



TERMS OF REFERENCE (ToR) FOR BASELINE SURVEY

Assignment:	Conducting A Baseline Survey
Contract Duration:	30 days
Delivery/Product:	Baseline Report
Project Title:	Empowering citizenry agencies for strengthened public financial governance and sustainable growth in Tanzania
Location:	Mpwapwa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC, and Ruangwa DC in Tanzania Mainland and in Mjini Magharibi A and Unguja North A in Zanzibar.
Deadline for Bid Submission	10 th January 2025

1. Background Information

WAJIBU Institute of Public Accountability (WAJIBU) in collaboration with Policy Forum is implementing a 30-month, European Union-funded action titled “Empowering Citizenry Agencies for Strengthened Public Financial Governance and Sustainable Growth in Tanzania”. The project aims to improve systems and state actors’ transparency and accountability and increase inclusive citizens’ participation in public financial accountability. This action will be implemented in Tanzania Mainland and Zanzibar.

2. About the Action:

Evidence shows that there are persistent weaknesses and gaps in the Public Financial Management (PFM) systems and practices. For instance, some state actors do not use the approved budget as a control tool, poor allocation of resources in line with national and international strategic priorities, poor efficiency in service delivery, limited transparency and accountability, low domestic resource mobilization, and limited meaningful citizen participation.

Similarly, WAJIBU’s Country’s Annual State of Financial Accountability Report (CASFAR)¹ 2022, showed that in Tanzania Mainland 6 out of 31 PFM indicators (equivalent to 19%) were

¹ Based on the World Bank’s Framework for assessing public financial management, https://www.pefa.org/sites/pefa/files/news/files/PEFA_Framework_English.pdf.

rated the lowest D/D+². PEFA assessment conducted in Zanzibar indicated that 16 out of 31 PFM indicators equivalent to 52% were rated D/D+³, whereas most challenges identified in both Tanzania mainland and Zanzibar had a negative impact on the level of budget credibility and limited citizens' access to fiscal information. Despite an increase in the percentage of unqualified audit opinions from 96% in 2020/21 and eventually to 99% in the FY 2022/23 audit, there is low implementation of CAG's recommendations (39%), directives of the Public Accounts Committee (39.6%) and Local Authorities Accounts Committee (43%).

Domestic Resource Mobilization (DRM) in Tanzania faces significant challenges that hinder budget credibility. For instance, there are high illicit flows due to trade mis-invoicing⁴. This has resulted in the government consistently missing revenue targets as approved in the national budgets for the past five years. Tanzania has the lowest Tax-GDP ratio in East Africa at 12.5% compared to Kenya at 14.2%, Rwanda at 15.0%, Uganda at 13.7%, and Burundi at 18.0%. The tax-GDP ratio of 12.5% is below the target in the Five-Year Development Plan III of 14.4% in the financial year 2025/26. The low tax yield is compounded by a poor taxation regime with an unfriendly and inefficient system that burdens Small and medium-scale Enterprises, and large-scale investors, and even relies heavily on the working-class income tax. According to the World Bank and the International Monetary Fund, a country with a tax-to-GDP ratio of less than 15% is often unable to finance its basic functions.

Furthermore, the Controller and Auditor General's (CAG's) 2021/22 reports indicated non-compliance with procurement procedures. This resulted in TZS 1.2 trillion nugatory expenditure, equivalent to 5.5% of the actual revenue collection of TZS 21.3 trillion through poor contract management during that year. The WAJIBU's CAG's reports analysis has highlighted indications of corruptive incidences whereby in FY 2021/22, a total of TZS 4.6 trillion, which is 15% of the approved national budget was indicated as red flags of a corruptive nature. This has been further exacerbated by the low implementation of CAG's recommendations and the directives of the Local Authorities Accounts Committee (LAAC) which were below 45% and 30% respectively, for the past five years. Government budget decisions are not sufficiently inclusive of taxation, debt, type, and quality of services.

The Open Budget Survey (OBS) emphasizes public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as the legislature and national audit office, in the budget process. Results of the OBS 2023 show that Tanzania's Open Budget Index score on transparency was 41/100, Public Participation was 13/100 and Budget Oversight was 43/100. The scores are all below Uganda, Kenya, and Rwanda and they are all below the Global Averages of 45/100 for Transparency, 15/100 for Public Participation, and 45/100 for Budget Oversight for each of the three key areas assessed.⁵

² WAJIBU - Institute of Public Accountability, (2022) Country's Annual State of Financial Accountability, <https://www.wajibu.or.tz/>

³ The Revolutionary Government of Zanzibar (RGoZ), (2018) PEFA Assessment, <https://www.pefa.org/sites/default/files/assessments/reports/TZ-Zanzibar-State-Apr19-PFM-PR-SN-Public-with-PEFA-Check.pdf>

⁴ Policy Forum, (2023) Trade Mis-Invoicing: A Threat to Domestic Revenue in Tanzania, <https://www.policyforum-tz.org/sites/default/files/2024-01/Trade%20Mis%20Invoicing.%20A%20Threat%20to%20Domestic%20Revenue%20in%20Tanzania.pdf>.

⁵ International Budgeting Partnership, Open Budget Survey 2023; Tanzania, <https://internationalbudget.org/open-budget-survey/country-results/2023/Tanzania>.

Similarly, media and CSOs have limited technical capacity to engage in meaningful dialogues on public financial management and the fight against corruption. This is partly due to the CAG's report and other PFM information being presented in an inaccessible form. CSOs and Media have limited capacity to comprehend and communicate this information. Few CSOs, including WAJIBU and PF usually meaningfully engage with the CAG's reports and provide simplified analysis to citizens and media. Most media sensationalize superficial issues in the report while missing strategic and systemic issues, and analytical citizenry-engaging content. These weaknesses result in an inefficient PFM system to strategically and properly manage public resources to deliver quality social services.

It is against the narrated facts above, that WAJIBU and PF target actors from both the supply and demand sides of the public financial system. It will generate simplified and engaging public financial accountability information to strengthen fiscal governance literacy and support public participation through dialogue and engagement. It will also strengthen the capacity of media and CSOs to engage with decision-makers to influence and advocate for transparency and accountability. The action also aims to create citizens' agency with public financial accountability awareness, and the ability to question and challenge government key decisions.

Through a unique collaboration, the action intends to reach about 3 million people, particularly women, youth, and people with disabilities (1.6 million are women), which is 5% of the whole population of Tanzania mainland and Zanzibar, through planned interventions in the project areas.

The project will target;

- a. CSOs (4 National and 16 Subnational) as independent actors of good governance help ensure that governments are functioning in the public's best interest. The 16 subnational CSOs will be picked from the Regional CSOs networks whereby criteria for selection will include those who have experience in engaging in transparency and accountability initiatives. The 4 National CSOs will stem from the Policy Forum's Budget Working Group and Tax Justice Working Group considering the level of their efforts and experience in conducting national level advocacy.
- b. 400 Community Accountability Champions (Citizens) to be established by the action. They will be selected from citizens, particularly those from groups of women, youth, and people with disabilities in 8 districts where the action will be implemented as highlighted below,
- c. 40 Journalists from traditional media and new media technologies such as social media. 16 journalists will be selected from community radios, 8 journalists will come from 4 newspapers, 4 journalists from Television, 4 will come from National radio, social media platforms will include 4 journalists, and lastly, 4 social media influencers will also take part in this action.
- d. 8 Local Government Authorities 6 LGAs from Tanzania Mainland (Mpwapwa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC and Ruangwa DC) and 2 from Zanzibar (Mjini Magharibi A and Unguja North A). The selection of these areas was informed by the gaps identified by WAJIBU and the Policy Forum in public financial governance. The gaps include budgets not being used as an internal control tool, weak revenue collection systems, procurement mismanagement, and inadequate implementation of CAG's recommendations over the years.

- e. 7 Parliamentary and House of Representatives Committees (Tanzania Mainland - Public Investment Committee, Public Accounts Committee, Local Authority Accounts Committee, Budgeting Committee and Governance, Constitution and Legal Affairs Committee and Zanzibar - Public Accounts and Budget Committees). Parliamentary oversight committees play a critical role in ensuring responsible and transparent Public Financial Management (PFM). The committees' primary responsibility is to hold the government accountable for planning, budgeting, spending, and delivering high-quality services.
- f. Oversight Institutions in Tanzania. The action will work with NAOT, OCAGZ, ZAECA, PCCB, and PPRA. Oversight institutions have limited statutory powers to enforce their recommendations. There is also institutional secrecy for instance the annual performance report for PCCB is not publicly available. The oversight institutions provide limited checks and balances primarily because of layers of accountability and power imbalance between the appointing authority and legislature.
- g. Selected MDAs in Tanzania Mainland and Zanzibar (President Office–Regional Administration and Local Government (PO-RALG), Ministry of Finance (MoF), Ministry of Planning and Investment (MOPI), Ministry of Constitutional and Legal Affairs (MoCLA). These actors have the responsibility to ensure a strengthened inclusive citizen-centred public financial accountability for sustainable development and growth.

3. Project Objectives and Expected Outcomes

The overall objective of the action is to strengthen inclusive citizen-centered public financial accountability for sustainable development and growth in Tanzania. The action has three interrelated specific objectives/outcomes which are:

Specific objective 1: To generate and disseminate reliable, user-friendly information on public financial governance for citizens and non-state actors to engage in public debates and dialogues, influencing legal reforms and systems strengthening. This objective seeks to organize and empower citizens on PFM skills for inclusive public dialogues and champion policy and legal framework reforms to strengthen fiscal governance systems. State actors will be engaged with credible evidence to respond to the proposed systemic reforms.

Specific objective 2: To strengthen the capability of domestic accountability actors on public financial governance for effective citizen engagement. This objective is designed to enhance the capability of domestic accountability actors and citizens to play an active and leading role in demanding accountability and transparency from duty-bearers both at the national and local levels.

Specific objective 3: To convene CSOs, Media, and citizens' loose coalitions to engage with decision-makers to influence and advocate for transparency and accountability on public finance, domestic resource mobilization, and anti-corruption efforts. WAJIBU and Policy Forum will co-create strategies and use existing coalitions and platforms to advocate for the effective implementation of the oversight institutions' recommendations, improvement of service delivery, and financial governance at local and national levels.

4. The Assignment: Baseline Survey

WAJIBU – Institute of Public Accountability in collaboration with Policy Forum, is looking for a qualified individual or institution to conduct a Baseline Survey to benchmark the situation

for this action. The baseline study aims to assess the current status of key indicators to better understand prevailing conditions and perceptions of the programs' populations in the implementation areas and serve as a point of comparison for continuous monitoring and evaluation, and future final evaluations. Results will also be used to refine program targets, and where possible, to understand the relationship between variables to inform program design. The output of the baseline survey will be used as a benchmark to gauge project achievements during the implementation and at the end of the project.

Generally, the baseline survey aims to;

- a. To assess the level of transparency and access to information related to public financial governance at the national and local level specifically at project targeted areas,
- b. To determine the capacities of citizenry agencies and domestic accountability actors including media on public financial governance and what role they play in promoting accountability and transparency to service delivery,
- c. To assess the existing platforms and opportunities for state⁶ and non-state⁷ actors to engage and debate on public finance, domestic resource mobilization and anti-corruption efforts.
- d. Measuring the level of public participation in public financial accountability processes including in their participation in the budget preparation and execution monitoring processes.

5. The scope of the baseline survey

The baseline survey will cover all indicators at impact, outcome and output levels of the action as per the draft Logical framework⁸. As pointed out, the baseline will be conducted in Mpwapwa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC, and Ruangwa DC in Tanzania Mainland and Mjini Magharibi A and Unguja North A in Zanzibar.

The baseline survey will cover oversight institutions such as NAOT, OCAGZ, ZAECA, PCCB, PPRA, and Ministries including PO-RALG, MoF, MOPI, and MoCLA⁹ will be conducted in Dodoma and Unguja. Furthermore, it will engage 7 Parliamentary and House of

⁶ State actor includes but not limited to oversight institutions such as National Audit Office (NAOT), Office of Controller and Auditor General Zanzibar (OCAZ), Zanzibar Economic Crimes Authority (ZAECA), Prevention, Corruption Bureau (PCCB), Public Procurement Regulatory Authority (PPRA). Ministries such as Presidents Officer Regional Administration and Local Governments Authorities (PORALG), Ministry of Finance (MoF), Ministry of Planning and Investment (MOPI), Ministry of Constitution and Legal Affairs (MoCLA). Parliamentary and House of Representatives Committees (Tanzania Mainland - Public Investment Committee, Public Accounts Committee, Local Authority Accounts Committee, Budgeting Committee and Governance, Constitution and Legal Affairs Committee and Zanzibar - Public Accounts and Budget Committees). Local Government Authorities 6 LGAs from Tanzania Mainland (Mpwapwa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC and Ruangwa DC) and 2 from Zanzibar (Mjini Magharibi A and Unguja North A).

⁷ Civil Society Organizations (4 National and 16 Subnational) as independent actors of good governance help ensure that governments are functioning in the public's best interest. 400 Community Accountability Champions (Citizens) to be established by the action. They will be selected from citizens, particularly those from groups of women, youth, and people with disabilities in 8 districts where the action will be implemented. c. 40 Journalists from traditional media and new media technologies such as social media. 16 journalists will be selected from community radios, 8 journalists will come from 4 newspapers, 4 journalists from Television, 4 will come from National radio, social media platforms will include 4 journalists, and lastly, 4 social media influencers will also take part in this action

⁸ The draft logical framework for the action is annexed with this Terms of Reference as Annex A.

⁹ 6 ibid

Representatives Committees¹⁰ (Tanzania Mainland - Public Investment Committee, Public Accounts Committee, Local Authority Accounts Committee, Budgeting Committee and Governance, Constitution and Legal Affairs Committee and Zanzibar - Public Accounts and Budget Committees).

6. Deliverables

At the end of the assignment, the consultant should be able to deliver the following:

Baseline survey stage	Expected deliverable / output
After Contracting	<ul style="list-style-type: none"> - An inception report to detail the methodology and approaches, develop data collection tools, undertaking the baseline survey (documents reviews and actual field visits for data collection), -
Preparatory stage (before fieldwork)	<ul style="list-style-type: none"> - Data collection tools approved by WAJIBU /EU Tanzania. - Detailed plan on how the fieldwork will be conducted including timelines. - Inception report detailing design, methodology, and approaches
Data collection stage	<ul style="list-style-type: none"> - Raw gathered data - Clip or audio recording if electronic devices have been used in data collection. - Original recording of the FGD and in-depth interviews
Data analysis	<ul style="list-style-type: none"> - Original syntax/database of SPSS analysis or other data analysis software used. - Original transcripts of all qualitative data (in Swahili) - Translation of original transcript in the English language
Validation Session	<ul style="list-style-type: none"> - Presentation of key findings in a stakeholder's forum based on draft baseline survey report. - Draft up-dated Logical framework for the action with indicators baseline data, target, source of data, indicators interpretation and measurement. The up-dated Logical framework should cover three levels of impact, outcome and output¹¹.
Report Submission	<ul style="list-style-type: none"> - Draft up-dated Logical framework for the action with indicators baseline data, target, source of data, indicators interpretation and measurement. The up-dated Logical framework should cover three levels of impact, outcome and output. - Up-dated Intervention logic – The Theory of Change. - Preparation and submission of a final baseline survey report.

¹⁰ 6 ibid

¹¹ The draft logical framework for the action is annexed with this Terms of Reference as Annex A.

7. Baseline Survey Design and Methodology

The baseline survey will employ mixed methods and participatory approaches. However, the Consultant is expected to articulate the proposed methodology based on his/her understanding of these ToR.

8. Timelines

The baseline survey will be carried out within 30 days. The details of the timeframe within the parameters of the 30 days are outlined below;

Time	Activity
6 January 2025	Submission deadline and open the documents
7-9 January 2025	Review of applications and
10 January	Contracting
17 January 2025	Submission of the Inception Report
20 January 2025	Inception Meeting
24 January - 29 January 2025	Tools developed and approved WAJIBU/Policy Forum
30 Jan - 5 February 2025	Desk Review
6 Feb- 24 February 2025	Field data collection and Report writing
1 March 2025	Submission of first draft Baseline Report, the up-dated logical framework and the intervention logic.
4 March 2025	Presentation of first draft Baseline Report, the up-dated logical framework and the intervention logic in the validation meeting
7 March 2025	Submission of the final Baseline Report, the up-dated logical framework and the intervention logic.

9. Desired Qualifications and Experiences of the Consultant.

Must be a Tanzanian or Tanzanian-led company with the lead consultant having the identified qualifications be;

- a. Advanced degree (Master's or Ph.D.) in Economics, Public Administration, Finance, Governance or Political Science.
- b. Proven experience in conducting project baseline survey, research, or evaluations, especially in governance and public financial management.
- c. Deep understanding of public financial governance systems, accountability mechanisms, and citizen engagement frameworks, particularly in Tanzania or similar contexts.
- d. Experience in working with or evaluating civil society organizations (CSOs), government agencies, or citizen-led initiatives related to financial transparency and governance.
- e. Proficiency in quantitative and qualitative research methods, data analysis tools, and report writing.

- f. In-depth knowledge of Tanzanian socio-economic, cultural, and political dynamics and their implications for public financial governance and citizen empowerment.
- g. Strong skills in engaging diverse stakeholders, including government officials, CSOs, community leaders, and international development partners.
- h. Ability to work sensitively in diverse communities and maintain confidentiality and ethical standards in data collection and reporting.
- i. Ability to manage timelines, deliverables, and budgets effectively for a baseline study.
- j. Strong written and verbal communication skills in English and Swahili for clear reporting, presentations, and community-level interaction.

10. Payment procedures

The consultancy fee will be paid in four instalments as follows:

Installment	Percentage
1 st installment:	10% of the consultancy fee after signing the contract
2 nd Instalment:	40% of the consultancy fee after an inception report approved for data collection.
3 rd Instalment:	20% of the consultancy fee is payable after the consultant has submitted the first draft report.
4 th Instalment:	30% of the consultancy fee is payable after the consultant has submitted the final report.

11. Bidding procedure:

All eligible individuals or firms are required to submit the tender bidding document (technical and financial proposal to WAJIBU. The tender bidding documents should include but not be limited to:

PART A: Technical Proposal

The technical proposal for the assignment should contain a minimum of the following;

- a. Personal or firm experience, reputation, and experience in previous similar assignments (research, report reviews, surveys, impact studies on public financial or social accountability are added advantages),
- b. Understanding of the ToR, quality of the proposal & methodology,
- c. Qualification of Key Personnel (Lead Consultant and Key Experts) on the assignment and especially on Public Financial Accountability in general.
- d. A narrative concept for undertaking the assignment
- e. Description of the work plan for the assignment, and
- f. Statement on the firm's commitment to complying with the safeguarding principles on protection from sexual exploitation, abuse, and harassment (PSEAH).
- g. Submission of two sample of the previous similar works

PART B: Financial Proposal and Administrative Compliance

The financial proposal and Administrative Compliance for the assignment should contain a minimum of the following;

- a. Detailed Budget for implementing the assignment,
- b. Scanned copy of your TIN and other relevant registration certificates,
- c. Scanned copy of your Business Registration license,
- d. Scanned copy of your Tax Clearance Certificate for the past two years,
- e. Evidence of issuance of EFD or Fiscalized Tax Invoice.

12. Evaluation Criteria

The evaluation of this assignment will have three stages,

- a. Administrative and legal compliance,
- b. Technical evaluation in line with the requirements of the technical proposal,
- c. Financial evaluation in line with the requirements of the financial proposal – using the Quality and Cost-Based

Scores in the evaluation

S/N	Criteria	scores
	Administrative and legal compliance	
i	Detailed Budget for implementing the assignment,	50
ii	Scanned copy of your TIN and other relevant registration certificates,	10
iii	Scanned copy of the Business Registration license	15
iv	Scanned copy of your Tax Clearance Certificate for the past two years	15
v	Evidence of issuance of EFD or Fiscalized Tax Invoice.	10
	Subtotal Administrative and legal compliance	100
	Technical proposal	
i	Personal or Firm experience, reputation, and experience in previous similar assignments (research, report reviews, surveys, impact studies on public financial or social accountability are added advantages),	20
ii	Understanding of the terms of reference, quality of the proposal & methodology,	25
iii	Qualification of Key Personnel (Lead Consultant and Key Experts) on the assignment and especially on Public Financial Accountability topic in general.	20
iv	A narrative of concepts for undertaking the assignment	10
v	Description of the work plan for the assignment	10
vi	Statement on the firm's commitment to complying with the safeguarding principles on protection from sexual exploitation, abuse, and harassment (PSEAH).	5
vii	Submission of two sample of the previous similar works	10
	Subtotal score for technical proposal	100

How to bid

The tender bidding documents should be submitted physically or via email by 10th January 2025 (10:00 am) and the opening of all bids will be at 10:30 am. Tender bidders are welcome for the tender opening. All documents should be addressed to:

Executive Director, WAJIBU – Institute of Public Accountability
Rose Garden Road, 10 Tancom Street, Mikocheni,
P.O. Box 13486,
Dar-es-Salaam – Tanzania.
Email: procurement@wajibu.or.tz
Tell: +255 736 666 916.

Annex A: The draft logical framework for the action.

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
<i>Impact (Overall objective)</i>							
	To strengthen inclusive citizen-centred public financial accountability for sustainable development and growth in Tanzania.	Impact indicator 1: Percentage increase of citizen participation in public financial accountability issues.	Baseline for impact indicator 1: OBS score 2023 on citizen participation is 13/100	Target for impact indicator 1: OBS score on citizen participation increased to 15/100 by year 2025		Sources of data for impact indicator 1: - Open Budget Survey for year 2025 - Country's Annual State of Financial Accountability Report (CASFAR) of 2025 - PEFA assessment of 2027.	Not Applicable
		Impact indicator 2: Percentage increase of budget oversight function	Baseline for impact indicator 2: OBS score 2023 oversight	Target for impact indicator 2: OBS score on oversight function increased		Sources of data for impact indicator 2: - Open Budget Survey for year	Not Applicable

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
			function is 43 /100	to 46/100 by year 2025		the year 2023 and 2025. - Country's Annual State of Financial Accountability Report (CASFAR) of 2025. - PEFA assessment report of 2027.	
<i>Outcome (s) (Specific objective(s))</i>							
	Outcome 1 Generated and disseminated reliable and user-friendly information on public financial governance for citizens and non-state actors	1.1 – Indicator 1 to Outcome 1: Number of simplified reports, materials, and tools on Public Financial Governance to citizens and non-state actors.	1.1 – Baseline for indicator 1.1: 0	1.1 – Target for Indicator 1.1: 14 User friendly reports on PFM are generated		1.1 – Source of data for indicator 1.1: - Country's Annual State of Financial Accountability Report for the FY 2024/25.	- The user-friendly information on public financial governance will be readily available and accessible for community accountability actors to utilize while engaging in

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	to engage in public debates and dialogues, influencing legal reforms and systems strengthening.					<ul style="list-style-type: none"> - Simplified LGA's Budget reports. - Simplified Oversight Reports. 	<p>public dialogues to influence changes.</p> <ul style="list-style-type: none"> - Continued government commitment to promote transparency and accountability in public financial governance thus leading to improved availability and accessibility of information. - Active engagement and participation from citizens and non-state actors in demanding access to public financial governance information

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
		1.2– Indicator 2 to Outcome 1: Percentage of citizens’ participation particularly the youth, women, and people with disability in public debates and dialogues on PFM.	1.2 - Baseline for indicator 1.2: 0	1.2 – Target for Indicator 1.2: At least 70% of trained Community Accountability Champions/Citizens participated in public debates and dialogues on PFM by 2027		1.2 – Source of data for indicator 1.2: - Project semi-annual and annual reports - Public dialogues and debate reports	- Government will continue to engage with citizens’ public financial accountability oversight efforts and provide support with documents, and take action on identified issues - Citizen’s willingness and interest to take part in public dialogues and debates
		1.3 – Indicator 3 to Outcome 1; Number of PFM related laws and policies are in the amendment process by government.	1.3 Baseline for indicator 13: 0	1.3 – Target for Indicator 1.3: At least 2 Laws are in the amendment process		1.3 – Source of data for indicator 1.3: - Schedule of amendment Laws -Review commission consultations	- Government will be responsive and willing to adopt the proposed legal reforms presented by non-state actors. - The Parliament will continue to conduct public hearings for non-

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
						including study reports	state actors to provide inputs on draft bills. Government continued commitment of upholding 4R's especially on reforms.
	Outcome 2: Strengthened the capabilities of domestic accountability actors on public financial governance for effective citizens' engagement.	2.1 Indicator 1 to Outcome 2: Percentage of CAG's recommendations implemented by the government.	2.1 – Baseline for indicator 2.1: - 42% of CAG's recommendations were implemented by ministries, departments and agencies in Tanzania mainland in the FY 2022/23 - 40.1% of CAG's recommendations were implemented by LGAs in	2.1 – Target for Indicator 2.1: - At least 45% of CAG's recommendations to be implemented by ministries, departments and agencies in Tanzania mainland by 2027. - At least 45% of CAG's recommendations to be implemented by LGAs in		2.1 – Source of data for indicator 2.1: Report of the Controller and Auditor General for the financial year 2025/26 for Tanzania Mainland and Zanzibar.	- State actors have the will to implement CAG's recommendations - Increased capacities of non-state actors on Public Financial governance will lead to effective engagement and demanding accountability including the implementation of

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
			<p>Tanzania Mainland in the FY 2022/23</p> <p>- 76.43% of CAG's recommendations were implemented by ministries, departments and agencies in Zanzibar in the FY 2022/23.</p> <p>- 74.22% of CAG's recommendations were implemented by LGAs in Zanzibar in the FY 2022/2023</p>	<p>Tanzania Mainland by 2027.</p> <p>- At least 80% of CAG's recommendations to be implemented by ministries, departments and agencies in Zanzibar by 2027.</p> <p>- At least 80% of CAG's recommendations to be implemented by LGAs in Zanzibar by 2027.</p>			CAG's recommendations.
		2.2 Indicator 2 to Outcome 2: Assessment of budget credibility/reliability	2.2 – Baseline for indicator 2.2:	2.2 – Target for Indicator 2.2		2.2 – Source of data for indicator 2.2: - Country's Annual State of	

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
		in Tanzania Mainland	PI-2 ¹² , PI-3 ¹³ Scored D+, D respectively by year 2022/23 Tanzania Mainland.	PI-2, PI-3 score to C by year 2026 Tanzania Mainland		Financial Accountability Report (CASFAR) of 2025. - PEFA assessment report of 2027.	
		2.3 Indicator 3 to Outcome 2: Assessment of budget credibility/reliability in Zanzibar	2.3 – Baseline for indicator 2.3: PI-1 ¹⁴ , PI-2, PI-3 Scored D, D+, D respectively by year 2019 Zanzibar.	2.3 – Target for Indicator 2.3: PI-1, PI-2, PI-3 score to C by year 2026 Zanzibar		2.3 – Source of data for indicator 2.3: Country’s Annual State of Financial Accountability Report	

¹² *PI-2: Performance Indicator 2: Expenditure composition outturn

¹³ PI-3: Performance Indicator 3: Revenue outturn

¹⁴ *PI-1: Performance Indicator 1: Aggregate expenditure outturn

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
						(CASFAR) of 2025 for Zanzibar PEFA assessment report of 2027.	
		2.4 Indicator 4 to Outcome 2: Percentage of the actual own source revenue collections to the approved budget.	2.4 – Baseline for indicator 2.4: Tanzania Mainland 0.03% Variance of the actual own source revenue collection to the approved budget in FY 2022/23.	2.4 – Target for Indicator 2.4: 2.2 +/- 5 variance of the actual own source revenue collection to the approved budget as required by PEFA International standards.		2.4 – Source of data for indicator 2.4: - Report of the Controller and Auditor General for the financial year 2025/26 for Tanzania Mainland and Zanzibar - PORALG circular on own source collection to LGAs.	- Strengthened capacities of accounting officers on public financing management will result in realistic budgeting - Improved systems governing financial accountability will result in increased revenue mobilization
		2.5 Indicator 5 to Outcome 2: Percentage of own source revenues	2.5 – Baseline for indicator 2.5:	2.5 – Target for Indicator 2.5:		2.5 – Source of data for indicator 2.5:	Strengthened capacity of the LGAs to properly manage their

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
		collection from the selected councils.	Actual Revenue Collected by selected LGAs in the financial year 2022/23: Tanzania	10% increase of actual revenue collected by selected LGAs by 2027.		Report of the Controller and Auditor General for the financial year 2025/26 for Tanzania Mainland and Zanzibar.	sources of revenue will increase the revenue collection leading to improved service delivery.
	Outcome 3: Convened CSOs, media and citizens' loose coalitions engage the decision makers to influence and advocate for transparency and accountability on public finances, domestic resource mobilisation, and anti-	3.1 Indicator 1 to outcome 3: Number of CSO's, media organizations and citizen's coalitions participating in public financial accountability advocacy activities.	3.1 – Baseline for indicator 3.1: To Be Communicated.	3.1 – Target for Indicator 3.1: - 20 CSOs - 5 Media Organizations - 400 Community Accountability Champions/Citizens		3.1 – Source of data for indicator 3.1: - Community engagement reports - Attendance sheet - Media engagement reports - Monitoring reports	- CSOs, Media and Citizens coalitions will effectively coordinate their efforts and work collaboratively - Responsiveness of Decision Makers – decision makers will be responsive to the advocacy and engagement efforts willing to engage in dialogue and consider proposed reforms.
		3.2-Indicator 1.2 to outcome 3: Number of meetings, forums,	3.2 – Baseline for indicator 3.2: To	3.2 – Target for Indicator 3.2:		3.2 – Source of data for indicator 3.2:	

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	corruption efforts.	platforms and engagements convened between CSO's, media, citizens' coalitions and decision makers.	Be Communicated.	- 16 engagements (2 engagements per each district) in a year. - 4 engagements at National level per year.		- CACs engagement reports - Attendance sheet - Media engagement reports - Monitoring reports	
		3.3-Indicator 1.3 to outcome 3: Number of policy recommendations or proposals submitted to decision makers.	3.3 – Baseline for indicator 3.3 To Be Communicated.	3.3 – Target for Indicator 3.3: At least 2 Laws are in the amendment process		3.3 – Source of data for indicator 3.3: - Policy briefs - Schedule of amendment Laws	
<i>Outputs</i>							
		1.1.1 Indicator 1 to Output 1: Number	1.1.1 Baseline for indicator 1.1.1: 4	1.1.1 Target for indicator 1.1.1: 5		1.1.1 Source of data for	CSOs will have the ability of analysing

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	1.1 Output 1 related to Outcome 1 User-friendly public financial information accessible to citizens.	of simplified oversights briefs produced by 2027.	Simplified Oversight Reports produced	Simplified Oversight Reports produced by 2027.		indicator 1.1.1: Simplified Oversight Reports	the Oversight reports
		1.1.2 Indicator 2 to Output 1: Number of simplified and analysed LGA's budget briefs produced.	1.1.2 Baseline for indicator 1.1.2: 0	1.1.2 Target for Indicator 1.1.2: 8 Reports on analysed LGA's budget (8*1)		1.1.2 Source of data for indicator 1.1.2: Simplified LGA's Budget reports	LGA budget will be available and accessible for analysis.
		1.1.3 Indicator 3 to Output 1: Number of Country's Annual State of Financial Accountability Report for the FY 2024/25 produced and published	1.1.3 Baseline for indicator 1.1.3: 2 CASFARs have been produced for Tanzania Mainland.	1.1.3 Target for Indicator 1.1.3: To produce 1 additional CASFAR for Tanzania Mainland and Zanzibar in the FY 2024/25.		1.1.3 Source of data for indicator 1.1.3: Country's Annual State of Financial Accountability Report for the FY 2024/25.	Availability of information that will inform the study
	1.2 Output 2 related to Outcome 1 Evidence-driven and	1.2.1. Indicator 1 to Output 2: Number of organised dialogues on public financial	1.2.1. Baseline for indicator 1.2.1: 0	1.2.1. Target for Indicator 1.2.1: 16 (8*2) dialogues organised at local level by 2027.		1.2.1. Source of data for indicator 1.2.1:	Citizen are willingly to participate in the organised dialogues.

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	citizen-led public financial dialogues with decision-makers.	management between state and non-state actors at local level.				- Activity reports - Attendance sheet of participants	
		1.2.2. Indicator 2 to Output 2: Number of educated and informed citizens participating in fiscal governance and budget process dialogues.	1.2.2 Baseline for indicator 1.2.2: 0	1.2.2 Target for Indicator 1.2.2: To have at least 3 million informed citizens (contributed by other activities).		1.2.2 Source of data for indicator 1.2.2: - Activity Report - Media Monitoring reports	Citizen are willingly to participate in dialogues Political willingness to uphold freedom of association, assembly and expression. Policy makers willingness to be part of the dialogues.
	1.3 Output 3 related to Outcome 1 The government	1.3.1. Indicator 1 to Output 3: Number of policy brief produced on public financial	<i>1.3.1 Baseline for indicator 1.3.1: 0</i>	1.3.1 Target for Indicator 1.3.1: 5 policy briefs to be produced.		1.3.1 Source of data for indicator 1.3.1: Policy brief that aims at advocating for	Availability of the government document and ability of non-state

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	considers enacting new laws and works on schedules of amendments for targeted legal reforms and systems enhancement on Public Financial Management.	management legal frameworks.				amendment on Public Audit Act, Public Finance Act, the Local Government Finance Act, Public Procurement Act and Tax laws.	actors to conduct the analysis.
		1.3.2 Indicator 2 to Output 3: Number of proposed recommendations submitted by non-state actors to the relevant institutions for legal reforms and enactment of the new law to improve Public Financial Management.	<i>1.3.2 Baseline for indicator 1.3.2: 0</i>	1.3.2 Target for Indicator 1.3.2: 5 recommendations submitted		1.3.2 Source of data for indicator 1.3.2: Joint Meeting session report.	State actors are willing to convene and engage with non-state actors and adopt the submitted recommendations.

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
		1.3.3 Indicator 3 to Output 3: Number of LGAs uses the digitalised LGA Accountability Index toolkit by the year 2026.	<i>1.3.3 Baseline for indicator 1.3.3: 0</i>	1.3.3 Target for Indicator 1.3.3: 6 LGAs in Tanzania Mainland		1.3.3 Source of data for indicator 1.3.3: PO-RALG engagement report	Proactiveness of PO-RALG to disseminate the toolkit to LGAs, and LGAs will find the usefulness of toolkit in their localities.
		1.3.4 Indicator 4 to Output 3: Number of citizenry accountability initiative engaged by NAOT and PPRA during performance and compliance audit by year 2027.	<i>1.3.4 Baseline for indicator 1.3.4: 0</i>	1.3.4 Target for Indicator 1.3.4: 2 citizen accountability initiatives		1.3.4 Source of data for indicator 1.3.4: Performance and compliance audit report	NAOT and PPRA are willing to adopt Citizens-led accountability monitoring Initiatives into the audit process.
	2.1 Output 1 related to Outcome 2: Enhanced capacity and expertise of domestic accountability	2.1.1 Indicator 1 to Output 1: Number of actions taken by domestic accountability actors in applying knowledge of monitoring	2.1.1 Baseline for indicator 2.1.1: 0	2.1.1 Target for Indicator 2.1.1: - At least 80 articles on PFG published by 40 journalists by 2027,		2.1.1 Source of data for indicator 2.1.1: - Project implementation reports	Capacity of community accountability champions, CSOs, journalists will understand and use the user-friendly manuals to apply

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	actors in public financial governance to demand and engage more effectively in dialogue opportunities at local and national levels.	domestic resource mobilisation, public fiscal management, and the fight against corruption in selected project LGAs.		<ul style="list-style-type: none"> - At least 64 incidences on corruption and non-compliance are reported by 400 community accountability champions by 2027 - 16 incidences reported by CSOs in selected LGAs by 2027 - At least 5 issues raised by the action are presented by MP champions during parliamentary dialogues/sessions by 2027 - Buy in of the state actors on at least 10 issues raised by non-state actors by 2027. 		<ul style="list-style-type: none"> - Articles published by journalists - Media clips 	knowledge in monitoring domestic resource mobilisation, public fiscal management, and the fight against corruption in selected project LGAs.

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
	3.1 Output 1 related to Outcome 3 Enhanced engagement of CSOs, Media, and citizens with decision-makers through structured forums and platforms at local and national levels to create more opportunities for public participation and domestic accountability.	3.1.1 Indicator 1 to Output 1 - Number of engagements conducted through structured forums and platforms at local and national level	3.1.1 Baseline for indicator 3.1.1: 0	3.1.1 Target for Indicator 3.1.1: - 16 engagements (2 engagements per each district) in a year. - 4 engagements at National level per year.		3.1.1 Source of data for indicator 3.1.1: Activity engagement reports and annual reports.	The existing statutory meetings will be called into session accordingly and willingness of coalition to participate and input in them at local and national level. Policy makers willing to participates in the new platforms established.
		3.1.2 Indicator 2 to Output 1 - Proportion of citizens' participation particularly women, youth and people with disability (PWDs) utilizing structured forums and platforms at	3.1.2 Baseline for indicator 3.1.2: 0	3.1.2 Target for Indicator 3.1.2: At least 70% of Community Accountability Actors		3.1.2 Source of data for indicator 3.1.2: Engagement reports and annual reports	Policy makers' willingness to engage women youth and PWD capacitated by the action.

<i>Results</i>	<i>Results chain</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Target</i>	<i>Current value</i>	<i>Sources of data</i>	<i>Assumptions</i>
		local and national levels.					