A COMPREHENSIVE AND CONSOLIDATED BUDGET DIGEST
2016/17
A COMPREHENSIVE AND CONSOLIDATED BUDGET DIGEST, 2016/17

BUDGET REVIEW POSITION PAPER
# Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>ART</td>
<td>Antiretroviral Therapy</td>
</tr>
<tr>
<td>BRN</td>
<td>Big Results Now</td>
</tr>
<tr>
<td>ESDP</td>
<td>Education Sector Development Programme</td>
</tr>
<tr>
<td>FY</td>
<td>Fiscal Year</td>
</tr>
<tr>
<td>FYDP</td>
<td>Five Year Development Plan</td>
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<tr>
<td>GBV</td>
<td>Gender Based Violence</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
</tr>
<tr>
<td>HIV</td>
<td>Human Immunodeficiency Virus</td>
</tr>
<tr>
<td>ICT</td>
<td>Information Communication Technology</td>
</tr>
<tr>
<td>IFAD</td>
<td>International Fund for Agricultural Development</td>
</tr>
<tr>
<td>IMBC</td>
<td>Intensive Movement Building Cycle</td>
</tr>
<tr>
<td>LGA</td>
<td>Local Government Authority</td>
</tr>
<tr>
<td>MDG</td>
<td>Millennium Development Goals</td>
</tr>
<tr>
<td>MoHCDGEC</td>
<td>Ministry of Health, Community Development, Gender, Elderly and Children</td>
</tr>
<tr>
<td>MKUKUTA</td>
<td>Mkakati wa Kukuza Uchumi na Kupunguza Umaskini Tanzania</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-Governmental Organizations</td>
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<tr>
<td>NPA</td>
<td>National Plan of Action</td>
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<tr>
<td>PEDP</td>
<td>Primary Education Development Plan</td>
</tr>
<tr>
<td>PMO RALG</td>
<td>Prime Minister’s Office Regional Administration and Local Government</td>
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<tr>
<td>SDGs</td>
<td>Sustainable Development Goals</td>
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<tr>
<td>SSM</td>
<td>Small Scale Miners</td>
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<tr>
<td>TAWASANET</td>
<td>Tanzania Water and Sanitation Network</td>
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<td>TGNP</td>
<td>Tanzania Gender Networking Programme</td>
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<tr>
<td>UN</td>
<td>United Nations</td>
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<tr>
<td>UNESCO</td>
<td>United Nations Educational, Scientific and Cultural Organization</td>
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<tr>
<td>URT</td>
<td>United Republic of Tanzania</td>
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<tr>
<td>USD</td>
<td>United States Dollars</td>
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<tr>
<td>WFP</td>
<td>World Food Program</td>
</tr>
<tr>
<td>WHO</td>
<td>World Health Organization</td>
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<tr>
<td>WSDP</td>
<td>Water Sector Development Programme</td>
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<tr>
<td>WSDS</td>
<td>Water Sector Development Strategy</td>
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Background

Tanzania Gender Networking Programme works closely with community level structures to ensure citizen’s participation in the budgeting process. The organization promotes participation at planning, disbursements and implementation stages of development interventions.

TGNP is a women rights organization with the vision of a transformed Tanzanian society characterized by gender equality, equity, empowered women, and social justice. To achieve this vision, TGNP seeks to build a transformative feminist movement for social and gender transformation, as well as women empowerment. For about twenty-four years, the organization has been at the forefront in the struggle for gender equality and women empowerment in Tanzania. With its vision and mission, TGNP has crafted its identity on transformative feminist conceptual framework and ideology which challenges patriarchy and neo-liberalism. Transformative feminist ideology recognizes the intersection between gender, class, race/ethnic and national/global power relations, including age, corporate globalization, rural-urban, elite-illiterate, disability and other exclusionary social relations.

TGNP is in her fourth year of implementation of the current extended Strategic Plan (SP) 2013-2019. The organization’s priority is to ground all its main interventions locally, working closely with grassroots women activists and their groups, and focusing on one major campaign, partnering with like-minded organizations at regional, national, district and grassroots levels. The broad goal of the organization’s current Strategic Plan is to contribute to increased gender responsiveness to policy formulation and implementation, in the areas of agriculture, water, health, education, extractive industries, gender based violence, and for equitable and sustainable livelihoods.

As part of this process, TGNP has been carrying out gender responsive budget analysis and tracking at district and national levels, and has added value to women’s and feminist movement by stimulating grassroots activists and others to carry out their own budget analysis and tracking, focusing on a variety of priority issues identified by themselves.

TGNP has registered notable success in implementing budget analysis actions as part of its earlier campaign on ‘return resources to the people’ and its new campaign on ‘Economic Justice: Making resources work for marginalized women as a constitutional issue’, partnering with like-minded organizations at regional, national, district and grassroots levels.

One of the main strategies, each year, has been to engage with the national budget processes at the stages of budget guidelines, the actual national budget speech and the sectoral/ministerial budgets and later the district budgets. This year, TGNP will continue to engage with the budget process while grounding locally and in line with on-going initiatives to support grassroots women to engage with the budget process and to connect them with national level budgetary processes. Therefore, the report reflects people’s views at grassroots level. It is meant to influence policy and fiscal year’s debates on budget resource allocation, by bringing to the surface, harmonized key progress and gaps, in achieving gender responsive budgeting, as well as its implication to grassroots women and men.

This report provides consolidated evidence from 2016/17 budget reviews from a Transformative Feminist perspective. It is an analytical compilation of several studies undertaken by TGNP, in 2016/17, as a follow up to budget processes, debates and budget tracking in Tanzania. The purpose is to analytically consolidate key issues brought up in the studies for advocacy at all levels. It focuses mainly on central level planning, disbursement and utilization of resources. The emphasis however, is on how national level commitments are translated at the local level. For instance, the report analyses the impact of the budgets, at community level, on the lives of marginalized women, men, girls and boys.
Below is a list of studies which were analysed. Supplementary literature appears as references appended to the report.

i. TGNP Mtandao, (2016), The Analysis on National Budget for The Financial Year 2016/17 From a Gender Perspective, Dar Es Salaam

ii. TGNP, (2016), Gender Analysis of the Health Sector Budget for the Financial Year 2016/17, Dar es Salaam

iii. TGNP Mtandao, (2016), Gender analysis on Water Sector Budget Analysis in for the financial year 2016/17, Dar es Salaam,


vi. TGNP, (2016), Is this the citizen Centred Budget Guidelines that Marginalized women and men have been waiting for: An Analysis of the Budget Guidelines 2016/2017? Dar es salaam


viii. TGNP (2016). Budget Disbursement and Implementation Tracking Five Years National and District Budgets 2011/12-2015/16
**Situation Analysis:**

The administration of President Magufuli has completed its first year in power. The administration has taken some stringent measures to increase efficiency of the public sector. Among other things, it has removed from office, public employees who fail to catch up with the administration’s on-going reforms. If those efforts continue, the government can attain its goals. It is important to note that, the government needs to employ gender mainstreaming in all its interventions so as to enable marginalized women and men to benefit from the on-going reforms.

By and large, Tanzania has managed to maintain economic growth at an average of GDP of 7%. This was the case last year (URT, 2017). The growth emanates from increased investments in the energy sector and the gas industry, in particular, increased industrial production, stabilization of the transportation sector, and increased enrolment of primary school pupils following the new administration’s free education policy. The sectors which have experienced the highest growth rates include construction (13%), information and communication technology (13%), transportation and storage of goods (11.8%), and extractive industry (11.5%). Although growth in information and communication technologies empowers women directly, the evidence on gender sensitivity of the other leading sectors is lacking (URT, 2017). The government and other key stakeholders need to take stringent measures to ensure that women and other marginalized people benefit from such growth. However, the agricultural sector, which employs most of Tanzanian men and women, experienced the slowest growth of only 2.1% compared to 2.3% in 2015 (URT, 2017). The decreased growth results from inadequate rainfall which negatively affected production. The government needs to give more attention to irrigation which can free Tanzanian farmers from dependency on rain-fed agriculture. Otherwise, marginalized people, women peasants in particular, will continue to suffer.

**The National Budget Priorities and SDGs**

The national priorities of the government of Tanzania are shaped by an ambition to attain Tanzania Development Vision 2025. The Vision aims at enabling the country to become a middle income industrialized country by year 2025. The government had devised several strategies to attain the vision. In early 2010s, the government launched a Five Years Development Plan (FYDP) to speed up attainment of the Vision 2025. According to URT (2012), the first FYDP (i.e. FYDP I) had five core priorities which aimed at unleashing Tanzania’s latent growth potentials. The priorities were: (i) developing the infrastructure by
investing in energy, transport infrastructure (port, railway, roads, air transport), water and sanitation and ICT; (ii) focusing on the transformation of agriculture for food self-sufficiency and export, as well as development of irrigation infrastructure, particularly in selected agricultural corridors, and high value crops including horticulture, floriculture, spices, vineyards etc.; (iii) targeting industries that use locally produced raw materials such as textiles, fertiliser, cement, coal, iron and steel, as well as development of special economic zones, using public-private partnerships; (iv) human capital and skills development, with an emphasis on science, technology and innovation; and (v) tourism, trade and financial services. The attainment of the mentioned priorities was inhibited by several factors, namely; failure to mobilise resources as per the targets, and in some cases, allocations were not strictly targeting priority areas. Other inhibiting factors included unsettled land issues, un-facilitative institutional arrangements, incomplete M&E, and inadequate prioritization (URT, 2012). It is without a doubt that these factors led to unsuccessful implementation of the first FYDP. The government is determined to address all the challenges that emerged to ensure smooth implementation of the FYDP II.

The implementation of FYDP I required a total of 44.5 trillion for the five years, meaning that TZS 8.9 trillion was required for each year. Out of this, TZS 2.9 trillion was to be contributed by the Government per annum. The remaining TZS 6.0 trillion was to come from the private sector and development partners. Priorities were not set on an annual basis, but rather they were jointly implemented based on availability of resources. Nevertheless, the budget was insufficient, and the main cause was said to be increase in recurrent expenditure in relation to domestic resource mobilization. The fiscal position had been unstable from 2003-2015. The recurrent and development expenditures (with the latter accounting for roughly 27% of the total budget) followed a similar pattern (URT, 2012).

In real terms, investment in relation to resource allocation was prioritized as follows: infrastructure projects, were allocated 5.7 trillion, which is 25.4% of the total government budget excluding public debt; education was allocated 4.7 trillion, which is 22.1% of the national budget; health took 1.9 trillion which is 9.2% of the budget; electricity 1.1 trillion which is 5.3% of the budget. The agriculture sector was allocated 1.0 trillion, which is 4.9% of the total budget. Water received minimal allocation of 1.02 trillion, which is 4.8% of the national budget. This fiscal year (2016/17) the national budget amounts to USD 13,485,940,000 which is 26.9% increase from 2015/16 which was USD 9,853,482,260.

Despite the challenges, the FYDP I did achieve significant progress in terms of enrolment in education and access to health services. The interventions highly contributed to empowerment of women and increased access to health services. However, challenges persist. According to FYDP II (URT 2016a), the yields per hectare in agriculture are still lower on land worked by women than on land worked by men. Although, women produce the major labour force in the entire agricultural sector, they rely on poor agricultural implements. They also do not own the output of their labour. The impact of this situation is diminished yields and increased poverty rates among women. Issues that marginalize women and deny them access to education such as child marriage have not been adequately addressed. The FYDP II emphasizes that there is a need to ensure the implementation of interventions that will promote gender equality for women to effectively participate in the social economic transformation.

| Table 1: National Budget Trends for the Past Three Years |
|---------------------------------|----------------|-----------------|-----------------|-----------------|-----------------|
| **National Budget /Year**       | 2014/15 (000) | 2015/16 (000)   | 2016/17 (000)   | 2016/17 (000)   |
| **Budget**                      |               |                 |                 |                 |
| National Budget (TZS)           | 19,853,331,000| 22,495,500,000  | 29,539,603,000  | 23.85           |
| Exchange Rate                   | 1,681.5        | 2,283           | 2190.40         |                 |
| National Budget (USD)           | 11,806,917.04  | 9,853,482.26    | 13,485,940.01   | 26.94           |

Source: TGNP (2016e)
The trend of budget for the past three years (see Table 1) divulges some increase. However, the strength of the US dollar has interfered with the allocated funds. What is important is that the government does not delay disbursement of funds (in any case, the actual disbursement national statistics cannot be easily traced). The funds are also partially disbursed. Partial and late disbursements are common. For instance, data from Morogoro, Mbeya, Kisarawe and Ilala disclose a mixed picture (see Table 2 and 3). The percentages of approved funds that are disbursed differ from one council to another and from one sector to another. Also, the length of time for which disbursements are delayed, differ. Besides, the conduct of the government highlights that government’s macro policies do not adequately accommodate feminist/gender issues.

**Table 2: District Councils Budgetary Disbursement Averages**

<table>
<thead>
<tr>
<th>S/n</th>
<th>District Council</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Morogoro</td>
<td>35.2%</td>
</tr>
<tr>
<td>2</td>
<td>Mbeya</td>
<td>81.9%</td>
</tr>
<tr>
<td>3</td>
<td>Kisarawe</td>
<td>70.2%</td>
</tr>
<tr>
<td>4</td>
<td>Ilala</td>
<td>74.35%</td>
</tr>
<tr>
<td>5</td>
<td>Overall average</td>
<td>65.4%</td>
</tr>
</tbody>
</table>

Source: TGNP, 2016

**Table 3: Average of Sectorial Budgets Disbursement**

<table>
<thead>
<tr>
<th>S/n</th>
<th>Sector</th>
<th>Average</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Water</td>
<td>17.4%</td>
<td>Only one observation (2015/16)</td>
</tr>
<tr>
<td>2</td>
<td>Education</td>
<td>76.7%</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Health</td>
<td>91.6</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Agriculture</td>
<td>57.32%</td>
<td></td>
</tr>
</tbody>
</table>

Overall average: 60.8%

Source: TGNP, 2016

It is indicated in the 2016/17 PMO-RALG budget speech that out of the total sector budget of TZS 6,023,559,414,000.00, the development projects are allocated TZS 1,601,540,142,000.00 only, which is equivalent to 42.4%, contrary to the directive given to LGAs to allocate of the total budget 60% for development projects (TGNP 2016d).

The Government of Tanzania, as per the FYDP II, has four main priorities, which include: (i) interventions to foster economic growth and industrialization; (ii) integration of economic development and human resources; (iii) enabling business environment and (iv) implementation effectiveness. FYDP II (2016/17 - 2020/21) puts emphasis on industrialisation and openness to regional and global trade. The strategy is to increase efforts to build and reorganize domestic productive capacities (URT, 2016a). The priority areas under the FYDP II are based on lessons learned from FYDP I and MKUKUTA II and lessons from other countries. The priorities have some gender implications. Gender mainstreaming must be taken into consideration for women and men to equally benefit. If gender is not taken into consideration, marginalized women are going to be left out. There is adequate evidence which discloses marginalization of women whenever macroeconomic programs are implemented. There are four main interventions outlined in the FYDP II (a) interventions for growth and industrialization; (b) interventions for fostering human development and social transformation; (c) interventions for improving environment for enterprise development; and (d) interventions for getting implementation right. These priorities are still gender blind. There is a need
for actors to take note and unpack each of the priorities by defining how women, men, girls and boys participate and benefit from each intervention. In other words, the interventions need to consider the different gender roles and needs of men and women.

**Emerging Issues**

The government expects to fund its ambitious industrialization project only through creating an enabling environment to attract private investment. This also includes Public Private Partnerships (PPP) (TGNP 2016e). According to the FYDP II, the government will raise its annual tax revenue collection from TZS 15,105,100 million during FY 2016/17 to TZS 25,592,631 million during FY 2020/21. This translates into an increase in tax revenue to GDP ratio of 15.9 % by 2020 (from ratio of around 13 % during 2014/15). Measures which aim at increasing taxes need to be employed with a gender sensitive eye. For example, the government needs to tax commodities and products which do not affect the wellbeing of marginalized people including women. Moreover, the government needs to capitalize more on alternative sources of incomes such as donors, private sector and diaspora bonds, while ensuring that such sources never undermine the sovereignty of the country.

Generally, the national budget operates on a deficit due to heavy reliance on borrowing (see figure 2 and 3). A total of Tshs 7,475.264 billion (25.31% of the total national budget for FY 2016/17) is derived from domestic and external non-concessional borrowing. Other sources of funds are from domestic revenue (60.25% of the total revenue), LGA own source (2.25% of the total revenue), external loans and grants (12.19% of the total revenue) as well as domestic and external non-concessional borrowing (25.31% of the total revenue). According to BOT (2017) the stock of external debt amounted to USD 16,986.2 million at end of December 2016. On annual basis, the debt stock increased by USD 501.5 million from the end of December 2015, because of accumulation of interest arrears by private sector. Similarly, the stock of domestic debt was TZS 10,468.2 billion at the end of December 2016. On year-to-year, the domestic debt increased by TZS 1,904.6 billion from December 2015. However, at the end of June 2016, national debt stock was about USD 21 million, representing an increase of 8.8% over the stock at the end of June 2015 (BOT, 2016).

**Figure 1 Extent of Public Debt**

It is important to note that non-concessional loans are harmful to the nation because they are provided at a market-based interest rate. They are likely to be high, leading to an increased burden to the government.
The increased burden will result into less funds meant for development projects. Key sectors such as water, agriculture, health, and education are going to be heavily affected. The mentioned sectors provide important practical needs of women. Consequently, women and other marginalized people will disproportionately be affected by absence of such services.

**Figure 3: Developments in Public Debt**

![Graph showing developments in public debt from 2009/07 to 2015/16](source: Ministry of Planning and Finance and BOT, 2016)

LGAs involve civil societies and communities in the budgeting process. The authorities strive to include women representation in such processes as disclosed by TGNP’s field experience across selected districts in Tanzania (TGNP, 2017). Although O&OD is employed by the government to promote participation of communities in the budgeting process, the communities do not receive adequate funds to meet their priorities. Inadequacy of funds prompts them to re-prioritize and focus on the most needed interventions depending on the amount of funds disbursed. In addition, the budget and planning processes is centralised at the district level with priorities which are not necessarily in line with those of communities. The table below highlights the discrepancies in terms of actual budget and allocation, between years 2014/15 -2016/17 for one of the wards in Kishapu district.
### Table 2: Songwa Ward Kishapu District Illustration Budget 2014-2016/17

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<tbody>
<tr>
<td></td>
<td>Targeted Budget in Tsh</td>
<td>Actual Budget Received</td>
<td>Targeted Budget in Tsh</td>
</tr>
<tr>
<td>Two Class Rooms</td>
<td>20,000,000/=</td>
<td>-</td>
<td>20,000,000/=</td>
</tr>
<tr>
<td>42 Classroom Desks</td>
<td>3,360,000/=</td>
<td>-</td>
<td>3,360,000/=</td>
</tr>
<tr>
<td>12 School Pit Latrines</td>
<td>12,000,000/=</td>
<td>-</td>
<td>12,000,000/=</td>
</tr>
<tr>
<td>Two Teachers Housing</td>
<td>40,000,000/=</td>
<td>-</td>
<td>40,000,000/=</td>
</tr>
<tr>
<td>1 Water well, and to reconstruct 3 existing wells</td>
<td>23,000,000/=</td>
<td>-</td>
<td>23,000,000/=</td>
</tr>
<tr>
<td>Health</td>
<td>40,000,000/=</td>
<td>-</td>
<td>40,000,000/=</td>
</tr>
<tr>
<td>Two health servants house</td>
<td>750,000/=</td>
<td>-</td>
<td>750,000/=</td>
</tr>
<tr>
<td>Village Administration Office</td>
<td>750,000/=</td>
<td>-</td>
<td>750,000/=</td>
</tr>
<tr>
<td>TOTAL</td>
<td>139,110,000/=</td>
<td>-</td>
<td>139,110,000/=</td>
</tr>
</tbody>
</table>


Further, servicing the national debt accounts for an increase in the recurrent budget, (i.e. 45.2% of the funds set aside for recurrent budget are spent in servicing the loans). The national debt increased from TZS 30.6 trillion in March 2014 to TZS 35 trillion by March 2015. That was equivalent to 21% increase within a year. As of March 2016, the national debt stock amounted to 45.866 Trillion (USD 20.94 billion) compared to TAS 43.129 Trillion (USD 19.69 billion) recorded in June 2015, which is equivalent to an increase of 6.34% (calculated in US dollars).

An increase in the national debt implies that the government spends much more than it collects. For instance, for FY 2016/17 the government will be spending TZS 8,000 billion (27.08% of the total government budget) to service the national debt. The amount is equivalent to 67.68% of the amount set aside for development projects (i.e. TZS 11820.5 billion which is equivalent to 40% of the total national budget) such as water, health and education.

**Key issues**

i. The main issue from the national budget is the lack of prioritization of social services in terms of allocation. The increase therefore in the fiscal year budget will not necessarily improve access to social services. In addition, it is not clear from the budget whether the distribution of the resources is equitable. Where is the money going and who is really benefiting from the national cake?

ii. The overreliance on private sector and foreign direct investments to fund the national priorities and particularly development projects may not be sustainable, as the increase in national debt decreases investments in social services. Consequently, the affected groups are the most marginalized, including the poor, women and children living particularly in rural areas.

iii. The limited budget for agriculture may have an impact on the status of food security for households, and access to farm inputs. This is already a constrained area because the smallholder farmers, making the majority, are not necessarily beneficiaries of the national budget. It is underscored here that the majority producers are women in rural areas who have limited financial means to access farming inputs.
Revenue and Expenditure on Health, Water, Education, Agriculture and Extractives Sectors

Health

According to WHO (2017), Tanzania has attained MDG targets for child mortality. The country has also made outstanding progress in stopping the progression of HIV, TB and Malaria. Moreover, life expectancy at birth has increased from 51 to 61 years over the past decade. However, key challenges remain. For instance, diseases which affect women continue to prevail. The diseases include maternal, new born and childhood illnesses. Those remain the major causes of morbidity and mortality. Tanzania is among 22 countries in the world with high tuberculosis burden, and ranks sixth in Africa with a case notification of 65,732 in 2013. The TB/HIV co-infection rate is around 37–39% affecting 1.4 million people in Tanzania. The diseases affect marginalized people including women (58% of 1.4 million) and youth aging 15-24 (11% of 1.4. millions) (Annual NTLP Report 2012 and Spectrum 2014 Tanzania in WHO, 2017). HIV prevalence has declined by 2% among adults i.e. from 7% in 2003 to 5.1% in 2014/2015. The government plans to lower the prevalence of HIV and AIDS to 3% in FY 2020/21 (URT, 2016A). Likewise, malaria’s prevalence has declined by 3% i.e. from 18% in 2007 to 14% in 2015 (MoHCDGEC et al, 2016). Sadly, maternal mortality remains extremely high, at a ratio of 398 per 100,000 live births.

By and large, goal 3 of SGDs is committed to ensuring healthy lives and promoting well-being for all at all ages (UN, 2015). The goal is inclusive emphasising the provision of health services to all including women, marginalized people and children. Tanzania has a long way to go to attain Goal 3 of SGDs. For instance, it has been revealed that the health sector is affected by disparities and limited access across regions and socio-economic groups; poor quality of medical services, inadequate numbers of qualified workers, and weak rural health systems. The problems are primary impediments to better health outcomes in Tanzania (URT 2016a). The Five-Year Development Plan has set key health targets which have to be attained by 2020. They include attaining: i) under five Mortality Rate of 45per 1,000 births; ii) Maternal Mortality Rate of 250per 100,000 live births; iii) life expectancy of 66 years at birth; iv) 3% prevalence of HIV and AIDS. The key interventions include strengthening primary and referral health systems; equipping district, regional
and referral hospitals with modern equipment; training health staff (short and long courses); management of Non-communicable diseases (NCDs); improving working environment for health personnel (commensurate remuneration, housing in close proximity to work premise); and finally, speed up comprehensive health care, focusing on proactive preventive medicines and timely and effective control of epidemic diseases.

The health sector is funded from four major sources: government, donors, households (individual contributions) and private sector. The household contributes through the CHF about 44% in 2005/2006 and 40% in 2009/2010 (TGNP, Budget Analysis 2016). In fact, according to SIKIKA (SIKIKA, Tanzania Health Sector Budget Analysis 2005/06 – 2011/12, 2012), government allocation for the health sector has been diminishing every year and the result has been a declining share of the government funding and increasing share of the donor funding. In the 2016/17 financial year, the health sector was allocated 9.2% of the total national budget excluding the national debt, this is a drop from the 2015/16 allocation which was 11.3% of the total national budget. About 38% of that budget was for recurrent expenditures, while 62% was for development projects. The entire 38% was to be funded through donor funds (TGNP, Budget Analysis 2016).

Source: TGNP, 2016

The lack of a sufficient budget for the health sector has impacted greatly on access to healthcare, particularly for women in rural areas. According to TGNP (TGNP, 2017), the main issue with the health sector has been the differences between allocation of budget for health needs for the general population as against to the allocation of budget for vulnerable population such as pregnant women. For example, in Kishapu and Songwa, it seems there are still problems related to access to maternal health services.

There has not been a clear indication as to why the health budget from government sources has been decreasing. It is not clear whether it is due to increased allocation by donors for the health sector or that the sector is becoming a lesser priority for government. The trend indicates that even with the drop-in donor funding in 2009/10, the government budget allocation was still low and continued to be low compared to donor funding.
The other dimension is the decrease of health sector allocation in development budget. Although the national budget has been increasing over the years, the actual allocation for the health sector has been decreasing. Statistics show a recognizable increase in the national budget over the years. This raises the question as to why the health sector has been allocated marginally smaller percentage of the budget over the years.

The priority has been to enhance preventive and curative services, so as to increase quality in health service provision and decrease mortality rates among pregnant women (although this has not been happening). Priority areas are: i) to enhance the availability of medicine, medical equipment and reagents in public health facilities; ii) to strengthen the infrastructure in health institutions; iii) to increase enrolment and availability of health sector personnel and to create community awareness in order to increase the number of people joining health insurance. It is also aimed at preventing and addressing the issue of GBV and especially violence against children, specifically targeting early marriage and child pregnancies. The implementation of these priorities has met several challenges.

1 Latest statistics could not be found.
Among the challenges is the slow decrease of maternal deaths, which was at 556 per 100,000 live births in 2010 and reached 398 per 100,000 live births in 2015. The global target SDG is 70 deaths per 100,000 live births. However, key National target for reducing Maternal Mortality Rate per 100,000 live births is 250 by 2020 (URT, 2016a). More than 50% of Tanzanian women deliver outside the health facilities (URT, 2015). The government plans to increase the percentage to 65% in 2020 (URT, 2015). In terms of safe access to Antenatal Care, the situation is worse in rural areas compared to urban areas (TGNP, 2016). According to the Tanzania Demographic and Health Survey 2015/16, urban women are twice more likely to receive ANC from doctors, assistant medical officers (AMOs), clinical officers, and assistant clinical officers (19% versus 8%) than the rural women. The highest percentages of women receiving antenatal from these groups are found in Dar es Salaam (35%), Kilimanjaro (25%), Kigoma (22%), and Mara (19%). Likewise, urban residents are more likely to deliver in a health facility than rural women (86% and 54%, respectively); urban deliveries are much more likely to be assisted by a skilled provider than rural deliveries (87% and 55% respectively).

The government and other key stakeholders need to pay special attention to women living in rural and remote areas. They face key challenges which receive inadequate attention from decision makers. For instance, reliable health care financing through National Health Insurance Fund (NHIF) is limited to only 27% of the total Tanzanian population. The poor and marginalized women and men are covered through the Community Health Fund (TGNP 2016). On the one hand, Community Health Fund (CHF) is generally insufficient. The beneficiaries can only access dispensaries and health centres which do not have sufficient medication and equipment. On the other hand, the beneficiaries of the NHIF can access reliable health providers including referral services. Most of who access and afford NHIF are either salaried civil servants or middle-income earners (TGNP 2016). According to the URT (2016b), the likelihood of a woman being assisted at delivery by a skilled provider increases with wealth, from 42% in the lowest quintile to 95% of women in the highest wealth quintile. In addition, women with secondary education or higher are more than twice as likely to be assisted during delivery by a skilled health provider compared to women with no education (91% and 42% respectively). The government and other development stakeholders need to invest in women by educating and empowering them economically. Lack of education subjects women into extreme poverty and blocks the country from attaining real progress.

There is also the issue of equitable allocation of resources, which, according to SIKIKA (2012), resource allocation within the health sector is not equitable. Most of the resources are shared among few people. For example, the lower 60% (low income) of the population receive only 50% of the allocated budget, while the upper 20% receive 30% of the budget for health. Likewise, the districts with high need for health services receive comparatively smaller health grant allocation without any justification for such smaller allocation. Thematic areas such as U5M that need bigger investment receive fewer resources (SIKIKA, 2012). Unfortunately, the allocated funds are not disbursed on time, thus the delays in implementation of health interventions. According to TGNP report (2016a), 38% of the nationally allocated budget in 2014/15 was not disbursed.

TGNP IMBC processes conducted across selected wards in Tanzania has revealed that there is limited access to delivery kits for women, inadequate dispensaries, poor provision of health services, lack of incinerators in medical facilities (a situation which compels mothers to carry their placenta after delivery for disposal in their homes), shortage of health workers, inadequate medical supplies and medicines, absence of maternity wards, long distances to health facilities and lack of ambulances and referral services. The mentioned problems are coupled with unsatisfactory maternal mortality rates putting lives of pregnant women and unborn children at risk.

Source: TGNP 2016e
In sum, the 9.2% budget for the health sector in the 2016/17 FY cannot address several commitments that the country has made nationally and regionally. According to the Abuja Declaration and Framework for Action, the African Union member states are required to increase their health budgets to at least 15% of their national budgets on an annual basis (WHO, 2011). The target was supposed to have been met on 2015. SDG 3 calls for considerable increase of health financing, especially in least developed countries, to reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination by 2030 (UN, 2015). Absence of adequate and quality health services will result into more suffering of marginalized women and men. Specifically, a significant number of vulnerable women and children will die. TGNP recommends a substantial increase in health financing.

For instance, the government needs to continue to improve training of health personnel. The reduction of the shortage of staff from 58% 2011/2012 to 51% 2015/2016 is significant but not satisfactory. Sadly, only 250 staff houses out of the required 480 for FY 2016/17 were constructed (URT, 2016a). Moreover, there are 554 dispensaries throughout the country which do not have skilled workers. The national average ratio of clinicians and nurses per 10,000 population is at 7.74, compared to the WHO standard, which is 22.8 (TGNP 2016b). Although access to ART by pregnant women and lactating mothers - to reduce mother to child HIV transmission - has increased from 75% in 2013 to 90% in 2015, more needs to be done to rescue the lives of unborn children.

Some of the key advocacy issues include the following:

✓ The government should identify other sources of funds to facilitate construction of health centres in every ward, as well as dispensaries in every village, as per national health policy.
✓ Government should make deliberate efforts to ensure availability of functional, well equipped and properly staffed dispensaries, health centres, and district hospitals, to ensure quality health care service delivery for all, particularly to the marginalized women and men in rural areas so as to reduce congestions in regional and referral hospitals.
✓ The government should work towards ensuring zero infant and maternal death;
✓ Elimination of all sorts of gender based violence during health service provision in government health facilities.
✓ The acceptable or standard doctor-patients’ ratio should be clearly stated in national health policy and strategies.
✓ The government should increase the health budget to at least 15% as per the Abuja declaration to enable proper implementation of development projects in health sector.
✓ Government should assist pregnant girls to acquire adequate support for childcare from their male partners. The male partners will then be compelled to assume the responsibilities of care economy.
✓ Government should set up and establish a system for tracking, recording and reporting GBV cases in the country.
Water

The UN envisions a world where governments reaffirm their commitments regarding the human right to safe drinking water and sanitation and where there is improved hygiene (UN, 2015). This vision is clearly stated in Goal 6 of SDGs that focuses on ensuring availability and sustainable management of water and sanitation for all. In short, all human beings should be provided with safe and clean water because it is their right as human beings. A significant number of Tanzanians do not have access to clean and safe water. For instance, people with access to water include: 72% of rural inhabitants (21.9 millions), 86% of inhabitants in capital towns of regions, (405,095) and 60% of inhabitants living in capital towns of districts and small towns (115,760) (Lwenge, 2016; URT 2016a). Although 4.5 million inhabitants living in Dar Es Salaam are considered to have access to water, only 155,000 customers from Dar Es Salaam have been connected to clean and safe water network (Lwenge, 2016). It is possible that some of the customers own large buildings which accommodate a significant number of people. Nevertheless, it is obvious that the majority of the 4.5 million people do not have reliable access to clean and safe water (Lwenge, 2016).

Analysis of the statistics shows that most of the victims of water scarcity are obviously women. Besides, accessibility to water as indicated by the government does not necessarily mean one is connected to tap water. This brings us to a conclusion that most Tanzanians, women in particular, spend and waste a lot of time fetching water, time that would have been spent in productive activities. This is even more challenging as Tanzania attempts to industrialize its economy. Women who spend most of their time searching for water cannot fully participate in the industrial economy. Besides, people and industries cannot thrive in a context where there is scarcity of water. Water is an important ingredient for people’s lives and for industrial operations.

Similar to the situation in the health sector, is access to safe and clean water, which has been given less priority by government. Investments in the water sector have been growing slowly at an annual average of 5.1% over the past three years (2014, 2015, and 2016). The allocation of the budget in 2010 mark the highest investments when growth was at 6.3% (TGNP, 2016 c). Although spending in the water sector has generally been increasing since 1999 (see blue blocks), access to water has remained stagnant (see the red line in Figure 4). Tanzania receives the highest amount of aid for water projects compared to other East African countries. However, while access to water has increased in other East Africa countries that has not been the case in Tanzania (TWaweza, 2014).
Figure 4: Spending versus access

(Source: Twaweza, 2014)

Figure 5 illustrates that the amount allocated to water resource management (WRM) does not match the planned financing requirement, which has a shortfall of 89% in 2016/17. It is also worth noting that there is a significant difference between the allocated funds and the disbursed amount. For instance, the government approved budget allocations averaging 20% of the planned requirements for FY 2014/2015, FY 2015/2016 and FY 2016/2017. Worse enough, less than 50% of the approved allocation were actually disbursed and spent (TAWASANET 2016).

Figure 5. Actual Requirement against Allocation for Water Resource Management

(Source: TAWASANET (2016))

According to TGNP (TGNP 2016c), 5.3 million people in rural areas lack access to water because of lack of maintenance of water sources. This appears to be one of the greatest challenges facing the water sector.
The findings of the World Bank disclose that Sub Saharan African Countries need to devote a minimum of 3% of the GDP to guarantee water security. Simply put, the countries have been subjected to extreme climate change (World Bank, 2010). Sadly, the government, as per its Water Sector Development Strategy (WSDS) II, plans to invest only 0.3% of the GDP for the FY 2016/2017 (TAWASANET, 2016). The government also disburses less of the approved funds in the water sector (see chart 1). This means that Tanzania will continue to experience water insecurity, and women and other marginalized people, with care taking roles, will continue to suffer disproportionately.

In 2013, access to clean and safe water for rural citizens was included in the BRN initiative as a government’s attempt to revamp the sector following years of stagnation (TGNP 2016b). The target was to provide access to more than 15.4 million people in rural areas, raising the percentage of people with access to clean water to 75% by 2015. According to the Water Sector Equity Report of 2016, levels of access to water supply in Tanzania have reached 72% in rural areas against the target of 85% by 2020. In urban areas, the reach is 86% against the target of 95% by 2020 (TAWASANET 2016). According to a TGNP report, 89% of Tanzanians collect water for their daily consumption from public water points. However, 38% of the water points have ceased to operate (TGNP, 2016b). Water points are located at distances that are far beyond the national standards of accessing water at radius of 400m and 300m in rural urban respectively or on the average of 30 minutes. Distances from sources of water have also contributed to increased rates of Gender Based Violence. For instance, spouses are regularly battered by their husbands because they take long to fetch water. In some cases, girls face the risk of sexual abuse while fetching water (TGNP 2016b). For example, the IMBC process conducted in Kishapu, Mbeya and Morogoro rural districts have disclosed that communities in those districts face key challenges in accessing clean and safe water (TGNP, 2016g).

Some of the key advocacy issues include the following:
- The government should identify other sources of funds to facilitate construction of water sources in every village as per national water policy. Specifically, the government should encourage communities to gather locally available resources and invest in construction of water resources. Alternatively, the government should partner with private investors through PPP and construct the resources.
- Government to increase resources for maintaining water sources, including the regular maintenance of water tanks/reservoirs, wells, dams and other sources.
- The government, local communities and other stakeholders should address the issue of GBV as it is related to distances to water sources, by considering the amount of time that women and girls are likely to spend fetching water.
The government should increase the water sector budget and enhance the implementation of the water policy which provides for closer distances to water sources.

Education
This is one of the sectors which have been receiving a large proportion of government’s funds allocation over the past five years (see figure 6). For FY 2016 the government budgeted a total of shillings 4.77 trillion for the education sector. This is equivalent to 22.1% of the total budget excluding public debt service. In the FY 2015/16 national budget, the government allocated TZS 3,870.2 billion to the sector. This was equivalent to 24% of the national budget (TGNP Mtandao, 2016e). For FY 2014/15, the government allocated a total of 17.45% of the national budget. There are still a few areas that need improvement, and these have been pointed out in the TGNP report (TGNP 2016b), they include teacher training and use of ICT in schools (TGNP 2016b).

Figure 6 Budget Trends Education Sector 2011 - 2016

There is also a problem of leakage of disbursed funds for Capitation grants. According to TGNP (TGNP 2016c), each primary school student is supposed to get Tshs.10,000/- to cover for school needs, but the actual amount received per student is Tshs.5,500/-; for secondary school students, the amount is supposed to be 25,500/- but the actual amount received is 13,500/-. While it is unclear as to where the leakage is, TWAVEZA, through their research, found out that the government is not held accountable, and since the Parent’s Committee would be the organ to query about the leakage, this would not be possible because 79% of the parents have very limited knowledge about capitation grants (TWAVEZA, 2016).

The most disturbing information is that even the head teachers of schools do not have adequate information about capitation grants. A survey by TWAVEZA disclosed that only 54% of the teachers are aware of what capitation grants are for, and about 34% of the targeted children had not received capitation grants in schools, while about 37% received between Tshs 2,500 – 5,000 and 23% received less than Tshs 2,500. Although the PEDP states that the capitation grant should be used to pay for books, learning materials, facility repair, stationery and administrative expenses, over 95% of the head teachers did not have manuals to guide them on the use of capitation grants. Therefore, they have limited knowledge on how to use the funding. For example, teachers explained that 86% of the funds is supposed to be used for purchase of
books while according to the Ministry of Education guidelines, only 40% of the grant is supposed to be used to purchase books. But even so, over 98% of the teachers reported shortage of books, reflecting the dire need to invest more in education (TWAWEZA 2016).

With the introduction of the free education policy for primary schools through a Circular Number 3 of 2016, issued on 25th May 2016 by the Ministry of Education, Science and Technology, the government shall offer free basic education from pre-primary to secondary education, as part of the Education and Training Policy of 2014 (Kapinga, 2016). Resulting from this, the enrolment rate increased tremendously, leading to classroom congestion, lack of desks and lack of sufficient toilets (Kapinga, 2016). In one classroom, there were up to 100 students, and in some cases, 7 classrooms had 1,500 students (reflecting a 45% shortage of classrooms), an average of 214 students per classroom. Teacher’s houses are short by 81.1%; libraries 94%; Teaching materials are also inadequate (Matete, 2016).

However, there are regional disparities. For example, only two regions (Shinyanga and Rukwa) out of 25 regions have successfully enrolled more than 90 per cent of students at the official entrance age for primary education. Similarly, at least 9 out of 25 regions have Net Intake Rates below 70 per cent (URT, 2014).

A report by Kapinga (2016) divulged that Pupil Teacher Ratio has improved at both primary (from 55:1 in 2009 to 43:1 in 2016) and secondary schools (from 43:1 in 2009 and 17:1 in 2016) due to increased recruitment of teachers. There is also an increase of primary school teachers by 32% and those of secondary school by 20%.

There is a problem of gender parity in lower and upper secondary schools. One of the factors that could be contributing to lower gender parity can be lack of sufficient toilet facilities in schools. The average pupil to latrine ratio is 90:1 instead of official targets 20:1 –for girls and 25:1 for boys.

The IMBC process in the year 2016 reveals that delivery of quality education in Tanzania continues to be negatively affected by poor infrastructure, lack of teachers, both in primary and secondary schools, lack of dormitories, especially for girls, heavy burden of domestic work to girls, lack of food at schools, shortage of desks for students and pupils, long distance from home to school, putting girl students at risk of being raped, and inappropriate disciplinary action taken against students such as fetching water for teachers. The government needs to increase this budget to address the mentioned problems. A gender sensitive budget will ensure that structural and institutionalized issues which lead to side-lining of women and other marginalized people in the education sector are addressed.

Source: TGNP, 2016d
According to UNESCO report (2011), over 30% of children live more than three kilometres away from school, and 22.5% live more than five kilometres away. Children in rural areas live 4.4 kilometres away from the nearest school on average, compared to 0.7 kilometres for their urban peers. Distance is a major issue for boys and girls in rural areas of Tanzania as revealed by the IMBC findings. For example, in Ukenyenge, the schools are insufficient to address the demand; as a result, some children travel an average 2-3 hours to get to school (TGNP 2017).

FGD, Women and Men, Ukenyenge (Source: TGNP, 2017)

"...we cannot deal with some of the challenges, for example, children travel for hours to get to school and to return home after school. On the way to school there are lots of distractions particularly for girls, which contribute to child pregnancy. Children leave home as early as 4.30 am and get home as late as 7-8pm. Compounded to that problem is the lack of sufficient teachers.

Some of the key advocacy issues include the following:

✓ Distance to school is still the major constraint identified in terms of school access, especially in rural areas, the government needs to increase the number of schools particularly in rural areas.
✓ Government to increase resources for school needs particularly capitation grants, housing for teachers, teachers and teaching facilities.
✓ The government should address the issue of GBV as it is related to distances to school.
Agriculture

Agriculture is of paramount importance to the welfare of humans, in that agriculture is at the heart of food security globally. Agriculture is expected to provide adequate and reliable supplies of safe, healthy and nutritious food. Particularly important, agriculture is a source of livelihoods of billions of people, especially smallholder farmers, as it provides them with employment and income, and as a result contributes to the larger goal of economic and community development (OECD/FAO, 2016). According to UN (2015), member states in developing countries are required to devote resources for developing sustainable agriculture and fisheries, in rural areas, support smallholder farmers, especially women, herders and fishers, particularly in least developed countries. Specifically, SDG Goal 2 targets to end hunger, achieve food security and improved nutrition and promote sustainable agriculture. Similar views are shared by FAO, IFAD and WFP which acknowledge that inclusive growth must be given high priority, because doing so provides opportunities for rural smallholder farmers with scanty assets and inadequate skills. Specifically, governments and other development stakeholders need to strengthen productivity of scanty resources held by smallholder farmers. To facilitate inclusive growth, the government and other stakeholders need to, among other things, set aside funds to enable farmers to make their small farms achieve more productivity through commercial farming. Further, there should be promotion of rural economic integration through creation of well-functioning markets.

The 2016/17 budget guideline aimed at safeguarding food security and making agriculture a critical point in the industrialization drive. It directed that at least 60% should go towards development expenditure, including 20% to agriculture, 15% towards livestock development and 5% for fisheries development [pg. 21, sect s]. However, TGNP (TGNP 2016c) identified a few challenges that must be continuously addressed by the government.

The budget for agriculture sector has been reduced from 1.8 billion in 2014/15 to 1.0 billion in 2015/2016. In 2015/2016, the FY budget was equivalent to 6.2% of the GDP, which is below the Maputo Declaration which requires 10% investment. However, the contribution of agriculture into the GDP has increased from 28.8% of the GDP in 2014 to 29% in 2015 (TGNP, 2016c). It is the largest employer in the country, providing 65.5% employment to Tanzanians (TGNP 2016d). In the 2015/2016 Fiscal Year, the Ministry of Agriculture, Livestock and Fisheries was allocated 206 billion shillings, of which 84% was for recurrent expenditures and 15.8% for development. However, only 38.4 % of the recurrent expenditure budget and 14.31% of its development budget for the financial year 2015/2016 was disbursed. The 2016/17 budget is 275 billion Shillings, out of which 32.7% is for the development expenditure, a slight rise from the 2016 budget.

The Government has set aside funds to address challenges in the land sector including disputes between farmers and pastoralists, villages and national reserves, investors and residents, noncompliance with land laws, and failure to develop farms and plots. Specifically, the Government has budgeted shillings 5.0 billion for establishing Land Compensation Fund; shillings 13.0 billion for land demarcation; and shillings 8.8 billion for acquisition of land survey equipment. In addition, a three years’ program to address land ownership issues including establishing an effective land registry has been designed and shilling 33.4 billion has been budgeted for implementing the program.

**Source:** TGNP 2016e

Despite this contribution, agriculture inputs have become a challenge over the years. Tanzania uses an average of 9kgs of fertilizer per hectare, compared with 27 Kgs in Malawi and 53Kgs in South Africa (TGNP 2017). According to the national Agricultural Policy of 2013 (NAP 2013), the national goal is to develop an efficient, competitive and profitable agricultural industry that contributes to the improvements of livelihoods of Tanzanians, attainment of broad based economic growth and poverty alleviation. Also, improving living standards of Tanzanians must match with increased production and productivity in the agriculture sector. Key highlights related to gender equality include facilitating access to land for both men and women,
developing and utilization of appropriate labour-saving technologies, participation of men and women in decision making processes to improve access to productive resources and awareness creation and sensitization of communities on negative cultural attitudes and practices (TGNP 2016d).

Some of the key advocacy issues include the following:

✓ Agriculture employs most Tanzanians. However, the performance of the sector is seriously hindered by presence of deep rooted patriarchal culture which disempowers women. Although women provide labour force in the sector, they lack decision making power on the output of their produce. TGNP advocates for the empowerment of women by creating an atmosphere which allows them to participate effectively in decision making at all levels.

✓ The agricultural budget treats gender mainstreaming as an isolated activity. Gender mainstreaming needs to be fully incorporated in all agricultural interventions. For example, whenever the government plans to invest money in an irrigation scheme, it has to ensure that both men and women participate in the decision-making processes for such projects. Moreover, the budgets need to be gender sensitive as opposed to gender neutral, because agricultural interventions impact men and women differently. Therefore, TGNP advocates for full incorporation of gender mainstreaming into the ministerial budgets of the agricultural sector to revolutionize the sector for the betterment all.

✓ TGNP advocates for continued increase in the proportion of the agricultural development budget to impact the lives of marginalized people, women in particular. Specifically, the government needs to invest in the provision of agricultural inputs at affordable prices to reach out to smallholder farmers who make most of all farmers.

✓ Moreover, the government disburses less of the allocated funds in the agricultural development budget. It appears that the government only pleases the parliament to get the approval. This is extremely harmful to the wellbeing of the country. TGNP advocates for 100% disbursement of development funds in the agricultural sector.

✓ Given increased and extended drought periods emanating from climate change, TGNP advocates for increased investment in the irrigation sector which offers 24% of all food needs of the country. The government, among other things, needs to invest in water harvesting technology and infrastructures. Investing in such technologies will lift the burden of searching for water from women smallholder farmers who will engage in productive activities.

✓ Land for agricultural production is traditionally owned by men. The patriarchal practice subjects women to slavery in their own households, including working as labourers in the farm land. If women own land, they will also own the produce of that land. Therefore, TGNP advocates for equal control and ownership of land. For example, the government needs to create national policies and local
government regulations to give equal ownership of land to both men and women.

✓ Government should provide rural areas with sufficient agricultural inputs and ensure that the distribution reaches both women and men in a timely manner.

✓ Government to increase the number of extension workers to provide support to small scale farmers.

✓ The government should ensure greater access to land by women and more ownership rights guaranteed for rural farmers.

Extractive Industries

To attain Goal 1 of SDGs i.e. "End poverty in all its forms everywhere" by 2030, governments need to ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including micro finance (UN, 2015). Accordingly, extractive industry is one of those areas that need special attention in the fight against poverty. Extractive industry refers to any processes that involve the extraction of materials from the earth to be used by consumers. The extractive industry consists of any operation that removes metals, mineral and aggregates from the earth. Examples of extractive processes include oil and gas extraction, mining, dredging and quarrying. Since 1980s, Tanzania has undertaken structural economic reforms aimed at promoting socio-economic development. Consistent with the reforms, the role of the Government has shifted from sole owner and operator of mines and other major means of production to play a facilitative role, such as a regulator and formulator of policy, guidelines and regulations; and a promoter and facilitator of private investments in the mineral sector (Chachage and Mbilinyi, 2003; Madaha 2012; TGNP 2016). This policy shift has negatively impacted marginalized people, particularly women. There has been increased suffering of marginalized communities due to, among other things, poverty, unemployment and diseases. The phenomenon is termed ‘neoliberalism.’ It is a systematic approach aimed at enriching a few global elites at the expense of the majority of people who live in extreme poverty. (Harvey, 2011, 2014). TGNP with other like-minded NGOs has been fighting neoliberalism for over two decades.
Noteworthy, Tanzania is one of the richest countries in Africa and the rest of the world, in terms of ownership of natural resources. For instance, Tanzania is the world’s number one producer of Tanzanite (12.6 tons of proven reserves), and 3rd African producer of Gold after South Africa, Ghana and Mali. Tanzania has plenty of natural gas. As of May 2016, Tanzania had a total of 57.25 Trillion Cubic Feet (TCF) of natural gas. In the FY 2016/2017, the ministry of Energy and Minerals expects to earn revenues worthy Tanzanian Shillings 370.68 billion which is a 28% increase from FY 2015/2016. The increase emanates from sale of natural gas. Similarly, in FY 2015/16, the government had earned a total of TAS 140.8 billion (as tax) from companies mining gold, silver and copper. The government had equally earned a total of $ 223,979 and $2.30 million from companies mining Tanzanite and diamond respectively. The mining companies had also paid a service levy totaling TAS 10.34 billion (Muhongo, 2016). Simply put, the extractive sector has the potential to generate funds which can be used to better the lives of marginalized people, particularly women.

The Tanzania Extractive Industries (Transparency and Accountability) Act 2015 (TEI 2015) and the Oil and Gas Revenues Management Act 2015 (OGRM 2015) have been enacted to regulate the energy sector. Of recent, a new law in the energy sector’s legal framework, the Petroleum Act 2015 (PA 2015) was enacted. On 17 November 2009, Tanzania’s EITI Multi-Stakeholder Working Group was inaugurated. This group consists of five members from government, companies and civil society. Under the Tanzania Extractive Industries (Transparency and Accountability) Act, all new mining concessions, contracts and licences must be made available to the public. The law requires extractive companies to provide local content, corporate social responsibility and capital expenditures. However, social payments or corporate social responsibility programmes are not mandated by law in Tanzania (Mandela Institute, 2017).

The government of Tanzania has partnered with mining companies, namely; Acacia Mining Plc and Shanta Gold Mining Limited, to support Small Scale Miners (SSM) in Tarime and Singida by allocating spaces for small scale miners (TGNP 2016f). According to the Tanzania Mineral Policy of 2009, section 5.9, the Government requires mining companies to implement credible corporate social responsibility policies; and (ii) encourage mining companies to involve local communities in setting priorities of community development projects and socio-economic aspects during the life span of their projects. In addition, according to Policy Statement 5.6, the Government will develop and implement programmes to transform and upgrade small scale mining into organized and modernized mining; cooperate with stakeholders to facilitate small-scale miners to access market for minerals, geological information, technical and financial services; and continue to collaborate with stakeholders to ensure that small scale miners preserve the environment.

Although there is an attractive policy framework, the sector, as revealed by TGNP 2017, posits key challenges to smallholder miners. Simply put, the smallholder miners have not managed to navigate the policy and legal terrain to legally engage in mining. For instance, Ifiga Village, Ijombe Ward in Mbeya District hosts illegal mining of building stones and aggregates, done by youth and women. The activity is an important source of incomes in the village because the villagers do not have an alternative means of livelihood other than illegal mining. But more importantly, miners lack the skills and equipment to improve productivity, consequently, they run poor businesses. Similar challenges happen at other districts where extraction of minerals is done. The districts in which TGNP conducted studies on the extractive industry include Kishapu, Shinyanga and Morogoro. Overall, the conditions for improved income and decent work are dire. There is need for urgent interventions (TGNP, 2017).
Some of the key advocacy issues include the following:

- Government should ensure greater access to information to community members regarding extractive activities, including making the contracts transparent (or at least the parts of contracts) that are likely to affect the communities. Implementation of contracts should be subject to the approval of community members.

- Government should provide greater oversight over the activities in the extractive industries, particularly in ensuring that the rights of local communities are not compromised or infringed.

- Government should mandate Social Corporate Responsibility in the law and further define clearly what it means for the energy sector.

- Government should develop effective and sustainable mechanism and processes for ensuring greater policy, financial and legislative support to small scale miners.

- The government should enforce labour laws and ensure the safety of workers who work in mining sites, and in particular, ensure the adherence to minimum standards regarding conditions of work, salaries, age of employment and gender equality.
Recommendations

FYDPII presents an important opportunity for CSOs to advocate for the allocation of resources that will ensure the targeting of sectors that affect women and men, girls and boys. The current status of the development plan also provides an opportunity to lobby and advocate for gender mainstreaming of the identified priorities which are based on lessons learned from FYDPA and MKUKUTA II. There are four main interventions outlined in the FYDP II (a) interventions for growth and industrialization; (b) interventions for fostering human development and social transformation; (c) interventions for improving environment for enterprise development; and (d) interventions for getting implementation right.

Health Sector:
There are still elements of class differentiation in the allocation of health sector budget. The differences lie within the regions, thematic areas, as well as between the rich and poor. Financing in the health sector is generally not equitable and not in accordance with the international standards which demand that provision of health services be provided on an equitable basis. The people that have been most affected are women and children. The government must reassess the criteria for allocation of resources for the health sector. The sectors that demand more resources are getting less, likewise with allocation in the districts, the criteria for allocation needs to be clear and equitable.

The national allocation is not yet in line with national and regional targets which is 15% per annual budget financing for the health sector. The current 9.2% is insufficient to deal with the current challenges. The government must be lobbied, and advocacy work undertaken by CSOS to promote financing of the health sector in accordance with national and regional targets.

Over the years, the government has been reducing its share of the health budget, leaving the greater burden to donors. However, this is not a sustainable way of financing the health sector. The government needs to increase allocation, and most importantly, the government also needs to fund development budget.

Water:
The main challenge related to water is the distance to water points, particularly for rural areas. The distance one travels to access clean water, about 1 hour, increases vulnerability to gender and sexual abuse by girls and women. It is also evidenced that distance affects the girl child’s performance in school because they spend more time fetching water than doing private studies. Therefore, access to water is both a gender and an educational issue. TGNP must continue to advocate for access to water from educational and gender dimension. For women and girls, it is an issue that risks their safety and integrity.

In areas with water points, there is a significant number of water points that are not working. There has been both lack of oversight on sources of water, as well as accountability in terms of maintenance of water sources. TGNP advocates for accountability on the part of government, to account for why current sources of water are not maintain and how the maintenance budget is being used.

Although there is a significant percentage of population that has access to water, there are still challenges regarding maintenance and reach for those that do not have an assured access to safe and clean water. The budget for water should not be compromised and government should be accountable as to why allocation to water resources has been decreasing on a yearly basis. Decreasing the budget has affected maintenance and oversight, as well as, access for both rural and urban residents. TGNP continues to advocate for increased access to safe and clean water in both rural and urban areas.
Education:
Although the education sector funding has gradually increased over the years, it is still insufficient to meet the actual needs in the education sector. If factors such as inflation and strengthening of the US dollar are considered, funding has not significantly increased. One of the key challenges is the inadequacy of capitation grants. The grants cannot address the basic needs required for operating a school.

All key education stakeholders including TGNP and other NGOs such as TWaweza, need to advocate for an increase of capitation grants and demand side accountability. TGNP needs to strengthen demand side accountability by disseminating information about the capitation grants and how they work to communities. In addition, TGNP need to continue facilitating the formation of Knowledge Centres which can follow up on public expenditure and tracking.

TGNP must advocate for more investments in the education sector, in terms of increasing the infrastructure (classrooms and teacher housing); the problem of overcrowding in schools; toilets for girls and boys); more teaching facilities; books and desks. Currently, the situation in both urban and rural areas is similar; therefore, advocacy activities must target and monitor increase of budgetary resources for rural and urban areas.

Agriculture:
There is no clarity in terms of the position of smallholder farmers within the industrialization dream of the government. Besides, the government does not adequately invest in agriculture. TGNP and like-minded stakeholders advocate for the allocation of resources for development in order to ensure that the national goals on gender equality in agriculture are achieved, and that small-scale farmers are not marginalized. Specific areas of advocacy include increasing land ownership security by the poor; increasing women’s participation in decision making and improving access to farming inputs.

Allocation of funds for the agriculture sector is not synonymous with reinvestment in agriculture. Currently, the contribution of agriculture into the GDP has increased, but resource allocation to the sector has decreased. TGNP must advocate for the equal distribution of resources arising out of the labour of peasants and small-scale farmers, including follow up to ensure that the redistribution of the national budget benefits the farmers. It is important that allocation in health, education and other service sectors equally benefits those living in rural areas as much as it does those in urban areas. Data and analysis of the sectors show that the rural areas are not always favoured in terms of resource allocation, although farmers contribute significantly to the national GDP.

Extractive industries
Government should improve overall governance of the extractive industry, both by increasing accountability measures to ensure that large scale miners do not infringe the rights of surrounding communities and small-scale miners; ensure the full participation of communities in approving contracts and understanding the impact of mining on their communities and; ensure the effective oversight and implementation of all the laws, and in particular, the implementation of labour standards. Moreover, gender mainstreaming needs to be taken on board. TGNP’s research at selected districts across Tanzania has disclosed unbearable suffering of women living close to extractive areas. Therefore, the government needs to consider the safety and security of women and girls living at those areas. Moreover, there should be room to address the needs of women who directly engage in the extractive areas.
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