



WAJIBIKA



WAJIBIKA PROJECT ANNUAL PERFORMANCE REPORT OCTOBER 2010 – SEPTEMBER 2011

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Wajibika Annual Performance Report October 1, 2010 - September 30, 2011

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Wajibika Project

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ACRONYMS

CCHP	Comprehensive Council Health Plan
LGA	Local Government Authority
MOF	Ministry of Finance
MOFEA	Ministry of Finance and Economic Affairs
PMORALG	Prime Minister's Office, Regional and Local Government
PMU	Procurement Management Unit

1. Introduction

This report presents the Wajibika Project's quarterly progress during the period from July 1 through September 30, 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 a project called Wajibika, under the AIDSTAR II mechanism. Wajibika is a Kiswahili word meaning "be accountable." The project supports the initiatives of the Government of Tanzania to strengthen the fiscal and programmatic accountability of Local Government Authorities (LGAs), under the decentralization by devolution 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), and Fhi360.

3. Activities Completed

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.

Training and follow-up in CCHP Preparations

The MOHSW and 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.

Following the pre-planning training 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 CHMTs 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 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

Mentor Orientation

From June 1-3, 2011 an orientation of new mentors was completed and 21 mentors participated. The main objective of the orientation was to equip mentors with appropriate skills for mentoring in councils. Topics included planning, budgeting, reporting, and resource mobilization and allocation. The training also included several presentations on mentoring experiences from the Iringa Region, LGAs reforms, mentoring practices, procurement procedures, overview of the Comprehensive Council Health Plan (CCHP), general steps in the development of council strategic plan, councils internal controls, health financing and the mentors' contractual relationship.

During presentations, mentors asked questions and facilitators clarified issues such as the contradicting guidelines that the central government sends to the councils on financial management, which hinder councils from planning and reporting accordingly. Through the Wajibika project and through Wajibika's innovative mentoring approach, advice was provided by our mentors to ensure that proper implementation occurs.

International Public Sector Accounting Standards Training

Tanzania adopted International Financial Reporting Standards (IFRS) in 2004 which are applicable in commercial oriented organizations. In 2006 the Government of Tanzania adopted International Public Sector Financial Reporting Standards (IPSAS) as part of the Financial Management Reform Program (FMRP) and commenced the complex implementation. Challenges, however, remain in accounting and financial reporting, in

particular at the local government level. To address these challenges, the Government is implementing a Public Financial Management Reform Program (PFMRP).

Abt Associates engaged Ernst & Young Tanzania to facilitate a training focused on IPSAS for the Regional Accountants/Auditors, Council Treasurers and Internal Auditors as well as their immediate subordinates in 27 LGAs within Morogoro, Dodoma, Iringa and Pwani Regions. There were 222 participants. The training was held in June 2011, and was not only relevant but also timely as the LGAs have just embarked on the process of closure of the financial year which ended June 30, 2011 and preparing of their respective financial statements.

The overall objective of the training was to build and enhance the capacity of the Local Government Accountants and Auditors in the area of IPSAS. This enabled them to improve their ability to be accountable and transparent. Moreover the trainees will be able to better assist in streamlining the financial reporting formats to suit the needs of multiple stakeholders and in the process, enable LGAs' Accountants and Auditors to achieve the technical capacity necessary to ensure compliance with the IPSAS in the future.

Supportive supervision and technical assistance

The Wajibika team conducted routine supervision in the Iringa Region. The supportive supervision was conducted in 4 councils. The objective of the supervision was to see how much the project has facilitated the strengthening of LGAs' capacity in the area of planning and financial management. The main areas which the project supervised included; mentors attendance, activities planned and completed in that quarter, mentor and overall council working environment, planning and financial management as well as the relationships that exist between mentors and council staff.

During the visits, the supervision team found that the presence of mentors resulted in several improvements in the Councils. For example, the Regional Secretariats assessment of CCHPs revealed that most of the councils within the Wajibika project area scored above 90%.

Support PMO-RALG in the training of IFMS (Epicor)

During this fiscal year the Wajibika team, in collaboration with PMO-RALG conducted a pilot test of Epicor 9.05 in Iringa DC and trained five accountants and two procurement specialists in the use of the software. During the implementation the following activities were performed: confirm readiness with pre-requisite data, confirm availability of trained staff, connection to the server, and installation of client workstation and configuration of printers. Other activities included: system overview, users set-up, and cash account generations, population of budget balances for the month of April, May and June 2011, capturing bank balances, transaction capturing and production of reports.

In addition they conducted a status review at the end of June and found the system is progressing well as there are some transactions and reports to be retrieved from the systems. Some staff were familiar with the system, while others are still behind and need coaching.

Stakeholders Meetings

Wajibika conducted stakeholders' meetings in the Iringa, Dodoma, Morogoro and Pwani Regions. Participants included Council Directors, Council Treasurers, Planning Officers, internal auditors, Community Development Officers, Procurement Officers, District Medical Officers, Regional Health Medical Teams, Regional Administrative Secretary Assistants/Officers of the Secretariat, and Council Chairpersons/Mayors.

The meetings highlighted Wajibika's accomplishments since its inception and its interventions for the year 2011/12. At the meetings Wajibika also asked for feedback and input from the stakeholders, on challenges encountered and proposed solutions.

Web-Based Tool/SharePoint Training and Launch

In a decentralized setting, communication has been a challenge among LGAs, as well as between the LGAs and the regional and central levels of government. This issue was identified in the feedback from the rapid assessment report disseminated in July 2010. There was a need to develop a medium through which all levels of the local government system can communicate.

Wajibika committed itself to design and implement interventions to address these problems; one such intervention is the web-based tool named "Tuwajibike SharePoint." During this reporting period the Wajibika team finalized development of Tuwajibike SharePoint:

In July and August of 2011, Wajibika pilot-tested the tool at the central government level and in some of the councils that the project is supporting. After receiving input from the end users, such as LGAs and different officials at the PMO-RALG central government level, Tuwajibike SharePoint was modified as necessary. The Wajibika team started launching it in September 2011; this activity will be completed in mid-October 2011 and will be reported in the next quarter.

Having a web-based tool will allow the councils, PMO-RALG, and sector ministries to better share information and easily coordinate their resources, activities, and planning. Tuwajibike SharePoint will also allow councils to share best practices with one another, and to easily have a dialogue and receive input about problems they are facing. In addition to that, it will help build capacity at the council level and improve decentralization.

Supportive Supervision and Technical Assistance

During this reporting period Wajibika team conducted supportive supervision to Dodoma, Iringa, and Morogoro and Pwani councils. The objectives of the supportive supervision were to assess changes, if any, in performance in relation to interventions implemented and to assess support provided by council mentor to council operations and collecting suggestions for further improvement. Some of the key findings/observations included in the table in the below:

Table 1: Observation /issues and recommendations from supervisory visits

SN	Observation/issue	Recommendation
1	Despite the Internal Auditors' training provided by IIA some internal auditors are still preparing their annual audit plans without using the risk based approach (using old format)	Wajibika team urges Internal Auditors to use the guidelines for preparing risk based audit annual plans as they were trained by IIA.
2	Most interviewees expressed concern on the withdrawal of General Purpose Fund (GPF) which was used to fund council administrative operations.	PMO-RALG and other concerned authorities to advocate to the government on the need to reinstate waived sources of revenue to the councils otherwise the councils' capacity to operate becomes questionable.
3	The Dodoma Municipal council (DMC) has a special resource constrain problem as it is deprived completely from collecting revenue from most sources because the Capital Development Authority (CDA) is collecting the revenue and not ploughed back for Municipal development	The GOT should revise the acts that established the presence of two authorities in one location Dodoma Municipal Council (DMC) and Capital Development Authority (CDA)
4	Most interviewees expressed their concern on transfers implemented by PMO-RALG without any consultation with respective councils	PMO-RALG should adhere to Memorandum Of Understanding (MOU) with Wajibika which states: "that staff that receive capacity building from the project remain in their duty stations for at least two years to promote sustainability"
5	Council structure has been reviewed by PMO-RALG without consultation with councils thus bringing confusion on where the social welfare officer belongs and Procurement Management Unit (PMU) because the change is not accompanied by circular or instructions	PMO-RALG should involve councils on issues which concern them
6	PMU is not functioning as a unit due to inadequate staffing	PMU in councils should be staffed adequately in order to function appropriately
7	Coordination of NGOs in the councils is difficult because the registration is done by the District Administrative Secretary who belongs to central government and has no supervisory mandate	The act which mandates the District Administrative Secretary to register NGOs, FBOs, and CBOs should be revised so that the registration can be done by councils where the coordination is vested
8	It was noted that the number of OVCs is increasing over time and there are no strategies to mobilize and coordinate resources for them.	The councils strategic and annual plans should include OVC costed interventions
9	Community Development department is not utilized as a cross-cutting department.	All departments should involve/consult the Community Development Department in all issues requiring community mobilization/involvement/participation
10	All councils expressed that coverage regarding EPICOR use is unsatisfactory due to inadequately trained key staff	PMORALG in collaboration with other partners should train all available key staff in the use of EPICOR (Wajibika mentors should assist in on-the-job – training)

Advocacy Activities

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

Advocacy to the 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.

The Wajibika team conducted advocacy visits to 27 councils within four regions during the month of June. The advocacy involved four regional secretariats' local government and the Public Procurement Regulatory Authority (PPRA) offices in addition to councilors who were members of the Finance, Planning and Development Committee, council heads of departments and Council Audit Committee members. The purpose of this advocacy was related to the roles and responsibilities on accountability at the LGA level for members of the planning and financial committee and heads of departments. Objectives covered included:

1. To provide a common platform for councilors and heads of departments to share ideas
2. To present and discuss an overview of the Wajibika project
3. To present and discuss the key areas (internal control and procurement processes in the councils) that often causes qualification in audit reports
4. To instill accountability and to discuss roles and responsibilities of councilors and the Council Audit Committee
5. To sensitize councilors on the importance of pre-payment schemes in health with particular emphasis on Community Health Fund (CHF) and the need to identify and care for Orphans and Vulnerable Children (OVCs)

The Wajibika team divided into two operational teams and each team conducted a meeting with participants from one council. The teams covered two councils per day. In total the team conducted advocacy sessions with 328 councilors, 408 heads of departments, 44 audit committee members, 11 council directors, and 16 acting council directors. Below is feedback received from the advocacy sessions.

- The councilors felt that the whole concept of D by D remains very theoretical as it is yet to be felt at council and sub-council levels.
- The councilors did not agree with the composition of the Internal Audit Committee as none of them was a member of that committee. They emphasized as the councils "owners" they should be part of the control system.
- Regarding the procurement process at the council level the councilors felt that they are involved at the very end of the process through their chair by signing the offers. They feel that their chair is pulled into signing a final document without internalizing the process of its production.

- The two hour session for the procurement process was found not to be adequate for councilors to adequately grasp the essentials.
- The participants expressed their appreciation for bringing them together and said it was the first time that the councilors and heads of departments sat together to learn and share ideas. The topics presented were found to be very relevant to both the councilors and the heads of departments.

Advocacy at National Level

The Wajibika team met with national level officials for discussion and debriefing on the progress of the project as elaborated below:

Meeting with PMO-RALG on Rolling out the 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 Director of Local Government Mr. Kahitwa and Director of Finance Ms Mchome

The Wajibika team met with the above official to discuss two main issues as indicated below:

- o Subcontract between Abt and PMORALG: The subcontract had just been signed. However during the signing the Director of Local Government was not in country and there was a need to brief him on the issue and discuss the modalities for operationalizing the subcontract.

Meeting with Assistant Commissioner of Budgeting Mr. Mwilima of Ministry of Finance

After the signing of the tripartite MoU between Abt with the Ministry of Finance, Ministry of Health and Social Welfare and PMORALG, Mr. Mwilima wanted to have clarification on some of the issues mentioned in the MoU. The issues discussed included the late disbursement of funds from Treasury to the LGAs and also the mechanisms used to disburse funds from Wajibika project to councils

Meeting with Technical Director University Computing Centre Mr. G. Wilson

The University Computing Centre (UCC), the vendor of PlanRep2, have been entrusted by PMORALG to hold the source code for this software package. The main issue addressed at the meeting was to discuss the possibility of integrating PlanRep2 with Epicor. The discussion was fruitful and a decision was reached to call a broader meeting involving various stakeholders such as Soft Tech (Epicor's vendor), PMO-RALG, the Swiss Development Corporation and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

Meeting with CEO of Public Procurement Regulatory Authority (PPRA) Dr. R. Mlinga

Procurement being one of the central issues related accountability, Wajibika found it necessary to involve the oversight institution PPRA in related interventions. Specifically the team discussed a potential partnership. To this end Wajibika requested PPRA to facilitate the advocacy to councilors and heads of departments on issues related to procurement processes in the council.

Meeting with Controller and Auditor General – Mr. L. Utouh

It has been the practice of Wajibika to debrief the Controller and Auditor General on the progress of the project and the type of intervention the project is implementing. This is because the National Audit Office has a potential for scaling up any useful project interventions.

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 and MOF officials

The Wajibika team met with Personal Assistant to the Permanent Secretary and the legal advisor of MOHSW to discuss issues related to signing the 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.

Signing of MOUs

The Wajibika team signed MOUs with all 19 scale-up councils and tripartite MoU with MOHSW, PMO-RALG and MOF.

Pay for Performance (P4P)

Searching for incentives to motivate health staff to perform better has been one of the key areas of interest for the Wajibika project. The project is working with partners to provide technical support for the pilot P4P in Pwani region. The pilot is a collaborative effort between the MoHSW, the Clinton Health Access Initiative (CHAI) and the Ifakara Health Institute

(IHI). The pilot is supported by the Government of the Kingdom of Norway (GoN) with technical assistance from Broad Branch Associates (funded by USAID). Pwani P4P pilot is a two year program covering the period January 2011 to December 2012. Wajibika is a member of the pilot's technical advisory committee.

The program will provide financial incentives for coverage and quality performance on predetermined service delivery targets and indicators in reproductive and child health, as well as on data collection and data analysis. The program will involve all health facilities in the Pwani region, comprising all Hospitals (7), Health Centers (21) and Dispensaries (234). Wajibika participated in refining the design document by providing comments to the design team. Wajibika also participated in the Launch of the project. The launch was held on 5th May 2011 in Kibaha and was officiated by the Ambassador of the United Kingdom of Norway. Experiences from the pilot project will inform the national P4P program under the MoHSW for national scale-up.

4. Benchmarks Achieved

Table 2. 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
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, the Web-tool launching started in September
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. There are plans to procure Ncomputers (where one computer acts as a server and others as clients)
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 the development of council Strategic Plans.	In progress
Continue with Project Advocacy at National level to keep key stakeholders informed.	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.
Collect the various financial reports formats currently being used from councils.	In progress
Hire mentors for 19 scale up councils	Done
Registration of Internal Auditors to IIA	Completed
Training of Internal Auditors in all 19 scale-up councils.	Completed
Advocacy to councilors, council head of departments and audit committee members	Completed
Training of Accountants on IPSAS	Done
Recruitment of additional staff: M& E officer, Mentor coordinator, council mentors, EPICOR/IT Specialist and Driver	Completed

5. Problems Encountered (and whether resolved or outstanding)

- Mentors for two councils (Kibaha and Makete district councils) have left; one for further training and the other for personal reasons.
- Launch of EPICOR by PMO-RALG has been postponed from July 1 to possibly October 1, 2011.

6. Proposed Solutions to New or Ongoing Problems

- The mentor for Kibaha Town council has been asked to cover both councils i.e. Kibaha Town and Kibaha District Council.
- Wajibika is working very closely with the PMO-RALG towards the launching of EPICOR.

7. Annual Progress Report Indicators

Wajibika is not a service delivery project. Hence none of the SPAR indicators are applicable. However, Wajibika has selected some indicators which are reported in semi-annual and annual reports as shown in the table below;

	Indicators	Level of completion
1	Number of councils with signed MOUs with Wajibika	(19/19)100%.
2.	Percent of Wajibika councils with Wajibika Mentors	(25/27) 93% councils have mentors;(two mentors resigned)
3.	Number of trainings designed/developed by Wajibika	Four types of trainings were designed during this reporting period. The training of internal auditors, CCHP Preplanning Training for health facility in charges and CHMT Members, IPSAS training for accountants and Internal Auditors and EPICOR training for accountants.
4.	Number of trainings Implemented	All four types of trainings were implemented.
5.	Number of meetings held with national-level stakeholders to discuss Wajibika interventions	12 Meetings were held with CAG, PMORALG, PMORALG-DPS, Epicor team, MOHSW and MOF The meetings are : <ol style="list-style-type: none"> 1. Meeting with PMO-RALG on Rolling out the Integrated Financial Management System (IFMS) 2. Meeting with PMO-RALG Deputy Permanent Secretary 3. Meeting with MOHSW Legal Advisor 4. Meeting with MOF Personal

		<p>Assistant to the Permanent Secretary</p> <p>5. Meeting with Director of Local Government Mr. Kahitwa and Director of Finance Ms Mchome</p> <p>6. Meeting with Assistant Commissioner of Budgeting Mr. Mwilima of Ministry of Finance</p> <p>7. Meeting with Permanent Secretary Deputy Permanent Secretary PMORALG – Mr. Kattanga and Mr. Maswi respectively</p> <p>8. Meeting with Technical Director University Computing Centre Mr. G. Wilson</p> <p>9. Meeting with CEO of Public Procurement Regulatory Authority (PPRA) Dr. R. Mlinga</p> <p>10. Meeting with Controller and Auditor General – Mr. L. Utouh</p> <p>11. Meeting with PMORALG Deputy Permanent Secretary</p> <p>12. Meeting with EPICOR team</p>
6.	Wajibika councils that received a clean overall financial audit report	(14/27)51.8% of the Wajibika Councils received clean overall financial reports
7	Percent of Wajibika councils that received a clean Health Financial Basket audit report	12 out of 27
8	Percent of Wajibika councils that are using Epicor	9 out of 27

8. Success Stories

Modest interventions boost revenue for local authority

Mufindi District Council like most local government authorities in Tanzania is constrained by limited sources of revenue to finance its recurrent and development activities, but modest recent interventions have made a difference.

A mentor placed in Mufindi district in the Southern Highlands of Tanzania under the auspices of Wajibika, a USAID-sponsored project implemented by Abt Associates Inc., realized the district was too dependent on the Central Government for funding to implement its programs. He thus advised the introduction of new revenue sources, which included property tax on the 5,000 surveyed plots in the township and setting up of weekly market centers to generate revenue by means of levies. He also proposed methods of strengthening the Community Health Fund (CHF) which included widening the Fund base by enrolling primary and secondary school pupils into the Fund and collecting their contributions.

Results have already shown a 10% increase in contributions to CHF in the year 2010/11.



Mufindi Council Director
Mr. Ndimatsye Shimwela

Revenue collection takes place weekly at the new market centers. Property valuation will also increase property tax revenue four times (from Tsh 20 million to Tsh 80 million) when the 2011/12 council plan is implemented. This item features prominently in the 2011/12 council's budget and is seen as an expanding source of the Council's own sources of revenue. According to Mufindi Council Director Ndimatsye Shimwela, the collection from new sources of revenue would have a wider impact on Mufindi and other councils. "The mentor has opened our eyes and helped us arrive at appropriate decisions," he said.

Wajibika which means "be accountable" in Kiswahili, supports the Government of

Tanzania initiatives to strengthen Local Government Authorities capacity for financial and program management and accountability under Tanzania's Decentralization by Devolution, a policy which aims to strengthen local government authorities in order to improve governance and delivery of services to the people.

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. 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. This setting resulted in more time being used to shift payment files from one room / building to another and sometimes some documents were displaced or lost.

The council mentor in Makete District, working under the Abt Associates Inc. led Wajibika project, identified this as a key issue at council level and came up with an idea for the council finance staff to change from operating within multiple offices to a single open office. This idea was accepted by the District Executive Director (DED) and implemented. After this



Several accountants working together in the same open office

change occurred, 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".

The mentor's advice to the council authority to reorganize the finance department has also contributed to efficiency of other departments in Makete district council. In addition, the increased efficiency in the finance department has reduced complaints 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 stakeholders especially the lower levels. Wajibika's move to facilitate early pre-planning preparation involved more stakeholders in the process.

Council Directors paying for extra day during full council meetings

During the month of August, Wajibika conducted an advocacy sessions with the Finance and Planning Committees to discuss issues of accountability, procurement and the roles of councilors. During the stakeholders' meeting, councils asked that such talks be given to all councilors. Currently some of the councils have started to ask Wajibika to go and deliver the same discussion topics. The best practice here is that the councils are paying for these meetings themselves. This is providing an opportunity to interact with all councilors, and it is a practice to be encouraged in other councils.

Stakeholders meetings

Wajibika conducted stakeholders' meetings in the Iringa, Dodoma, Morogoro and Pwani Regions. Participants included Council Directors, Council Treasurers, Planning Officers, internal auditors, Community Development Officers, Procurement Officers, District Medical Officers, Regional Health Medical Teams, Regional Administrative Secretary Assistants/Officers of the Secretariat, and Council Chairpersons/Mayors.

The meetings highlighted Wajibika's accomplishments since its inception and its interventions for the year 2011/12. At the meetings Wajibika also asked for feedback and input from the stakeholders, on challenges encountered and proposed solutions. The best practice here is that stakeholders meetings are vital for exchange of experience of Wajibika interventions implementation in 27 councils and input new ideas for the way forward. In addition the meetings enhance accountability.

10. List of Upcoming Activities and Events

The following is the list of the some upcoming events in year 2011/12;

- Support the development of CCHP that includes all priority health and related areas
- Conduct annual review meeting with mentors to share and document lessons learned
- Provide technical assistance to councils on how to share data between Epicor and PlanRep2
- In collaboration with Institute of Internal Auditors train council internal auditors who were not trained in previous years of the project, in professional auditing according to international standards
- Train accountants who were not trained in year two of the project, in international public service accounting standards IPSAS.

- Conduct post training follow up supervision with accountants, internal auditors and procurement specialists
- Conduct a session with CHMTs during pre-planning for CCHPs to better prioritize and allocate resources using PlanRep2 prioritization graphs which compare the burden of disease and the budget allocation
- PMO-RALG Liaison Officer in collaboration with Regional Secretariat will supervise councils in Wajibika supported areas and provide feedback to Councils Transition Web-based tool to PMO-RALG