



WAJIBIKA



WAJIBIKA PROJECT SEMI-ANNUAL PERFORMANCE REPORT

OCTOBER 2010 – MARCH 2011



Training with Internal Auditors, November 2011, Bagamoyo, Tanzania

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Abt Associates Inc.

**Wajibika Semi-Annual Performance Report
October 1st - March 31st, 2011**

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Wajibika Project

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ACRONYMS

Abt	Abt Associates, Inc
CCHP	Comprehensive Council Health Plan
CHMT	Council Health Management Team
D by D	Decentralization by Devolution
FHI	Family Health International
ICT	Information Communication Technology
IFMS	Integrated Financial Management System(s)
IIA	Institute of Internal Auditors
IPPF	International Professional Practices Frameworks
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
LGA	Local Government Authority
MOF	Ministry of Finance
MOFEA	Ministry of Finance and Economic Affairs
MOHSW	Ministry of Health and Social Welfare
MOU	Memoranda of Understanding
P4P	Pay for Performance
PMORALG	Prime Minister's Office, Regional and Local Government
TOTs	Trainer of Trainers
UPS	Uninterruptable Power Supply
URL	Uniform Resource Locator
USAID	U.S. Agency for International Development

1. Introduction

This report presents Wajibika Project's semi-annual progress during the period starting October 1 through March 31, 2011. The report outlines the key project activities and achievements, as well as the challenges and constraints faced. Furthermore the report outlines lessons learned, and recommendations for future implementation.

2. Background

At the end of 2009, USAID awarded Abt Associates Inc, under the AIDSTAR II mechanism, a project called Wajibika. Wajibika is a Kiswahili word meaning "be accountable." Wajibika supports the initiatives of the Government of Tanzania to strengthen Local Government Authorities' (LGA) capacity for fiscal and programmatic accountability under the decentralization by devolution (D by D) program.

Abt Associates operates the Wajibika Project in partnership with the Prime Minister's Office Regional Administration and Local Government (PMO-RALG), the Ministry of Health and Social Welfare (MOHSW), Family Health International (FHI), and TechnoBrain Ltd.

3. Activities Completed

Training in CCHP Preplanning Preparations

The Ministries of Health and Social Welfare (MOHSW) and Prime Minister's Office Regional Administration and Local Government (PMORALG) require that all councils in Tanzania conduct Comprehensive Council Health Plan (CCHP) pre-planning and budgeting meetings in order to ensure quality of plans. This is a requirement of the CCHP guidelines. However, many councils have not been including funding in their CCHP plans to support these meetings and therefore they often do not take place. This is one of the reasons that the CCHPs in previous years were not as comprehensive as stipulated in the guidelines. For this reason, Wajibika supported CCHP pre-planning by conducting training to all facility in-charges, Council Health Management Teams (CHMTs) and some Regional Health Management Team (RHMTs) members. These trainings were conducted between October 4-December 2, 2010 in collaboration with RHMTs of four regions namely; Iringa, Dodoma, Morogoro and Pwani.

Supervisory follow up on the development of facility plans and the compilation of the Comprehensive Council Health Plans (CCHP)

The Wajibika team visited all councils in Dodoma, Morogoro and Pwani regions between January 11-19 to follow-up on the progress of the facilities' development of their 2011/12 health plans, which will feed into the overall CCHP plan and budget. The team also followed up to see whether the Council Health Management Teams (CHMT) have analyzed and used these facility level summaries to prepare the overall 2011/12 CCHPs. During these follow up visits the Wajibika team, in collaboration with the Regional Health Management Teams (RHMT), assisted the visited CHMTs in areas where difficulties were reported. For example, most CHMT teams had difficulties forecasting resources from different sources during the budgeting process. The Wajibika supervision team advised CHMTs to use 10% as an inflation rate.

Several councils included a costed CCHP pre-planning activity in their 2011/12 CCHP budgets. This is a clear indication that the councils understood that the pre-planning and budgeting meetings value to the CCHP process. It also provides hope for the sustainability of this activity in the future.

Other findings on follow up visits included:

- CHMTs are working hard to complete the CCHP preparations using the new MOHSW guidelines.
- Most relevant stakeholders were involved in the process of developing CCHPs
- CHMTs are using the facility plans to develop their CCHPs, which makes the pre-planning output useful and will likely lead to the creation of more accurate CCHP plans.
- RHMTs have been involved in the preparation process of CCHPs

Training of Internal Auditors

Sixty-one Internal Auditors were trained to enhance their knowledge in the following areas:

- Developing a risk based annual audit plan (Identifying high risk departments and processes on which they should focus their audit efforts during the year)
- Conducting risk based audits, as well as writing high impact internal audit reports capable of influencing management actions
- Exposing IAs to the International Professional Practices Frameworks (IPPF), a body of knowledge issued by the institute of Internal Auditors (IIA) Global which IAs across the globe use as a guide in performing audits which add value to their organizations

The project team recognized that if internal auditors are trained properly according to international standards, it will enhance the overall fiscal accountability within the councils.

Signing of MOUs

During the supervisory visits mentioned above Wajibika signed MOUs with the council authorities in the councils visited. The signed MOUs outlined areas of intended collaboration between the councils and Wajibika. Among 19 councils, 17 have signed the MOUs (89%) thus far. The councils that have not signed are Morogoro Municipal Council and Rufiji District Council. These two councils requested for time to consult their legal officers before signing. It is anticipated that they will sign the MOU soon.

Advocacy Activities

The Wajibika team met with national and council level authorities advocating for Wajibika's involvement in several areas, below reveals some of the main meetings that the team had with key stakeholders.

- **Meeting with PMO-RALG on Rolling out the Integrated Financial Management System (IFMS)**

The Wajibika team met with PMO-RALG to discuss the government's plans to roll out IFMS (Epicor) and possible areas of collaboration with the project. At the meeting, PMO-RALG mentioned that they plan to roll out IFMS to the all councils that do not yet have the system. As part of this effort, they said they would train 660 accountants from all councils. This training was to take place between March and June 2011 and would be facilitated by PMO-RALG and Soft-Tech (the supplier of Epicor). In addition PMO-RALG explained that they will first conduct a Training of Trainers (TOT) with 40 staff from the councils. Twenty staff will be trained in Epicor application and twenty will be trained in Epicor technical issues.

During the discussion, PMO-RALG requested assistance from Wajibika, to which the project team agreed. First, they would like to borrow the 9 servers that Wajibika has already purchased for the councils. These servers are to be used during the training of 6 pilot districts, where they will begin the roll out of the upgraded IFMS. Wajibika also agreed to sponsor 10 TOT participants from the project target areas. This was seen by the team as a great opportunity for Wajibika to support PMO-RALG in rolling out the IFMS system. Especially since this was one of the interventions identified during the Wajibika Rapid Assessment.

- **Meeting with PMO-RALG Deputy Permanent Secretary**

The Wajibika team met with the Deputy Permanent Secretary (PS) and provided an update on the progress of the project. Wajibika informed the Deputy PS of the team's intention to recruit two IT/Epicor specialists, who will also be involved in TOT training. These specialists would also conduct follow up training with council staff within Wajibika target areas.

- **Meeting with MOHSW**

The Wajibika team met with the legal advisor of MOHSW to discuss issues related to the tripartite MOU before it was sent to the MOF. It is after this meeting that the team decided to see the Personal Assistant to the Permanent Secretary MOF (see below).

- **Meeting with MOF**

The Wajibika team met with the Personal Assistant to the Permanent Secretary to debrief on updates on tripartite MoU. This meeting was prompted by the fact that there has been a change in the name and functions of the Ministry from Ministry of Finance and Economic Affairs to its form function of Ministry of Finance only. We also discussed the signing of the Tripartite MoU which was delayed due to the change of the Ministry name. The Personal Assistant to the Permanent Secretary promised to follow up the issue of MoU signing with the Permanent Secretary.

- **Advocacy in Councils**

Wajibika staff continued to interact with council authorities in Dodoma, Morogoro and Pwani regions. These are the regions for the scale-up of Wajibika activities. It is after this interaction that the MOUs with councils were signed. Wajibika's support for 2011/12 council budgets was also presented and discussed.

The Wajibika team shared the advertisement for mentor positions within the scale-up councils, and their assistance was requested in recruiting appropriate mentors.

Pay for Performance (P4P)

P4P is being piloted by MOHSW in collaboration with the International Centre AIDS Care and Control Program (ICAP) and Clinton Health Access Initiative (CHAI) in Pwani region. Wajibika provided support for the pilot testing of P4P by participating in meetings with ICAP and CHAI. CHAI shared their draft document on P4P implementation in Pwani, which the Wajibika team provided comments on. Team looks forward to an updated version of the document.

4. Benchmarks Achieved

Benchmark	Status
Disseminate rapid assessment results study findings.	Completed in 19 scale-up councils.
Conduct debriefing meeting with USAID	Completed
Conduct project related meetings with key stakeholders at the national level (semi-annually and as needed)	Completed with PMORALG, MOF and MOHSW
Conduct meetings with key stakeholders at regional and council levels to provide feedback on the menu of interventions and agree on the way forward	Completed. Had meeting with all regional authorities during CCHP pre-preparation training
Disseminate results of IFMS status to all stakeholders	Completed in in 27 councils.
Hold consultative meetings with stakeholders to agree on most appropriate interventions for each scale-up council	Completed
Hire mentors for 19 scale up councils	In progress. Interviews expected to be conducted early April.
Introduce web-based tool and helpdesk service in scale –up councils to share best practices and resources, highlight model councils and provide feedback.	In progress
Procure servers and desktops for scale up councils	After change of plan of using a Central Server in PMORALG head office the need for procuring servers for each council has been obviated. The saving out of this will be used to procure relevant hardware for the councils.
Support the development of CCHP	In progress
Conduct supportive supervision and technical assistance from Wajibika head office to mentors and councils.	In progress
Mentors providing technical, management and administrative support	In progress
Identify or assist in preparation of relevant written resources and disseminate to 21 councils.	In progress

Document incentive packages that are practiced in LGAs	In progress
Conduct advocacy to share different packages that exist in LGAs	In progress
Provide technical support to partners in at least one region to design, implement, and monitor and evaluate P4P	In progress in Pwani region.
Support PMORALG in training of IFMS (Epicor)	In progress.
Support PMORALG with the needed equipment for the training of IFMS	Completed (Eight servers loaned to PMO-RALG)
Participatory review of council annual planning process and documents to make sure that all stakeholders are involved.	In progress
Support /advocate for the creation and functioning of a pre-budgeting resource coordination meeting among council level stakeholders or participate in meetings that are already planned	In progress.
Registration of Internal Auditors to IIA	In progress
Collect the various financial reports formats currently being used from councils.	In progress
MOUs signed in 19 scale up councils	17/19 (89%) MOUs signed.
Mentors participate in preparation of CCHP using CCHP guidelines and Plan-Rep2 tool	In progress
Training of Internal Auditors in all 19 scale-up councils.	Completed
MOUs with PMORALG, MOHSW and MOF	In progress
Recruitment of additional staff: M& E officer, Mentor coordinator, council mentors, EPICOR/IT Specialist and Driver	M&E Officer already joined since December 2010, Mentor coordinator, EPICOR/IT Specialist and Driver are going to officially join Wajibika in April but for Mentors the interview is scheduled in Mid-April.

5. Problems Encountered (and whether resolved or outstanding)

Development of the Web based tool

The project is in the process of developing an online tool to connect the councils to the regional and central levels of government, share documents, provide a help-desk function, share best practices and resources. There have been several delays to this process. Wajibika is working with TechnoBrain Ltd. to rectify these delays and a draft tool which should be ready in the near future.

Signing of the tripartite MOU

The MOU between Abt Associates Inc. and the three ministries (PMO-RALG, MOF and MOHSW) has taken longer than expected due to the change of name of one of the participating ministry (MOFEA to MOF). Although the MOU was initially signed by MOFEA, the process needed to be restarted to ensure that the Ministry's new name, MOF was present in the MOU.

PMO-RALG Signing of their subcontract

Signing of the subcontract between Abt Associates Inc., and PMO-RALG was delayed due to technical issues which required ratification.

6. Proposed Solutions to New or Ongoing Problems***Development of the Web based tool***

TechnoBrain Ltd.'s sub-contract has been extended to accommodate more field visits to obtain the opinion of the users and ensure the tool is as comprehensive as it should be. The pending steps include:

- Completion of pilot testing
- Installation
- Training

These three steps are expected to be completed by end of April 2011.

Signing of the tripartite MOU

The MoU has been amended and it is in circulation for signatures.

Signing of the subcontract by PMO-RALG

The technical issues have been addressed and it will be resubmitted for signing.

7. SPAR Indicators

Wajibika is not a service delivery project. Hence none of the SPAR indicators are applicable. Therefore, Wajibika has selected the following indicators which it will report on within semi-annual and annual reports.

	Indicators	Level of completion
1	Number of councils with signed MOUs with Wajibika	(17/19) 89%. The remaining councils have not signed the MOUs due to the fact that their legal persons were still going through the MOUs before signing
2.	Percent of Wajibika councils with Wajibika Mentors	(6/27) 22% councils have mentors; other mentors will be onboard in the period of April – June.
3.	Number of trainings designed/developed by Wajibika	Two types of trainings were designed during this reporting period. The training of internal auditors for 19 councils and training of health facility in-charges and CHMT members on

		CCHP pre-planning.
4.	Number of trainings Implemented	The trainings designed were implemented 100% in all the 19 councils (38 trainings total).
5.	Number of meetings held with national-level stakeholders to discuss Wajibika interventions	5 Meetings were held with CAG, PMORALG, PMORALG-DPS, MOHSW and MOF

From the next annual report onwards, the project will be also be able to report on the following:

6. Percent of Wajibika councils that received a clean overall financial audit report
7. Percent of Wajibika councils that received a clean Health Financial Basket audit report
8. Percent of Wajibika councils that are using Epicor

8. Success Stories

Wajibika mentor's intervention reduces payment processing time in Makete District Council

For a long time the Finance Department of Makete District Council operated from different offices. This setting resulted in more time being used to shift payment files from one room to another and sometimes some documents were displaced or lost. The Finance Department had 7 rooms allocated for its exclusive use. There was a room for District Treasurer, Cashier, Salaries section, record keeping and 3 rooms for Accountants.

Abt Associates Inc. through their council mentor working with Makete district council studied the situation and came up with the idea to shift from operating from multiple offices to a single open office. This idea was accepted by the council authority and implemented. One of the accounting staff remarked, "Now this room has made the accounting process very efficient and has cut the waiting time for payment by 50% and no more documents are getting lost".



Accountants reformed office

This mentor's advice to the council authority to reorganize the finance department has contributed to efficiency of other departments in Makete district council. Also the increased efficiency in the finance department has reduced complains from council departments and other clients.

Mentoring is one of the key interventions implemented by Abt Associates Inc. through its Wajibika project operating in four regions in Tanzania. Wajibika is a USAID funded project designed to improve programmatic and fiscal accountability at council level.

9. Documentation of Best Practices (that can be scaled up)

Training of internal auditors

In order to add value to government operations and in particular to councils IAs should be trained on contemporary global practices to enhance the level of Accountability.

On-the-job training/mentoring

Until recently, it has been the normal practice for Local Government Authorities (LGAs) to attend several trainings and seminars each quarter, causing a high level of absenteeism from work. This is particularly challenging considering the human resource shortage that exists in Tanzania.

Wajibika's approach of deploying mentors to provide on-the-job training minimizes staff absenteeism. The project will continue to document whether this approach is successful and how to improve the quality of mentoring, as lessons are learned. However, thus far it seems that this approach has been successful and could be scaled up throughout the country.

Pre-planning preparation for CCHP

Experience shows that most CHMTs conduct their planning and budgeting process while in crises mode. Thus, the CCHP are developed hastily and with less involvement of stake holders especially the lower levels. Wajibika's move to facilitate early pre-planning preparation involved more stakeholders in the process.