
Decentralization and Local Governance Support Strategy

For Tanzania Mainland and Zanzibar

2018–2021



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ABBREVIATIONS

| | |
|--------|--|
| ASDP | Agricultural Sector Development Programme |
| BMU | Beach Management Units |
| CBG | Capacity-Building Grant |
| CC | City Council |
| CCHP | Comprehensive Council Health Plan |
| CDG | Capital Development Grant |
| CFR | Council Financial Report |
| CMT | Council Management Team |
| DADP | District Agricultural Development Plan |
| DALDO | District Agriculture and Livestock Development Officer |
| DED | District Executive Director |
| DeLoG | Decentralization and Local Governance |
| D-by-D | Decentralization by Devolution Strategy |
| DC | District Council or District Commissioner |
| DCDO | District Community Development Officer |
| DP | Development Partner |
| DPLO | District Planning Officer |
| ENGINE | Enabling Growth Through Investment and Enterprise |
| EPforR | Education Program for Results |
| ESDP | Education Sector Development Programme |
| FY | Financial Year |
| GIS | Geographic Information System |
| GOT | Government of Tanzania |
| GPG | General Purpose Grant |
| HoD | Head of Department |
| HSBF | Health Sector Basket Fund |

| | |
|---------|---|
| IGFT | Intergovernmental Fiscal Transfers |
| IPF | Indicative Planning Figure |
| IMES | Integrated Monitoring and Evaluation Systems |
| JHIRF | Joint Health Infrastructure Rehabilitation Fund |
| JICA | Japan International Cooperation Agency |
| LG | Local Government |
| LGA | Local Government Authority |
| LGCDG | Local Government Capital Development Grant |
| LGRP | Local Government Reform Programme |
| LLG (A) | Lower Local Government (Authority) |
| MC | Municipal Council |
| MDA | Ministries, Departments and Associations |
| M&E | Monitoring and Evaluation |
| MINS | Mbeya, Iringa, Njombe and Songwe (Regions) |
| MoF&P | Ministry of Finance and Planning |
| MoEVT | Ministry of Education and Vocational Training |
| MoH | Ministry of Health |
| MTEF | Medium-Term Expenditure Framework |
| NIDA | National Identification Authority |
| NGO | Non-Governmental Organization |
| NORAD | Norwegian Agency for Development Cooperation |
| NRWSSP | National Rural Water Supply and Sanitation Program |
| NSGRP | National Strategy for Growth and Reduction of Poverty (MKUKUTA) |
| OC | Other Charges |
| O&OD | Opportunities and Obstacles of Development |
| PE | Personal Emolument |
| PEDP | Primary Education Development Plan |
| PMFC | Programme Monitoring and Field Coordination |

| | |
|-----------|--|
| PFM | Public Finance Management |
| PFMRP | Public Finance Management Reform Programme |
| PMO-RALG | Prime Minister's Office – Regional Administration and Local Government |
| PO-RALG | President's Office – Regional Administration and Local Government |
| PO-RALGSD | President's Office – Regional Administration, Local Government and Special Departments |
| PO-PSM | President's Office – Public Sector Management |
| PSSN | Productive Social Safety Net |
| PRA | Participatory Rural Appraisal |
| RAS | Regional Administrative Secretary |
| RC | Regional Commissioner |
| REPOA | Research on Poverty Alleviation |
| RGOZ | Regional Government of Zanzibar |
| RWSS | Rural Water Supply and Sanitation |
| SACCOS | Savings and Credit Cooperative Societies |
| SEDP | Secondary Education Development Plan |
| SIDA | Swedish International Development Cooperation Agency |
| SOP | Standard Operating Procedures |
| SPRME | Social Policy Research Monitoring and Evaluation |
| SWAp | Sector-Wide Approach |
| TASAF | Tanzania Social Action Fund |
| TC | Town Council |
| TDV2025 | Tanzania Development Vision 2025 |
| TSCP | Tanzania Strategic Cities Project |
| UDEM | Urban Development and Environmental Management |
| UNICEF | United Nations Children's Fund |
| VADP | Village Agriculture Development Plan |
| VEO | Village Executive Officer |

| | |
|---------------|-----------------------------------|
| VDP | Village Development Plan |
| WADP | Ward Agriculture Development Plan |
| WATSAN | Water and Sanitation |
| WDC | Ward Development Committee |
| WDP | Ward Development Plan |
| WEO | Ward Executive Officer |
| WEC | Ward Education Coordinator |
| ZEC | Zanzibar Electoral Commission |
| ZUSP | Zanzibar Urban Support Project |

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FOREWORD

The UNICEF country programme for the United Republic of Tanzania (2016–2021) focuses on practical ways to realize the rights of children, and supports the government’s priorities for the welfare of children. UNICEF works in a Delivering as One context and contributes to the United Nations Development Assistance Plan II for Tanzania and the achievement of the Sustainable Development Goals. UNICEF’s work spans seven areas – health, water, sanitation and hygiene, nutrition, education, child protection and social policy. Innovation, gender equality, partnerships and support to humanitarian contexts are cross-cutting areas that underpin all the programme areas. The programme’s aim is to ensure that Tanzanian children and families, especially the most disadvantaged, have access to and benefit from quality social services, knowledge and opportunities, and thereby have a fair chance in life.

The programme is driven by several implementation strategies that are geared towards achieving results for children and women. These include developing the capacities of families and communities to care for children and access quality services; strengthening the national capacity to deliver quality and equitable social services; and generating data and evidence to bolster child-centred policy development and leverage more resources for children.

Realizing that virtually all these services in Tanzania are implemented through local government authorities (LGAs) and the consequent importance of a well-functioning system for decentralized service delivery and local governance, in January 2018, UNICEF in partnership with the relevant Tanzanian government authorities embarked on the development of a UNICEF support strategy for strengthening decentralization and local governance within the United Republic of Tanzania. The strategy is informed by a situational assessment with a focus on children, a government needs assessment and an analysis of UNICEF’s comparative advantage. The strategy has four major components namely: Support to Local Government Policy and Reforms, Citizen engagement in planning, budgeting and decision making, Data and evidence for informed decision-making, and Fiscal decentralization. These are important components of UNICEF’s overall sub-national engagement in the country.

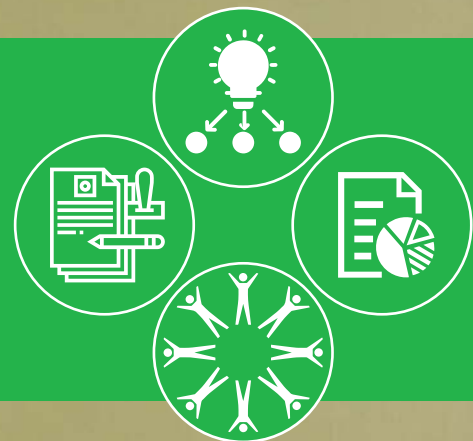
The Decentralization and Local Governance strategy is the result of work undertaken by the Social Policy section of the UNICEF Tanzania Country Office in collaboration with government counterparts: in particular, the President’s Office for Regional Administration and Local Government (PO-RALG) and the Ministry of Finance and Planning (Mainland Tanzania); and the President’s Office for Regional Administration, Local Government and Special Departments (PO-RALGSD) and the Ministry of Finance and Planning (Zanzibar). I would like to thank all the government officials, development partners, representatives from LGAs as well as UNICEF staff members who have worked together to develop this strategy. I also underscore UNICEF Tanzania’s commitment to delivering the intended results for the benefit of the citizens of Tanzania – children and women in particular – who depend on an effective, participatory and accountable system of local governance to support their well-being and quality of life.



Maniza Zaman

UNICEF Representative to Tanzania

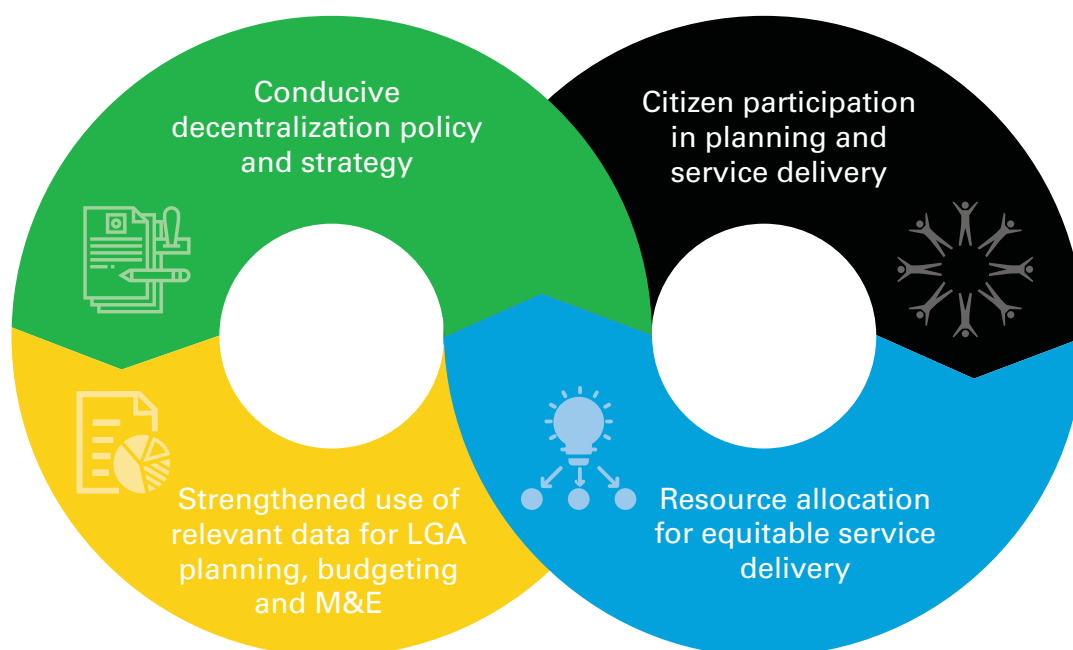
EXECUTIVE SUMMARY



During analysis and consultations, it became apparent that the DeLoG strategy needs to approach Tanzania Mainland and Zanzibar as individual entities since the two blocks of the country are guided by distinct legislation that have been created in response to different socio-economic contexts. The two regions are also in different stages of development and implementation of decentralization policies. Tanzania Mainland has for two decades implemented local government (LG) reforms but has now realized the need for a renewed policy on decentralization and has requested UNICEF for support to develop the same. While in Zanzibar, the government has recently developed an overall decentralization policy but is now seeking UNICEF support for the implementation of selected key priorities within this policy.

Chapter 2 of this document presents the strategy for Tanzania Mainland, and Chapter 3 presents the strategy for Zanzibar. The UNICEF support strategy for each area covers four main themes (see Figure E-1 below). Within each chapter, these four themes are described in greater detail, in relation to their relevance for Tanzania Mainland and Zanzibar, respectively. Both chapters contain a description of each of the themes as well as a summary theory of change and action plan for the first year of the strategy (FY 2018/19).

Figure E-1: Four common themes for UNICEF support under DeLoG Tanzania Mainland and Zanzibar



The above themes were selected based on government priorities for reform and capacity-building as well as the comparative advantages of UNICEF. UNICEF was already engaged in work within the latter three areas, whereas the first area was identified on specific request from PO-RALG and PO-RALGSD, which required assistance with clarifying the decentralization policy.

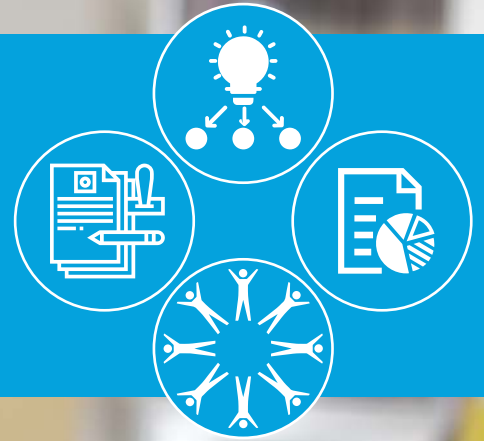
The four thematic areas are complementary, mutually reinforcing prerequisites for effective and accountable local governance and service delivery. Support for only selected areas would have limited impact.

Table E-1: Summary overview of DeLoG results for Tanzania Mainland and Zanzibar

| Thematic area | Key performance indicators – MAINLAND | Key performance indicators – ZANZIBAR |
|--|--|--|
| <p>1. National Decentralization Policy development and LGA planning and budgeting frameworks</p> | <ul style="list-style-type: none"> • Establishment of revised National Decentralization Policy • Increased awareness of the policy among relevant stakeholders • Finalization of Joint Government of Tanzania (GOT) and development partner (DP) supported strategy for the implementation of the new policy • Finalization of mechanism for coordination and monitoring and evaluation (M&E) of decentralization and local governance activities • Existence of quality and functional strategic plans in LGAs • Existence of quality and functional socio-economic profiles in LGAs • Capacity of LGA staff to plan and budget for children and youth needs | <ul style="list-style-type: none"> • Sector-specific guidelines for the decentralization of health and education services, including a clarification of the roles of the respective ministries and regional secretariates regarding LGA oversight and support • Implementation of guidelines by staff of sectors (within ministries and LGAs) • Finalization of modalities for joint (or harmonized) DP support to the Decentralization Plan and Road Map |
| <p>2. Political/citizen participation – Youth/adolescent and children platforms</p> | <ul style="list-style-type: none"> • Finalization of improved opportunities and obstacles (O&OD) guidelines sensitive to CYA issues • Documentation of experiences with youth clubs and similar forums for CYA engagement in schools and health facilities • Analysis of the LGA Youth Development Fund (YDF) and improvements finalized • Agreed guidelines for CYA-friendly local governance including social accountability monitoring established | <ul style="list-style-type: none"> • Improvement in functioning of ward councils and <i>shahia</i> consultative committees as institutions for effective citizen participation – including for CYA issues • Dissemination of information (budgets and accounts, etc.) by LGAs that would allow citizens (including CYA) to hold LGAs accountable |

| Thematic area | Key performance indicators – MAINLAND | Key performance indicators – ZANZIBAR |
|--|--|---|
| 3. Strengthened use of relevant data for LGA planning, budgeting and M&E | <ul style="list-style-type: none"> • Development of Child Rights Monitoring Report Cards • Identification of CYA issues by Local Government Monitoring Data Base (LGMDB) and Planning and Reporting Database (PLAN-REP) • Electronic Population Register System (ePRS) – documentation of experiences, and initiation and completion of rollout | <ul style="list-style-type: none"> • Socio-economic profiles and strategic plans for LGAs • Establishment of local governance M&E system that incorporates existing sector systems as well as experiences documented in subnational Child Rights Monitoring Report Cards, and possible introduction of ePRS |
| 4. Fiscal inequities and human resource (HR) deployment and motivation | <ul style="list-style-type: none"> • Generation of policy consensus among PO-RALG, Ministry of Finance and Planning (MoF&P) and President’s Office-Public Sector Management (PO-PSM) for a strategy to address fiscal inequities across and within LGAs; initiation of implementation • Finalization and implementation of motivation package for hard-to-reach areas • Review and implementation of fiscal transfer formulae | <ul style="list-style-type: none"> • Strategic and practical plan for fiscal decentralization for Revolutionary Government of Zanzibar (RGoZ) • Continued analysis of RGOZ budget allocations and public expenditure review with emphasis on subnational allocations for national and local debates • Improvement in adequacy and equity in resource allocations to LGAs |

1. INTRODUCTION



1.1 Background

Given the importance of local governance for achieving results for children, UNICEF and the Governments of Tanzania mainland and Zanzibar have agreed to jointly support a comprehensive set of programmes that focus on strengthening local government (LG) planning, budgeting, and monitoring and coordination systems. The assumption is that stronger LG systems and capacities will optimize conditions for implementing integrated and equity-based approaches to achieving results for children and youth; enhancing accountability; and promoting evidence-based planning and budgeting at the local level. In turn, this is expected to optimize the impact of public policies, programmes and services for children and youth, particularly the most marginalized.

UNICEF Tanzania's decentralization and local governance (DeLoG) agenda is positioned within its Social Policy portfolio, with clear linkages to the Planning, Monitoring, and Field Coordination team, which guides and oversees UNICEF specific engagement at the subnational level. It also links with UNICEF sector programmes, notably in terms of coordination, integrated planning and budgeting processes, as well as the financing mechanisms for sector functions at the LGA level, including fiscal transfers.

In order to more specifically design a support package for LGAs' systems and capacities in both rural and urban areas, and to ensure it is embedded in and complementary to on-going UNICEF-supported programmes at the subnational level, UNICEF decided to procure consultancy services to support the development of a DeLoG strategy for UNICEF Tanzania in both Tanzania Mainland and Zanzibar during the period 2018–2021, which guided the formulation process described below.

1.2 Formulation process

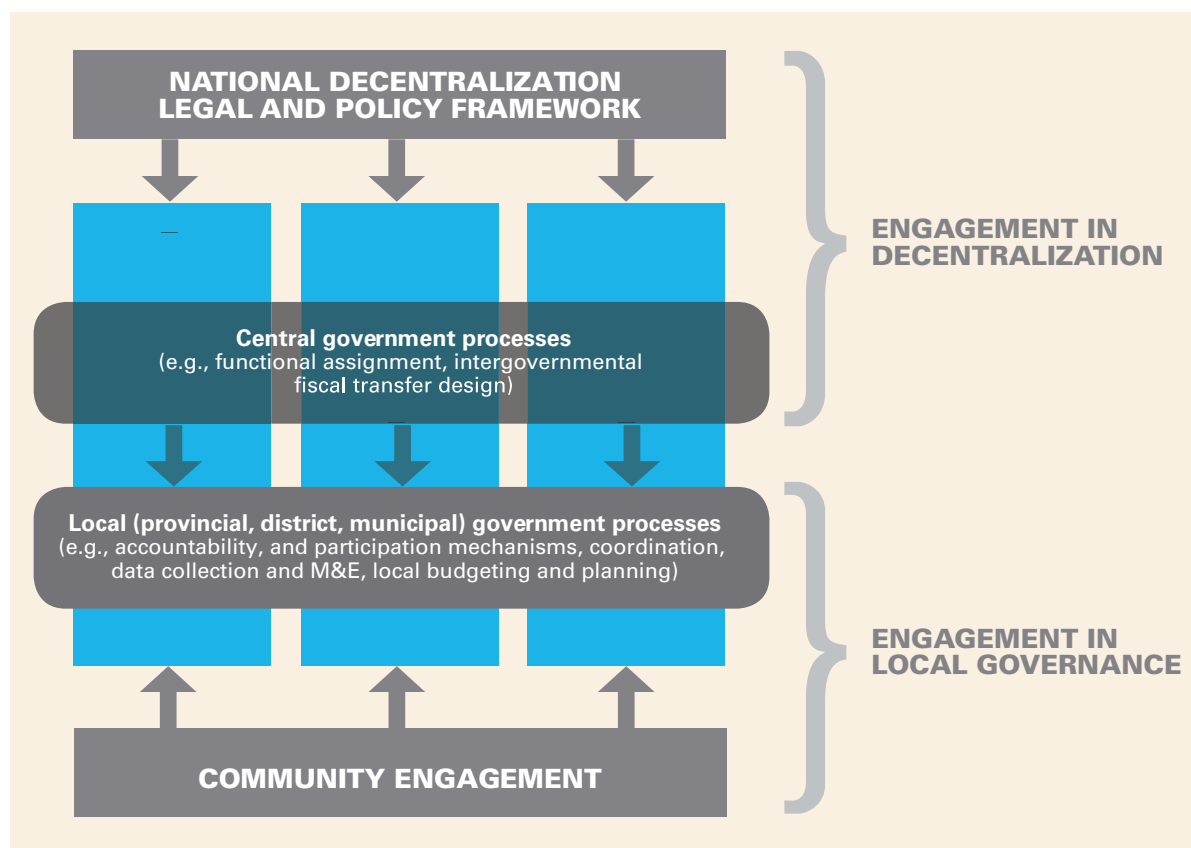
The formulation process included two main stages of work: a) an initial stocktake or **situational analysis**; and b) a consultative process for the **design** of the DeLoG strategy.

The situational analysis was undertaken from January to March 2018. It included:

- Review of literature on the state of decentralization and LG reforms in both Tanzania Mainland and Zanzibar
- Interviews in Tanzania Mainland and Zanzibar with government officials, LGs and selected development partners (DPs) on the status of decentralization, and government plans and priorities for further reform and capacity-building of LGs
- Consultations with UNICEF staff and review of documentation such as guidelines and strategies related to UNICEF work within decentralized contexts

The analytical framework for assessing potential UNICEF engagement in the area was modelled on the approach of the '*Global Stocktake of UNICEF Engagement in Decentralization and Local Governance, 2011–2015*' (de Wijn 2015) (see Figure 1). As illustrated in Figure 1 below, the analysis explores options for two types of interventions: a) top-down engagement in decentralization reform to improve the overall legal and policy framework guiding LGs; and b) bottom-up engagement in specific local governance processes.

Figure 1: Conceptual framework for assessing UNICEF DeLoG engagement



Source: UNICEF DeLoG 2015

The stocktake/situational analysis is documented in a separate report (UNICEF DeLoG Situational Analysis, April 2018).

The situational analysis formed the basis for the **consultative design** process undertaken from April 2018. This included:

- The development of the initial proposal for UNICEF DeLoG focus areas (as part of the situational analysis) to elicit initial comments from UNICEF and key government counterparts (PO-RALG and PO-RALGSD).
- Two consultative two-day workshops for government officials and UNICEF representatives: one held in Dodoma (for Tanzania Mainland), and one in Zanzibar. The workshops accomplished the following:
 - Validated the key findings and recommendations of the UNICEF DeLoG Situational Analysis 2018 report
 - Reviewed and validated proposals for the thematic focus areas
 - Formulated more detailed proposals for possible activities under each thematic area

- Subsequent preparation of the full proposal for UNICEF DeLoG Strategy 2018–2021: The first draft was submitted in May 2018 for comments, and a final version with the incorporated comments was published in 2018

1.3 Rationale for the DeLoG structure

Two important general observations from the situational analysis guide the current strategy. The first relates to the centrality of decentralized service delivery and local governance for the delivery of the UNICEF country programme in Tanzania (see Section 1.3.1). The second relates to the significant differences between Tanzania Mainland and Zanzibar (see Section 1.3.2) that consequently require the current strategy to be organized into distinct parts for each of these entities.

1.3.1 The Critical importance of DeLoG for the UNICEF country programme

The UNICEF country programme is organized into six main outcome areas. Local governments and decentralization are of key importance to all of these as illustrated in Table 1 below. In particular on Tanzania Mainland, the LGAs are primarily responsible for delivery of key basic local services such as primary health care, nutrition services, WASH, basic education, child protection services and as such also the most important services that influence child poverty patterns. In Zanzibar, the Government has more recently launched decentralization reforms, and the recent LG Act (2014) of Zanzibar also proposes largely similar service delivery responsibilities for LGAs in Zanzibar as on the mainland. Practical implementation of such devolution of functions has only very recently started in practice – initially with focus on basic education, primary health care and agricultural extension.

Table 1: UNICEF country programme areas and relationship with LGAs and decentralization

| UNICEF Tanzania country programme outcome area | Examples of direct relationships with LGA structures and decentralization policies |
|--|--|
| Effective coverage of high-impact reproductive, maternal, neonatal, child and adolescent health interventions | <ul style="list-style-type: none"> • Support for enabling environment: policy advocacy for Direct Health Facility Financing • Advocacy for increased and equitable health financing • Development of facility accreditation and reward guidelines (Zanzibar) • Strengthening of district health systems for evidence-based planning (Mainland and Zanzibar) • Capacity-building at subnational level for effective delivery of health services – including immunization (Mainland and Zanzibar) |

| UNICEF Tanzania country programme outcome area | Examples of direct relationships with LGA structures and decentralization policies |
|--|--|
| Improved, scaled-up and equitable use of HIV prevention, treatment, care and supervision interventions | <ul style="list-style-type: none"> • Strengthening of subnational capacity for data collection and use in selected LGAs • Testing of the inclusion of adolescent-focused livelihoods in the Tanzania Social Action Fund (TASAF) Productive Social Safety Net (PSSN) through LGAs • Testing of HIV interventions for adolescents and young people through LGA health facilities |
| Increased access for vulnerable groups to safe and affordable water supply, sanitation and hygiene | <ul style="list-style-type: none"> • Capacity-building of selected LGAs (LGA staff as well as schools management committees) for planning and implementation of sustainable WASH services • Delivery of WASH services in selected schools • Capacity-building in LGAs hit by cholera |
| Increased coverage of equitable, quality and effective nutrition services among children under five years old | <ul style="list-style-type: none"> • Development and implementation of nutrition information and surveillance systems at the national and LGA levels • Support for development of LGA plans and budgets for the provision of priority nutrition interventions • Strengthening of capacity of service providers (health staff and community health workers), and provision of supplies for maternal, infant and young child feeding (IYCF) services in select LGAs • Strengthening of capacity of service providers (health staff, community health workers, and small- and medium-scale producers), and provision of supplies for multiple micronutrients supplementation, universal salt iodization and fortification to prevent anaemia, iodine and Vitamin A deficiencies in select LGAs • Strengthening of capacities of select regions and LGAs for the implementation of multi-sectoral nutrition responses |

| UNICEF Tanzania country programme outcome area | Examples of direct relationships with LGA structures and decentralization policies |
|--|---|
| <p>Better access for girls and boys to a National Child Protection System that prevents and responds to physical, sexual and emotional violence, abuse, neglect, exploitation and harmful social practices, and access to adequate adult care across the life cycle</p> | <ul style="list-style-type: none"> • Decentralized birth registration initiative piloted for national rollout, with training of LGA health workers • Capacity-building of social welfare officers and other key LGA staff and institutions for child protection • Creation of district child protection teams, initially in 20 UNICEF-supported districts • Set up a child protection management information system |
| <p>Reduction of child poverty in all its forms through quality, evidence-based policies, programmes and budgets for all children, especially the most marginalized, at the national and subnational levels</p> | <ul style="list-style-type: none"> • Analysis of child poverty patterns at the national, regional and district levels • Advocacy for prioritization of children in national and LGA budgets • District profiles (initially for six districts) in Zanzibar |

1.3.2 Distinctive Local Government Systems in Mainland and Zanzibar

The concept of LGs is entrenched in the Constitution of the United Republic of Tanzania. However, the details of how the system is to function is left to be determined by Parliament on Tanzania Mainland and the House of Representatives in Zanzibar. Hence, the LG systems in the two parts of the United Republic of Tanzania are regulated by two quite discrete sets of laws and regulations based on their distinct historical development and socio-economic conditions.

The main differences between the Mainland and Zanzibar can be summarized as follows.¹

1. **Functional** assignments and fiscal decentralization: There has been a relative degree of consensus on LG functions for almost two decades in the Mainland. Thus, basic education, primary health care, agricultural extension, and a number of other local services have been decentralized to LGAs. A system for fiscal decentralization (mainly based on fiscal transfers) has been put in place. In Zanzibar, the decision to decentralize functions to LGAs is more recent (2014), and the corresponding systems and financing modalities are largely yet to be defined.
2. **Structures:** The population size of regional and LG structures in Zanzibar is approximately only 10 per cent of similar structures on the Mainland. However, the formal assignment of functions is generally similar.
3. LG capacities for **planning, budgeting, implementing** and M&E are much lower in Zanzibar than in the Mainland. This is to a large extent explained by the early stage of decentralization in Zanzibar as well as the smaller size of LG structures in the region.
4. **Political participation:** Contrary to Tanzania Mainland, there are no democratically elected structures in Zanzibar at the village level. In addition, there have for several years been significant challenges in the conduct of LG council elections, leading to boycotts by the opposition and consequently very poor political representation in the councils – particularly in Pemba.
5. The overall status of decentralization reforms also differs across Tanzania Mainland and Zanzibar:
 - Tanzania Mainland has for two decades been implementing decentralization reforms based on the Local Government Reform Policy (LGRP) (1998). However, as the previous phases of intensive reforms under LGRP I and II have been completed, it is now recognized that the 1998 LGRP needs to be overhauled to ensure further clarification of roles and responsibilities across levels of government as well as to create a more conducive environment for effective and accountable local service delivery. PO-RALG is therefore spearheading a government process for renewed policy clarification and subsequent decentralization strategy development. This process is in its initial stages.
 - On the other hand, the Revolutionary Government of Zanzibar (RGOZ) has for several years had a more updated decentralization policy and strategy that has outlined the broad direction of reforms with new benchmarks such as the Local Government Act (2014) and the recent (2018) decentralization of health, education and agriculture staff to LGAs. The strategy underscored the need for, and provides broad guidance to, subsequent reforms in areas such as LG finances and human resource management (HRM) and increased local participation and accountability.

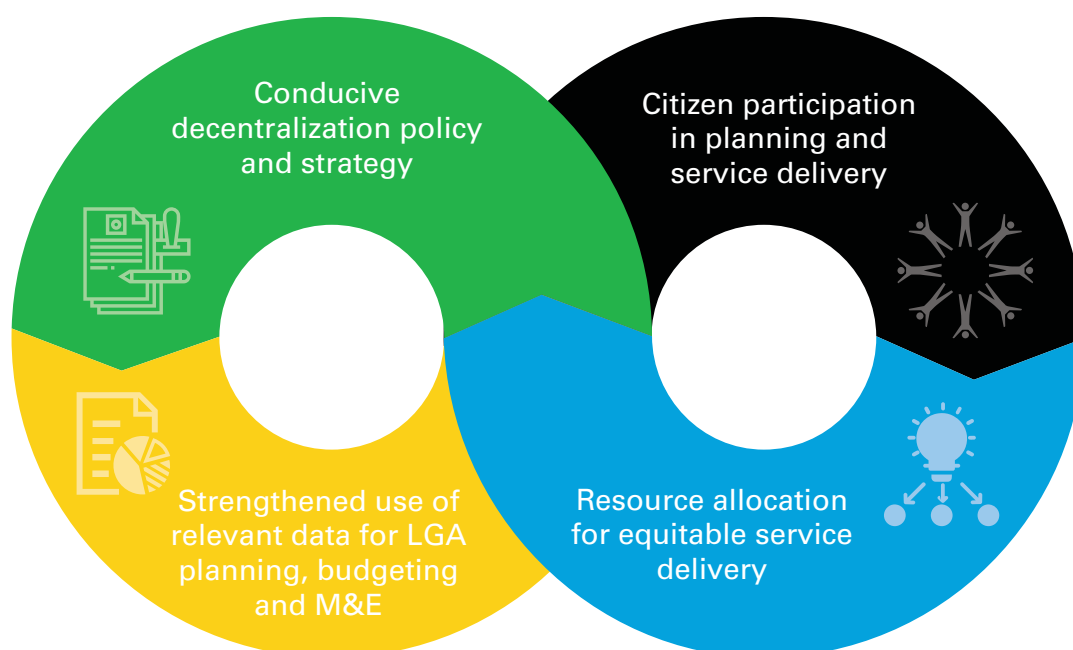
¹ For a more detailed discussion of these differences, see Situational Analysis for UNICEF DeLoG (Tidemand 2018).

1.4 Overview of the strategy

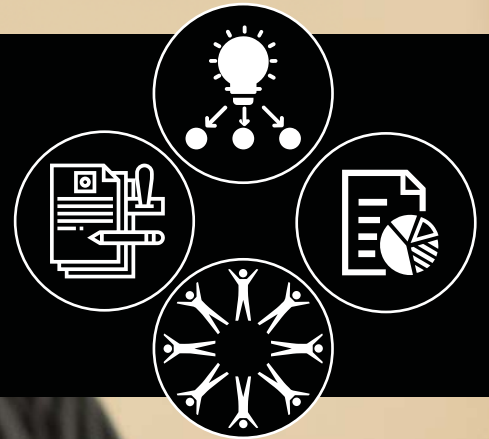
During analysis and consultations, it became apparent that the DeLoG strategy needs to approach Tanzania Mainland and Zanzibar as distinct entities, as the two regions are guided by different legislations that were created in response to different socio-economic contexts.

Chapter 2 presents the strategy for Tanzania Mainland, and Chapter 3 presents the strategy for Zanzibar. However, the strategy for each area covers four main themes or UNICEF entry points for support (See *Figure 2 below*). Within each chapter, these four themes are described in greater detail with regards their relevance to Tanzania Mainland and Zanzibar, respectively. Each chapter contains a description of the themes as well as a summary theory of change and an action plan for the first year of the strategy (FY 2018/19).

Figure 2: Four common themes for UNICEF support under DeLoG Mainland and Zanzibar



2. TANZANIA MAINLAND



2.1 Status of decentralization and local governance

For the last two decades, the Government of Tanzania (GOT) has been working on improving its framework for decentralization and on building LG capacities in the Mainland. In 1998, the government issued a Local Government Reform Paper that formed the policy basis for the joint government- and donor-funded Local Government Reform Programme (LGRP phases I and II). Since 1999, all major local services were officially devolved to LGAs: basic education, primary health care, agricultural extension, rural water supply, local roads, social security and community development, etc. The reform has achieved certain results: the budget for LGAs has significantly increased, and technical capacities have been built in many LGA areas such as improved PFM (Public Financial Management), planning, procurement and auditing. Also, political decentralization within LGs is relatively advanced in Mainland Tanzania in the sense that LGA councillors have been democratically elected within the multiparty democratic system on a regular basis since 1995, and in the lower-level councils (villages, *vitongoji* (hamlets), *mitaa* (streets), etc.) since 1994.²

However, there are many challenges and areas in need of improvement:

1. The **concept of decentralization** is increasingly being interpreted differently by various ministries, departments and agencies (MDAs) of the government, leading to some overlaps and confusion in service delivery roles and responsibilities.
2. Most of the **fiscal resources** at the LGA level are highly **earmarked**, leaving LGAs with limited discretion in local planning and budgeting.
3. The intended system of formula-based allocations to LGAs has not been effectively implemented, and **fiscal and human resources are currently distributed in a very inequitable and inefficient manner**, with certain areas being distinctly under-served, while other areas are relatively well funded.
4. **Citizen participation** in planning and oversight of LGA delivery of services is constrained by limited LGA autonomy and the low capacities of LGA councillors. **Youth, adolescents and children** face particular challenges due to cultural barriers and weak or absent institutional arrangements for the articulation of their views.
5. **M&E of LGA service delivery is relatively weak**, impacting government and LGA capability for evidence-based planning, resource allocations and accountability.

The government has accordingly taken up an initiative to clarify the policy on decentralization, and to subsequently develop a strategy for decentralization reform and LG strengthening, spearheaded by PO-RALG.

2.2 UNICEF DeLoG: Strategic vision, mission and theory of change

2.2.1 UNICEF DeLoG Tanzania Mainland: vision and mission

The overall goal or vision for the DeLoG strategy can be summarized as follows:

LGAs in Tanzania Mainland become more responsive to the needs of children, adolescents and youth, and build the capacity to deliver the required services in an equitable manner.

² For a more detailed situational analysis, see part II of this report – Situational Analysis for UNICEF Tanzania Decentralization and Local Governance Support Strategy (Mainland and Zanzibar) (Tidemand 2018).

The corresponding UNICEF DeLoG mission is as follows:

To work as a trusted partner of the government and people of Tanzania in their efforts to reform its system for local governance and service delivery for improving the lives of children and youth, in accordance with the mandate and relative strengths of UNICEF and in collaboration with other relevant development partners.

2.2.2 Intervention areas and outcomes

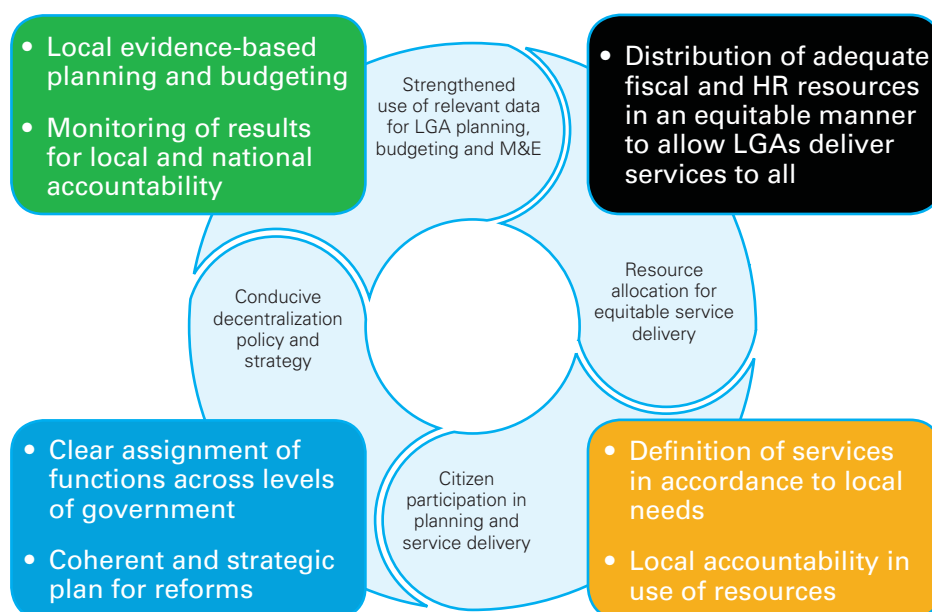
Based on the situational analysis and stakeholder consultations, it is recommended that UNICEF DeLoG support should be organized around four main thematic strategic interventions:

1. National Decentralization Policy development and facilitation of a coordinated response in the form of a programme to implement the policy;
2. Citizen participation with particular emphasis on children, youth and adolescents (CYAs) within general LGA planning and budgeting as well as special thematic areas;
3. Strengthened use of relevant data for LGA planning, budgeting and M&E (with emphasis on CYA issues);
4. Efforts to improve fiscal decentralization and address the current patterns of inequity in resource allocation, particularly those which affect children and youth in the most under-served and remote LGAs.

The selection of thematic areas has been guided by the priorities of PO-RALG for reform and capacity-building and the comparative advantages of UNICEF. UNICEF is already engaged in work within the last three areas, whereas the first area has been demarcated on specific request from PO-RALG to assist with the clarification of the National Decentralization Policy.

The four thematic areas are **complementary, mutually reinforcing prerequisites for effective and accountable local governance and service delivery**, as illustrated in Figure 3 below. Support for only selected areas will have limited impact. For instance, more participatory planning and budgeting will only lead to improved service delivery if it takes place within a coherent policy framework and if adequate fiscal and human resources are allocated.

Figure 3: UNICEF thematic areas for DeLoG Mainland and expected outcomes



2.2.3 DeLoG theory of change and overall approach

Outcomes to be achieved within each of the four thematic areas through four corresponding strategic interventions are summarized in Figure 4 and are described in further detail in Section 2.3.

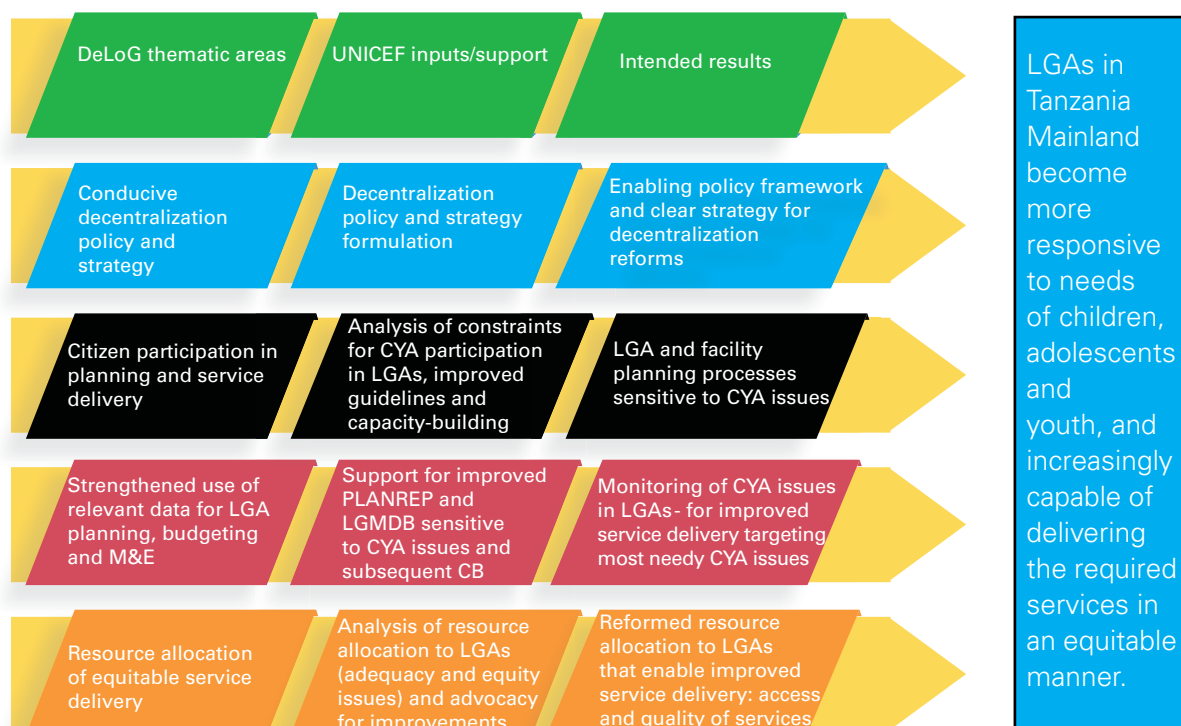
UNICEF support is provided through PO-RALG and coordinated within PO-RALG by the Directorate of Sector Coordination (DSC). The overall UNICEF approach to support PO-RALG will be process-oriented and responsive to emerging issues – opportunities and challenges – as they arise. Activity-level details can therefore be provided only for the first year, and many subsequent activities will depend on data from the first year of support, such as results from policy formulation or analytical studies (see Section 2.4 Tanzania Mainland: First-year work plan 2018/19). Support to PO-RALG will seek to establish sustainable national policies, systems and capacities. Appropriate systems will be field-tested in selected LGAs within the existing MINS regions (Mbeya, Iringa, Njombe and Songwe) where UNICEF has ongoing project activities and staff.

Support for the development of an overall decentralization policy for Tanzania Mainland is a key element of the UNICEF DeLoG strategy. The development of the Government of Tanzania Decentralization Policy and the subsequent support strategy will provide guidance for UNICEF DeLoG support within all four thematic areas. Work within the other thematic areas will initially focus mainly on furthering analysis and will thus inform future interventions beyond the first year.

Upstream policy work will be informed by local-level activities with the aim of furthering a conducive policy framework for improved local-level activities. Special attention will therefore be paid to the documentation of lessons from local-level implementation.

PO-RALG and other key government offices are now located at Dodoma where UNICEF, along with other UN agencies, have established a sub-office. DeLoG support to PO-RALG will require close and regular coordination and consultation with the latter; it is therefore envisioned that DeLoG support will be coordinated largely through the Dodoma UNICEF sub-office.

Figure 4: DeLoG theory of change by thematic areas – Tanzania Mainland



2.3 Strategic interventions

The four strategic interventions implemented under the DeLoG theory of change are described in greater detail below. The description for each area includes a) problems to be addressed; b) approach and activities; and c) expected results.

2.3.1 National Decentralization Policy development and LGA planning and budgeting support

Strategic issues

A key challenge in the ongoing decentralization efforts in Tanzania Mainland is the absence of an updated guiding document for decentralization reforms. It is widely recognized that the 1998 LGRP is outdated, and that clear policy guidance is required to address current challenges in decentralized service delivery, where each MDA to a large extent implements its own sector-specific strategies at the local level without sufficient cross-sectoral coordination. Thus, PO-RALG DSC is spearheading the development of a National Decentralization Policy. Terms of reference (TORs) have been prepared for this assignment and consultancy services are being procured. In addition, a functional review of sectors' and MDAs' compliance with the decentralization by devolution (D-by-D) policy is in progress, spearheaded by the Reform Secretariat. TORs have also been prepared for the development of a Local Government Strengthening Programme (LGSP) to be undertaken once the policy has been agreed upon.

Approach and strategic activities

UNICEF has been approached to support the development of the National Decentralization Policy of Tanzania. The GOT, through PO-RALG, has developed TORs for this assignment. This analytical and policy work represents a great opportunity for engagement and dialogue on a framework for improving local governance and the decentralized delivery of services. It is recognized that the assignment carries some risks which will in turn be mitigated in the approach to the management of the study and corresponding consultations:

1. Firstly, the policy might become too vague if substantive issues are avoided – e.g., the lack of a clear position on the functions of LGAs versus various agencies; degree of LGA control of HRM; degree of local autonomy in local resource mobilization; government commitment to formula-based fiscal allocations, etc. Thus, there is a need for developing a **comprehensive** policy that addresses all the relevant issues that affect the current delivery of local services and local governance.
2. Secondly, an overambitious policy may possibly not be implementable due to the lack of political commitment to substantive reforms if the process is hurried through, and if policy positions are developed without quality technical analyses and proper consultations. Hence, it is recognized that sufficient **technical as well as political consultations** will be required for successful policy formulation.

The assignment is being coordinated by PO-RALG (DSC) and is supported by a UNICEF-procured consultancy team with in-depth international and Tanzanian decentralization and local governance expertise. The TORs for the assignment present the overall objective of the assignment: To develop the National Decentralization Policy of Tanzania Mainland with a focus on political, fiscal and administrative decentralization, strengthen central–local relations and local economic development service delivery, and improve local governance.

Once the policy is developed, PO-RALG will seek to develop a subsequent strategy (tentatively, Local Government Support Programme or LGSP) for its implementation. UNICEF will explore support for development of the programme in collaboration with other DPs when the policy is in place. Once formulated, this strategy should guide subsequent UNICEF support.

During consultations with PO-RALG (DSC), it was also proposed that sector coordination issues should more generally be supported. This could be an activity area within the broader LGRP III, including for instance:

1. Technical support for the coordination of policies and programmes implemented through PO-RALG – e.g., proper mapping of all relevant subnational projects and capacity-building initiatives.
2. Joint annual DeLoG sector reviews that would cover cross-sectoral aspects of all major subnational capacity-building and service delivery arrangements.

The precise scope of the coordination activities needs to be defined in relation to the agreed National Decentralization Policy and the related LGSP.

Expected results

The expected results from this strategic intervention are:

- Development of a National Decentralization Policy
- Development of an agreed programme or strategy for the implementation of the policy
- Modality for coordination of DeLoG policies and programmes finalized
- Joint annual DeLoG sector review

2.3.2 Political/citizen participation: Youth/adolescent and children platforms

Strategic issues

1. The GOT has developed a range of platforms and procedures for participatory planning through LGAs (at district and sub-district levels) and service delivery units (schools, clinics, etc.). This includes, first and foremost, regular elections to LGA councils as well as 'grassroots structures': villages, *vitongoji* and *mitaa*; and elected school and health facility committees. In addition, since 2000, PO-RALG has promoted systematic use of participatory planning using the opportunities and obstacles to development (O&OD) methodology. UNICEF has in the past provided significant support for these efforts. However, it is recognized that citizen participation – in particular, CYA participation – could be further strengthened. Through analysis and consultations, the following **challenges** were identified:
 - **Some general participation fatigue and corresponding low levels of participation** by citizens – partly because of a lack of follow-up on previous stages of public participation, which in turn reflects inadequate non-earmarked resources for planning in LGAs at the council, village and facility levels. PO-RALG seeks to address this through improved LGA financing modalities (*see entry point 4 below*). Other reasons for the lack of active participation in many LGAs and facilities are citizens' limited awareness of their right to participation at both the facility and LGA level as well as their limited access to relevant information that will enable effective participation.
 - In addition, **CYA face particular challenges** with regard to effective participation in the management of local service delivery at both LGA and facility levels. These challenges are the results of: a) cultural barriers to CYA participation in most communities in Tanzania; b) inadequate civic education and low CYA awareness of options for public participation; and c) weaknesses in some of the legal, policy

and regulatory or planning frameworks that obstruct sufficient opportunities for meaningful CYA engagement.

Approach and strategic activities

PO-RALG is currently working, with support from the Japan International Cooperation Agency (JICA), on updating the O&OD methodology for bottom-up participatory planning through the LG system in Tanzania Mainland. With this overall framework, UNICEF will specifically target the youth/child aspect of LGA planning and service delivery. This will include:

1. Review and comment on the new O&OD guidelines for sensitivity to CYA issues as well as analysis of previous efforts to increase CYA engagement in LGA affairs such as the introduction of youth councils in LGAs.³ Stakeholder consultations suggested the importance of involving CYA in a manner that is engaging and attractive to the target group – e.g., exploring the use of football matches, social media and information and communication technology (ICT) as modalities for engaging with CYAs.
2. Review and support improved for youth engagement in direct facility management through CYA engagement in school and health facility committees. During stakeholder consultations, doubts were expressed regarding the effectiveness of current arrangements: in some facilities the modalities might work; in others, they might not. Hence, a stocktake of experiences with youth clubs and similar forums for CYA engagement in schools and health facilities is recommended. The USAID-funded Public Sector Systems Strengthening (PS3) programme currently includes plans for research on facility management for PO-RALG that UNICEF could possibly link up with and/or build upon (the study is tentatively scheduled for between June–December 2018).
3. Develop guidance and capacity-building for councillors who are members of the Standing Committee on Social Services and/or the Finance Committee as well as other LGA leaders on youth and child policy implementation.
4. Analyse and provide support for improving the Youth Development Fund (YDF). For more than two decades, the YDF has been implemented through all LGAs in Tanzania: “The National Youth Development Fund was established in the financial year 1993–1994 under section 17 (1) of ‘The Exchequer and Audit Ordinance (cap. 439) No. 21 of 1961’ . The rationale of this development fund is also articulated in the Revised National Youth Development Policy of 2007 sub section 3.12 on youth and informal sector initiatives. The general objective of the fund is to empower youth in income generating activities by providing credit. LGAs are obliged to allocate 5 per cent of all local revenues to the YDF. Some case studies suggest very poor management of the fund (poor selection of participants, limited impact and poor repayments) (Mussa 2018). Analysis of the YDF may provide a practical entry point for improved youth and adolescent engagement in LGA management.

For the abovementioned activities, special attention should be paid to urban–rural particularities – including specific issues in remote and marginalized rural areas, small town councils, and large urban municipalities as well as the specific challenges presented by informal settlements within urban areas.

5. Undertake studies on CYA participation in local-level planning in urban settings to guide such an urban–rural specific focus, it is also suggested to. Special attention should be paid to the situation in various urban LG institutions including cities, municipalities (of

³ Please note that definitions of CYA differ across policy papers: e.g., adolescents are defined as the 10–19 years age group in ‘Adolescence in Tanzania’ (UNICEF 2011), while Tanzania’s National Youth Development Policy (2007) defines youth as 15–35 years old

different sizes) and town councils as well as emerging LGAs such as township authorities or other new urban centres. The study could be part of a general review of urban participatory planning, in view of the fact that various approaches have been tested in urban areas over the years. The study may also include an exploration of urban-specific poverty issues confronting CYAs and of the ways by which LG planning can be improved to respond to these challenges.

Expected results

1. Review and improvement of O&OD guidelines in response to CYA needs and issues
2. Completion of analysis of previous efforts toward increasing CYA engagement in LGA affairs such as the introduction of youth councils in LGAs, with the development of an updated strategy for subsequent UNICEF DeLoG support within this thematic area
3. Completion of analysis of experiences with modalities of CYA engagement in direct facility management (school and health facility committees), and finalization of subsequent recommendations for UNICEF DeLoG support
4. Development of guidance and capacity-building for councillors who are members of the Standing Committee on Social Services, Finance Committee, and other LGA leaders on youth and child policy implementation
5. Completion of study on YDF, with development of strategy for improvements
6. Completion of study on CYA poverty issues in urban settings and improvement of LG planning in urban areas to better respond to these

2.3.3 Strengthen use of relevant data for LGA planning, budgeting and M&E

Strategic issues

LGA M&E systems are weak, and consequently, local planning and budgeting are subsequently not evidence-based or coordinated across sectors. Some sector-specific M&E systems are in place, but systems for cross-sectoral planning are particularly weak.

Approach and strategic activities

UNICEF will support PO-RALG's ongoing efforts to improve its core M&E systems with an emphasis on CYA issues. This will build on PO-RALG efforts, supported by PS3/USAID, for improving planning and reporting using PLAN-REP and the Local Government Monitoring Database (LGMDB).

In addition, UNICEF will collaborate with PO-RALG to explore the continued relevance of ongoing UNICEF support to:

1. Subnational Child Rights Monitoring Report Card: Efforts will be made to explore how this may be integrated with or at least linked to LGMDB and PLAN-REPs.
2. Electronic population register system (ePRS): A study has been conducted to document experiences from a pilot phase in the Coast and Songwe regions. A strategy is being developed for scaling ePRS and establishing linkages with LGMDB.

Expected results

- Inclusion of CYA issues in LGMDB/IMES
- Subnational Child Rights Monitoring Report Card within LGMDB developed and integrated

- ePRS experiences reviewed and included within relevant national systems (such as LGMDB)
- ePRS rollout strategy finalized, and ePRS documentary for advocacy created

Ultimately, the development of core LG M&E systems will enable better coordination across sectors, and more timely and reliable information for local planning and monitoring of LGAs and service delivery.

2.3.4 LGA resource allocation: Fiscal inequities and human resource deployment and motivation

Strategic issues

LGAs will be able to deliver services only if they are provided with adequate fiscal and human resources. Evidence suggests that while there are inadequacies in the overall availability of resources for local service delivery, the current distribution of resources across LGAs (and within LGAs in terms of allocation across various schools and health facilities) is so inequitable that it leads to significant inefficiencies, constituting probably the single-most critical cross-sectoral challenge for improved local service delivery to children and youth – particularly with regard to youth and children’s access to services in the more disadvantaged and remote rural LGAs. The Public Expenditure Review (2014) proposed ways of addressing this major systemic challenge. The recommended strategy requires a combination of the following:

- Concerted efforts for more specific targeting of the most under-served LGAs and facilities when new staff are deployed
- Development and funding for staff retention and motivation schemes in the most under-served LGAs
- General improvements to HRM management in LGAs and corresponding PO-RALG/PO-PSM monitoring of these

Approach and strategic activities

Implementation of the abovementioned government strategy will require effective coordination across key sector ministries, in addition to the Ministry of Finance and Planning (MoF&P), PO-RALG and PO-PSM. It will be beyond the capacity of UNICEF to support all the elements of this strategy, but UNICEF could play a key initial role in deepening analysis of the issues and advocating required reforms that could subsequently be supported by several other DPs.

Such analysis will build on and further expand ongoing UNICEF advocacy for resource allocation for children in the government budget⁴ by deepening analysis of inequities and initiating efforts to address these. The analysis could include a review of recent sector-specific interventions – such as the TZ Education Program for Results (EPforR), the Strengthening Primary Health Care (PHC) for Results Program, etc. – and the extent to which they successfully address cross-sectoral challenges in local staff motivation and attraction, thereby significantly reducing inequities. A comprehensive government response to these challenges is likely to feature within the updated National Decentralization Policy and the corresponding government strategy for its implementation. Once the overall government strategy is developed, UNICEF will seek to support its implementation within its areas of strength. This may include continued support for regular situational analyses as well as technical support for the implementation of agreed elements of the strategy – such as practical implementation of staff motivation packages (likely

⁴ For details on UNICEF advocacy in this area, see the ‘Public finance for children’ page on the UNICEF Tanzania website: https://www.unicef.org/tanzania/resources_21193.html

to include both fiscal and non-fiscal incentives) – with a possible emphasis on implementation within the already UNICEF-supported MINS regions.

Expected results

It should be noted that issues relating to adequacy and equity of LG fiscal transfers have been much debated and are not likely to be resolved overnight.

Immediate results will primarily include:

- Analysis of fiscal inequity issues updated, with an emphasis on the facilitation of a coordinated government response and practical solutions
- Development of practical and adequately resourced models for staff motivation in underserved areas

Medium and long-term results will (as the agreed strategy is implemented) include:

- Gradual improvements in resource allocations targeting under-served LGAs and facilities
- Gradual improvements in fund adequacy
- Gradual improvements in staff motivation and retention in underserved areas

2.4 Tanzania Mainland: First-year work plan 2018/19

The first-year work plan will include support for an overarching government decentralization policy and implementation strategy. This may in turn guide all subsequent UNICEF interventions. In addition, analytical work will be undertaken in all four proposed thematic areas for UNICEF DeLoG support in FY 2018/19 in order to guide subsequent capacity-building and related activities in later years. UNICEF support will be process-oriented and adaptable to emerging needs. Activities in the second year of DeLoG and beyond are tentative and subject to the results and recommendations that arise from the studies and analyses in the first year of implementation.

Table 2: Work plan for 2018–2021 – Tanzania Mainland

| Thematic area | Activities FY 2018/19 | Possible activities from 2019 onwards |
|--|--|--|
| <p>1. National Decentralization Policy development; and LGA planning and budgeting process</p> | <ul style="list-style-type: none"> Support for consultancy services for the development of the National Decentralization Policy | <p>Activities after June 2019 will depend on the recommendations of the work done in the previous year on policy formulation and the subsequent development of a strategy for follow-up. UNICEF future support may include joint support (basket funding) with other DPs toward the overall decentralization strategy. Tentative focus areas may include:</p> <ul style="list-style-type: none"> Assistance to PO-RALG for coordination of decentralization activities (mapping interventions, etc.) Assistance to PO-RALG for the development of a joint GOT- and DP-supported strategy for the implementation of the new policy, preferably in collaboration with other DPs Dissemination of the policy among relevant stakeholders Development of guidelines for sector-specific decentralization Support for joint annual reviews Support for LGAs for planning, budgeting and M&E capacities Pilot development of model strategic plans and socio-economic profiles for priority districts |
| <p>2. Political/citizen participation – youth/ adolescent and children platforms</p> | <ul style="list-style-type: none"> Development of guidelines for CYA-friendly and sector-specific local governance social accountability monitoring | <ul style="list-style-type: none"> Sector-specific social accountability monitoring to be initiated Piloting of the improved O&OD in the MINS regions Development of O&OD guidelines sensitive to CYA issues Stocktake experiences with youth clubs and similar forums for CYA engagement in schools and health facilities Analysis of LGA YDF to be undertaken Guidance on CYA issues for councillors who are members of the Standing Committee on Social Services and/or the Finance Committee Analysis of urban-specific CYA poverty issues and how these may be addressed by improved LG planning. |

| Thematic area | Activities FY 2018/19 | Possible activities from 2019 onwards |
|--|--|--|
| 3. Strengthened use of relevant data for LGA planning, budgeting and M&E | <ul style="list-style-type: none"> • Analysis of how the Child Rights Monitoring Report Card can be integrated with LGMDB and PLAN-REP • Assessment of experiences of ePRS • Development of rollout plan for ePRS • Development of Child Rights Monitoring Report Card | <ul style="list-style-type: none"> • Assessment of the effectiveness of the Child Rights Monitoring Report Card • Development of the Child Rights Monitoring Report Card rollout plan • Develop SOPs (Standard Operating Procedures) for the rollout of the Child Rights Monitoring Report Card; • Development of SOPs for the ePRS rollout strategy • Conduct of operational research on ePRS implementation • Development of ePRS sensitization strategy |
| 4. Fiscal inequities and HR deployment and motivation | NIL | <ul style="list-style-type: none"> • Support for public expenditure review of social sectors at the subnational level • Facilitation of policy consensus among PO-RALG, MoF&P and PO-PSM on the strategy to address fiscal inequities across and within LGAs, initially through support for research and analysis • Review of the fiscal transfer formula • Development of motivation package for hard-to-reach areas • Development of budget brief for the LGA-level research and analysis of urban policy issues and exploration of how LGA fiscal transfers could take these into account • Generation of updated regular reporting on the status of fiscal inequities (including observations in MINS regions) • Generation of updated regular reporting on LGA staff motivation in underserved areas • Technical support for the implementation of the agreed motivation packages |

2.5 Partnerships and financing mechanisms

UNICEF support for DeLoG on Tanzania Mainland will be coordinated through PO-RALG (DSC). The overall reform coordination will follow the agreed government strategy (as refined under the upcoming update of the National Decentralization Policy).

Financing of reform activities may ultimately be coordinated through a joint GOT-DP financing (possibly basket funded as under LGRP) arrangement. However, it is quite possible that such arrangements may not be achievable in a medium-term perspective. UNICEF financing arrangements will continue (as is currently the case) with project financing to PO-RALG, but with greater exploration of partnerships with ongoing GOT-DP supported projects to increase support for DeLoG.

Major ongoing GOT-DP projects that support decentralization and local governance are summarized below.

USAID – PS3 Programme

The purpose of the Public Sector Systems Strengthening Activity (PS3) is to support the Government of Tanzania in strengthening national systems to promote the delivery, quality and use of public services, particularly for under-served populations. PS3 also strengthens key multi-sectoral components of LGA systems as part of its objective to promote inclusive and evidence-based planning, management and implementation of services. PS3 is a five-year (2015–2020) USAID-funded activity with five components or systems functions that work across multiple sectors: information systems (IS), finance, human resources (HR), governance and citizen engagement, and operations research (OR). PS3 is led by Abt Associates in partnership with Benjamin William Mkapa Foundation (BMF), Broad Branch Associates, IntraHealth International, Local Government Training Institute (LGTI) and Tanzania Mentors Association.

PS3 works with all LGAs in 13 target regions (a total of 93): Dodoma, Iringa, Kagera, Kigoma, Lindi, Mara, Mbeya, Morogoro, Mtwara, Mwanza, Njombe, Rukwa and Shinyanga.

For UNICEF, the most relevant areas of collaboration with regard to PS3 activities are in support of the following:

1. **PLAN-REP:** Here, PS3 support primarily focusses on establishing a workable ICT/web-based platform for improved LG planning, budgeting and reporting. PO-RALG, regional secretariats and LGAs will require support for many aspects of the practical implementation of the system.⁵
2. **LG monitoring database:** In this category, PS3 support is mainly related to ICT systems that would enable better use and sharing of LGA service delivery indicators, including sectors where UNICEF prioritizes support (such as the Child Rights Monitoring Report Card Scoring System).
3. **Facility-level decentralization:** Under this section, PS3 provides support with financial management systems and related training, but UNICEF could provide more general governance support for strengthening facility management committees.

⁵ For an overview video, see <https://www.youtube.com/watch?v=kjQjln2oP08>

PFMRP (DFID) support for PFM in LGAs

Department for International Development (DFID) is supporting the LGAs on the PFMRP component. Under a new phase of support (scheduled to start in 2018), the LGA sub-component will be to cover all 26 regions and 188 LGAs in the country. This will include technical assistance procured by DFID, in partnership with GOT, to complement the financial assistance provided through the PFMRP-V Basket Fund. In the current phase, DFID supports PFM reforms in LGAs in 10 regions (which equates to 67 LGAs) through the PFM Basket Fund. PFMRP support is currently focussed on the core PFM capabilities of LGAs – including strengthening the role of regions in overseeing and supporting LGAs.

JICA provides support for improving and implementing participatory O&OD planning techniques. This includes in-depth piloting of projects in selected villages/districts as well as providing support for national rollout, e.g., through the development of guidelines and training of trainers at the Local Government Training Institute (LGTI, Hombolo).⁶ Any UNICEF assistance for participatory planning and refinement of O&OD should be closely coordinated with JICA support.

Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) has in the past supported LGAs primarily in the area of LGA own revenue management through SULGO.⁷ GIZ support for LGAs continues as a component within the broader Good Financial Governance (GFG) Programme. GFG is a technical cooperation programme, implemented by GIZ and funded by the European Union, Germany and Switzerland for a time span of four years (2016–2020). The programme's objective is to strengthen the public finance system of Tanzania in the realms of accountability and state revenue mobilization. It works in harmonious cooperation with core partners from GOT – particularly with the Internal Auditor General's Division in MoF&P; PO-RALG; and the National Audit Office of Tanzania. Other main partners include non-governmental organizations such as Wajibu Institute of Public Accountability and Sikika.

The World Bank (WB) has in the past provided broad support for fiscal decentralization through the establishment and support of the Local Government Development Grant (LGDG) system through the Local Government Support Programme (LGSP). The World Bank continues to support this type of performance-based grant system but with exclusive emphasis on a selection of medium-sized urban LGs (the Urban Local Government Strengthening Programme or ULGSP). The support includes various capacity-building for infrastructure and revenue management as well as funds for municipal infrastructures.

The World Bank provides more intensive support to the eight strategically important cities of Tanga, Arusha, Mwanza, Kigoma, Dodoma, Illemela, Mbeya and Mtwara, to enable them to keep pace with rapid urbanization (through the Tanzania Strategic Cities Project or TSCP). The project provides support for municipal infrastructures and various capacity-building initiatives, including the Geographic Information System (GIS)-based Local Government Revenue Collection and Information System (LGRICIS). Dar es Salaam is supported through various projects, including the Dar es Salaam Metropolitan Development Project. UNICEF collaboration with WB-supported programme interventions are thus most likely to focus on urban interventions.

United Nations Development Programme (UNDP) has in the past been very involved in providing support to the decentralization process, particularly in Tanzania Mainland, and in the early stages of reform (from 1999 to 2005, approximately). In those years, it supported various aspects of policy reforms (including a contribution to the LGRP Basket Fund in partnership with UNCDF) as well as various local pilots for LG financing and service delivery (such as the UNCDF/UNDP programme in Mwanza). UNDP is no longer a very significant partner in providing support

⁶ To know more, see the LGTI website: <http://www.lgti.ac.tz/>

⁷ To know more, see the SULGO website: <http://www.sulgo.or.tz/>

for local governance issues, although it does support a smaller project with UNCDF – the Local Climate Adaptive Living Facility (LoCAL) – which uses a performance-based Climate Resilient Grant (PBCRG) system to pilot global financial flows to address climate change at the local level. In addition, UNDP also recently supported the Association of Local Authorities in Tanzania (ALAT) (UNDP 2017).

The European Union (EU) was in the past an active partner that provided support for the LGRP and was also a contributor to the LGDG system. Since the end of the LGRP, the EU’s role in decentralization in Tanzania has been limited to support of non-state actors, although the EU has continued to support local service delivery in several sectors as well as forms of budget support. The EU has expressed interest in supporting the decentralization formulation process. It is strategically placed to follow up on issues related to LG resource allocation qua its size of support and ongoing engagement in budget support.

2.6 Monitoring and evaluation

M&E of the DeLoG strategy will be undertaken by UNICEF in partnership with PO-RALG. Reporting of activities and results by PO-RALG will be submitted in the agreed government format. To the extent possible, M&E of UNICEF DeLoG will be integrated within the overall National Decentralization Policy and implementation strategy – to be finalized at the end of FY 2018/19. PO-RALG will submit quarterly and annual reports. UNICEF will, in collaboration with PO-RALG and relevant DPs, finalize on an independent mid-term review and end-of-programme evaluation, preferably as part of the wider GOT programme.

A tentative list of key performance indicators by thematic area is included in the table below.

Table 3: Key performance indicators by thematic area – Tanzania Mainland

| Thematic area | Key performance indicators |
|--|---|
| 1. National Decentralization Policy development; and LGA planning and budgeting frameworks | <ul style="list-style-type: none"> • Establishment of the revised National Decentralization Policy • Increased awareness of the policy among relevant stakeholders • Finalization of joint GOT-DP-supported strategy for the implementation of the new policy • Finalization of mechanism for coordination and M&E of decentralization and local governance activities • Existence of quality and functional strategic plans in LGAs • Existence of quality and functional socio-economic profiles in LGAs • Capacity of LGA staff to plan and budget for children and youth needs |

| | |
|---|---|
| <p>2. Political/citizen participation – youth/adolescent and children platforms</p> | <ul style="list-style-type: none"> • Improvement in O&OD guidelines sensitive to CYA issues • Documentation of experiences with youth clubs and similar forums for CYA engagement in schools and health facilities • Finalization of analysis of LGAYDF and improvements • Finalization of guidelines for CYA-friendly local governance, including social accountability monitoring |
| <p>3. Strengthened use of relevant data for LGA planning, budgeting and M&E</p> | <ul style="list-style-type: none"> • Development of Child Rights Monitoring Report Card • Identification of CYA issues by LGMDB and PLAN-REP • Documentation of ePRS experiences; initiation and completion of rollout |
| <p>4. Fiscal inequities and HR deployment and motivation</p> | <ul style="list-style-type: none"> • Policy consensus among PO-RALG, MoF&P and PO-PSM for a strategy to address fiscal inequities across and within LGAs; initiation of the implementation • Consensus on, and implementation of, motivation package for hard-to-reach areas • Review and implementation of fiscal transfer formulae |

3. ZANZIBAR



3.1 Status of decentralization reforms

3.1.1 Main milestones since 2003

The RGOZ has since the adoption of the Zanzibar Good Governance Strategic Plan (2003) debated and pursued decentralization reforms (with UNDP support). Subsequent milestones include:⁸

1. **Zanzibar Public Service Reform Programme (ZPSRP), 2009:** This programme includes LG reform as a component of work
2. **Zanzibar LG Policy (2012):** The general objective of the LG Policy is “to put in place an accountable local government system that has the capacity to provide quality services to the people in harmonious collaboration with other stakeholders at grass-roots levels” (LG Policy 2012, Chapter 4, 10)
3. **Local Government Act (No 7/2014) and the Regional Administration Act (No 8/2014):** This opened up some elements of sector decentralization to LGAs, cautiously mirroring sector decentralization on Tanzania Mainland, and effectively started with selected aspects of primary education, primary health care and agricultural extension services
4. A Decentralization by Devolution (D-by-D) Strategy and Road Map (various versions dated December 2016; re-issued as draft in 2018)
5. Initial steps for devolution of health, education and agriculture starting in FY 2017/18 (see details below and in Annex)

3.1.2 The D-by-D Strategy and Road Map

RGOZ aims to operationalize the LG Policy (2012) with the aim of achieving the following objectives:

1. Bringing administrative control, fiscal capacity and the responsibility of delivering services closer to localities where they are actually delivered
2. Stimulating economic growth and development in local communities with the vision and mission stated below:
 - o **Vision:** To have empowered and accountable LGAs in Zanzibar that efficiently and effectively provide services to their people and promote good governance
 - o **Mission:** "To provide timely and quality services to the people at grassroots levels in collaboration with MDAs and Non-State Actors (NSA) in a coherent manner, through effective and efficient utilization of human, financial and other resources." (LG Policy 2012, Chapter 4, 10)

The strategy presents four core thematic areas of the D-by-D process:

- Citizens' engagement
- Devolving functions
- Human resource decentralization
- Fiscal decentralization

⁸ For a more detailed analysis of the status of decentralization in Zanzibar, see Situational Analysis (Tidemand 2018).

Five task forces have been established by RGOZ to work on selected operational aspects of the decentralization strategy; these correspond to the five key result areas of the D-by-D Strategy and Road Map:

- Awareness and sensitization
- Policy and legal
- Fiscal decentralization
- Human resource empowerment
- Institutional reviews

The taskforces are of an advisory nature. Key decisions are made by the respective MDAs (in particular, PO-RALGSD, ministries responsible for finance and public service, and other main sector ministries). A key decision that is being further operationalized by RGOZ is to **start decentralization of three specific services in FY 2017/18** (this reflects the step-by-step implementation and piloting approach discussed for the reforms)⁹:

- Agriculture (extension services)
- Education (pre-primary and primary)
- Health (primary health care units at Levels 1 and 2)

The HR Task Force has estimated the devolved staff in these services at almost 10,000 persons.¹⁰

The vast majority of staff is teaching staff (80 per cent), of which a large proportion is female; thus, almost 70 per cent of all the staff members designated for devolution are female. Existing evidence suggests the percentage of staff devolved from each sector. This, at least from an HRM perspective, gives an indication of the relative significance of the reforms (PO-RALGSD 2017, 11):

- Share of total devolved **education** sector staff: 58 per cent
- Share of total devolved **health** sector staff: 27 per cent
- Share of total devolved **agriculture** sector staff: 14 per cent

3.1.3 Summary of key challenges and issues for future reforms

The decentralization strategy provides a general way forward to proceed with decentralization and has enabled the initiation of practical steps toward the decentralization of select health, education and agriculture sector functions to LGAs. However, there are many challenges and issues that need to be addressed. These include:

1. **Systems for decentralized staff management:** Although, in principal, staff have been transferred to LGAs, they are not yet fully managed by LGAs. For instance, transfers of personnel records and guidelines to LGAs for decentralized HRM are yet to be effectively implemented.

⁹ See D-by-D Strategy (2018, 46–47).

¹⁰ See the Situational Analysis (Tidemand 2018) for details, as well as PO-RALGSD (2017).

2. **Citizen participation in planning and local service delivery:** Many LGAs do not yet have democratically elected councils as the opposition boycotted the most recent elections. The structures for sub-district citizen participation at the *shehia* and ward levels are weak, and CYA views are poorly represented at all levels. An associated challenge is the current limited use of relevant data for LGA planning, budgeting and M&E. Systems are yet to be developed, and need to take into account CYA issues.
3. **Fiscal decentralization:** The Fiscal Decentralization Task Force has yet to develop specific recommendations; however, it has recommended a broad review of all LG expenditure needs as well as all LG taxes and revenues, and has suggested some principles for fiscal transfers. There is an urgent need to develop a practical and immediately implementable system for fiscal transfers for the initial devolved functions – including budget guidelines, reporting arrangements, etc.

3.2 UNICEF DeLoG Zanzibar: Strategic vision, mission and theory of change

3.2.1 UNICEF DeLoG Zanzibar: Vision and mission

The overall strategic vision for DeLoG in Zanzibar can be summarized thus:

LGAs in Zanzibar become more responsive to the needs of children, adolescents and youth, and increasingly capable to deliver the required services in an equitable manner.

The corresponding UNICEF DeLoG mission is:

To work as a trusted partner of the Revolutionary Government and people of Zanzibar in its efforts to improve its system for local governance and service delivery in a manner that corresponds to the mandate and relative strengths of UNICEF, in collaboration with other relevant development partners.

3.2.2 Intervention areas and outcomes

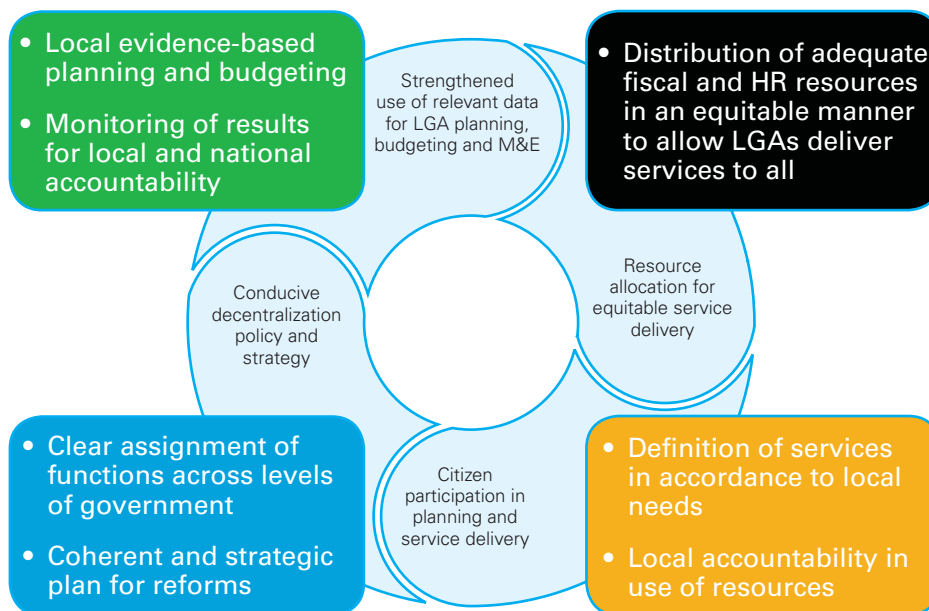
Based on the background situational analysis and stakeholder consultations in Zanzibar, it is recommended that UNICEF DeLoG support should be organized around four main entry points. These are broadly similar to the DeLoG entry points for Tanzania Mainland but are tailored to the specific context in Zanzibar:

1. Decentralization policy and strategy development: Joint engagement with UNDP to support selected aspects of the overall current strategy
2. Citizen participation with particular emphasis on CYA
3. Strengthened use of relevant data for LGA planning, budgeting and M&E (with an emphasis on CYA issues)
4. Resource allocation issues for LGA service delivery – fiscal and staff decentralization

Selection of the four areas has been guided by the priorities of PO-RALGSD for reform and capacity-building and the comparative advantages of UNICEF. UNICEF is already engaged in work within the last three areas, whereas the first area has been demarcated on specific request from PO-RALGSD which has asked for assistance with overall decentralization policy implementation and coordination.

The four thematic areas are **complementary, mutually reinforcing prerequisites for effective and accountable local governance and service delivery**, as illustrated in Figure 5 below. Support for only selected areas will have limited impact. For instance, more participatory planning and budgeting will lead to improved service delivery only if it takes place within a coherent policy framework and if adequate fiscal and human resources are allocated.

Figure 5: UNICEF entry points for DeLoG Zanzibar and expected outcomes

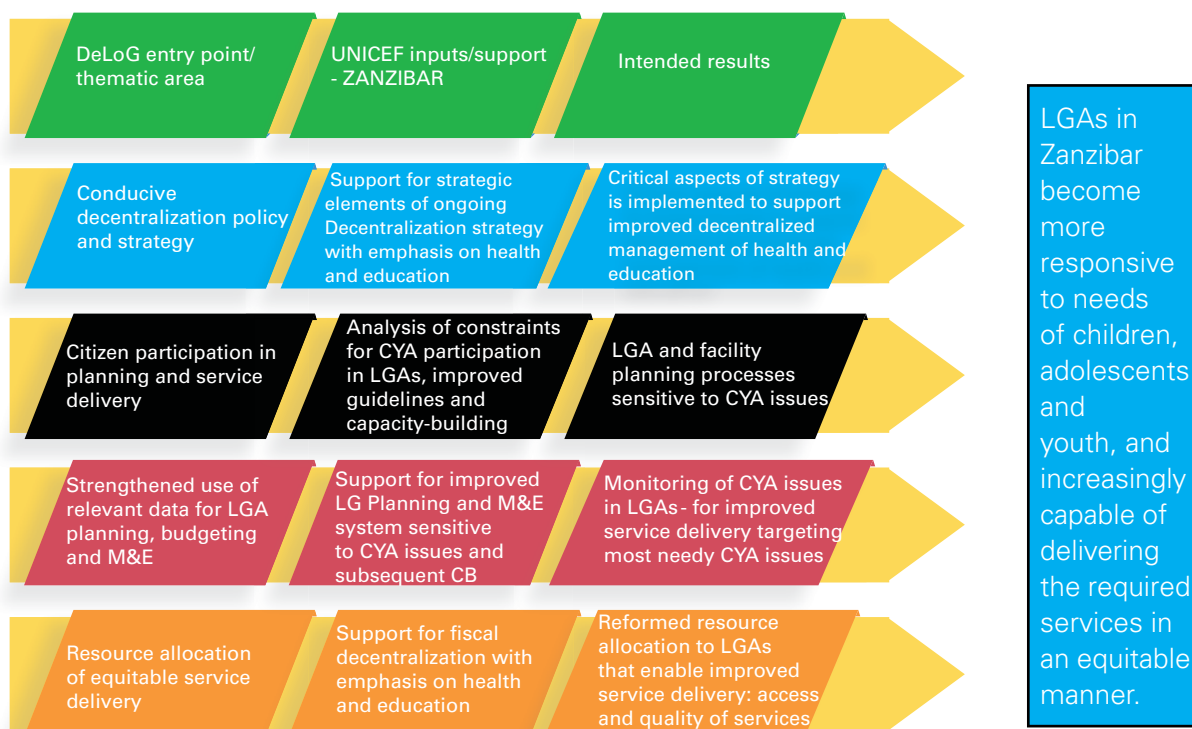


3.2.3 DeLoG Zanzibar theory of change and overall approach

Outcomes are to be achieved within each of the four thematic areas through four corresponding strategic interventions which are summarized in Figure 6 and described in further detail in Section 3.3 below.

UNICEF support is provided and coordinated through PO-RALGSD. The overall UNICEF approach to support will be process-oriented and responsive to emerging issues – opportunities and challenges – as they arise. Activity-level details can therefore only be provided for the first year, while many subsequent activities will depend on the data from the first year of support, such as results from policy formulation or analytical studies (see Section 3.3 below). The support will seek to establish sustainable national policies, systems and capacities. Appropriate systems will be field-tested in selected LGAs – with due consideration for implementation in both Unguja and Pemba.

Figure 6: Theory of change by thematic entry point- Zanzibar



3.3 Strategic interventions

The four strategic interventions related to the DeLoG theory of change are described in greater detail below. The descriptions for each area include a) problems to be addressed; b) approach and activities; and c) expected results.

3.3.1 Support for the Zanzibar Decentralization Strategy

Strategic issues

The RGOZ is continuously updating the Strategic Plan for Decentralization but has requested support based on the current version (December 2016). The strategy foresees:

1. Piloting of the decentralization of reforms with an initial emphasis on primary health care, pre-primary and primary education, and agricultural extension: Staff will be devolved, systems developed for decentralized financing of these services, and other corresponding systems for M&E, etc. developed. All involved stakeholders will require awareness training and capacity-building.
2. Policy and systems development of all aspects of decentralization, including fiscal decentralization: All the established task forces are expected to continue working.

Approach and strategic activities

The overall decentralization reform process will continue, with the work of the five task forces. Where can and should UNICEF support focus?

One option would be to focus primarily on sector-specific decentralization reform issues related to health and education where UNICEF has a core mandate and has established trusted relationships with respective sectors. A key point of focus will be on how education and health

sector ministries can effectively interact with LGAs, and how they can meaningfully work through regions without the fragmentation of scarce resources. The RGOZ has hitherto provided direct oversight and support to districts through the respective ministries for Unguja, and through a liaison office for districts in Pemba. The Pemba liaison office exemplifies an important and possibly more technically sustainable solution to reform issues compared to an excessive reliance on regional administrations which will fragment scarce technical expertise. Other health- and education-specific issues that RGOZ is currently working on include preparation for decentralized staff management and the setting up for systems for financing the decentralized services, including raising awareness and capacity-building.

1. Another option would be to work more generally with decentralization reform policy issues by providing assistance to all or selected task forces as well as the Steering Committee. However, such general support may provide less synergy with existing UNICEF support to Zanzibar and may duplicate support provided by other DPs (UNDP and USAID, for instance, provide such types of support). PO-RALGSD has recently submitted a proposal for general support through UNDP. If this is not covered by UNDP or other DPs, it would be worthwhile for UNICEF to identify gaps.
2. A third option would be to focus more specifically on youth/adolescent engagement in the reform process by engaging these groups in policy debate and awareness creation processes.

Given the uncertainties about reform direction, and the importance of focussing on reform elements that will yield tangible results as well as likely support core elements of UNDP (and USAID) reforms, an initial focus on the first option mentioned above is recommended. Key actions recommended for the first-year work plan are presented in Section 3.4 below.

Expected key results

- Sector-specific plans/guidelines for the decentralization of education and health
- Capacity-building of relevant staff in the use of the abovementioned guidelines
- Guidelines for decentralized management of health and education staff through LGAs
- Development of procedures for sector oversight and support to LGAs for education and health
- Agreed modality for joint DP support to the Decentralization Plan and Road Map

3.3.2 Bottom-up support for decentralized planning and service delivery

Strategic issues

LGAs in Zanzibar have very limited experience with participatory planning – in particular, for the recently decentralized services. **A particular challenge recognized within the current decentralization strategy is the lack of locally accountable structures below the district levels.** The D-by-D Strategy and Road Map foresees the need for “development of appropriate guidelines to strengthen citizen participation through all levels of the LGAs” and for the establishment of participatory ward councils and *sheshia* consultative committees. It is recommended that UNICEF supports a review of the practical functionality of these institutions in order to make recommendations for a strategy for their improvement.

In order to **lay a sound foundation for social accountability mechanisms**, it will be important to build the basic ‘supply side’ of LGA capacities – such as appropriate communication of LGA plans and budgets, and their implementation in communities at the ward and *sheshia* levels.

Approach and strategic activities

Current UNICEF Zanzibar support includes assistance to districts for the development of district profiles that can be used as a basis for localized planning. The RGOZ has requested support for the rollout of this initiative all districts in Zanzibar. Alternatively, UNICEF may seek to deepen the system for decentralized planning in selected 'pilot districts' to demonstrate how the current phase of decentralization of health and education (as well as agriculture) can best be operationalized in terms of:

- Education and health sector plans
- Staff management procedures
- M&E systems

With the decentralization of basic health and education services, it will be important to find ways whereby the decentralized system can in practice deliver better services through improved education and health planning as well as M&E. This is recommended as a priority for UNICEF DeLoG in Zanzibar. UNICEF support for this purpose may most appropriately be channelled through the respective sector ministries in collaboration with PO-RALGSD.

In addition to the sector-specific work, it is recommended the UNICEF engage with RGOZ to:

1. Review the functionality of ward councils and *shehia* consultative committees as institutions for effective citizen participation, including for CYA issues
2. Develop guidelines for LGAs for the dissemination of information (budgets and accounts, etc.) that would allow citizens to hold LGAs accountable

Expected key results

1. Creation of planning guidelines for decentralized delivery of education and health services, and gradual increased capacities of LGAs to undertake such planning
2. Improvement in functionality of ward councils and *shehia* consultative committees as institutions for effective citizen participation – including for CYA issues
3. Engagement of LGAs in dissemination of information (budgets and accounts, etc.) that would allow citizens to hold LGAs accountable

3.3.3 Strengthened use of relevant data for LGA planning and M&E

Strategic issues

Several sectors (the health sector and its information system, in particular, but also the education sector) have systems for M&E of local service delivery. However, there is at present no overall LG system for M&E of services. The capacity for M&E at the LGA level is currently very limited, and there are hardly any precedents for the involvement of LGA councillors in M&E. In addition, there is also a need to improve certain sector-specific systems. The health sector, for instance, believes that the Health Management Information System (HMIS) is over reliant on information from facilities and fails to capture data from communities – on factors such as child mortality, for instance.

UNICEF has expertise in the use of child report cards and the management of electronic population registers. However, it is important to ensure that these are anchored within a general LG service delivery M&E system that is shared with other relevant stakeholders, such as the Zanzibar Electoral Commission (ZEC) and National Identification Authority (NIDA).

Finally, it was observed by stakeholders that the RGOZ has yet to develop a system for M&E of LGA functional performance (LG capacities for budgeting, planning, procurement, HRM, citizen engagement, and so on).¹¹ Such a system could play a critical role, particularly in guiding capacity-building interventions.

Approach and strategic activities

It is recommended that UNICEF supports the RGOZ in a systematic and comprehensive manner for the development and implementation of appropriate LG M&E systems, by building and expanding on experiences from the health and education sectors. This can be seen partly as follow-up on recent UNICEF support for socio-economic profiles and support for district strategic plans. However, more specifically, UNICEF is recommended to focus primarily on the two decentralized sectors where UNICEF already has a broad presence: education and health.

Expected key results

- Development of LG M&E systems for monitoring education and health sector activities and outcomes
- Incorporation of CYA issues in LG M&E systems

3.3.4 Adequate and equitable resource allocations to LGAs

Strategic issues

LGAs require adequate fiscal and human resources in order to effectively perform their new functions. The first stage of reforms included the decentralization of staff (primary education, primary health care, and agricultural extension) to the respective LGAs, without the reallocation of staff across existing facilities (thus the distribution may be inequitable or otherwise sub-optimal). Arrangements for fiscal decentralization are yet to be developed.

Approach and strategic activities

UNICEF may support these arrangements in two ways:

1. **Provide technical assistance – TA /consultancy** support to RGOZ for the development of a practical plan for fiscal decentralization. This could begin with a focus on the three initial decentralized sectors and functions (basic health, education and agricultural extension). The analysis should include existing decentralized funds (such as the Health Basket Fund)¹² and should also more systematically explore expenditure needs and specific formulae for budget allocations. The TA should support sustainable capacities for the management of the LG fiscal analysis and the relevant units of the RGOZ (MoF&P and PO-RALGSD).
2. **Continue the ongoing budget analysis** (budget briefs)¹³ of the RGOZ budgets with more emphasis on subnational allocations, analysing both the adequacy and equality of transfers. The analyses should be used as a basis for advocacy, and should be disseminated and discussed with civil society as well as the House of Representatives.

¹¹ A similar system (LGDG) was developed for Mainland under the World Bank-funded LGSP in 2004. It continued to be operational (although not fully) until 2011.

¹² The Health Basket Fund is an example of largely decentralized funds to district health departments. However, these funds are yet to be included in the overall audited accounts of the LGAs and clearly reflected in the national budget as LGA fiscal transfers.

¹³ The budget briefs are available on [https://www.unicef.org/tanzania/UNICEF-TZ-BB-ZNZ-WEB\(2\).pdf](https://www.unicef.org/tanzania/UNICEF-TZ-BB-ZNZ-WEB(2).pdf).

The first option is obviously more ambitious. It is recommended that UNICEF explore further with RGOZ and other DPs (in particular, UNDP and USAID/Engine project) how its resources can be best put to use.

Expected key results

- Improvement in situational analysis of LGA financing arrangements for local service delivery – existing situation and recommendations for improvements
- RGOZ Fiscal Decentralization Strategy
- Improvement in adequacy and equity of resource allocations

3.4 Zanzibar: First-year work plan 2018/19

The first-year work plan includes exploration of potential for coordinated DP support to RGOZ decentralization plans as well as more specific UNICEF support for decentralization of health and education sectors. Analytical work will be undertaken in all four proposed thematic areas for UNICEF DeLoG support in FY 2018/19 to guide subsequent capacity-building and related activities in later years.

Table 4: Work plan for 2018–2021 – Zanzibar

| Thematic area | Activities FY 2018/19 | Possible activities from 2019 onwards |
|---|-----------------------|---|
| 1. National Decentralization Policy development | NIL | <ul style="list-style-type: none"> • Capacity-building for the implementation of sector guidelines for the decentralization of health and education • Joint support with other DPs for the overall decentralization strategy • Support for joint annual reviews of the decentralization process • Development of sector-specific guidelines for the decentralization of health and education services – including the clarification of the role of the respective ministries and regions in LGA oversight and support • Dissemination of policy information among relevant stakeholders • Exploration of potential for joint DP support to the Decentralization Plan and Road Map • Capacity-building of staff for the devolved sectors at the LGA level |

| Thematic area | Activities FY 2018/19 | Possible activities from 2019 onwards |
|---|--|--|
| 2. Political/citizen participation – youth/ adolescent and children platforms | NIL | <ul style="list-style-type: none"> • Review of the functionality of ward councils and <i>shahia</i> consultative committees as institutions for effective citizen participation – including for CYA issues • Development of guidelines for LGAs for the dissemination of information (budgets and accounts, etc.) that would allow citizens to hold LGAs accountable • Improvement in guidelines (or legal amendments) for enhanced citizen representation and participation at ward and <i>shahia</i> levels • Capacity-building and dissemination of guidelines for LGA transparency |
| 3. Strengthened use of relevant data for LGA planning, budgeting and M&E | <ul style="list-style-type: none"> • Support for development of socio-economic profiles • Support for capacity-building and development of strategic plans | <ul style="list-style-type: none"> • Studies on LGA requirements for a comprehensive LG M&E system that incorporates existing sector systems as well as experiences with Subnational Child Rights Monitoring Report Card and possible introduction of ePRS • Support for development of socio-economic profiles • Support for capacity-building and development of strategic plans |
| 4. Fiscal inequities and HR deployment and motivation | <ul style="list-style-type: none"> • Support for public expenditure review of social sectors at the subnational level | <ul style="list-style-type: none"> • Support for RGOZ for the development of a practical plan for fiscal decentralization • Analysis of RGOZ budget allocations with an emphasis on subnational allocations • Support for public expenditure review of social sectors at the subnational level • Dissemination of fiscal decentralization strategy – assistance to PO-RALGSD to build consensus among relevant stakeholders • Capacity-building of MoF&P and PO-RALGSD to undertake continued analyses and M&E of LG finances |

3.5 Zanzibar partnerships and financing mechanism

UNICEF support for DeLoG in Zanzibar will be coordinated through existing RGOZ institutional arrangements for decentralization reform coordination with direct entry points to PO-RALGSD as well as health and education ministries for the implementation of activities.

Partnerships and financing of reform activities may ultimately be coordinated through a joint RGOZ-DP financed (possibly basket-funded) arrangement – for some activities at least. However, it is quite possible that such arrangements cannot be achieved in the medium term. UNICEF financing arrangements will continue (as is currently the case) for project financing, but also with increasing exploration of partnerships with ongoing GOT-DP projects in support of DeLoG.

Support from DPs for decentralization reforms has so far been relatively modest and is managed mainly by **UNDP**. UNDP Zanzibar has been working with RGOZ since 2003 on central aspects of the overall policy development in support of decentralization. This included support for the initial all-encompassing Governance Strategy (2003) and later support for studies for the LG reform policy and strategy. The UNDP has expressed interest in continuing support to the reform process in response to RGOZ's recent request for the same for a wide range of issues (concerning overall awareness-raising among stakeholders on decentralization issues and work in support of the taskforces) within the Decentralization Strategy and Road Map. The responses of UNDP and UNICEF to the requests of RGOZ for decentralization support should be closely coordinated.

The **World Bank** has provided support to the four urban LGAs (Zanzibar Municipality and the three Pemba Town Councils) for basic capacity development and support to selected relatively minor municipal infrastructures under the Zanzibar Urban Support Programme (ZUSP). Any UNICEF support to urban LGAs should be closely coordinated with ZUSP.

Recently, **USAID**, through the Enabling Growth through Investment and Enterprise (ENGINE) Program, has begun to support some RGOZ studies and analytical work for continued decentralization reforms. This support is ongoing and has recently (March–April 2018) included analysis of all LGAs in Zanzibar with regard to their basic capacities and preparedness for decentralization.

3.6 Monitoring and evaluation

M&E of the DeLoG strategy will be undertaken by UNICEF in partnership with PO-RALGSD. Reporting of activities and results by PO-RALGSD will be submitted in the agreed government format. To the extent possible, M&E of UNICEF DeLoG will be integrated within the overall government decentralization policy and strategy – to be finalized at the end of FY 2018/19.

A tentative list of key performance indicators by thematic area is included in Table 5.

Table 5: Key performance indicators by thematic area – Zanzibar

| Thematic area | Key performance indicators |
|---|---|
| 1. National Decentralization Policy development | <ul style="list-style-type: none"> • Sector-specific guidelines for decentralization of health and education services – including clarification of the role of the respective ministries and regions in LGA oversight and support • Staff of sectors (within ministries and in LGAs) implement guidelines • Agreed modalities for joint (or harmonized) DP support to Decentralization Plan and Road Map |
| 2. Political/citizen participation – Youth/ adolescent and children platforms | <ul style="list-style-type: none"> • Improvement in functionality of ward councils and <i>shehia</i> consultative committees as institutions for effective citizen participation – including for CYA issues • Dissemination of information (budgets and accounts, etc.) by LGAs that would allow citizens (including CYA) to hold LGAs accountable |
| 3. Strengthened use of relevant data for LGA planning, budgeting and M&E | <ul style="list-style-type: none"> • Creation of socio-economic profiles and strategic plans by LGAs • Establishment of LG M&E system that incorporates existing sector systems as well as experiences with Subnational Child Rights Monitoring Report Card and possible introduction of ePRS |
| 4. Fiscal inequities and HR deployment and motivation | <ul style="list-style-type: none"> • Strategic and practical plan of RGOZ for fiscal decentralization • Continued analysis of RGOZ budget allocations and public expenditure review with an emphasis on subnational allocations for national and local debates • Improvement in adequacy and equity in resource allocations to LGAs |

PO-RALGSD and other participating partners will submit quarterly and annual reports.

UNICEF will, in collaboration with PO-RALGSD and the relevant DPs, agree on independent mid-term review and end-of-programme evaluation, preferably as part of the wider RGOZ decentralization programme review.

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