

SITUATIONAL ANALYSIS

UNICEF Tanzania Decentralization and Local Governance Support Strategy (Mainland and Zanzibar)

UNICEF DeLoG Consultant: Per Tidemand **Final Report: 8 June 2018**



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Abbreviations

ASDP Agricultural Sector Development Program

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

D-by-D Decentralization by Devolution

DED District Executive Director

DeLoG Decentralization and Local Governance

DC District Council or District Commissioner

DCDO District Community Development Officer

DP Development Partner

DPLO District Planning Officer

ESDP Education Sector Development Program

FY Financial Year

GBS General Budget Support

GIZ German Society for International Cooperation

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

JHIRF Joint Health Infrastructure Rehabilitation Fund

JICA Japan International Cooperation Agency

LGA Local Government Authorities

LGCDG Local Government Capital Development Grant

LGRP Local Government Reform Program

LLG (A) Lower Local Government (Authority)

MC Municipal Council

MDA Ministries, Departments and Agencies

M&E Monitoring and Evaluation

MoEVT Ministry of Education and Vocational Training

MoF&P Ministry of Finance and Planning

MoH Ministry of Health

MTEF Medium-Term Expenditure Framework

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 to Development

PE Personal Emolument

PEDP Primary Education Development Plan

PFM Public Financial Management

PMFC Program Monitoring and Field Coordination (UNICEF)

PMO-RALG Prime Minster's Office – Regional Administration and Local Government

PO-RALG President's Office – Regional Administration and Local Government

PRA Participatory Rural Appraisal

PS3 Public Sector Systems Strengthening

RAS Regional Administrative Secretary

RC Regional Commissioner

REPOA Research on Poverty Alleviation

RWSS Rural Water Supply And Sanitation

SACCOS Savings and Credit Cooperative Societies

SEDP Secondary Education Development Plan

SIDA Swedish International Development Cooperation Agency

SPRME Social Policy Research M&E (UNICEF)

SWA Sector-Wide Approach

TA Technical Assistance

TASAF Tanzania Social Action Fund

TC Town Council

TDV2025 Tanzania Development Vision 2025

UDEM Urban Development and Environmental Management

UNICEF United Nations Children's Fund

VADP Village Agriculture Development Plan

VDP Village Development Plan

VEO Village Executive Officer

WADP Ward Agriculture Development Plan

WATSAN Water and Sanitation

WDC Ward Development Committee

WDP Ward Development Plan

WEC Ward Education Coordinator

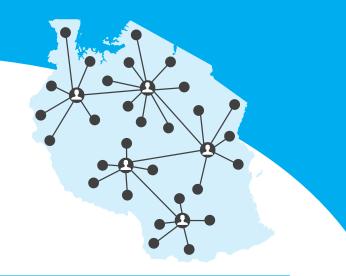
WEO Ward Executive Officer

ZUSP Zanzibar Urban Support Project

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1. Introduction

1.1 Background

Given the importance of local governance for achieving results for children, UNICEF, the Government of Tanzania and President's Office -Regional Administration and Local Government (PO-RALG) have agreed to jointly support a comprehensive package of interventions focused on strengthening local government (LG) planning, budgeting, monitoring and coordination systems. The assumption is that stronger LG systems and capacities will optimize conditions for implementing integrated and equity-based interventions to achieve results for children, enhance accountability, and enable evidencebased 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 in particular 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 engagement at the subnational level. It also links with UNICEF sector programmes, notably in terms of coordination, integrated planning and budgeting processes and the financing mechanisms for sector functions at the local government authority (LGA) level, including fiscal transfers.

In order to more specifically design the support package for LGAs' systems and capacities

in both rural and urban areas, and to ensure it is embedded in and complementary to ongoing UNICEF-supported programmes at the subnational level, UNICEF has decided to procure consultancy services.

1.2 Objective of the assignment

The terms of reference (TOR) defines the purpose of the assignment as conceptualizing and developing a DeLoG support strategy for UNICEF Tanzania for the period 2017–2021, with a focus on developing a detailed work plan for 2018. Both the strategy and work plan will cover Tanzania Mainland and Zanzibar.

This report presents the results from the stocktake/situational analysis, while the strategy is presented in a separate document.

The analytical framework for assessing the potential UNICEF engagement follows the approach of the 'Global Stocktake of UNICEF Engagement in Decentralization and Local Governance, 2011–2015' (de Wijn 2015) (see Figure 1).

The assignment is composed of two main phases: (1) an initial stocktake/situational analysis and (2) a consultative process for designing the DeLoG strategy.

National legal and policy framework for decentralization **Engagement in Fiscal Political** Administrative decentralization sphere sphere sphere Central government processes (e.g., functional assignment, intergovernmental fiscal transfer design) Central government processes (e.g., functional assignment, intergovernmental fiscal transfer design) **Engagement in** local governance Community engagement

Figure 1: Conceptual framework for assessing UNICEF DeLoG engagement

Source: UNICEF DE-LOG 2015.

Phase 1: Key tasks of the Stocktake/ situational analysis were to take stock of:

- The current status of DeLoG in Tanzania, including in terms of political and administrative conditions, centre – local relations and fiscal decentralization, and identify challenges and opportunities¹
- Prior and ongoing UNICEF Tanzania engagement in DeLoG and identify capacities, systems, achievements, challenges and lessons learned
- 3. Prior and ongoing development partners' (DPs') or stakeholders' support to DeLoG in Tanzania and identify lessons learned.

Phase 2: The key task of this phase were to design of decentralization and local governance agenda:

 Design a theory of change that links UNICEF Tanzania support for DeLoG to results for children

- Identify potential entry points for UNICEF
 Tanzania to engage with and support
 Tanzania's decentralization by devolution
 (D-by-D) policy to enable the achievement of
 results for children, in light of the stocktaking
 and theory of change
- Identify strategies and main areas of work for UNICEF Tanzania to support the D-by-D process and the department responsible for sector coordination and other related departments.
- 4. Further develop a link between the existing UNICEF Tanzania subnational engagement strategy and the proposed DeLoG agenda and 1) other components of UNICEF Tanzania's social policy portfolio; 2) the work of the planning, monitoring, and field coordination team; and 3) sector programme components under the UNICEF country programme.
- 5. Identify the type and nature of (potential) partnerships with both government stakeholders at the national and subnational level, as well as other DPs.

The consultant will utilize the findings of the ongoing Department for International Development (DFID)/PO-RALG assessment on D-by-D status in Tanzania Mainland; however, for Zanzibar, data collection on this objective will be necessary.

 Identify financial and other resources required for UNICEF Tanzania to implement the DeLoG agenda.

1.3 Methodology and structure of the report

This situational analysis is based on:

 Review of literature on the state of DeLoG reforms in both Tanzania Mainland and Zanzibar (a list of documents reviewed is enclosed in the reference list)

- Interviews with government officials, LGs and selected DPs on the status of DeLoG plans and priorities for further reform and capacitybuilding of LGs
- Consultations with UNICEF staff and a review of various UNICEF documentation such as guidelines and strategies related to UNICEF work within decentralized contexts

The report findings and recommendations are presented with distinct sections for Tanzania Mainland and Zanzibar since the decentralization arrangements differ substantially between the two parts of the United Republic of Tanzania.



2. Decentralization in Tanzania– A situational analysis

This chapter presents a brief overview of the LG system and the status of decentralization in Tanzania. It should be noted that several detailed studies (*refer to the reference list*) have been conducted in the past on decentralization, including by the President's Office – Regional Administration and Local Government (PO-RALG), which recently completed an assessment of D-by-D implementation in Tanzania. Most readers of this report will be familiar with the basic features of the DeLoG system in Tanzania, but a basic overview of structures are included in Annex 1.2

The situational analysis presented here is clustered along three main dimensions of decentralization – political, administrative and fiscal – that are commonly applied in analyses of decentralization reforms,³ including recent UNICEF documentation (de Wijn 2015).

2.1 General observations on Tanzania Mainland and Zanzibar

The existence of LGs is provided for in the Constitution of the United Republic of Tanzania, but not in very great detail. The Constitution rather

briefly establishes in Chapter 8 (Section 145) that "there shall be established local government authorities in each region, district, urban area and village in the United Republic, which shall be of a type and designation to be enacted by Parliament or House of Assembly." Section 146 further stipulates that the "purpose of having local government authorities is to transfer authority to the people."

Thus, the nature of LGs – their functions, composition, roles, responsibilities and entitlements – is kept very vague within the Constitution and is left to be determined by Parliament on the Mainland and the House of Assembly in Zanzibar. This is comparable to many European constitutions, but it is quite different from, for example, the Constitution of Uganda, which describes the LG system in detail.

The Constitution of Zanzibar further outlines the basic features of the LG system on the islands, while the Government of Zanzibar, similar to Tanzania Mainland, has passed detailed LG legislation. Although the system in Zanzibar, according to the government's most recent policy declarations, is to be reformed, it is likely that the current significant differences between the Mainland and Zanzibar will be maintained for the foreseeable future (not least because of the

² Readers in need of a more comprehensive general introduction and overview can consult Tidemand, Sola, Bofin and Chaligha (2010).

This framework is explained and applied by Schneider (2003) and Smoke (2003). A more detailed version of the same approach (with five dimensions) is presented in J. Steffensen et al (2004).

significant variations in scale/size of the units). This needs to be taken into consideration while designing UNICEF support.

The main differences (discussed further in subsequent chapters) between the Mainland and Zanzibar can be summarized as follows:

- Structures: The population size of regional and LG structures in Zanzibar is approximately only 10 percent of similar structures in the Mainland; yet, their formal functions are generally similar.
- Political participation: Contrary to the Mainland, there are no democratically elected structures in Zanzibar at the village level (the sheha is appointed by the Presidentappointed regional commissioner). In addition, there have been severe problems for several years (such as low turnup of voters, boycott of some opposition parties, and weak opposition parties) in the conduct of LG council elections, leading to a very poor political representation in councils, particularly in Pemba.
- Functional assignments and fiscal decentralization: On the Mainland, there has been a relative degree of consensus on LG functions for almost two decades, and a system for fiscal decentralization (mainly based on fiscal transfers) has been put in place (although with challenges, as has been described in section 2.2). In Zanzibar, the government has only very recently decided to assign LGs substantive responsibilities in the education and health sectors, and the corresponding systems and financing modalities are largely yet to be defined.

2.2 Tanzania Mainland

2.2.1 Overview of the LG system in Tanzania Mainland

The subnational structures in Tanzania Mainland are constituted by:

- Regional administrations: These include deconcentrated structures that mainly play an oversight and coordinating role in local service delivery (functions described in the Regional Administrative Act). They have deconcentrated offices at lower levels: district commissioners and divisional secretaries.
- Higher-level LGAs: These include cities, municipalities and town councils in urban areas and district councils in rural areas.
 These LGAs are mandated to deliver a range of important local services and are accountable to locally elected councils.
- Wards: These are the electoral basis for the LGA councils and also provide a level of coordination for local governance.
- Villages: These are recognized as full LG with their own elected LG leaders.
- Sub-villages and streets (in urban areas):
 These are not full-fledged LGs, but act as organs for community participation and feature elected representation.

The structures are illustrated in figure 2 with an indication of the number of various units.

The LGAs vary in size and capacities, and a key difference is the urban/rural nature of LGAs. In general, they have similar responsibilities, except that urban LGAs have certain distinct municipal responsibilities such as urban waste and sanitation. In general, urban LGAs have much better revenue capacities of their own than rural ones (on average five times higher),4 just as urban LGAs find it much easier to attract and retain staff. Consequently, urban LGAs tend to get higher per capita personal emolument (PE) allocations than rural and more remote LGAs. If UNICEF were to target resources to the most disadvantaged LGAs, the best criteria to identify them would be their relative level of underfunding, analysed in the study on LGA fiscal inequities,⁵ several LGAs receive less than 50 per cent of the average allocation, which primarily is a reflection of the lack of ability to attract and retain

Chaligha, Sola, Tidemand, and Bofin (UNICEF 2010) note that urban LGAs collect on average 4800 TZS/capita and Rural LGAs 1,000 TZS/capita, based on latest available official PO-RALG Revenue statistics that provide a breakdown of rural and urban revenues

⁵ Tidemand, Per, et al., 'Local Government Authority (LGA) Fiscal Inequities and the Challenges of "Disadvantaged" LGAs in Tanzania,' ODI, August 2014, https://www.odi.org/publications/8481-localgovernment-authority-lga-fiscal-inequities-challenges-disadvantaged-lgas-tanzania.

core service delivery staff, teachers and health workers in particular. Such inequalities obviously impact the ability of those LGAs to serve their communities, in particular children and youth. See further discussion of inequities under the section on fiscal decentralization.

2.2.2 Political decentralization and citizen's participation

Political decentralization within LGs is relatively advanced in Tanzania Mainland in the sense that LGA councillors have been democratically elected through a multi-party democratic system on a regular basis since 1995, and to the lower-level councils (villages, *vitongoji* (hamlets) and *mitaa* (streets), etc.) since 1994.

Elections for LG representation are held in **two distinct ways** for the higher-level (districts, municipalities and town councils) and lower-level councils (villages, *vitongoji* and *mitaa*) respectively. The elections for village councils, *vitongoji* and *mitaa* are managed by the ministry

responsible for LGs (now PO-RALG) and the respective district council directors throughout the country – these elections are often referred to as 'grassroots elections'. However, elections for the district (as well as municipal and city) councillors are held simultaneously with the national elections for Parliament and President and are supervised by the National Electoral Commission.

There has been no recent research on grassroots elections in Tanzania, but past research has indicated that there have been significant challenges with regards voter turnout and active participation in past elections and researchers have called for improved electoral procedures (see Chaliga 2008; Liviga and Ahmed 2006).

The number of seats to be filled through grassroots elections is huge – approximately 300,000 posts are up for elections. The table below is based on data from Chaligha (2008), and the number of village/mitaa structures have since increased by approximately 20 per cent.

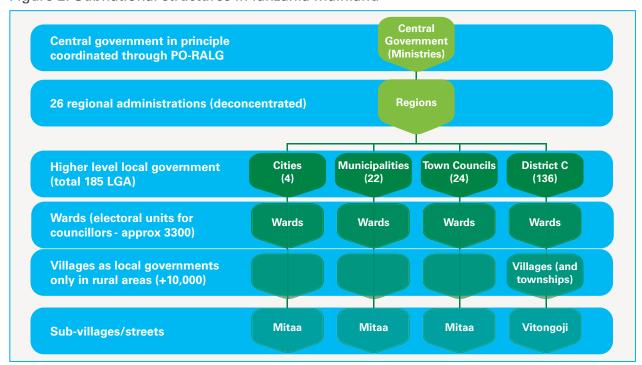


Figure 2: Subnational structures in Tanzania Mainland

Source: PO-RALG 2018 (http://www.tamisemi.go.tz/mikoawilaya-na-halmashauri).

Note: The statistics on the number of administrative units is tentative and is based on a review of recent budget data and interviews. PO-RALG does not (yet) provide a full report on the number of LG units on its website.

The discussion of the grassroots elections is mainly based on various work by Amon Chaligha, including: The 2004 Neighbourhood, Hamlet and Village Council Elections in Tanzania, University of Dar es Salaam, Research and Education on Democracy in Tanzania (REDET).

Research and Education for Democracy in Tanzania (REDET)⁷ study indicates that a large number of seats are uncontested, as only CCM forwards candidates. Election reports have not been consistently published by the government, and it have failed to provide precise data on voter registration and voter turnout. Election monitoring reports based on samples indicate that only approximately 50 per cent of eligible voters register and only half of these participate in elections; thus, only a dismal 25 per cent of the eligible voters participate.⁸ The reasons for low turnouts seem to be (1) lack of awareness; (2) cumbersome election procedures; and (3) lack of interest because real competition for posts is limited.

Opposition parties are relatively poorly presented in these grassroots elections compared to national and presidential elections.

Nevertheless, studies on direct citizen/community participation in LG affairs still document a relatively high level of engagement with LG structures. Research on Poverty Alleviation (REPOA) has since the early 2000s undertaken regular quantitative surveys of direct citizen/community participation in LG affairs (see Table 1).

Table1: Number of posts in grassroots governance structures

Position	Number of Seats
Hamlet chairperson	55,242
Village chairperson	10,657
Village council	125,297
Village council (special seats for women)	76,430
Mitaa chairperson	2,515
Mitaa committee members (mixed seats)	8,938
Mitaa committee Members (special women seats)	5,420
TOTAL	284,499

Source: Chaligha (2008)

It is noteworthy that citizen involvement appeared to spike in the early years following the reforms (2006) and has since then decreased. Citizen involvement increased particularly in participation in various sector-specific user committees such as school committees, water committees and public works committees (health committees have not been included in the survey), which in part can be explained by the relatively intense construction work for the delivery of new classrooms, etc. in this period.

The most convincing indicator of increased participation in LG affairs may be the significant increase in respondents reporting involvement in 'preparation of village/ward plans'. This probably reflects participation in the opportunities and obstacles to development (O&OD) planning processes facilitated by the Prime Minister's Office - Regional and Local Government (PMO-RALG), as well as other externally supported initiatives as supported by other partners. UNICEF provided substantive support to O&OD in the early years of reform. The relatively high level of participation in planning is confirmed by the 2007 Views of the People survey.9 A more detailed analysis of the 2003 and 2006 REPOA surveys indicate that the increase in citizen participation was due in particular to increased participation by women and youth (Tidemand and Msami, 2010).

No systematic studies have been conducted on indirect participation through LGA councils or committees. In addition, while there is a general consensus on the necessity for such structures for local oversight, it is also acknowledged that the lack of skills and knowledge on the part of councillors limits their effectiveness. Programmes for councillors' training and guidance are generally rare and provide only a very short induction. The D-by-D study (2017) concluded that the minimum educational standards for councillors should be raised. The same study also observed a general shift in power in favour of the appointed district commissioners and recommended further clarification and strengthening of the role of LGA council structures and committees.

Chaliga, A. E.. The 2004 Neighbourhood, Hamlet and Village Council Elections in Tanzania, University of Dar es Salaam, Research and Education on Democracy in Tanzania (REDET).

² Legal and Human Rights Centre: Election Monitoring report: Local Government Elections of Tanzania held on 25th October 2009, Dar es Salaam November 2009 and "Reflections on Civic elections (25th October 2009) by LG Development Partner Group (unpublished memo).

⁹ REPOA 2007: Views of the People (http://www.repoa.or.tz/publications/view/views_of_the_people_2007). Note that informants in 'Views of the People' were asked about their individual behaviour whereas the REPOA LG surveys asked respondents whether "You or a household member is involved in..."

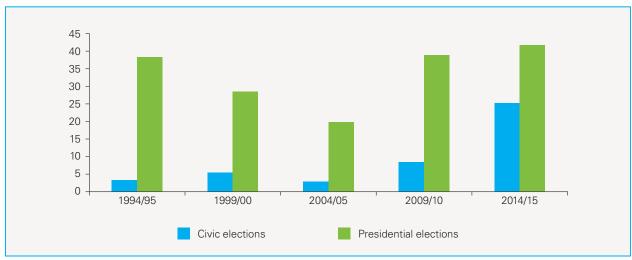


Figure 1: Opposition share of civic and presidential elections (% of seats/votes)

Source: National Electoral Committee (www.nec.or.tz) for national elections. For grassroots elections, data was obtained from Chaligha (2008)

2.2.3 Administrative decentralization

The general aspects of administrative structures such as the main roles and responsibilities of regions and LGAs have remained relatively unchanged for the last two decades, ¹⁰ although analyses suggest that there has been centralization of human resource management (HRM) since 2002 (see Box 1) as well as more recent and gradual centralization of select functions and mandates (e.g., reflected in the creation of agencies for roads and water works that had otherwise fallen within the purview of LGs; see Box 2).

The most controversial aspect of administrative decentralization has been the degree of HRM devolution. The Local Government Reform Policy (LGRP) (1998) stipulated that staff at all LGA levels (including directors, teachers and health workers) should be hired and fired locally. In the first few years of LGRP I, the government attempted to introduce local recruitment boards to LGAs in a phased manner (initially to cover 35

per cent of LGAs). However, the policy was soon reversed with the passing of the Public Service Act (2002) and its subsequent amendments. Human resource (HR) is now largely managed centrally (see Box 1).

The recent D-by-D assessment (PO-RALG 2017) suggests also a more general and recent shift of power from LGAs to regions and ministries (see Box 2).

It should be noted that the government has justified its decisions to centralize HRM – through, for example, the creation of executive agencies from an efficiency perspective. It has claimed that the PO-RALG 2017 report provides no discussion of the relative merits of such reforms. Several sectors – e.g., health – have expressed a preference for systems similar to the road agency (Buguzi 2017). It will be challenging to create consensus on D-by-D without drafting convincing technical arguments for how the devolved structures can deliver services most effectively.

¹⁰ For a more detailed general description of the LG system in Tanzania, see Chaligha, Sola, Tidemand, and Bofin (2010).

Box 1: Key HRM reform issues

When the LGRP was introduced in 1998, the system for HRM at the LG level was fragmented and centralized with six different appointing authorities. The LGRP sought to radically change this. It is explicit in its vision regarding the anticipated features of decentralized LG personnel management: "The councils (city, municipal, town and district) will be fully responsible for planning, recruiting, rewarding, promoting, disciplining, development and firing of (all) their personnel."

The LGRP anticipated an immediate and radical transformation in the LG system where each individual LGA would become the employer of its entire staff. According to the new policy, only the council director "in the interim may be posted by (Central) Government".

In 2002, the government decided to implement a policy for a unified public service (the Public Service Act 2002 and various amendments), which largely centralized HRM although officially staff in LGAs are considered 'employees' of the LGs. This vagueness is encompassed within legislation (Public Service Act 2002) and compounded by management practices:

- Budget and establishment control have remained entirely centralized; LGs are consulted annually, but all decisions on staff budgets and the number of approved staff are ultimately made by the President's Office-Public Service Management (PO-PSM); during the reform LGAs have not been granted additional autonomy within this area.
- Recruitment for most posts has been centralized through the Public Service Recruitment Secretariat (PSRS), while deployment of other staff categories (education and health) with scarcity of qualified candidates is done without any formal interviews or selection process.
- Staff salaries are almost entirely paid from central government transfers, where the central government allocates funds according to filled posts rather than a formula, as otherwise foreseen in the LGRP.
- Career management is partially decentralized but for senior staff, career progress is determined by central government ministries.
- The pay policy remains centralized, except that LGAs are allowed to establish local incentive schemes. In practice, this is unaffordable for those LGAs that need it most, but it is partially applied in more wealthy LGAs with their own revenue sources.

Box 2: Centralization of functions and the shift of power towards Regional Commissioners

New government priorities have seen growth in power at the regional level. These reforms were designed for PO-RALG to interact directly with the districts, with the regional level providing guidance and security. The responsibility for development was with PO-RALG and the LGAs. Some respondents perceive the situation to have changed: There is now more power at the regional level. At the district level there also seems to be a shift in authority from the district executive director (DED) to district commissioner. In some cases, the relationship between DCs (central government representative) and councils is antagonistic, partly because of a lack of clarity about their roles. The limited capacity and experience of RS staff make it difficult for them to backstop and support LGAs (as RS staff is often more junior and inexperienced). LGAs do not perceive themselves as accountable to RSs and vice versa. The resources at the RS level are scarce - so some staff remains under used. RSs have an advisory mandate and thus it is difficult to impose action. The Regional Consultative Committee is the only regional organ that brings together different stakeholders to discuss development plans and budgets of all LGAs within the region but is consultative only. MPs attendance at RCC has often been poor.

There is some implementation of projects (e.g., Ministry of Water, Agriculture) and procurement of contracts done at central level. This can increase the risk of failure as supervision can be poor, local ownership limited and the contracts expensive as contractors may be based far from the project site. Confused responsibilities can lead to LGAs being held accountable (blamed) for centrally initiated projects, e.g., Iringa DC.

Finally, the trend of the creation of executive agencies is going outside the structures and policy of D-by-D (e.g., rural and urban roads, forests) causing confusion, duplication and inefficiency. Many LGA staff see the creation of agencies as a 'back door' for ministries to retain their power.

Source: Report on Assessment of Implementation of Decentralisation by Devolution in Tanzania, a report for PO-RALG 2017 by Aileen Lyon, Prof. Innocent Zilihona and Prof. Zacharia Masanyiwa

2.2.4 Fiscal decentralization

LGAs on Tanzania Mainland manage a sizeable share of public expenditure (approximate 25–28 per cent); however, approximately 95 per cent of their budgets are derived from highly earmarked fiscal transfers. The central government even issues guidelines and instructions to LGAs on how their own source revenues (OSR) should be utilized. In this manner, the arrangements intended for fiscal decentralization in practice centralize most planning and budget decisions. In addition, while the nominal value of LGA budgets have increased significantly over the last two decades, the real value (nominal budgets adjusted for inflation and population growth) of some elements of the budgets have decreased in recent years (in particular non-wage and development expenditures). Some elements of LGA budgets (in particular, Local Government

Capital Development Grant (LGCDG) funds) have not been released as budgeted. In addition, the financing arrangements have failed to address major inequities in service delivery across the country.

Some attempts have been made over the last two decades to reform fiscal transfers and OSR. From early 2000, a system of sector-wise 'block grants' were in principle introduced, which from 2004 should have been distributed to LGAs according to transparent formulas specific for each sector. In practice, this initiative has failed to take root for a variety of reasons explored in several studies (See Box 3). The most important reason remains the centralized system for the deployment of staff, LGAs were unable to retain and let go of staff in 'hard to reach areas'; this problem was further compounded by historic fiscal allocation patterns based on existing

distribution of staff. Other aspects of reform – such as the introduction of a discretionary and performance-based development grant (LGDG) - was implemented relatively effectively in the initial years of reform with significant DP support (2004–2010). It has been partially implemented with full government funding in recent years.

The three above-mentioned studies provide a detailed description of the main features and challenges of fiscal decentralization arrangements in Tanzania Mainland. From the literature and recent consultations with PO-RALG, three main issues emerge which would be relevant for UNICEF to engage with (ranked in order of priority for service delivery):

- 1. Inequalities in fund allocations across LGAs and service delivery units: The PER (2014) study¹¹ found that:
 - The most significant patterns of inequity are very localized and are thus, not reflected in oft-quoted (also by UNICEF) literature on broader service delivery and poverty patterns that are generally based on regional statistics. Differences in resource allocations are also not so pronounced between regions as they are across and within districts.
 - The inequities are mainly the result of uneven distribution of staff.

Box 3: Overview of recent key fiscal decentralization studies

A number of thematic and in-depth studies have been produced over the years. The most recent substantive analyses include:

- Ministry of Finance: Study on Mapping of Transfer of Funds to Local Government Authorities (LGAs), Final Report, September 2013, Tanscott Associates (T) Limited. The study was commissioned under the PFMRP, and it reviewed the processes and systems used to allocate, release and transfer funds from the government and external sources to LGAs. It examined in particular the predictability, completeness, timeliness and transparency of funds transfer (no detailed analysis of fiscal inequities or specific recommendations for the adjustment of the formula were provided; however, broad guidance for reforms was given).
- 2. ODI 2014: Local Government Authority (LGA) Fiscal Inequities and the Challenges of 'Disadvantaged' LGAs in Tanzania (Tidemand et al.). This study was commissioned by the Public Expenditure Review (PER) Champions Group (PS MoF&P, PS PO-RALG and BoT). The report presents an in-depth analysis of the progress, achievements and challenges of the current strategy in terms of addressing inequalities in recurrent grant allocations across LGAs. The report provides guidance on how the declared government policy for more equitable allocation of LGA staff and funds, for the purpose of achieving more equitable service delivery, can be supported.
- 3. LPS Associated 2015: Reviewing Resource Allocation Formulas for Local Government Authorities in Tanzania, Final Report, February 2015 (Jamie Boex). This report proposes a second-generation formula-based grant system, reflecting a conceptual change in how formula-based grants are allocated in Tanzania. (The report only applies to non-PE fiscal transfers and thus a relatively small share of total transfers). Rather than calculating formulabased allocations as percentages or shares of the grant pool exclusively, the study proposes formula-based allocations expressed as client-based expenditure norms with adjustments for local cost variations. The report also advocates increasing the transparency of LGA budgets within the national budget.

¹¹ ODI 2014: Local Government Authority (LGA) fiscal inequities and the challenges of 'disadvantaged' LGAs in Tanzania. A Public Expenditure Review Report for the Ministry of Finance and Planning. By: Per Tidemand (team leader), Nazar Sola, Alloyce Maziku, Tim Williamson, Julia Tobias, Cathal Long and Helen Tilley. Link: https://www.odi.org/publications/8481-local-government-authority-lga-fiscal-inequities-challenges-disadvantaged-lgas-tan-

- There are huge inefficiencies in the use of staff resources in LGAs as well as in schools and health facilities.
- In order to address the root causes of fiscal inequities, it is necessary to apply a cross-sectoral (and PO-RALG/PO-PSM-led) approach to understand staff reallocation, deployment, retention and motivation.
- 2. Inadequate (often decreasing when measured in real per capita) allocation of other charges and development funds: While prioritizing budget allocations for various sectors is obviously a political process, and while all sectors will complain about relative underfunding, it is clear from various studies (in particular PER 2014) that critical elements of non-PE service delivery have gradually been eroded over the years. If the government adopts – as suggested by Boex (2015)¹² – norms-based allocation criteria, then the 'adequacy' of local funding would become more transparent and easier to discuss.

3. Lack of public government statistics:

- The official Budget by the Government of Tanzania does not provide a comprehensive overview of LGA allocations; instead, it is structured into a summary, details on revenue and details on expenditures. Information on fiscal transfers to LGAs are found in two main volumes:
- 1) Volume III: Details on Recurrent Budget: This volume provides information on subnational recurrent budget allocations by regional votes. For each region, it lists the expenditure estimates of various

- departments of the regional administration including the regional secretariats. However, the budget allocations for LGAs (that amount to more than 80 per cent of the regional votes) are only mentioned as a single budget line.
- 2) Volume IV: Details on Development Budget is organized in a similar manner with significant details on regional budgets but limited details on LGA allocations. In addition, it should be noted that while most fiscal transfers are budgeted as regional votes, others are budgeted as ministerial votes.

PO-RALG used to publish LGA budget and expenditure data in a systematic manner on its website. 13 However, the information on the website has not been updated since 2012/13. PO-RALG published annual reports on LGA finances (with LGRP assistance) up to 2007.

Fiscal decentralization reforms are complicated, and UNICEF may direct its assistance initially to strengthening analytical works and assisting the government in making informed policy decisions on reforms. This can build on ongoing UNICEF support for budget analyses and transparency.14

Other challenges related to LGA finances not mentioned here, but supported by various government interventions, include:

- Efforts toward streamlining the timeliness of transfers and basic financial accountability of funds (addressed under the PFMRP);
- Efforts toward strengthening LGA revenue collections (supported in part by Public Sector Systems Strengthening (PS3) and German Society for International Cooperation (GIZ)).

¹² Boex, Jamie (LPS Associated), 2015 "Reviewing Resource Allocation Formulas for Local Government Authorities in Tanzania,"

¹³ http://lginf.pmoralg.go.tz/lginformation/

¹⁴ The budget briefs can be found here: https://www.unicef.org/tanzania/resources_18976.html

2.3 Zanzibar

2.3.1 Overview of the LG system in Zanzibar

The LG system in Zanzibar is guided primarily by the Local Government Act (Act No.7, 2014) and Regional Act (Act No.8, 2015). 15 These new laws were developed after a long period of debate on the need for reform which started in 2002;16 the laws repealed the Zanzibar Municipal Council Act No.3 of 1995, the District and Town Councils Act No.4 of 1995 and the Regional Administration Authority Act No.1 of 1998. These two new laws introduced a number of changes - the most important was the delegation of responsibilities to the LGAs, making them the main institutions responsible for delivering basic local services, whereas regions were to play mainly a supervisory role. In this manner, the new laws reformed the LG system in Zanzibar to be more similar to that of the Mainland. Prior to these legislations, the division of roles and responsibilities for the provision of local services was described only very vaguely and with many overlaps between the deconcentrated regions, deconcentrated district administrations and the LGAs. In the new LG Act (2014), the first schedule clearly describes the functions and mandates of LGAs. The full text of the first schedule is included in Annex 1, but in short, the LGAs were made responsible for the following key services:

- 1. Finance and economic development, mainly overall economic planning, promotion of business development and the management of public funds within the LGA;
- 2. Legislation and legal affairs;
- 3. Public works: water drainage, tree planting, street lights, local road maintenance, urban buildings, urban planning;
- 4. Health: Environmental health and waste management, health awareness,

- management of primary health care units and rehabilitation centres;
- 5. Education: Establishment and management of basic schools, adult education, kindergarten and nursery schools, and an advisory role for secondary schools;
- 6. Agriculture, natural resources and animal wealth;
- Social and cultural affairs;
- Public order and public security; and
- 9. Miscellaneous functions.

The LGs shall, according to the Act (Section 10), constitute three tiers of governance:

- (a) City, municipal, town and district councils;
- (b) Ward councils; and
- (c) Shehia councils.

However, only the first tier (district and urban councils) qualify as real LGAs. The central government is locally represented through the deconcentrated regional and district administrations, just as the regionally appointed sheha¹⁷ is a central government representative. LGAs, in contrast, are downward accountable to ward-level officials, who represent local electorates. The wards themselves are not real body corporates and mainly exist to provide local consultations for the elected district/ urban councillors. The shehia councils are intended to provide local communities a voice and serve as institutions for community mobilization. The shehia councils are not elected, but they are appointed (with local consultations) by the shehal district/regional administration.18

Table 2 provides an overview of the 11 LGAs in Zanzibar. These include six urban LGAs and five rural LGAs. The urban councils on Unguja (in particular Zanzibar MC and West MC) have significantly higher revenues and staff than other LGAs.

¹⁵ The full acts can be seen on the Zanzibar House of Representatives website: www.zanzibarassembly.go.tz/acts-2014.php.

¹⁶ The debate on the need for LG reform in Zanzibar has been continuing since 2002, when the government started work on developing an overall governance strategy and later its first Poverty Eradication Plan (the MKUZA). The initial problem analysis is documented in Chapter 5 of Othman, Mukandala, Makaramba and Tidemand (2003). The chapter on local governance is available online at www.dege.biz/Zanzibar.pdf.

¹⁷ The officer at the *shehia* level is called *sheha*.

Section 408-51 of the LG Act describes the composition and functions of the shehia council, but only vaguely describes the procedures for their appointment/elections.

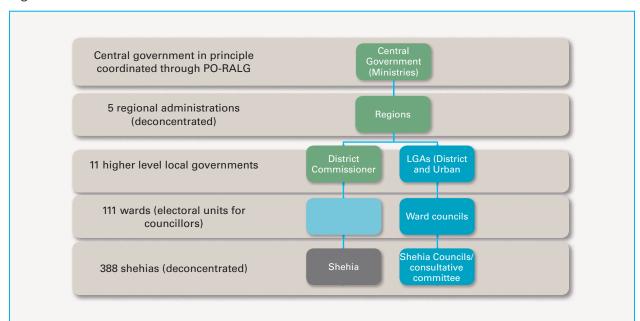


Figure 3: Overview of subnational structures in Zanzibar

2.3.2 Zanzibar decentralization reform status and plans

The Government of Zanzibar has, since the adoption of the Zanzibar Good Governance Strategic Plan (2003), debated and pursued decentralization reforms (with United Nations Development Programme [UNDP] support). Subsequent milestones include;

- Zanzibar Public Service Reform Program (ZPSRP),2009, which included LG reforms as a component
- Zanzibar LG Policy (2012), which aimed "to put in place an accountable LG system that has the capacity to provide quality services to the people in harmonious collaboration with other stakeholders at grass root levels."
- iii The Local Government Act (No. 7/2014) and the Regional Administration Act (No. 8/2014), which enabled the decentralization of some elements of sector administration to LGAs, and cautiously mirrored sector decentralization on the Mainland, effectively

- starting with selected aspects of primary education, primary health care and agriculture extension services
- iv Decentralization by devolution strategy and road map (various versions dated December 2016 but issued as a draft in 2018)

The Decentralization by Devolution Strategy and Road Map

The strategy aims to operationalize the LG Policy 2012 and achieve the following objectives:

- Bring administrative control, fiscal capacity and the responsibility of delivering services closer to the localities where they are actually delivered, and
- Stimulate economic growth and development in local communities with the vision and mission stated below.

Vision: "Empowered and accountable Local Government Authorities that efficiently and effectively provide service to their people, and promote good governance."

Table 2: Summary profile of LGAs in Zanzibar

	ZMC	West 'A'	West 'B' MC	South DC Central DC	Central DC	North B DC	North A DC	Mkoani TC	Chake TC	Wete TC	Michew DC
Population (2012 Census)	223,033	163,740	206,905	39,242	76,346	81,675	105,780	97,867	97,249	107,916	103,816
Number of staff	639	66	36	29				86	100	75	35
Wards	18	12	41	4	∞	00	10	0	10	10	00
Shehia	26	31	34	21	42	31	44	36	32	36	25
Pre-primary schools	18	24	വ		29	51	വ	10	28	2	
Primary schools	20		33	22	45	24	33	27	28	34	
Health centres	12	0	4	11	27	14	14	16		18	
Own source revenue in TZS millions – (FY 2017)	3,107	419	1,373	228	427	672	327	201	305	142	104
Expenditures in TZS millions - (FY 2017)	5,335	463	1,399	247	475	643	328	418		456	116

Source: LGA profiling by PO-RALGSD Consultant R. Sangu (preliminary data presented to PO-RALSG April 2018)

ZMC= Zanzibar municipal council; MC= municipal council; DC = district council; TC = town council

Mission: "To provide timely 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, 10).

The strategy presented four core thematic areas for the D-by-D process:

- Citizens engagement;
- Devolving functions;
- Human resource decentralization;
- Fiscal decentralization.

Five task forces have been established by RGOZ to work on selected operational aspects of the decentralization strategy - these correspond partially to the four 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 four following sections describe the four thematic areas of reform in further detail.

2.3.3 Devolution of functions to LGAs

The transfer of functions from the central government to LGAs is the cornerstone of the devolution agenda. The full transfer of functions will be undertaken as provided in the LGA Act No. 7/2014 (as summarized in Section 2.3.1; for further detail see Annex 1).

The strategy further stipulates that the following strategic actions will be the entry points for the devolution of functions:

Ministries, Departments and Agencies (MDAs) shall develop sector policies and review existing initiatives to ensure complementarity with the D-by-D strategy;

- Functions additional to those specified in the LGA Act 2014 may be transferred to LGAs;
- Each MDA that is devolving functions shall prepare a strategy and action plan for the devolution process, taking into consideration the transfer of personnel, assets and financial resources.
- Since the capacity and preparedness of LGAs differs, each LGA must be consulted and MDAs' overall strategy and action plans can have individual timetables for different LGAs.

A key initiative that is in the process of being further operationalized by the above task forces has been the commencement of decentralization of three specific services in FY 2017/18 (a reflection of the agreed step-by-step implementation/piloting approach of the reforms) (Othman, Mukandala, Makaramba and Tidemand 2003):

- Agriculture (extension services);
- Education (pre-primary and primary);
- Health (primary health care units levels 1 and 2).

2.3.4 Human resources in LGAs

The Zanzibar LG Policy 2012 establishes HR decentralization as one of the key points of the D-by-D agenda. The LG Policy (2012) expounds, "The Government will initiate a comprehensive human resources needs assessment for LGAs and implement its recommendations so as to make LGAs an attractive working place and efficient institutions" (Chapter 5, 13). This initiative involves de-linking HRM from their respective devolving ministries and establishing management procedures and structures in LGAs. Although the recruitment of public service staff in Zanzibar will continue as stipulated in the Public Service Act, issues relating to staff placement, transfers and discipline will be decided by the respective councils in order to improve service delivery. The strategy argues that administrative decentralization will make staff more accountable to local councils. To improve service delivery,

LGA staff need to be freed from cumbersome administrative procedures and be more responsive to the actual needs of the general public in the areas where staff are located.

The strategy stipulates that "HR decentralization means empowering LGAs with staff to adequately take up the challenge of devolved functions and to maintain the quality of service delivery and improve its efficiency. The transfer of staff to LGAs and modalities for their appropriate allocation must be developed to ensure smooth transition in management of staff and the manner in which they will be absorbed and utilized in the new arrangements."

HR decentralization in Zanzibar through D-by-D shall include:

- Defining new roles and tasks for staff in LGAs;
- Redefining procedures for career development;
- Redefining procedures for emoluments and other staff benefits;
- Redefining procedures for reporting, staff evaluation, sanctions and awards.

The efficiency of staff decentralization shall be a key determinant of the efficiency of service delivery in LGAs. Nevertheless, the strategy realizes that this area of reform may face bureaucratic resistance.

The HR Task Force identified the devolved staff, including almost 10,000 persons (PO-RALGSD 2017, 10) in early 2018 (see Table 3).

The vast majority of the devolved staff were teaching staff (80 per cent), of which a large proportion were female; thus, almost 70 per cent of all the staff members selected for devolution were female (Table 3).

The same report provides an analysis of the share of staff that is devolved from each sector, which at least from an HRM perspective gives an indication of the relative significance of the reforms (PO-RALGSD 2017, 11):

- Share of total education sector staff that is devolved: 58 per cent;
- Share of total health sector staff that is devolved: 27 per cent;
- Share of total agriculture sector staff that is devolved: 14 per cent.

During fieldwork to selected LGs in Zanzibar in January 2018, the study team observed that staff devolution was in progress although there were several constraints – e.g., effective transfers of personnel records constrained the initiation of local HRM of developed staff. Salaries and personnel files are all intended to be decentralized from sectors to the respective LGAs for local management. However, other core elements of HRM - in particular, hiring and firing - will remain largely centralized (with the exception of hiring of temporary and part-time staff) in accordance with the Public Service Act. The President (for city and municipal councils) or minister responsible for LGs (for town and district councils) appoints all the directors of LGAs (Act No. 7/2014, para 39).

Table 3: Total number of devolved staff from the sectors

No.	Sectors	Unguja			Pemba			Total		
		M	F	Т	M	F	Т	M	F	Т
1	Agriculture	228	133	361	77	29	106	305	162	467
2	Education	1,326	4,668	5,994	703	1,357	2,060	2029	6,025	8,054
3	Health	222	604	826	144	197	341	366	801	1,167
	Total	1,776	5,405	7,181	924	1,583	2,507	2,700	6,988	9,688

Source: PO-RALGSD (2017, 10). Note that the same report includes attachments with the names of all the designated staff to be devolved.

2.3.5 Citizen engagement

The strategy states that "this involves the principles of embedding government communication with citizens and involving communities in every step of the development and service delivery processes. The key aspects are citizens' participation and citizens monitoring and supervision over local development issues." The Local Government Policy (2012), which embodies the guiding philosophy for Zanzibar's D-by-D policy, emphasizes the principle of citizens engagement thus: "The policy is designed to enable the establishment of a legal, functional and institutional structure that will ensure the participation of communities and other stakeholders in deciding and implementing plans and programs for their own development" (Introduction, 1).

Both the Local Government Policy 2012 and the Local Government Act 2014 emphasize two key aspects in the quest to enhance citizens' engagement. They are:

- 1. Inclusion and involvement of citizens at both higher and lower LG levels in identifying, prioritizing, formulating and managing local development plans. The LG Policy 2012 in its Policy Statement No. 10, Policy Strategy (v), states its aim as, "Develop and enforce appropriate guidelines to strengthen citizen participation in the planning and budgeting at all levels through a transparent system involving all levels of LGA."
- 2. Establishing representative structures at lower LG levels that will comprise an assortment of members tasked with the role of defining and deliberating on local issues on behalf of communities and ensuring communities are presented for action at relevant levels. In this respect, Act. No 7/2014 provides for the establishment of ward councils and shehia consultative committees (Part IV, Sections 42, 47). However, it should be noted that the recent Local Government Act does not really provide real democratic representation at the shehia level as it

continues to be dominated by the central government-appointed sheha. However, improved administrative procedures for more merit-based selection of shehas, more inclusive community consultations, etc., may enhance community participation.

The strategy states that the enhancement of citizens' participation, the demand for greater accountability and integrity in LGAs, and the subsequent more efficient and effective use of public resources, delivery of public services, and poverty reduction are among the key objectives of the D-by-D policy. The aim is to build awareness and support for the D-by-D agenda by further integrating citizens' engagement with LGA operations and raising the impact of community participation and re-balancing efforts in order to improve management of service delivery; equity in resource allocation and utilization; and efficiency, transparency and local accountability in LGAs.

According to the strategy, the LGAs will continue to have the autonomy to plan for their area of jurisdiction. However, to enhance community involvement, LGAs' plans will be drafted through participatory planning at lower levels of local governance within the framework of national policies legislated by central and sector ministries. The planning process will be guided by D-by-D compliant guidelines (i.e., for example, the O&OD model and others). Participatory planning allows for citizen oversight of council resources and addresses the problem of resources being solely directed by those at the management level. Although the ultimate decision-making power regarding budgets rests with the LGA, the process gives community groups a direct voice in plan preparation.

Monitoring of local service provision is expected to improve with increased engagement. The strategy argues that participatory planning forces councils to make budget information available to citizens at all levels and to report regularly on the status of implementation of yearly commitments. In the process, citizens gain ownership of the process and are motivated

to oversee the implementation of the approved projects. The deeper involvement of citizens in planning and budgeting allows them to demand accountability from public officials and to receive efficient services.

The strategy does not explicitly address the issues of free and fair elections for LGA councillors, which in Zanzibar is a very critical issue – the main opposition parties have for most of the electoral period (including the current) boycotted council elections leading to poor civic representation in many parts (particularly in Pemba).

2.3.6 Fiscal decentralization

The Fiscal Decentralization Task Force has been working on the fiscal aspects of decentralization. The latest available report of the

Box 4: Summary of the recommendations of the Fiscal Task Force

- a) Restructure PO-RALGSD to strengthen oversight capacity. Uncoordinated fiscal practices in LGAs result from the absence of appropriate oversight structures.
- b) Develop an efficient database for potential sources of revenue to enhance revenues generation (see – Orodha ya Vyanzo vya Mapato vya MSM na Mapendekezo ya Vyanoz vipya vya Mapato kwa MSM).
- c) Review legislation guiding mandates for revenues between government agencies versus LGA Act 2014. Review revenue assignment/sharing to rationalize LGAs revenue base.
 - Establish appropriate financial management structures at the LGA level
 - Install appropriate and more efficient accounting procedures to manage increased and structured fund transfers (for e.g., health/education programmes) by setting up specialized financial units in LGAs.
- d) Install more efficient revenue collection methods Local Government Authorities Revenue Collection System (LGRCIS).
- e) Initiate a quarterly implementation reporting system to strengthen M&E in LGAs. Such reports should be submitted to PO-RALGSD and the Ministry of Finance. Corrective measures should be taken immediately to ensure compliance with management requirements, financial discipline and unwavering accountability.
- Build the capacity of council staff to manage devolved functions and undertake more efficient planning and budgeting. Extended skills training and orientation sessions for technical staff and managers should be organized for capacity-building.
- Use the opportunities offered by the institutional strengthening programme in Zanzibar, which designed tools for planning purposes and guides for improved operations management and business practices. Such tools include:
 - Guide for Community Participatory Planning ZUSP ZMC CMP (SOFRECO 2015)
 - Five Year Revenues Enhancement Plan ZMC ZUSP ZMC CMP (SOFRECO 2015)
 - The ZMC Procurement Manual-ZUSP ZMC CMP (SOFRECO 2015)
 - The ZMC Financial Management Manual-ZUSP ZMC CMP (SOFRECO 2015)

Source: Fiscal Decentralisation Task Force Report November 2017, page 17–18.

task force¹⁹ presents an overview of key issues and various observations on how to potentially reform the system with regard to the use of fiscal measures - e.g., formula-based fiscal transfers, strengthening of the overall institutional framework through the introduction of a LG Fiscal Commission and the strengthening of the MoF&P and PO-RALGSD. However, the main recommendations of the report are still very general as summarized in Box 4. Thus, the task force is not yet in a position to make specific recommendations - e.g., regarding the preferred type of fiscal transfers, their calculation and distribution or specific guidelines.

2.3.7 Experiences, limitations and the risks of the current strategy

The RGOZ has debated LG reforms for a while, starting with the discussions that led to the overall Governance Strategy (RGOZ/UNDP 2003, which was subsequently incorporated in Mkuza 2004). The work on decentralization reforms has since included various policy statements with regard to the direction of reform, ultimately leading to the Local Government Act (No.7) of 2014 and Regional Act (No.8 of 2014). The strategy (2016 and later updates) for implementing the policy is in its initial stages; the most significant step has been the decision to pilot decentralization of selected functions of health, education and agriculture. Decentralization of the administrative aspects of staff management to LGAs has begun, but it is still very impartial as the implications of local budgeting and financing are yet to be fully resolved. Many basic aspects of decentralization, such as the overall assignment of functions to LGAs, are still in very early stages of conceptualization, and it is too early to assess any practical experiences regarding the reforms.

It is important to note what is not addressed in the current reforms compared to the initial problem analysis of 2003:

- The overall structures and numbers of regions and districts have not been substantially revised. Thus, Unguja still has three regions and Pemba two regions. Unguja now has seven LGAs and Pemba, four. This is a rather large number of entities for two small islands.
- From a technical perspective, it is difficult to justify the relevance of five oversight bodies (regions) as it would have been more relevant to institutionalize the previous sector practice of (a) direct supervision by the ministries of LGAs in Unguja; and (b) one Pemba liaison office.
- The reforms have to date not yet established any effective structures for popular representation below the district level as the sheha is only accountable to the regional office, and wards as yet have no well-defined role in LGA planning and service delivery.

In summary, while the decentralization policy is promising as it aims to provide an enabling framework for more accountable and effective local service delivery, there are still many challenges to address. In the meantime, there are risks of confusing and fragmenting local service delivery arrangements, particularly in sectors that hold priority for UNICEF, such as primary education and health. The two most critical issues in working with RGOZ is probably (a) lack of clarification of the relationship between key sector ministries and the LGAs, including the role of regional offices; and (b) the difficulties in establishing locally accountable and legitimate subnational governance structures.

President's Office Regional Administration, Local Government and Special Departments (PO-RALGSD), 'Report of the Human Resource Empowerment Task Force for D-by-D Implementation'



3.1 General overview and experience with LGRP and **LGDG**

In 1998, the Government of Tanzania issued a "Local Government Reform Paper" that formed the policy basis for the joint government- and donor-funded LGRP - Phase I and II. Phase I was implemented from 2000 to 2008, and Phase II was implemented from 2009 to 2014. The LGRP I and II formed in this period provided the main programme modalities for DP support for policy reform and capacity-building within LGAs.

The LGRP originally aimed to reform the legal framework, LG finance and HRM systems, and enhance local participation for wider good governance at the local level. In later years, the programme also included components for supporting sector coordination and strengthening of the deconcentrated regional secretariats. The government, with assistance from DPs, introduced a development block grant for LGs (the Local Government Development Grant -LGDG) in 2004 as a supplementary arrangement for reform and capacity-building.

The annual budget for LGRP was close to US\$10 million for two phases. It was implemented with external technical assistance (TA) support, as well as by zonal reform teams working through the regional secretariats for capacity building outreach.

The LGDG system included:

- Introduction of formula (and performance) based block grants for development to LGAs that were intended to ensure that local projects could be financed in accordance with local priorities, and thus various participatory local plans could be implemented. The total annual budget for LGDG increased from US\$40 million in 2005 to approximately US\$90 million in 2010 (including some sectorspecific 'windows' of the grant).
- Introduction of a comprehensive annual performance assessment of all LGAs - this scored all LGAs in accordance to criteria related to Public Financial Management (PFM), procurement, planning, budgeting as well as participation and accountability. The scoring determined the level of funding for each LGA, as the system sought to introduce strong fiscal incentives for compliance with laws, regulations and good governance practices.
- A share of the LGDG was set aside as a capacity-building grant (CBG) that LGAs could use in accordance with local priorities in order to improve their performance prior to annual assessments.

In addition to the LGRP and LGDG, several of the service sectors undertook various sector reforms that interpreted the broader policy of

'decentralization' in numerous ways in particular, the education, health, water, roads and agricultural sectors were transformed in the last decade with a greater emphasis on decentralization (although they were not necessarily entirely devolved).

Over the last 20 years, LGAs have increased their capacities (in terms of overall fiscal and HR resources and systems development); however, there are also many decentralization and LG-related challenges, mainly related to the following:

- Decentralization of HRM functions to LGAs: The LGRP clearly stated that LGAs should, over time, be allowed to hire and fire all staff. In the early years of LGRP, PO-RALG issued regulations to selected LGAs to pilot some aspects of localized HRM. However, in 2004, it was decided that a unified public service that essentially centralized HRM would be created. The lack of this critical element of LGA autonomy has had several repercussions for other aspects of reform such as the degree of sector and fiscal decentralization.
- Lack of effective devolution of functions and fiscal decentralization: Sectors continued to exercise significant control over functions that were supposed to be decentralized not least because the sector staff to a large extent remained upward accountable to their mother ministries. The reforms intended for LG own source revenues were impacted by the abolition of many LGA taxes without full compensation. More importantly, it proved impossible to introduce the intended formulabased recurrent grants (in the absence of HRM devolution) just as the intended system for capital expenditure (see below) was not fully institutionalized.
- Institutionalization of the LGDG system: The LGDG system was initially entirely DP-funded (partly through a World Bank programme and partly through basket funding from several DPs including the European Union (EU), the Netherlands, Ireland, Finland, Belgium, Sweden, and Germany). The Government of Tanzania agreed in 2008 to gradually increase its level of funding,²⁰ partly in anticipation of increased General Budget Support (GBS) from DPs. However, since the DPs withdrew most of their support for LGDG from around 2011/12, it became difficult for the government to ensure reliable funding – in some years, less than 50 per cent of budgets were effectively disbursed. Nevertheless, the government disbursed in some years more than TZS100 billion and has to a large extent maintained some elements of the initial agenda of the LGDG. The institutionalization of annual performance assessments also faced more significant challenges - the last effective annual LGA performance assessment took place for the FY 2010/11. PO-RALG has recently updated the manual for assessments and had planned to undertake an assessment last year, but that failed to materialize, although PO-RALG is still committed to revitalizing the process.
- A final problem in relation to LGRP that soured the relationship between DPs and the government was the emergence of a very critical audit in the last years of LGRP II,²¹ partially related to the 'mainstreaming' of the previously TA-executed programme into PO-RALG. Most DPs were thoroughly frustrated by the critical audit findings, which in combination with general concerns over policy progress on D-by-D soured relationships and led to a great deal of scepticism among DPs regarding the viability of a possible LGRP III.

²⁰ A signed memorandum (December 2008) indicated that the government, over a medium-term perspective, would increase its funding to around 2 per cent of total government net revenue.

²¹ A range of special audits were undertaken in the later years of LGRP, including: Charles Kendall Consulting, December 2013: Special Procurement Audit of Local Government Reform Programme II (LGRP II), Tanzania Financial Year 2011/12.

3.2 Major bilateral development partner programmes

3.2.1USAID – 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 underserved populations. PS3 also strengthens key multi sectoral components of LGA systems as part of a comprehensive approach to promote inclusive and evidenced-based planning, management, and implementation of services. PS3 is a fiveyear (2015-2020) USAID-funded activity with five components or systems functions that work across multiple sectors: information systems (IS), finance, 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 Associations.

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

For UNICEF, the most relevant collaboration is possible with regards to PS3 activities in the following areas:

- PLAN-REP where PS3 support primarily focusses on establishing a workable information and communications technology (ICT)/web-based platform for improved LG planning, budgeting and reporting. PO-RALG, regions and LGAs will require support for many other aspects of the practical implementation of the system.²²
- LG Monitoring database where PS3 support is again mainly related to the ICT systems that would enable better use and

- sharing of LGA service delivery indicators, including in sectors where UNICEF prioritizes support (such as a child rights report card scoring system).
- Facility-level decentralization where PS3 provides support with financial management systems and related training, but where UNICEF could provide more general governance support for strengthening facility management committees.

3.2.2 PFMRP (DFID) support for PFM in LGAs

Department For International Development (DFID) is supporting the LGA component of the overall Public Financial Management Reform Programme. Under a new phase of support scheduled to start 2018, the LGA subcomponent will be scaled up to cover all 26 regions and 188 LGAs. This will include technical assistance procured by DFID in partnership with the Government of Tanzania to complement the financial assistance provided through the PFMRP-V basket fund. During the current phase, DFID is supporting PFM reforms in LGAs in 10 regions (which translates to 67 authorities) through the PFM basket fund. This is complemented by technical assistance procured by DFID in partnership with Government of Tanzania.

The PFMRP support is directed towards the core PFM capabilities of the LGAs, including strengthening the role of regional secretariats in oversight and support of LGAs.

3.2.3 Japan International Cooperation Agency (JICA)

JICA provides support to further deepen and implement participatory O&OD planning techniques. This includes in-depth pilots in selected villages/districts as well as support for national roll out – e.g., development of guidelines and training of trainers through the Local Government Training Institute (LGTI- Hombolo).²³

²² For an overview video, see https://www.youtube.com/watch?v=kjQjln2oP08

²³ For more information, please see the LGTI – Hombolo website: http://www.lgti.ac.tz

DP support for participatory planning has a long history in Tanzania. UNICEF led a team of development partners in supporting the development of a harmonized approach to participatory planning as early as in the 2000s. This led PO-RALG to adopt the O&OD approach to participatory planning. JICA has in recent years been the most ardent DP supporter of O&OD. Two major weaknesses have been identified in O&OD planning: (1) the approach was initially very expensive because of the high number of facilitators from outside the LGAs and the extensive use of allowances; and (ii) the plans were very poorly implemented. The latter problem is complex to resolve but JICA has sought (a) to adapt the O&OD planning approach with a stronger focus on self-help projects that can be implemented by communities without (much) external assistance; and (b) by support to strengthen the LGDG modality that is intended to provide for discretionary development funding to LGAs that they in principle can allocate to priorities identified through O&OD.

3.2.4 Germany/GIZ

GIZ has in the past supported LGAs primarily in the area of LGA own revenue management through SULGO.²⁴ GIZ support for LGAs continues as a component within the broader Good Financial Governance (GFG) Programme.

The GFG is a technical cooperation programme implemented by GIZ and funded by the EU, Germany and Switzerland for a timespan 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 cooperation with core partners from the Government of Tanzania – particularly the MoF&P, the Internal Auditor General's Division, the PO-RALG, and the National Audit Office of Tanzania. Furthermore. other main partners include non-governmental organizations (NGOs), such as Wajibu-Institute for Public Accountability and Sikika.

3.3 The World Bank and UN system

3.3.1 World Bank

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

The World Bank provides more intensive support to eight strategically important cities - Tanga, Arusha, Mwanza, Kigoma, Dodoma, Illemela, Mbeya and Mtwara - to enable them to keep up with the rapid pace of urbanization (through the Strategic Cities Project – TSCP). The project provides municipal infrastructure and capacitybuilding support including the GIZ-based Local Government Revenue Collection and Information System (LGRCIS). Dar es Salaam is supported through various projects including the Dar es Salaam Metropolitan Development Project.

In Zanzibar, the World Bank supports the three town councils in Pemba and the municipality in Unguja through the Zanzibar Urban Services Project (ZUSP).

The World Bank is preparing a PfR programme in support of public service reforms in Tanzania which will include some subnational components.

3.3.2 UNDP

UNDP has in the past (1999-~2005) been very involved in supporting decentralization processes, particularly in Tanzania Mainland. In those years,

²⁴ For more, please see the SULGO website: http://www.sulgo.or.tz/

it both supported various aspects of policy reforms (including a basket-funding contribution to the LGRP from the United Nations Capital Development Fund [UNCDF]) and various local pilots for LG financing and service delivery (such as the UNCDF/UNDP programme in Mwanza). UNDP is no longer a significant partner supporting 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.

UNDP also recently supported the Association of Local Authorities in Tanzania (ALAT).²⁵

3.4 Development partner support to the Zanzibar decentralization reform

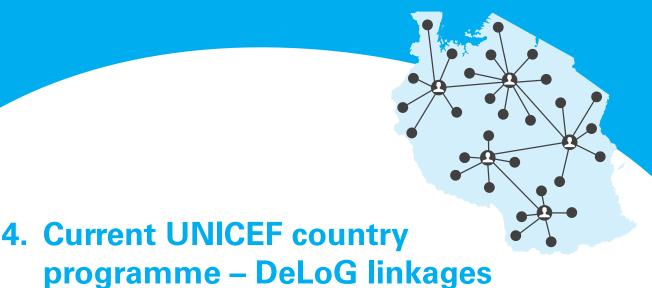
The support from DPs towards decentralization reforms has so far been relatively modest and mainly managed by UNDP. UNDP has

been directly engaging with the Government of Zanzibar since 2003 with regard to central aspects of the overall policy development in support of decentralization. This includes support for the initial all-encompassing Governance Strategy (2003) and later support for studies to the LGRP and D-by-D strategy. UNDP Zanzibar has expressed interest in continuing to support the reform process if the government makes a request.

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 minor municipal infrastructure under the Zanzibar Urban Support Programme (ZUSP).

Recently, USAID through the Enabling Growth through Investment and Enterprise (ENGINE) Program has started to support some of the government's studies and analytical work for continued decentralization reforms. This support is ongoing.

See more about UNDP's involvement with Tanzania on the UNDP Tanzania website: http://www.tz.undp.org/content/tanzania/en/home/presscenter/ articles/2017/10/05/undp-support-to-the-33 rd-annual-general-meeting-of-the-association-of-local-authorities-of-tanzania-alat. html



The Tanzania UNICEF Country Programme is organized into six main outcome areas, and LGs and decentralization are of key importance to all of these (see Table 4). In particular, on Tanzania Mainland, the LGAs are primarily responsible for the delivery of key basic local services such as primary health care, care and treatment of people with HIV/AIDS, nutrition services, water, sanitation and hygiene (WASH), basic education, child protection services which are also the most important services that influence child poverty patterns. As discussed earlier, the Government of Zanzibar has recently launched decentralization reforms similar to the Mainland, and the recent LG Act (2014) of Zanzibar proposes largely similar service delivery responsibilities for LGAs in Zanzibar as for those on the Mainland. The practical implementation of such a devolution of functions has only recently been seen in practice in the basic education, primary health care and agricultural extension sectors.

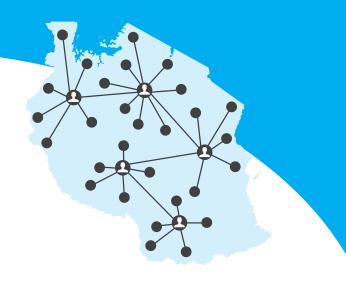
Table 4: UNICEF country programme areas and the relationship with LGAs and decentralization

UNICEF Tanzania country programme outcome area	Examples of direct relationships between LGA structures and decentralization policies
Effective coverage of high-impact reproductive, maternal, neonatal, child and adolescent health interventions .	 Support for creating an 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 (Tanzania Mainland and Zanzibar) Capacity-building at the subnational level for the effective delivery of health services, including immunization (Tanzania Mainland and Zanzibar)
Improved, scaled-up and equitable use of HIV prevention, treatment, care and supervision interventions.	 Strengthened subnational capacity for data collection and use in selected LGAs Testing the inclusion of adolescent focused livelihoods in TASAF Productive Social Safety Net (PSSN) through LGAs Testing HIV interventions for adolescents and young people through LGA health facilities

(Continued)

(Continued)

UNICEF Tanzania country programme outcome area	Examples of direct relationships between LGA structures and decentralization policies
Vulnerable groups have increased access to safe and affordable water supply, sanitation and hygiene.	 Capacity building of selected LGAs (LGA staff as well as schools management committees) for planning and implementation of sustainable water, sanitation and hygiene services Delivery of WASH services in selected schools
Increased coverage of equitable, quality and effective nutrition services among children under five years old.	 Capacity building in LGAs affected by cholera Capacity-building of selected LGAs (LGA staff as well as schools management committees) for planning and implementation of WASH services Delivery of WASH services in selected schools Capacity-building in LGAs affected by cholera
Increased coverage of equitable, quality and effective nutrition services among children under five years of age.	 Development and implementation of nutrition information and surveillance systems at national and LGA levels Infant and young child feeding counselling services in select LGAs LGA plans for provision of vitamin A and deworming activities Building capacities of select regions and LGAs for implementation of multisectoral nutrition responses
Girls and boys have access to and are better served by a national child protection system that prevents and responds to physical, sexual and emotional violence, abuse, neglect, exploitation and harmful social practices and ensures access to adequate adult care across the life cycle.	 Decentralized birth registration initiative piloted for national roll out, 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 of a child protection management information system
Child poverty in all its forms is reduced through quality, evidence-based policies, programmes and budgets for all children, especially the most marginalized, at the national and subnational levels.	 Analysis of child poverty patterns at the LG, regional and district levels Advocacy for prioritization of children in national and LGA budgets District profiles (initially for six districts) in Zanzibar

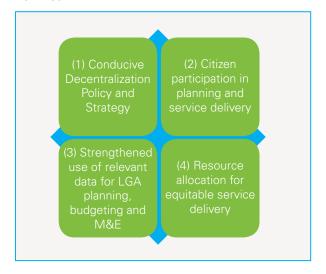


5. Conclusions and recommendations

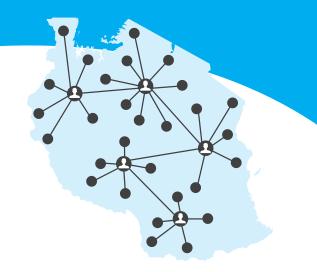
The importance of effective and accountable decentralized structures for the delivery of the UNICEF country programme is evident from the analysis. During analysis and consultations, it also became apparent that the UNICEF Tanzania DeLoG strategy needs to approach Tanzania Mainland and Zanzibar separately: the two parts are guided by different legalization in response to different socioeconomic contexts.

Thus, the proposed strategy document includes distinct chapters on the Mainland and Zanzibar, respectively. Nonetheless, the strategy for both the areas covered nevertheless falls into four

Figure 4: Four common themes / UNICEF entry points for DeLoG Mainland and Zanzibar



similar main themes or UNICEF entry points for support (see Figure 2). The strategy document describes each of these four themes in more detail with respect to the Mainland and Zanzibar. The rationale for the four themes is: (a) based on the identification of key reform challenges and their relative importance; and (b) the capacity for UNICEF engagement and the potential for linkages to ongoing UNICEF activities. The strategy contains a description of each of the themes as well as a summary theory of change and the action plan for the first year of the strategy (FY 2018/19).



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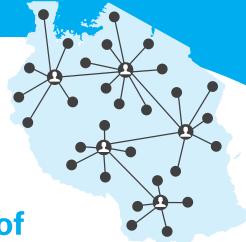
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ANNEXES



Annex 1: Complete list of functions decentralized to LGAs in Zanzibar

FIRST SCHEDULE of Local Government Act (2014)

[Made under Section 12(2)]

DEVOLVED ROLES AND FUNCTIONS

(1) Finance and Economic Development

- (a) Preparing the economic and social plans of the Council;
- (b) Preparing, keeping and organizing statistical records of all the economic, development and service activities of the Council;
- (c) Promoting and encouraging investment, and facilitating the business of investors, in accordance with the laws in force;
- (d) Encouraging the self-help, charitable projects, the business of charitable and voluntary societies;
- (e) Organizing markets and places of trading;
- (f) Spreading awareness among citizens of the approved economic and social programmes;
- (g) Organizing the trade activities, by granting the necessary licenses for all types of trades in the Council;
- (h) Conducting such studies and researches which may target development of the Council and increases its resources:
- (i) Preparing the estimates of the revenues and expenditure for the Council annual budget;
- (j) Controlling the public funds, closing the Council accounts at specified dates and presenting the final statement of the accounts to the Council;
- (k) Advertising and approving tenders of the Council;

- (I) Assessing and re-assessing rates; and
- (m) Caring for and organizing exhibitions in the Council.

(2) Legislation and Legal Affairs

- (a) Preparing and promulgating by-laws and its regulations and all the legislative measures necessary for execution;
- (b) Making the internal regulations organizing the business of the Council, the committees and specialized departments;
- (c) Establishment of rate, public health and public order courts; and
- (d) Following up the executory procedure of the legal obligations, relating to the Council affairs, such as agreements and contracts.

(3) Public Works

- (a) Establishment and maintenance of water drainages in the Council;
- (b) Establishing tree planting project in recreational parks and public squares and manage establishment and licensing of guest houses and restaurants;
- (c) Lighting of public roads, squares and public spaces;
- (d) Encouraging people's contribution to the establishment of paved roads;
- (e) Maintaining feeder roads of the Council;
- (f) Specifying the places of public ferry and harbours, in co-ordination with the competent bodies, and organizing the public parks as centres for public means of transport;
- (g) Organization of urban buildings, the issuance of building permits, supervision of buildings and the issuance of completion certificates and combating hazard buildings; and
- (h) Recommending land plans for housing, agricultural, industrial and investment purposes, in accordance with the Council master plan.

(4) Health

- (a) Laying down plans and preparing and executing projects for the promotion of environmental health;
- (b) Combating breeding of mosquitoes and flies and otherwise of pests and harmful insects;
- (c) Undertake public cleaning and disposal of refuse, human and animal's solid wastes and remains of agriculture and industry, for prevention of pollution of the environment;
- (d) Establishing public toilets, and laying down the rules for using and monitoring the same, and standards for private toilets;
- (e) Health supervision of houses and industrial facilities, and monitoring the execution thereof, in accordance with the health standards of buildings;
- (f) Establishment and management of slaughter houses of local slaughtered animals;
- (g) Fencing, lighting and organizing cemeteries;
- (h) Supervision of food and drinking places and regulate such places by issuing licenses;

- (i) Disseminating health awareness among the citizens by all means including HIV/AIDS and non communicable diseases;
- (j) Nominating midwives for training and follow- up of the performance;
- (k) Enforcing the combat of endemic and epidemic diseases, in accordance with the declared plans;
- (I) Establishing centres of primary health care units, and rehabilitation centres;
- (m) Report and contain outbreak of epidemic diseases and disasters and participate in its management; and
- (n) Regulating and guiding the civil society organizations providing health services.

(5) Education

- (a) Establishment and management of the basic schools;
- (b) Establishment and management of adult education classes to eradicate illiteracy;
- (c) Organizing kindergarten and nursery schools;
- (d) Recommend the establishment of secondary schools;
- (e) Co-ordinating between schools parents committee in the Council;
- (f) Promote and insure implementation of education policies at Local Government level;
- (g) Document and recommend to relevant authorities issues that affect education specially in the areas of child rights and girl education; and
- (h) Carry out any other relevant matters assigned to it by the Central government.

(6) Agriculture, Natural Resources and Animal Wealth

- (a) Participating in the programmes of conservation and protection of natural resources, as a security of the most ideal and sustainable use;
- (b) Caring for forests and encouraging planting of trees;
- (c) Establishing fire brakes;
- (d) Contributing to the control of harmful agricultural pests;
- (e) Specifying, care for and enhancement of places of pasture and watering points and stations, in coordination with the relevant authorities:
- (f) Encouraging agricultural co-operatives;
- (g) Promoting agricultural activities of the council in cooperation with the concerned authorities and disseminating agricultural information to farmers in the Council;
- (h) Production of correct agricultural statistic Facilitating irrigation facilities, and drainage and storage of water necessary for irrigation of agricultural lands, in coordination with the relevant authorities;
- (i) Establishment and Management of fishing areas within their territory;
- (j) Promoting the establishment of cattle, poultry and fish farming projects; and
- (k) promoting and improving animal breeds,

(7) Social and Cultural Affairs

- (a) Striving to lessen the stamp of poverty, caring for the old, orphans, widows, and the disabled, and striving to provide means of honourable livelihood for them, in co-ordination with concerned bodies having connection;
- (b) Celebrating the religious and national occasions;
- (c) Promoting arts and cultures, for raising the standard of citizens and polishing public conduct;
- (d) Promoting social and cultural change, and applying the methods of social and cultural change, for executing the projects and programmes of sustainable development;
- (e) Promoting self-help projects and monitoring their progress;
- (f) Establishing centres for management of juveniles delinquency;
- (g) Rehabilitating youths, sports and cultural centres;
- (h) Strengthening the spirit of religious tolerance and mutual interdependence;
- (i) Establishing public theatres, public libraries, lecture halls, mobile cinema centres as means of exhibition for the development and advancement of the society;
- (j) Establishing social registers;
- (k) Organizing collection of donations, aid subsidies for religious, educational, social, cultural, sports and charitable activities;
- (I) Establishment of Archives and Museums; and
- (m) Collection of Cultural art facts and monuments.

(8) Public Order and Public Security

- (a) Overseeing public processions and gatherings to maintain public tranquility;
- (b) Provision of fire fighting equipments deluges and floods and establishing brigades for fire and protection of facilities;
- (c) Naming streets, numbering houses, making roads signs and taking any other measures for facilitating safe passage of traffic;
- (d) Prevention of unauthorized persons from carrying fire arms, dangerous weapons and fireworks;
- (e) Submitting security reports to the higher level; and
- (f) Submitting recommendations to the competent bodies with respect to organizing and restricting immigration from neighbouring states and otherwise.

(8) Miscellaneous Functions

- (a) Receiving official visitors;
- (b) Issuing and authenticating administrative certificates; and
- (c) Providing local database on the activities, institutions and utilities.

Annex 2: Overview of the number of *shehias* in Zanzibar

Summary of shehias in Zanzibar						
AREA	District (local government)	Total shehias				
Unguja	Mjini	56				
	Magharibi "A"	31				
	Magharibi "B"	34				
	Kati	42				
	Kusini	21				
	Kaskazini "A"	31				
	Kaskazini "B"	44				
Jumla Unguja		259				
Pemba	Mkoani	36				
	Chake-Chake	32				
	Wete	36				
	Micheweni	25				
Jumla Pemba		129				
Jumla Unguja+ Pemba		388				

