in your PETS, and as work and experience develops you may very well want to expand what you are doing.

APPROACH ONE: A focus on the needs of marginalised groups – focusing on Gender

APPROACH TWO: A focus on community empowerment.

6. Approach One: Making PETS work for marginalised groups – focusing on gender

The focus of this approach in the way it is described here is on gender, but the same approaches could equally well be applied to other marginalised groups, such as pastoralists, street children and so on.

6.1 Starting point: ensuring key concepts are understood

This approach is not only about getting information about revenue and expenditure it is about understanding the gender and class nature of economic policy, planning, budgeting and management. Hence it is essential to start by ensuring that poverty and gender implications of policies are understood.

Relevant concepts include:

1. Gender Budgeting

Gender budgeting/gender responsive budgeting means analysing budgets through a gender lens to ensure mainstreaming of gender equality principles throughout the budget process. It is not a 'women's budget' but breaking down or disaggregating the entire budget according to its impact on different groups of women and men.

A key component is about making visible the 'care economy'; about how we sustain human capital – e.g. care of children, the sick, the elderly. Gender budgeting emphasizes prioritisation of funds for greater impact on gender equality, with whatever funds are available.

Gender Responsive Budgeting calls for country/sector/district-specific initiatives. It is about a process as well about analysis that brings together two bodies of knowledge: knowledge of gender inequality and of public finance. The focus of gender budget could be on a whole district budget, selected sectors or programmes.

2. Rationale for Gender Budgeting

There are four main reasons:

- Efficiency brings out targeted expenditure – block-listing hides inefficiencies
- Contributes to gender equality and accountability (Constitution, National Gender Policy, CEDAW, SADC, AU and Beijing)
- Enhanced commitment to and funding for gender equality and equity
- Good governance: women and men have right to participation, information

3. Requirements for gender budgeting to work

- Use/availability of gender analytical tools and approaches
- Sex-disaggregated data needed and an understanding of gender issues relevant to women
- Assessment of policies for gender relations
- Systematic recognition of women and the contribution of women, especially in unpaid care work
    - Individual women and men
    - Households (poor)

4. Gender dimensions of a district budget

There are three categories of gender responsive budgeting:

1) Specialized identified gender-based expenditures by District
    - Women's gender-based violence programmes

2) Equal opportunities expenditure on district employees
    - Training for women managers/clerical and other officers
    - Specialized educational programmes for women
    - Addressing specific issues for women, e.g. provision of child care support and facilities, parental care, support for caring for the sick

3) General mainstream budget expenditure gender impact
    - The rest of the District budget to reflect gender equality objectives. Key questions to ask include:
        - Who are users of District services?
        - Who receives support?
        - What's the impact of services provided?
        - Etc.

Tool One: Practical exercise for the discussion of gender concepts

Completing the following table and discussing it, will ensure participants in a training workshop have a good understanding of many of the key concepts.

Figure 11: Thinking through Needs and Responses (see showcard)

Common productive, reproductive and community gender roles	What are the needs?		Government Intervention	
	Practical	Strategic	Central	Local

6.2 Tools to support Approach One

The following tools can be drawn on to support the different steps in this approach. Some of the tools in approach 2 could also be useful.

Tool 1: Gender-disaggregated beneficiary assessment of service delivery and budget priorities

The aim is to fill in the form in figure 12 below. Information for this can be obtained from opinion polls, attitude surveys, and participatory rapid appraisal processes (including focus groups discussions, participant observation, semi-structured and conversational interviewing, preference ranking and scoring, institutional diagramming).

- Opinion polls and attitude surveys are quantitative instruments, which address individuals in isolation. They are statistically representative, but the views generated do not benefit from a process of discussion ad reflection, and may therefore be ill-informed, transitory and inconsistent.
- Participatory rapid appraisal processes are qualitative instruments, which results from collective analysis and discussion of the issue under consideration and facilitate a process of social learning. The views generated benefit from a process of discussion and reflection, however they are not statistically representative.

Figure 12: Gender-disaggregated beneficiary assessment of service delivery and budget priorities (see showcard)

Health Services	**Benefit Community**	**Benefit Individual (W/M)**		**Total Score of service**
		Women	Men	
Immunization				
Training of Health Workers				
Fencing and terracing the District health officer's office				
Construction of new health unit (maternity ward)				
Procurement of Drugs				
Radio Programmes				
Observation of national and international days (World HIV/AIDS Day)				
Staff allowance				
Total Score for Beneficiaries				

Tool 2: Gender-disaggregated public expenditure benefit incidence analysis

This quantitative tool reveals gender specific distribution of benefits from public services. It is particularly valuable for establishing base lines and setting up monitoring systems.

- This requires the measurement of: i) the unit costs of providing a particular service – e.g. the costs of providing a primary school place for one year; ii) the number of units utilized by men and women, boys and girls.
- Benefit incidence can then be calculated as the value of the unit costs multiplied by the number of units utilized by the relevant individuals. The benefit incidence depends upon:
-
    1. The allocation of public expenditure in providing public services
    2. The behaviour of households in utilizing public services

Tool for tracking gender gaps in education ***(to be inserted)***

Tool 3: Gender-aware policy evaluation/appraisal of public expenditure by sector

This involves specifying of an expected causal chain from planned public expenditure and the activities it supports, to expected intermediate outputs, to anticipated ultimate impact on men and women. It is like a flow diagram. Necessary information can be obtained through the following:

1. a narrative of expected events e.g. a planned increase in public expenditure on education is expected to a] increase school enrolment of girls (and reduce the gender gap in enrolment) and improve educational qualifications for girls (and a reduction in the gender gap in educational qualifications),
2. a flow diagram;
3. a check list of questions;
4. a log frame analysis; and
5. programme performance budgeting.

Tool 4: Disaggregating of projected expenditure into gender-relevant categories

- Public expenditure is by disaggregated:
  - By District and functional divisions
  - By recurrent and capital expenses
  - By 'line items' – e.g. personnel, equipment, fuel, etc.
- This makes it difficult to judge how far public expenditure priorities align with the needs of different groups of men and women; and how different groups of men and women are likely to benefit from the expenditure.
- A variety of gender-relevant desegregations may be made, presented in graphical as well as tabular form. Example:
  - Gender Equality Targeted Expenditure
  - Women's Priority Public Services
  - Gender Management System in District
  - Women's Priority Income Transfers
  - Gender Balance in Public Sector Employment
  - Gender Balance in Business Support
  - Gender Balance in Public Sector Contracts
  - Gender – Inequality Reduction Rate

Tool 5: Gender-disaggregated analysis of impact of budget on time use

Much of the following refers to gender budgeting work at national level. However, it can be supported by data collected from district level, and the findings of work from national level used to support participation in the budget process at local level. The first step is to collection information on how household members utilize their time, through a household survey. Time –use data, disaggregated by gender (and age), can then be used to reveal connections between the government's budget and household time budgets. For example:

- Calculation of the 'reproduction tax' defined as the proportion of a person's time spent on unpaid reproductive work in order to maintain society. Changes in reproduction tax can then be linked to changes in other taxes.
- Calculation of a social sectors input-output matrix that includes unpaid caring work as an input and output, as well as social sector public expenditure.
- Calculation of household expenditure of time and money on services including health, education, sanitation, transport. Changes in time expenditure can then be linked to changes in public expenditure.
- By pricing unpaid work a 'satellite account' can be constructed for the whole country to calculate gross household product. This will enable policy makers to establish a link between changes in gross household product and gross national product.

Tool 6: Gender-aware medium term macroeconomic policy framework

Medium term macroeconomic policy frameworks are formulated with the help of a variety of economy-wide models, for example:

1. financial programming models
2. fixed coefficient
3. gap, growth accounting models
4. macro-econometric models
5. computable general equilibrium models

Note: Currently all of the above instruments exclude a gender perspective.

7. Approach Two: A focus on community empowerment

This PETS model forms a strong tool for community empowerment. The process is innovative because community members collect the information they need, receiving only mentoring from trained facilitators or intermediaries. It monitors the budget process from the bottom up, and collects information from community level and based on community needs. The approach described below could be introduced to participants in a workshop setting.

The basis of the approach is producing scorecards. Working in Tanzania the cards have been called **PIMA CARDS** – in other parts of the world they are known as Community Score Cards.

7.1 What is a PIMA Card?

PIMA cards are simple, flexible information gathering tools that empower communities by enabling them to have 'a right to a say'**.** They provide communities with a framework for collecting quantitative and qualitative information about inputs, outputs and outcomes of government services. Importantly, the community itself decides which sectors should be tracked. This information can then be used at an interface meeting with local government to promote greater accountability and responsiveness. Properly facilitated this is an empowerment process.

Below are two examples of what a PIMA Card might look like (refer to showcards). In the first case the community has chosen to track progress in the area of road and bridge rehabilitation and maintenance, and in the second they have looked at agriculture

Figure 13: Community PIMA Card – Example One:Roads (see showcard for full version and instructions for communities)

<table>
<tr><td></td><td colspan="3">Indicator</td><td></td></tr>
<tr><td>1</td><td colspan="3">Poverty Monitoring</td><td></td></tr>
<tr><td rowspan="5"></td><td colspan="3">Rehabilitated Roads, Feeder Roads and Bridges
a) Have any of the roads or feeder roads or bridges used to reach the villages in your community been rehabilitated in the last 12 months?
b) If ‘Yes’, what are the names of roads or feeder roads or bridges, how many kilometres of roads have been rehabilitated, and what was the cost?</td><td>Y/N
a) …….</td></tr>
<tr><td>Name of road or feeder road or bridge of road</td><td>Kilo-metres</td><td>Cost</td><td rowspan="4"></td></tr>
<tr><td>1.</td><td></td><td></td></tr>
<tr><td>2.</td><td></td><td></td></tr>
<tr><td>3.</td><td></td><td></td></tr>
</table>

Figure 14: Community PIMA Card – Example Two: Agriculture and Markets (see showcard for full version and instructions for commnities)

Agriculture and Markets – *Production Factors*					
B1.	**Extension services**				
B1.1	**What types of extension advice were provided in your village last year and how satisfied are you with these services?**				
		Not received	Poor	Satisfac tory	Good
	Pest management				
	Improved seeds				
	Advice on high return crops				
	Crop processing advice				
	Veterinary services				
	Environmentally friendly farming				
	Soil conservation				
	Starting farmers' associations				
	Irrigation techniques				
	Crop storage				
	Crop processing				
	Livestock Products processing				

7.2 How can PIMA Cards be used

PIMA cards are simple evaluation tools, structured for ease of communication. Therefore, once a community has the capacity to collect data using the cards, they can be used regularly to monitor progress of various indicators over time. The cards can be used in a variety of ways according to the needs and wishes of the community. For example:

- To measure progress on community priorities for MKUKUTA (or other development) activities, e.g. easy access to safe water for rural women, agriculture extension services.
- To track Government budgets (inputs) for services, e.g. agriculture, education, health, water, roads.
- To evaluate what has been done or completed in the communities (outputs) using budget inputs?
- The assess progress in improving quality of life and livelihoods, possibly using MKUKUTA indicators.
- Assess the responsiveness of local government to priorities of communities
- Assess hidden costs or leakages (corruption)

7.3 What can PIMA Cards help achieve?

Communities that have developed the capacity to prioritise their needs and to collect PIMA card data can make use of their efforts by reflecting on the information gathered and deciding what corrective action to take.

CSOs have an important role to play in facilitating communities to interface with local government. They can also play an important role at national level by feeding information into the Government's Poverty Monitoring System in order to influence and improve pro-poor policy making.

7.4 What factors determine the success of PIMA Cards?

Communities need to understand the context in which they will conduct tracking. It is necessary to introduce the idea of poverty monitoring, pro-poor policies such as MKUKUTA, the causes and indicators of poverty and poverty reduction targets. With this understanding, communities will then be in a position to assess the effectiveness of poverty reduction efforts in their area by tracking village and district budgets and their resultant activities, outputs and outcomes.

It is vital that community facilitators have the level of technical competency required to ensure that communities are empowered to collect accurate data and make appropriate decisions about possible collective actions.

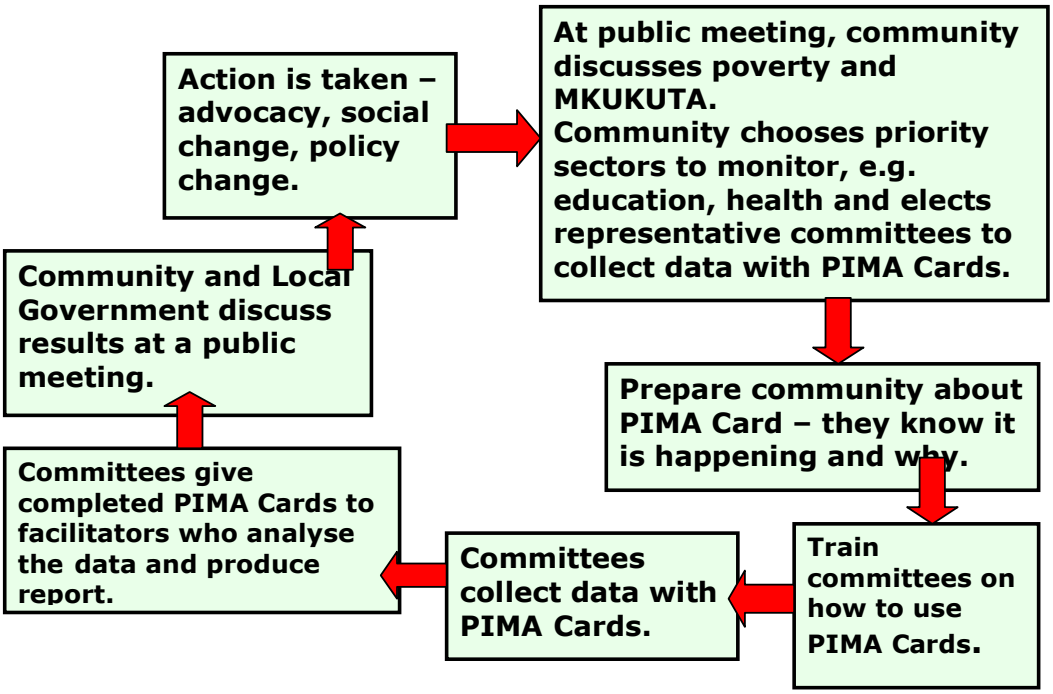
Also, PIMA Cards should not be treated as a 'one-off' exercise but as a powerful 'on-going' monitoring tool, as with PETS more generally.

Community fears of a negative response from authorities should be alleviated through mediation of contacts with local government by CSOs, but this mediation needs to be handled sensitively. Linking in with PETS as established through this manual it puts PIMA cards in the context of a situation where local government officials, councillors and communities can all gain from improved efficiency and effectiveness of government services. As with all PETS methodologies, tracking should be seen as a collaborative exercise involving a wide range of local actors.

7.5 PIMA Card Process

The following diagram describes the PIMA Card process, beginning with the top right hand corner, but working onwards in an on-going cycle.

Figure 15: The Steps in the PIMA Card Process (see showcard)



7.6 PIMA Card activities – step by step

STEP 1

District Level Groundwork

1. Hold a district level 'scoping' workshop involving local government officials, councillors, CSOs and representatives of communities participating in tracking. The objective of this meeting is to explain PETS and PIMA Cards and to gain the trust and cooperation of all actors. This activity could also form part of the start up workshop

2. It may also be possible to form an agreement with local government staff involving the regular, maybe quarterly, provision of budgeting and planning information in an agreed format. This information could then be disseminated to communities.

STEP 2

Community Level Groundwork

Conduct a public meeting in each tracking community to discuss:

- The causes of poverty and what poverty means.
- How they will know when poverty is reduced
- Poverty reduction strategies, targets, indicators and activities. Use MKUKUTA as the main context.
- The purposes and benefits of PETS in general and PIMA Cards in particular.

At the meeting the community should be facilitated to agree:

- Which poverty reduction sectors are priorities for the community (following discussions in groups – men, women, youth, disabled, elderly, children)
- Which sector(s) the communities want to monitor, e.g. health, education, agriculture, water, roads.
-

The composition of a community committee who will collect the PIMA Card information (the committee will consist of 7-15 people in total). It is very important that a broad cross-section of the community is represented on this committee.

STEP 3

Find out about Inputs - Local Government Budgets

1. Obtain Local Government Budgets for sectors the community wants to monitor: Education, Health, Agriculture, Water, Roads, etc.
2. Analyse budgets for MKUKUTA activities
3. Construct a budget table for each MKUKUTA activity in the budget

[Tool one below can be used for this activity; also the form provided with model one can help with getting raw information from district level.]

STEP 4

Construct a PIMA Card for Each Sector

This will include questions on:

1. MKUKUTA Activities which have been allocated a budget, e.g. what classrooms have been built in the last 12 months
2. Priority activities that have not allocated a budget, e.g. what measures do the community take to protect water sources?
3. What other issues are important to the community?
4. Draft a PIMA Card for each sector to be completed by the responsible local government officer at District Level. This Card should ask about District level activities and expenditures in the relevant sector.

[UseTool 2, below on constructing a PIMA card]

STEP 5

Collect Information with PIMA Cards

1. Train one community committee on using the PIMA Card and test it in that community
2. Make any necessary changes
3. Train other committees
4. Assist the committees to collect the information – make sure they have a deadline for completion
5. Check the data and obtain correct information/more information from the community, if needed.
6. When the Card has been completed hold a community meeting to publicise the information gathered

STEP 6

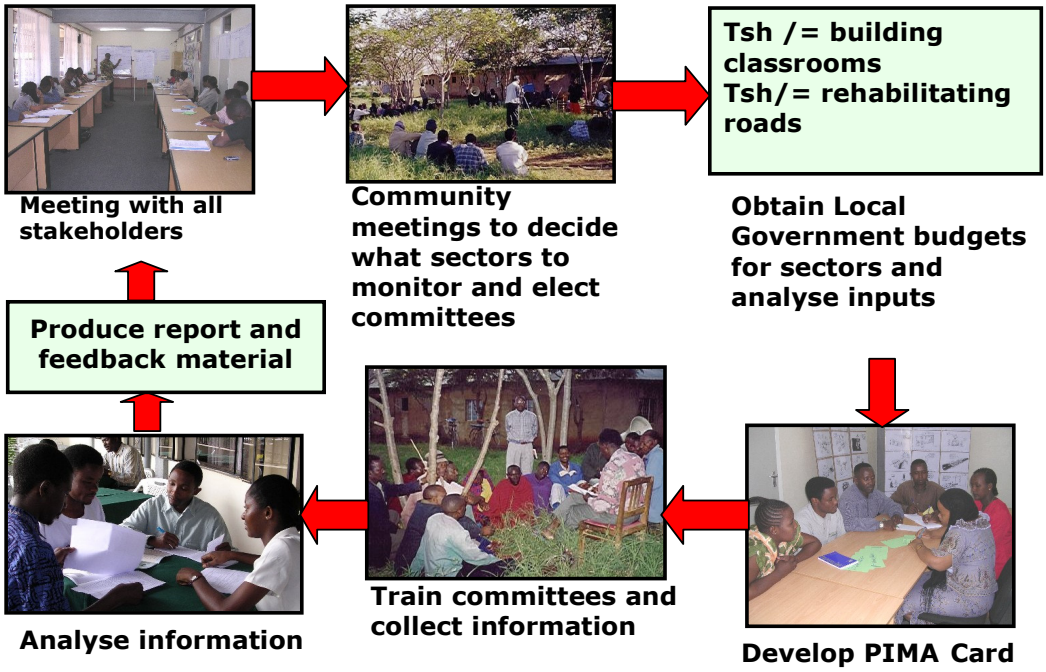
Report Writing and Feedback

Draft a report combining District information and community experiences:

1. Get peers to check the report
2. Feedback the report to the community
3. Feedback the report to Local Government
4. Arrange meeting between community and Local Government:

   - To discuss information
   - Decide on the way forward for community priorities
   - How to continue with information sharing and feedback in a systematic way

Figure 16: PIMA Card Activities



7.7 Tools and exercises

Tool One: Budget Analysis

When you have some budget documents from the district authorities, you need to examine the information, and do some budget analysis. First look for the distinction between recurrent and development budgets:

Budget (Inputs) Analysis

1. Recurrent Budget
   - Salaries, vehicles, computers, etc.
2. Development Budget
   - Includes inputs for MKUKUTA activities, for example:
     - ➢Agricultural extension
     - ➢Teachers' training
     - ➢Promoting HIV/AIDS awareness
     - ➢Construction/rehabilitation of water sources

Within the development budget

1. Look for budget allocation for MKUKUTA activities
2. If there is a budget allocation, this is what you will be monitoring, e.g. building new classrooms
3. If donor funds are included, who is managing the project – the Government or the donor?
4. If there is no budget allocation for a MKUKUTA activity, e.g. sensitisation on water conservation, ask the Government "Why not?"

Group Activity 1 - Analyse the Budget by MKUKUTA Sectors

1. Examine the budget for the chosen sector.
2. List any problems with the budget, e.g. headings do not match MKUKUTA activities (you will need to look at every page)
3. For each sector you are going to track, construct a budget table for all MKUKUTA activities (see below). Note any details in budget, such as which communities budgeted activities are taking place.

Present findings

Figure 17: Budget table for education

MKUKUTA Activity	In Budget	Not in Budget	Amount Budgeted TSh.	Notes (e.g. where)
Training teachers	✓			
Building new classrooms	✓			
Furniture		✓		
Strengthening school inspectorate		✓		

Group Activity 2 – Construct a community PIMA Card

You now have the budget allocations (input) for MKUKUTA activities for the sectors you are monitoring in your chosen monitoring period. ***Decide what questions you will ask in the PIMA Card.*** Draft questions for:

- Activities allocated budgets in the sector you are monitoring in the chosen time period (inputs)
- What was the activity (output)? (e.g. 2 classrooms and a teacher's house built)
- What resources were received in community for the activity?
- Where did the funds or resources come from?
- What funds or resources were actually used on the activity?
- Is the community satisfied or unsatisfied with the results? (impact) Give reasons.
- MKUKUTA activities not allocated district budgets (e.g. teaching materials, textbooks) How were they funded
- Other issues important to the community
- Rank these issues for importance

Tool two: Comparing perceptions at District and community level

One way of using PIMA cards and the monitoring done at community level is to complement it with information from district level. A feedback meeting can then be used to bring community and district level representatives together to compare their observations, and reflect on them with a view to improving both the budget and planning process and the outcomes from it.

Relevant district officials can be asked to fill in a self evaluation form which mirrors questions asked by the monitoring team at community level. An example of the resulting form is given below:

Figure 18: District Self Evaluation Card – Agriculture (see showcard for full version)

Agriculture and Markets – District Self Evaluation Card	
A	**Crop Production**
A1	Quantity of Cash Crops What quantity of each cash crop was produced in the District in each of the last 3 years? Crop 200x 200x 200x Increase or Decrease .... What reasons are there for any increase or decrease? .....
A2	Which new cash crops have been grown in the District in the last year?

8. Conclusion: Moving from establishing systems to making things happen

Earlier on we talked about 'constructive engagement' as an advocacy approach linked to establishing PETS. This is about establishing systems, which can be part of the process of making long term change happen. With the information that PETS makes public, there can be scope for advocacy for budgetary changes in for example allocations or actual disbursements to achieve the kinds of changes that have been seen to be positive. Examples might include increased spending at village level as opposed to district level, or more equitable spending to meet the needs of women as well as men.

Achieving these kinds of changes involves a different kind of work. Here are some of the steps that can be involved:

- **Defining your message:** What exactly do you want to happen? Do you have all the evidence you need to prove your case to the people you are trying to influence?
- **Analysing your organisation:** What are your strengths and weaknesses? What are the opportunities and threats that you face in doing advocacy on this issue? Do you have all the necessary resources – human and financial?
- **Undertaking participatory planning** to get as many stakeholders on board with you and willing to play a part in the advocacy strategy
- **Setting very clear objectives**, linked to the overall message, breaking down what you want to achieve into smaller steps along the way.
- **Building alliances,** so that you can call on more resources and support as necessary. The media can be important here. How can you get journalists actively involved? One way is to involve them from the start in what you are doing, from the initial workshops and training, so that they too have a clear understanding about PETS.
- **Monitoring and evaluating** what you are doing as you go along. Reflect on changes as they develop, and be open to new ideas and events that could play a part in making the change happen. Once you have achieved success (or failure!) make a thorough analysis of what you did which was more (or less!) effective and useful. Learn from this and do better next time. Share your lessons with others.

Endnote

PETS as described in this manual can be a very effective means of addressing many of the challenges facing district officials, councillors and NGOs in their daily work. They open up key financial information processes to better public understanding and participation, and this potentially benefits everyone as resources are spent more effectively towards achieving MKUKUTA goals in the short term, and in the longer term cause of poverty eradication. More specifically,

- NGOs will be able to play a more effective role in promoting effective information flow between communities and district level,
- Councillors will be able to play a better role through having a clearer idea of the needs of the constituents they represent, and the extent to which local government services are meeting their needs, and
- District officials will be able to allocate spending more effectively and efficiently.
- Both councillors and district officials can gain greater credibility and legitimacy through the delivery of better public services.
- The district as a whole will be in a better position to make the case to central government for the resources it requires, as it will know more precisely than before, the nature and scope of the needs in different sectors and communities.

We hope that this manual is of use to different actors in establishing PETS. It is very much 'work in progress'. Please do contact the following organisations if you would like any further information or support, or if you have suggestions about how this manual can be improved. We look forward to hearing from you:

- Hakikazi Catalyst
- NGO Policy Forum (NPF)
- REPOA (Research on Poverty Alleviation)
- TGNP (Tanzania Gender Networking Programme)

Further Background Reading

The official Government website provides information on development issues, where you can get copies (often in English and Kiswahili) of relevant material including Vision 2025, MKUKUTA, MKUKUTA Monitoring Master Plan http://www.tzonline.org Some of these are also available in simple language versions from Hakikazi – see below

The websites of all the participating organisations are helpful:

http://www.repoa.or.tz
http://www.tgnp.org
http://www.hakikazi.org

Magnus Lindelow (2002) Holding Government's to Account: Public Expenditure Analysis for Advocacy, Save the Children, London

Oxfam / TEN/MET/ Kate Dyer (2003) A Simple Guide to Working with Finances and Education (also available from International Budget Project website)

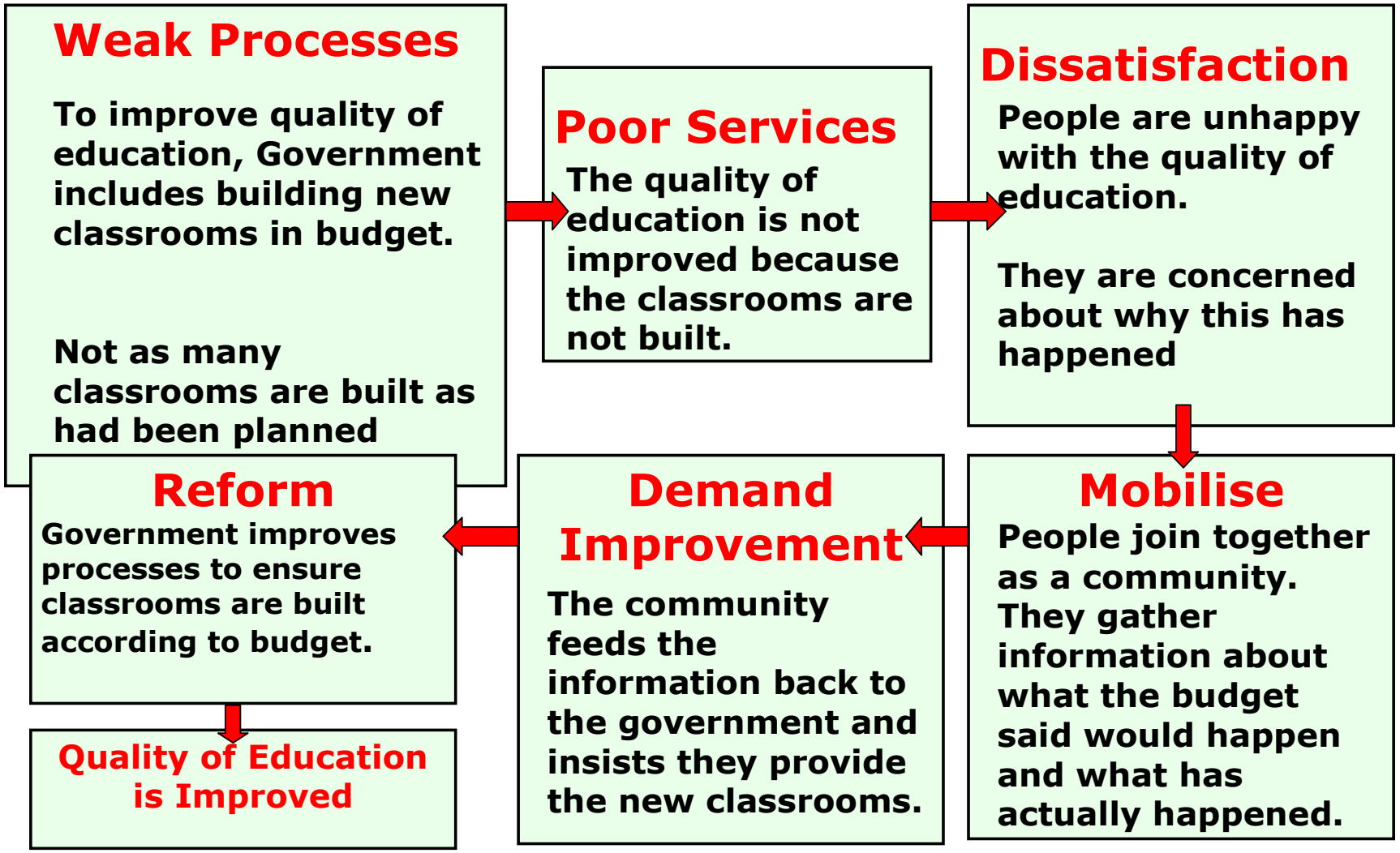
Some useful information from international level includes:

The International Budget Project: http://www.internationalbudget.org

Institute for a Democratic Alternative in South Africa (IDASA) – who do a lot of budget work, including in Tanzania:http://www.idasa.org

Resource materials and showcards

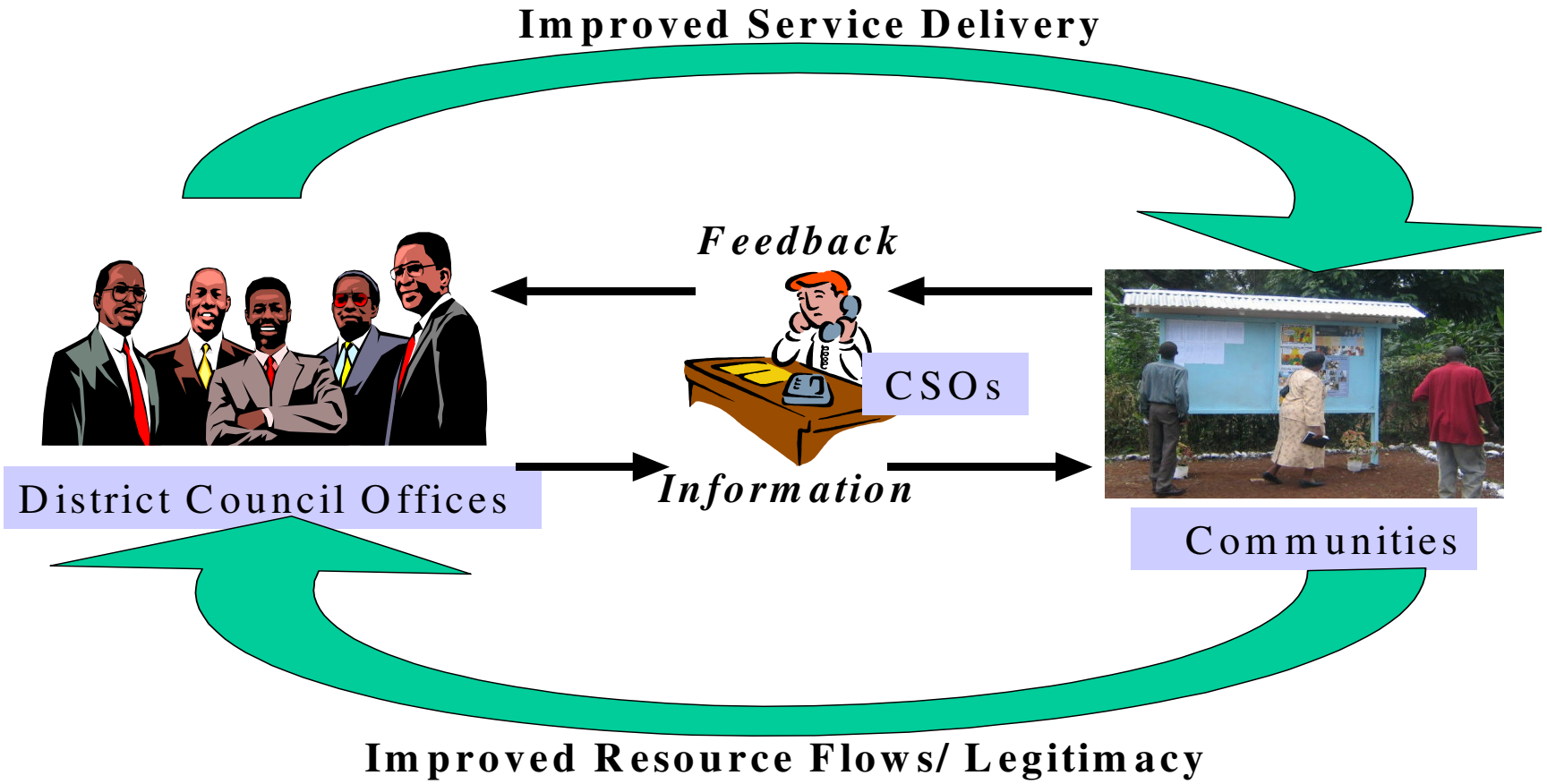
Engaging with the budget process



THE IMPORTANCE OF MAKING INFORMATION ACCESSIBLE

Definition of PETS

- A system of presenting financial information in a way that allows different actors to discuss where money is coming from and where it is being spent.
- Allows incoming funds with expenditures to be reconciled.
- Enables officials and ordinary citizens to understand their budgetary entitlements better as well as aiding them to work out whether public funds are being used for their intended purpose.
- Tracks the flow of resources through the various levels of government to see how much of the allocated resources reach each level, and ultimately reaches the end user – such as the pupil or the sick person, or the people whose role it is to help them: the teacher, the nurse, the agricultural extension officer and so on.



Information flows

Month	Activity
September	Evaluation of LGA performance in previous year for submission to PMO-RALG
December	PMO-RALG publishes Capital Grant and Capacity Building Grant allocations under LGSP (Indicative Planning Figures - IPF) for the coming year, along with 'guidelines.'
December-January	LGAs prepare draft plans and budgets and notify Ward Development Committees (WDC) and Village Committees (VCs) about guidelines and figures (50% of IPF to be distributed to Wards and Villages)
February	Villages prepare development plans and budgets using O&OD methodology facilitated by Ward and District Facilitators.
March	WDC approves plan Village Assembly meets to approve plan WDC consolidates village plans and submits to LGA District writes final District Development Plan
April	District reviews District Development Plan and sends to Regional Advisory Committee RAC makes recommendations LGA presents Plan to full Council meeting for approval (Council can refuse to incorporate RAC recommendations but cannot cancel WDC approved projects for which IPF funds are available)
May	LGA presents adopted plan to PMO-RALG and MoF
June	Parliament approves National Budget
July-August	MoF release funds to LGA LGA provides printed notification of allocated funds and projects approved to Wards and Villages
August	LGAs begin implementing plans

District Budget Calendar

Details income	Approved estimate		Actual revenue
Finance, Planning & Admin.	206,195,900		209,412,110
Health	249,690,870		189,086,699
Education	611,090,060		562,984,805
Kilimo	54,782,500		50,495,900
Local Govt. Reform	172,314,000		34,427,880
Salaries	605,800,200		601,663,242
Special	16,406,600		15,838,100
Maji	78,844,100		108,768,600
Development	70,000,000		68,750,000
Road Fund	127,400,000		124,601,917
Total Revenue	2,192,524,230		1,966,029,253
Less Expenditure:			
Details expenditure	**Approved estimate**		**Actual expenditure**
Finance, Planning & Admin.	206,195,600		220,971,024
Health	249,690,870		228,504,162
Education	611,090,060		596,077,150
Kilimo	54,782,500		71,511,978
Local Govt. Reform	172,314,000		33,392,760
Salaries	605,800,200		574,242,220
Special	16,406,600		17,067,546
Maji	78,844,100		58,089,891
Development	70,000,000		44,913,744
Road Fund	127,400,000		148,902,801
Police	15,000,000		2,478,150
Total Expenditure	2,207,523,930		1,996,151,426
Surplus/Deficit for the Year 2003 Tshs.	0		- 30,122,173
Add: Surplus/Deficit b/f Tshs.	0		998,721,143
Accumulated Surplus	0		968,598,970

Simanjiro Income statement 2003

Simanjiro balance sheet 2003

SIMANJIRO DISTRICT COUNCIL

CONSOLIDATED BALANCE SHEET AS AT 31st DECEMBER, 2003.

	SHUDULLE	2002		2003	
FIXED ASSETS:		TSHS:	TSHS:	TSHS:	TSHS:
- Land and Buildings		460,446,712.30		401,231,627.60	
- Furniture and Fittings		15,068,216.00		15,125,316.00	
- Roads		251,030,468.20		369,169,171.58	
- Motor Vehicles		113,290,446.00	113,290,446.00	113,290,446.00	
- Dams		48,923,910.00		44,031,519.00	
		888,759,752.50		942,848,080.18	
TOTAL FIXED ASSETS			888,759,752.50		942,848,080.18
Less: Depreciation		127,525,095	761,234,657.05		
ADD: Investments			1,100,000.00		1,100,000.00
CURRENT ASSETS:					
- Stock		-			
- Debtors		5,887,133.55		10,942,582.52	
- Cash at Bank		48,761,436.71		132,904,269.32	
- Cash in Hand		-			
		54,648,570.26		143,846,851.84	
LESS: CURRENT LIABILITIES:					
- Creditors(Action Health)		866,493.70		866,493.70	
- Deposits		2,895,861.05		51,439,323.47	
- Creditors (PMO's Office)		19,124,100.00		19,124,100.00	
- Other Creditors		37,091,715.85		44,514,041.56	
		59,978,170.60		115,943,958.73	
Working Capital			- 5,329,600.34		27,902,893.11
NET ASSETS TSHS:			757,005,057		971,850,972.89
FINANCED BY: ACCUMULATED FUND					971,850,972.89
TOTAL TSHS:			757,005,056.71		971,850,972.89

[Lucas Kisuri]	[Lucia ole Nairoki]	[Peter Mollel]
COUNCIL CHAIRMAN SIMANJIRO	DISTRICT EXECUTIVE DIRECTOR SIMANJIRO	DISTRICT TREASURER SIMANJIRO

CHAIRMAN SIMANJIRO DISTRICT

EXAMINED CONTROLLER AND AUDITOR-GENERAL DATE 10-12-2004

DISTRICT EXECUTIVE DIRECTOR SIMANJIRO DISTRICT COUNCIL

DISTRICT TREASURER SIMANJIRO DISTRICT COUNCIL

Blank PETS Form

SECTOR	Budgeted	Received	Spent at District Council HQ	Transferred to/spent at Villages		Balance
				Budgeted	Sent	
EDUCATION						
OC						
Capitation Grant						
Development Grant						
Capacity building Grant						
Council's own revenue						
Totals						
HEALTH						
OC						
Dev.						
CHF subsidy						
Council's own revenue						
Totals						
ROADS						
Road Fund						
Council's own revenue						
Totals						
AGRICULTURE AND LIVESTOCK						
OC						
DADP						
PADEP						
Council's own revenue						

SECTOR	Budgeted	Received	Spent at District Council HQ	Transferred to/spent at Villages		Balance
				Budgeted	Sent	
Totals						
WORKS						
OC						
Dev						
Council's own revenue						
Totals						
WATER						
OC						
Dev.						
Council's own revenue						
Totals						
NON-TIED BUDGET						
LGCDG						
LGDG						
Council's own revenue						
Totals						

Public expenditure tracking for the year 2004/05 – Singida District

SECTOR	Budgeted	Received	Spent by District Council	Transferred to Villages	Balance
EDUCATION					
OC	459,410,000	459,413,000	190,988,040.77	268,040,974	383,985.23
Capitation Grant	0	326,360,612	0	326,360,612	0
Development Grant	0	687,399,005	0	687,399,005	0
Capacity building Grant	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**459,410,000**	**1,473,172,617**	**190,988,040.77**	**1,281,800,591**	**383,985.23**
HEALTH					
OC	269,204,900	321,143,200	320,086,288.70	0	1,056,911.3
Dev.	0	0	0	0	0
CHF subsidy	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**269,204,900**	**321,143,200**	**320,086,289**	**0**	**1,056,911**
ROADS					
Road Fund	175,071,500	154,169,640	0	153,684,535.80	485,104.2
Council's own revenue	0	0	0	0	0
Totals	**175,071,500**	**154,169,640**	**0**	**153,684,536**	**485,104**
AGRICULTURE					
OC	42,318,600	40,183,600	39,184,200	0	999,400
DADP	77,185,584	77,185,584	0	77,185,584	0
PADEP	227,659,150	227,659,150	0	227,659,150	0
Council's own revenue	17,500,000	5,153,900	5,053,900	100,000	0
Totals	**364,663,334**	**350,182,234**	**44,238,100**	**304,944,734**	**999,400**
WORKS					
OC	18,700,000	18,699,000	18591861.95	0	107,138
Dev	0	0	0	0	0
Council's own revenue	0	0	0	0	0

Totals	**18,700,000**	**18,699,000**	**18,591,862**	**0**	**107,138**
WATER					
OC	72,674,300	68,229,100	66,867,165.23	0	1,361,934.77
Dev.	0	0	0	0	0
Council's own revenue	0	35,218,270	0	0	0
Totals	**72,674,300**	**103,447,370**	**66,867,165**	**0**	**1,361,935**
NON-TIED BUDGET					
LGCDG	0	0	0	0	0
LGDG	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	0	0	0	0	0
Grand Total	**1,359,724,034**	**2,420,814,061**	**640,771,457**	**1,740,429,861**	**4,394,474**

Source of data: Books of accounts and other records kept by Singida District Council

Public expenditure tracking for the half year 2005/06 – Singida District

SECTOR	Budgeted	Received	Spent by District Council	Transferred to Villages	Balance
EDUCATION					
OC	477,445,050	484,830,200	471,822,899	0	13,007,300
Capitation Grant	0	13,103,029	0	13,103,029	0
Development Grant	0	0	0	0	0
Capacity building Grant	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**477,445,050**	**497,933,229**	**471,822,899**	**13,103,029**	**13,007,300**
HEALTH					
OC	195,095,850	203,200,600	148,104,475	0	55,096,124.3
Dev.	0	0	0	0	0
CHF subsidy	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**195,095,850**	**203,200,600**	**148,104,476**	**0**	**55,096,124**
ROADS					
Road Fund	127,903,900	66,492,472	0	51,136,808.00	15,355,664.1
Council's own revenue	0	0	0	0	0
Totals	**127,903,900**	**66,492,472**	**0**	**51,136,808**	**15,355,664**
AGRICULTURE					
OC	40,144,000	26,033,500	20,014,671	0	6,018,829
DADP	0	52,121,000	0	52,121,000	0
PADEP	0	383,974,670	0	383,974,670	0
Council's own revenue	5,450,000	0	0	10,000,000	0
Totals	**45,594,000**	**462,129,170**	**20,014,671**	**446,095,670**	**6,018,829**
WORKS					
OC	13,084,050	12,005,500	4035664.44	0	7,969,836

Dev	0	0	0	0	0
Council's own revenue	0	0	0	0	0
Totals	**13,084,050**	**12,005,500**	**4,035,664**	**0**	**7,969,836**
WATER					
OC	34,656,150	37,023,300	25,874,550.72	0	11,148,749.28
Dev.	0	0	0	0	0
RWSSP	0	150,000,000		150,000,000	
Council's own revenue	33000000	15,000,000	0	15,000,000	0
Totals	**67,656,150**	**52,023,300**	**25,874,551**	**150,000,000**	**11,148,749**
NON-TIED BUDGET					
LGCDG	0	0	0	0	0
LGDG	0	0	0	0	0
General Fund	438,818,700	225,704,773	225,704,773	0	0
	0	0	0	0	0
LAMP	267500000	146865000	20518700	126,346,300	0
Council's own revenue	0	0	0	0	0
Totals	706318700	372569773	246223473	126346300	0
Grand Total	**1,633,097,700**	**1,666,354,044**	**916,075,735**	**786,681,807**	**108,596,502**

Source of data: Books of accounts and other records kept by Singida District Council

Flow of Funds in Babati District Council for the Year 2004/05 - Agricultural Sector (Figures are in TShs.)

Budget Item	Budget	Received/ collected	Spent at District HQ	Spent at village level	Balance
Agriculture and Livestock					
From Central Government: Other Charges (OC)	21,476,100	34,017,039	27,969,660	3,851,800	2,195,579
Development (investments) Funding					
DADP (from Central Government- MAFS)	30,396,248	30,396,248	0	30,396,248	0
PADEP	0	115,705,500	86,884,215	26,962,500	1,858,785
LAMP	79,691,800	79,691,800	0	53,425,840	26,265,960
Total					

Source: District records.

Babati Council Revenues

Expenditure Item	Budget	Received/ collected	Spent at District HQ	Sent to/Spent at village level	Balance
Used for OC	456,890,154	245,184,409	208,893,646	36,290,763	0
Support Cooperatives/ SACCOS	9,457,800	1,297,150	1,297,150	0	0
District Contribution to LAMP Activities	15,745,000	15,745,000	15,745,000	0	0

Source: District records.

Gender Concepts Tool One: Thinking through needs and responses

Common productive, reproductive and community gender roles	What are the needs?		Government Intervention	
	Practical	Strategic	Central	Local

Tool one to support Approach One: Gender-disaggregated beneficiary assessment

Health Services	Benefit Community	Benefit Individual (W/M)		Total Score of service
		Women	Men	
Immunization				
Training of Health Workers				
Fencing and terracing the District health officer's office				
Construction of new health unit (maternity ward)				
Procurement of Drugs				
Radio Programmes				
Observation of national and international days (World HIV/AIDS Day)				
Staff allowance				
Total Score for Beneficiaries				

Community PIMA Card – Example One: Roads

	Indicator			
1	**Poverty Monitoring**			
	Rehabilitated Roads, Feeder Roads and Bridges c) Have any of the roads or feeder roads or bridges used to reach the villages in your community been rehabilitated in the last 12 months? d) If 'Yes', what are the names of roads or feeder roads or bridges, how many kilometres of roads have been rehabilitated, and what was the cost?			Y/N b) …….
	Name of road or feeder road or bridge of road	**Kilo-metres**	**Cost**	
	1.			
	2.			
	3.			
2	**Maintenance of Roads, Feeder Roads and Bridges**			
	a) Has there been any maintenance on any of the roads or feeder roads or bridges used to reach the villages in your community in the last 12 months? b) If 'Yes', what are the names of roads or feeder roads or bridges, how many kilometres were maintained, and what was the cost?			Y/N a) …….
	Name of road or feeder road or bridge of road	**Kilo-metres**	**Cost**	
	1.			
	2.			
	3.			
3	**Construction of New Roads and Feeder Roads**			
	Have any new roads or feeder roads been constructed in your area in the last 12 months? b) If 'Yes', what are the names of roads or feeder roads, how many kilometres were constructed, and what was the cost?			Y/N a) ……
	Name of road or feeder road or bridge of road	**Kilo-metres**	**Cost**	
	1.			
	2.			
	3.			

4	**Construction of New Bridges and Culverts**			
	Have any new bridges or culverts been constructed in your area in the last 12 months? If 'Yes', what are the names of the bridges and culverts constructed and what was the cost?			Y/N a) …….
	Name of bridge or culvert		**Cost**	
	1.			
	2.			
	3.			
5	**What other issues does your community have about roads?** …….. …….. …….. …….. …….. ……..			

Roads - Notes for Committees

Question 1

This question is about Poverty Monitoring Indicators. For roads this is

- Kilometres of rehabilitated rural roads

The question asks about rehabilitation of the roads, feeder roads and bridges used to reach the villages in your community.

a) Consider if any roads or feeder roads or bridges used to reach the villages in your community have been rehabilitated in the last 12 months. Write down Y for Yes or N for No.
b) If your answer is Yes,

- Write down the names of the roads, feeder roads or bridges that were rehabilitated.
- Count the number of kilometres of roads that were rehabilitated and write the number down.
- Write down how much was spent

Question 2

This asks about maintenance of the roads, feeder roads and bridges used to reach the villages in your community.

a) Consider if any of the roads or feeder roads or bridges used to reach the villages in your community have been maintained in the last 12 months. Write down Y for Yes or N for No.
b) If your answer is Yes,

- Write down the names of the roads, feeder roads or bridges that were maintained.
- Count the number of kilometres of roads that were maintained and write the number down.

- Write down how much was spent

Question 3

This asks about construction of new roads or feeder roads in your area.

a) Consider if any new roads or feeder roads have been constructed in your area in the last 12 months. Write down Y for Yes or N for No.
b) If your answer is Yes,

- Write down the names of the roads or feeder roads that were constructed.
- Count the number of kilometres that were constructed and write the number down.
- Write down how much was spent

Question 4

This asks about construction of new bridges or culverts in your area.

a) Consider if any new bridges or culverts have been constructed in your area in the last 12 months. Write down Y for Yes or N for No.
b) If your answer is Yes,
    - Write down the names of the bridges or culverts that were constructed.
    - Write down how much was spent

Question 5

- Have a community meeting and talk about your answers to all the Roads questions.
- Alter or extend your answers if needed.
- Write down any other issues the community has about roads. An example may be the difficulty of getting a sick person to the health centre because of the condition of the roads.
- If you can, include real examples about roads from families in your community. You do not need to write down their names. You can describe them as Family A or Family B, for example.

Community PIMA Card – Example Two: Agriculture and Markets

Agriculture and Markets – PIMA Card A – *Village Development Budget July 200x - June 200x*				
Development Budget Item	**Budgeted Amount**	**Source of Funds**	**Actual Expenditure**	**Is the expenditure producing the desired benefits?**
1.				
2.				
3.				
4.				

Agriculture and Markets – PIMA Card B - *Production Factors*					
B1.	**Extension services**				
B1.1	What types of extension advice were provided in your village last year and how satisfied are you with these services?				
		Not received	Poor	Satisfactory	Good
	• Pest management				
	• Improved seeds				
	• Advice on high return crops				
	• Crop processing advice				
	• Veterinary services				
	• Environmentally friendly farming				
	• Soil conservation				
	• Starting farmers' associations				
	• Irrigation techniques				
	• Crop storage				
	• Crop processing				
	• Livestock Products processing				
B1.2	I am satisfied with the extension services available to me.	Strongly agree Agree Not Sure Disagree Strongly disagree			
B1.3	Which 5 types of advice are most needed by farmers in you community?	1. 2. 3. 4. 5.			

B2	Credit
B2.1	Is there any credit facility in your community? Yes …… No ……. If yes, what type of facility is it and how many members does it have? ……..
B2.2	Has your village ever asked for or received advice from the District Cooperative Officer about how to set up a SACCOS? Have asked for advice…… Have received advice …… If advice was received, please say when?……

B3	Inputs
B3.1	In the last three years has access to seeds, fertilizer and pest chemicals • Improved …….. • Worsened …….. • Remained the same …….. If the situation has improved or worsened please explain why? …… ……
B4	**Water**
B4.1	How do crops receive water in your village? • Rain only……. • A reliable irrigation system…… • An unreliable irrigation system…….. • Carried water…….
B4.2	If there is an irrigation system, do all households in the village benefit equally? Yes…….. No…… If no, please say why?…….
B4.3	Has any work to build a new irrigation system or repair an existing system taken place in the year from June 200x to June 200x? Yes……. No…….. If yes, please give details of this work and how it was funded?……

Agriculture and Markets – PIMA Card C - *Market Access and Information*	
C1.	**Market Access**
C1.1	How far away is the nearest market from your community? …….
C1.2	How do most people travel to market? …….
C1.3	How long does it take to travel to market…. In wet weather?……. In dry weather?……..

C1.4	How much does it cost to go to market with a 90 kg bag? …….	
C1.5	Was any road maintenance carried out on roads to market from your community in the year from July 200x – June 200x? • Yes • No If yes, please give details of work done and the actual expenditure	
C1.6	Has your village included road development in its plans in the last year?……. If yes, please give details of work required……..	
C1.7	I am satisfied with road maintenance expenditure on the road to market	Strongly agree Agree Not Sure Disagree Strongly disagree

C2.	**Market Information**
C2.1	How many farmers' groups are in your village?…… If so, what benefits does membership of a group bring?……..
C2.2	Do farmers groups sell their produce as a group to improve price? • Yes • No • Sometimes How could producers best improve the price they receive for their crops? ……
C2.3	Do traders act together in order to keep prices down? If yes, explain how…….

Agriculture and Markets PIMA Cards
Notes for Community Monitoring Committees
PIMA Card A – Village Development Budget
Village Development Budget

- Committees will need to get help from village government to complete this section.
- Information should be gathered from the village budget which is closest in time to the period July 200x – June 200x
- Only budget items related to development need to be recorded. Development expenditures are those which will have a long term effect in the village, such as road rehabilitation, building school classrooms, improving irrigation, drilling bore holes, improving agricultural advice.
- The budgeted amount is the amount that was estimated to complete the development work.

- State the source of funds. Was the money from the government, from community contributions or from another organisation
- State the actual amount spent on the development work
- Finally, say if the work was completed and if the village is benefiting from the work in the way intended

PIMA Card B – Production Factors
Section B1. Extension Services
Question B1.1
- Consider all the training or information services your community has received from agricultural experts in the last 12 months.
- If the training or information services were not received in the community in the last 12 months please mark box for Not Received.
- If a service was received ask members of the committee to agree if it was provided Poor, Satisfactory or Good and mark the correct box.

Question B1.2
- Consider and agree how satisfied people in the village are with agricultural advice services
- Which of the categories best describes the opinions in the village

Question B1.3
- Ask committee members to think of 5-7 types of advice needed in the village. Nominate a committee member to write them all down.
- Ask each committee member to say which two reasons he/she thinks are the most needed types of advice and put a mark beside each.
- When members have made their choices add up how many times each type of advice has been chosen
- Place the types of advice in order 1 to 5 from most important to least.

Section B2. Credit
Question B2.1
- If there is an organised credit facility in your village please tick yes. If not, say no

Question B2.2
- This question asks if people in the village have ever asked for or received advice on how to set up a SACCOS
- Please answer Yes or No and say when advice was received

Section B3. Inputs
Question B3.1
- Committee members should discuss if the availability of seeds and fertilisers has improved, worsened or stayed the same and agree on an answer. Please also give reasons for this answer.

Section B4. Water
Question B4.1
- This question refers only to water for crops and <u>not</u> to drinking water. Please mark beside the method most used in the village

Question B4.2
- Only answer this question if the village has a system of irrigation. If there is an irrigation system, please say if everybody in the village has access to it and give reasons

Question B4.3

- Only answer this question if the village has a system of irrigation. Please say if any work took place on the irrigation system in the year between July 200x and June 200x. Describe the work. Was a new system built or was an existing system repaired or extended? Please say how the work was paid for. Did the community pay or was the government involved?

PIMA Card C – Market Access and Information

Section C1. – Market Access

Question C1.1

- Please say how far it is to the market in which most people from the village sell their produce

Question C1.2

- Please say what is the most common form of transport to market

Question C1.3

- Using the form of transport most used, how long does it take to get to market in dry weather and also in when the roads are bad in the rainy season?

Question C1.4

- If public transport is used, how much does it cost for one person to go to market with a 50 kg bag

Question C1.5

- Please say if any work took place on the roads to market in the year between July 200x and June 200x. Describe the work and say where it took place. Was a new road built or was an existing road repaired? Please say how much the work cost and how it was paid for. Did the community pay or was the government involved?

Question C1.6

- Please say if the village government has included road construction or maintenance in the last development plan. Give details.

Question C1.7

- Consider and agree how satisfied people in the village are with maintenance on the road to market
- Which of the categories best describes the opinions in the village

Section C2. – Market Information

Question C2.1

- Please say how many agricultural groups are in the village and think of some of the benefits of being a member of these groups.

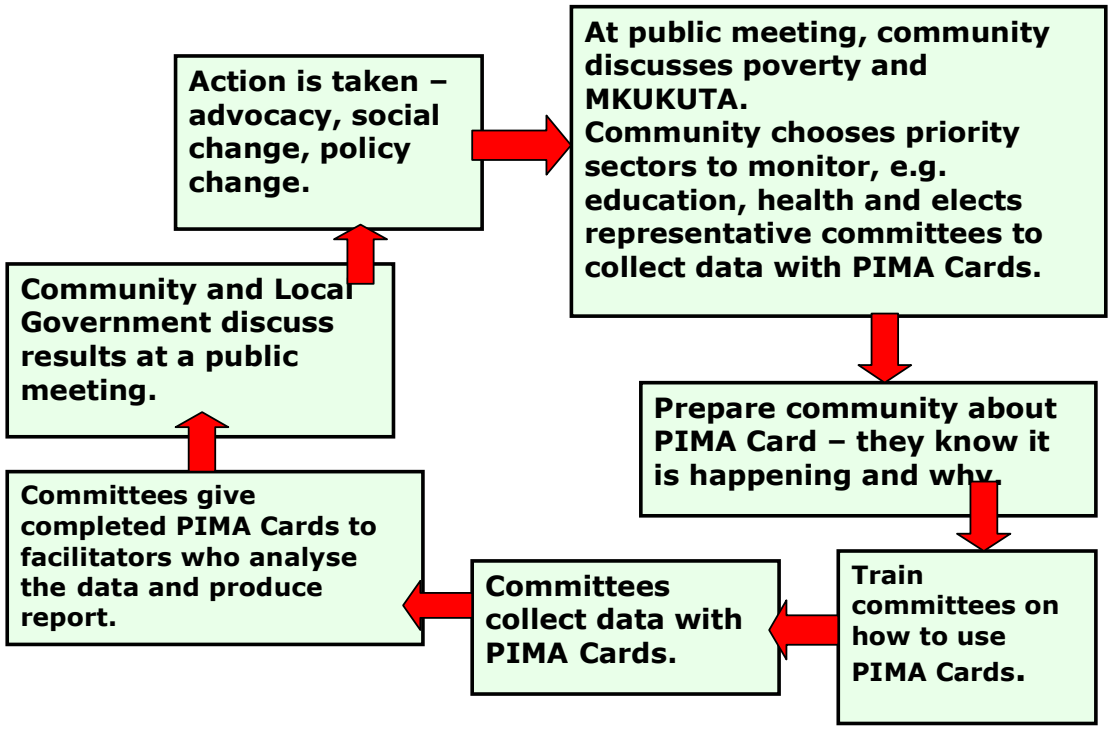
Question C2.2

- Please say if members of agricultural groups work together to get a better price at market or from traders.
- Also, consider how group members could get a better price for their produce.

Question C2.3

- Answer this question if most people in the committee think that traders act together to keep the prices they pay as low as possible. Explain how they do this.

Steps in the PIMA Card Process



Sample District Self Evaluation Card - Agriculture

Agriculture and Markets – District Self Evaluation Card	
A	**Crop Production**
A1	**Quantity of Cash Crops** What quantity of each cash crop was produced in the District in each of the last 3 years? Crop 200x 200x 200x Increase or Decrease …… …… …… …… What reasons are there for any increase or decrease? ……
A2	Which new cash crops have been grown in the District in the last year? …… ……
A3	**Quality of Cash Crops** a) Has the quality of Cash Crops produced in the District increased, decreased or stayed the same? Crop 200x 200x 200x Increase or Decrease …….. …….. …….. …….. What reasons are there for any increase or decrease? …… ……
A4	**Crops per acre** What quantity of cash crops and main food crops have you produced in the District from each acre? Crop 200x 200x 200x Increase or Decrease …… ……... ……... ……... ……...

	What reasons are there for any increase or decrease? ……..
A5	**Livestock** Approximately, what quantity of each type of livestock were in your district in each of these years? 200x 200x 200x Increase or decrease Cattle Goats Sheep …….. …….
B.	**General Questions**
B1	Please list, in order of importance, the 5 most important problems facing crop and livestock production in the District.. 1. 2. 3. 4. 5.
B2	Please list, in order of importance, the 5 most important problems facing crop and livestock marketing in the District.. 1. 2. 3. 4. 5.
C.	**Extension services**
C1	In the year July 200x-June 200x, which communities have your agricultural experts given training or information or supplies to for these aspects of farming? Pest management…… Improved seeds …… Advice on high return crops……. Crop processing advice…….. Veterinary services…….. Environmentally friendly farming technologies…… Soil conservation…….. Starting cooperatives or farmers' associations…….. Irrigation techniques…… Crop storage……. Crop processing…….. Livestock Products processing……

C2	In the year July 200x-June 200x, where did you vaccinate cattle, when, and what amount did you spend? Where/ Ward Month Tshs/= 1. …… 2. …… 3. …… 4. …… 5. …… 6. …… 7. …… 8. ……
D	**Water Sources**
D1	In the year July 200x-June 200x, what water sources (pipelines, small irrigation schemes, traditional irrigation activities, gravity schemes, water ponds) did you develop or rehabilitate? Type of Water Source Where / Ward Tshs/= 1. …… 2. …… 3. …… 4. …… 5. ……..
E	**Roads**
E1	Were any of the roads, feeder roads or bridges in your District rehabilitated, maintained or constructed in the year July 200x-June 200x? Ward Name of road or feeder road or bridge Kms of road Tshs/= 1. …….. 2. …….. 3. …….. 4. …….. 5. …….. 6. …….. 7. …….. 8. …….. 9. …….. ……..