In November 2008 the Tanzanian Prime Minister, Mizengo Pinda, ordered government ministries to reduce expenditure on workshops, allowances, seminars, and luxury vehicles. While populist commitments by leaders are not unusual in Tanzania, this particular one seemed to be a direct response to an analysis of the proposed 2008-09 budget by Sikika, a Tanzanian civil society organization (CSO) that uses budget analysis and advocacy to influence health policy and improve health service delivery. Sikika resolved to keep up the momentum of reform by monitoring adherence to this commitment and to lobby for change in government expenditure planning, both in the media and through more targeted advocacy.

The impact of Sikika’s campaign on public awareness and discourse was significant. As part of its advocacy, Sikika wielded the phrase “matumizi yasiyo ya lazima” or “unnecessary expenditure” — which became the hallmark of debates around the three budgets enacted since the campaign began. Brandished by editors in newspaper headlines and repeated by the hosts of television shows and those calling in to radio shows, these words became shorthand for people’s frustrations with government wastage in a time of belt tightening. Clearly Sikika had struck a nerve.

Unfortunately, while “unnecessary expenditure” may have become a catchphrase, efforts to curb such expenditures in the two years following the Prime Minister’s directive were largely ineffectual. Between fiscal years 2008-09 and 2010-11, allocations classified by Sikika as unnecessary — travel, vehicle and related costs, allowances, hospitality, and training — fell by over 20 percent. Yet, within that decrease, different patterns of spending emerged. Overall, the allocations to training (often a euphemism for unproductive seminars) fell considerably, yet personal allowances increased greatly.

In examining Sikika’s campaign to get the government to reduce unnecessary expenditure, this case study highlights the challenges faced by civil society organizations when government processes and decision-making mechanisms are opaque. The case study also describes a context in which budget allocation processes are closed and there are strong internal pressures to maintain the widespread patronage and rents that can be drawn from recurrent expenditures in the budget. In such a context, a focus on media outreach and raising public awareness alone is not sufficient. Specific changes in budget processes need to be identified, as well as the key offices and individuals who can make these changes. Media coverage can support this work but will not be a key driver of it.

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1 Peter Bofin is a freelance writer based in Dar es Salaam.
Issues and Context

Budget-making in Tanzania

The International Budget Partnership’s Open Budget Index (OBI) — an independent, comparable assessment of government budget transparency, participation, and accountability around the world — measures how much budget information governments in 100 countries make available to the public. The OBI’s focus on transparency is premised on the assumption that:

“providing the public with comprehensive and timely information on the government’s budget and financial activities and opportunities to participate in decision making can strengthen oversight and improve policy choices, keeping the process closed can have the opposite effect.”

The OBI identifies eight key budget documents that should be made public as part of the budget process. (See Table 1.) The availability of these documents is an important indicator of the health of government budget processes and the potential for more informed policy debates and expenditure decisions. Tanzania has been assessed for the years 2006, 2008, and 2010. Tanzania’s score of just 35 percent on the Open Budget Index 2008, which is the round of the Survey that best describes the context at the time of Sikika’s campaign, reflects a budget process that is closed, unlikely to produce good budget and policy choices, and prone to allocations that could be described as wasteful or unnecessary across the government budget.

Table 1: Availability of key budget documents in Tanzania (2008)

<table>
<thead>
<tr>
<th>Document</th>
<th>Publication Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement (Budget Guidelines)</td>
<td>No</td>
</tr>
<tr>
<td>Executive’s Budget Proposal (as presented to the National Assembly)</td>
<td>Yes</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>No</td>
</tr>
<tr>
<td>Enacted Budget (Appropriation Act)</td>
<td>Yes</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Yes</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>No</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>No</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Source: Open Budget Survey 2008

This low score raises two questions. First, if the process is closed, who is on the inside and who is on the outside? Second, how does that affect budget allocations? Tilley argues that informal relationships

between a range of sometimes competing political and business interests revolve around a small number of officials and politicians in the State House and the Ministry of Finance.³⁴ Her research is a rare attempt to understand how power is expressed through the budget process, yet it remains opaque given the sensitivity of the issues concerned. Within the civil service itself, the use of allowances, training funds, and related expenditure is open to widespread and systematic abuse. In one case, for example, travel allowances were distributed to hundreds of staff in one ministry at the end of year for trips not made.⁵ This was done presumably to ensure that funds were spent, and reflects the logic of patronage networks that only work for those at the top when those below are also rewarded. Yet this remains speculation, based on observations of how power is wielded, rather than how actual decisions are reached.

Douglas North uses the term “limited access order” to describe such controls of economic rents and social organization by political elites.⁶ Sundet applies this concept to Tanzania specifically in the context of the stalled public administration reforms of the past 10 years. He argues that reforms are unable to gain traction as elites, particularly those at the center, are unwilling to change systems and practices that have given them control of resources and institutions.

Therkildsen takes a similar approach in his analysis of policy making in the agriculture sector.⁸ Starting from a hypothesis of the control of rents by small elites, he discovered increasing autonomy at lower levels of the civil service enabled by weak central control and public administration reforms that push decentralization. He describes a public service in which detailed policies in the agriculture sector are rolled out mostly by midlevel bureaucrats, who can exercise considerable discretion. High turnover of ministers and permanent secretaries contributes to the lack of centralized control.

Sikika’s campaign, therefore, took place in a context of weak central control and informal mechanisms that are not widely understood. Expecting quick change in such circumstances is optimistic. Closed processes lead to a schism between public opinion and policy making, while also making it harder to identify key change agents within the administration. All the while, calls for the greater formalization and transparency of governance processes are likely to meet considerable resistance from entrenched interests that operate in the space left by weak central controls.

**Wasteful and unnecessary expenditure**

The annual CAG report regularly identifies a range of questionable expenditures, including expenditures without receipts or other means of documentation, unclaimed salaries, and other questionable payments. The amounts concerned for the Ministry of Health and Social Welfare, the ministry of greatest concern to Sikika, have always been considerable, but with no discernible pattern: a

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³ The President’s office.
⁵ Personal communication with an anonymous civil servant
good year in one category of questionable expenditure could just as likely be followed by a bad one as another good one. Table 2 outlines the total amounts for the three years leading up to and including 2007-08.\(^9\)

<p>| Table 2: Expenditure in question (gross), Ministry of Health and Social Welfare |
|---------------------------------|----------------|----------------|</p>
<table>
<thead>
<tr>
<th>Amounts (millions of shillings)</th>
<th>2005-06</th>
<th>2006-07</th>
<th>2007-08</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,240</td>
<td>5,175</td>
<td>7,574</td>
<td></td>
</tr>
</tbody>
</table>

Sikika first examined what it classified as “unnecessary expenditure” in its analysis of the Health Sector Budget in 2008. Their initial analysis covered the fiscal years from 1998-99 to 2007-08. The key figures for what Sikika identified as unnecessary expenditure were presented in the Civil Society Statement to the Health Sector Review in 2008. These are summarized in Table 3.

| Table 3: “Unnecessary Expenditure” in the Ministry of Health and Social Welfare's budget for 2008-09 |
|-------------------------------------------------|----------------|
| Item                                            | Amount (Tanzanian Shillings) |
| Workshops/training                              | 3,936,743,900 |
| Overseas and local travel                       | 1,649,302,200 |
| Allowances                                      | 22,627,302,307 |
| Vehicles                                        | 6,001,509,282 |
| Total                                           | 34,214,857,689 |

The state of public opinion

All informants remarked on the important role that Sikika played in keeping the issue of budget allocations in the public eye through concerted media engagement. This was identified by donor and other CSO informants in particular as a key achievement. The implication is that at the outset of the campaign public awareness of such issues was limited and the topic was rarely covered in detail in public fora.

While contributing to public awareness of these issues, Sikika also benefited from a growing focus on public finance reform. Sikika’s campaign came soon after certain key public financial management reforms were introduced. The first of these was in 2007, when the CAG’s report was concluded and presented to parliament on time for the first time ever. The following year, Budget Guidelines were

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also presented and debated in the National Assembly for the first time. Sikika thus was able to capitalize on the availability of information and nascent public awareness.  

The Genesis of the Unnecessary Expenditure Campaign

Sikika’s work on unnecessary expenditure was an attempt to hold government accountable for fulfilling the Prime Minister’s commitment to curb such waste. Given Sikika’s leading role in budget analysis for the health sector, as well as its previous work highlighting wasteful expenditure identified by the CAG, it was well placed to do so.

The Health Sector Budget Analysis, 2008-09

The Health Equity Group is a coalition of four CSOs, including Sikika, with a remit to focus on issues affecting maternal and child health. In 2006 it started issuing an annual Health Sector Budget Analysis. Principally drafted by Sikika, the analysis is presented each year at the annual Health Sector Review — an exercise bringing together government, donors, and CSOs.

Sikika’s Health Sector Budget Analysis had an unexpected impact in its third year. Of the 15 issues presented, the call for reduced expenditure on training, vehicles, and seminars caught the attention of the Prime Minister. The analysis was conducted after the tabling of the 2008-09 budget in June 2008. Initially, it was used in meetings with the Health Financing Technical Working Group. The initial reactions were not favorable, which is not surprising given that it concerned civil servants’ personal interests, through the focus on allowances, and professional interests, by adverse criticism of budget allocations.

Sikika presented its findings again at the Annual Health Sector Review in October 2008 as part of the CSOs’ statement that is traditionally made at the review. The chairman for the 2008 review was Wilson Mukama — then permanent secretary for the Ministry of Health and Social Welfare and now the secretary general of Chama Cha Mapinduzi (CCM), the ruling party.

The term “unnecessary expenditure” was not used in Sikika’s presentation; the issue was presented as inefficient budget allocation. It is also worth recalling that this was just one of 15 issues raised in the statement. Others included: corruption in health services at the point of delivery, supply of drugs and equipment by the Medical Stores Department (MSD), access to information at the district level for both individuals and Health Committees, timely disbursment and use of funds, and the call for a citizen-friendly version of the budget.

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10 Budget Guidelines are issued annually to all ministries, departments and agencies by the Ministry of Finance to guide and frame the preparation of their budgets.
11 The four CSOs in the Health Equity Group are Sikika, Women’s Dignity, CARE, and the Tanzania Gender Network Programme.
12 The Health Financing Technical Working Group is appointed by the permanent secretary of the Ministry of Health and Social Welfare. Members come from the ministry, donor agencies, the private sector, and civil society. It has an advisory role on health financing issues.
13 The review is an annual gathering of donors, CSOs, and government under the leadership of the Ministry of Health and Social Welfare.
Prime Minister Pinda responds, Sikika mobilizes

Mukama’s angry reaction to the presentation and his accusation of “cheap statistics” could have been predicted. What was less expected was Prime Minister Pinda’s statement the following month in which he announced curbs on expenditure on workshops and seminars across the government. In the future, such activities would need the approval of his office. This was followed the subsequent month by his announcement of curbs on expenditure on new vehicles, particularly those regarded as luxury vehicles.\(^{14}\)

Was this a response to Sikika’s budget analysis? Pinda told the press:

“One day I ordered all ministries to bring me their budget for seminars and workshops. Only one ministry responded, and its budget for that was TZS 4 billion. That is just one ministry and there are lots of ministries. For ten ministries that’s TZS 40 billion and that money could be better used to purchase tractors and not fund seminars.”

The figure of TZS 4 billion for seminars and workshops matches the figure Sikika presented in the Health Sector Budget Analysis, making it the likely source of Prime Minister Pinda’s example. But Pinda’s commitment took the issue beyond the health sector and made it a government-wide issue.

Supporting the Prime Minister’s directive was the revision to the Budget Guidelines issued in February 2009. Ministries, departments, and agencies (MDAs) generally have significant flexibility in determining budgets. They work to an overall budget ceiling, which is complemented by Budget Guidelines that apply to all MDAs issued each year by the Ministry of Finance. The 2009 Budget Guidelines specifically called for moderation in expenditure on training, workshops, travel, and vehicles. While such calls were included in previous Budget Guidelines, this version included a new section dedicated to the issue. Nevertheless, no specific targets for reduction were given.\(^{15}\)

Sikika’s response was to monitor adherence to the Prime Minister’s commitment.\(^{16}\) Given the absence of a Mid-Year Review or a Year-end Report, this could only be undertaken against the following year’s budget books, or planned expenditure, available in July 2009.\(^{17, 18}\)

The Campaign

Before examining the steps Sikika took in its campaign against unnecessary expenditure, it is necessary to examine the CSO’s approach to advocacy — its theory of change.

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\(^{14}\) Typically, these vehicles include the Toyota Landeruiser Vx and V8 models.


\(^{16}\) That the Prime Minister’s figures were most likely taken from the 2008 Budget Analysis was not noticed by Sikika. It was pointed out to them by a colleague from another CSO involved in the Health Equity Group (Interview, Irenei Kiria, 19 July 2011).

\(^{17}\) Open Budget Survey 2010: Tanzania Country Summary.

\(^{18}\) In-year reports are produced, but they are not timely and do contain the level of detail Sikika is interested in.
Sikika’s theory of change

Sikika’s approach to change is laid out in its 2007 strategic plan. The plan’s key objectives, and those incorporated into Sikika’s response to Prime Minister Pinda’s call, were: empowered citizens, well-planned and responsive service provision, and informed administrative and public oversight. Sikika saw social mobilization combined with efforts to engage the government on technical issues — planning, budgeting, and oversight — as a means of enhancing accountability and building stronger public institutions. Social mobilization at a grassroots level, through Sikika’s work at the district level in the regions of Dar es Salaam and Pwani, would be complemented by engagement and advocacy with parliamentarians, ministries, and the national media. Evidence garnered from district-level volunteers, as well as analysis undertaken by staff and consultants, would be key to this process.

Sikika’s work on unnecessary expenditure targeted similar issues of public administration and focused very much on direct engagement with government and donors, with no involvement of its district-based volunteers. According to Sikika, the reason for this approach was that volunteers focused on district-level health service funding and management, while the “unnecessary expenditure” campaign focused on national and regional-level allocations.

How Sikika sought to bring about change

In its “unnecessary expenditure” campaign, Sikika took three steps to bring about change. First, a framework for analysis of these expenditures was developed. Second, Sikika incorporated the issue of unnecessary expenditure into its budget analysis. Third, key agents of change were identified and engaged.

Unnecessary Expenditure: defining a framework for analysis

Sikika’s analysis of unnecessary expenditure considered all aspects of government in order to respond to the Prime Minister’s commitment to control government-wide expenditure. To achieve this objective, Sikika needed to use categories that allowed for an appropriate level of analysis, that would be easily understood, and that would be comparable over time.

Six categories of unnecessary expenditure were identified:

1. Training (overseas and domestic)
2. Allowances (discretionary, nondiscretionary, and in-kind)
3. Travel (domestic and overseas)
4. Fuel, oil, and lubricants
5. Purchase of new vehicles
6. Hospitality

These categories were based on an analysis of recurrent expenditure in the budget books and were commonly used across all ministries and departments, allowing for comparison. While these...
expenditure categories are rather blunt proxies for unnecessary expenditure, Sikika’s framework itself was rarely challenged.

Sikika analyzed budget amounts rather than actual expenditure amounts, which was also problematic. For a number of reasons, budget plans are seldom adhered to in Tanzania. Available funds may vacillate considerably due to delays in aid flows or fluctuations in revenue receipts. In the year 2009-10, up to US$220 million was cut by donors, while in recent years tax revenue receipts have been consistently below target by up to 10 percent.21 Budget reallocations undertaken during the year can also be considerable — at times as much as 12 percent of the overall budget.22 However, the absence of timely actual expenditure data gave Sikika no choice in this regard.

Health Sector Budget Analysis

The 2009-10 Health Sector Budget Analysis provided an opportunity to address the issue of unnecessary expenditure again. Allocations for new vehicles, seminars, and conferences were identified in a budget that remained highly dependent on foreign aid, but in a global economic context where donor flows were likely to decrease. More dramatically, the importance of seminars was contrasted in political rhetoric with that of delivery kits.23

Sikika’s 2009-10 analysis provided a valuable means of engaging with Members of Parliament (MPs) and, specifically, the members of the Social Services Committee in the context of oversight and budget planning. Committee staff indicated that the budget analysis presented to MPs by Sikika led to more informed engagement by MPs on budget issues in the committee.24

Though the initial analysis of the six categories of expenditure was first carried out in June-July 2009, the findings were not published until April 2010. A second round of analysis was carried out in response to the 2010-11 budget and published in July 2010.

Engaging agents of change

Sikika carried out the 2009 analysis internally and did not initially intend to publish it. Rather, it was used for more discreet lobbying with key elements in the administration, political circles, the donor community, and trade unions.

Initial targets were the Ministry of Finance and the Ministry of Health and Social Welfare; Sikika submitted the analysis electronically to both, seeking feedback. None were forthcoming officially, though one Ministry of Health and Social Welfare official responded personally. His arguments were not unreasonable: under the current dispensation, allowances are the only tool for motivation available, and training is necessary to ensure quality of service delivery in a decentralized system.25

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24 Interview, clerk, Social Services Committee, 20 June 2011.
Following this, interested MPs were targeted, including members of the Social Services Committee and prominent MPs from all parties. Reactions were unpredictable and not always helpful in encouraging more efficient allocations. While committee members were enthusiastic in their support of Sikika in closed meetings, this enthusiasm was not openly expressed by members in the National Assembly.

One opposition MP, Chadema General Secretary (and later presidential candidate) Willibrod Slaa, used Sikika’s data publicly. Slaa raised the issue of hospitality expenses in public meetings. This was not necessarily beneficial to Sikika’s cause given the ruling party’s dominance of the executive, the legislature, and, to an extent, the bureaucracy. Because this challenge came out of the mouth of a prominent opposition figure, Sikika’s objectives may have been undermined. In retrospect Sikika regretted this development. The untargeted nature of the initial dissemination may have diminished Sikika’s control over how the data was used, as well as the impact that it had.

Critical engagement with the public through the media did not occur until later in 2010 with the April publication of the analysis of the 2009-10 budget and the July 2010 publication of the analysis of the subsequent budget. This allowed Sikika to develop a body of evidence before going public. Subsequent media coverage of the campaign was universally positive. With headlines like “Government uses TZS 176 mil for allowances” and “Government shooting itself in the foot on allowances,” Sikika had clearly hit a nerve with its focus on wasteful expenditure. But media coverage based on Sikika’s research focused, for the most part, on the issue of allowances, and not so much on the other categories of expenditure that Sikika had identified.

Box 1: Timeline of key initiatives

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 2008</td>
<td>Sikika, on behalf of the Health Equity Group, drafts and presents the CSOs’ statement to the Annual Health Sector Review, highlighting amongst other issues allocations to allowances, training, and vehicles.</td>
</tr>
<tr>
<td>November 2008</td>
<td>Prime Minister Pinda decries levels of expenditure on seminars and workshops, referring to what were most likely Sikika’s figures. He announces that all future workshops would require the approval of his office.</td>
</tr>
<tr>
<td>December 2008</td>
<td>Prime Minister Pinda announces a similar directive with regard to the purchase of new vehicles.</td>
</tr>
<tr>
<td>February 2009</td>
<td>The Ministry of Finance publishes Budget Guidelines for 2009-10 and 2010-11. It seeks to scale down expenditure on vehicles, seminars, employment allowances, travel, and government hospitality.</td>
</tr>
<tr>
<td>June-July 2009</td>
<td>Sikika carries out its annual Health Sector Budget Analysis and a separate review of allocations to training, allowances, travel, vehicles, and hospitality. Findings are presented to the Parliamentary Social Services Committee, Ministries of Finance and Health, and selected politicians. Donors carry out a “Rapid Budget Analysis,” an annual exercise which looks specifically at allowances.</td>
</tr>
<tr>
<td>November 2009</td>
<td>Policy Forum and Twaweza publish Reforming Allowances: A Win-Win Approach to Improved Service</td>
</tr>
</tbody>
</table>

26 Headlines from Mwananchi, 19 April 2010 (author’s translation), and The Citizen, 25 September 2010
Impact and causative factors

In assessing impact and causative factors, it is also necessary to consider the actions of Sikika along with those of a number of other actors – CSOs, donors, and government. Given the lack of transparency in the Tanzanian budget process, and in government affairs more generally, attributing impact to the specific actions of one party over others is not always possible. However, it is possible to identify changes in budget allocations and make an informed assessment regarding the contribution of specific actors.

Impact – what changes occurred in budgetary allocations?

Sikika’s analyses of the budgets for 2008-09 and 2009-10 indicated improvements in a number of areas but bore important caveats, as well.

Between 2008-09 and 2009-10, overall allocations to the six categories discussed above decreased by 22 percent. This was maintained into 2010-11. Yet, when broken down, allocations to allowances, vehicle purchase, international travel, and fuel and lubricants increased from the previous year. In other words, the strain in meeting the Prime Minister’s demand was taken by training.27

For the following year’s budget, 2010-11, the overall allocation to these six categories actually increased by 1.4 percent in nominal terms.28 And the story was similar to the previous years when Sikika looked more closely at the figures. The decline in allocations to training continued, making for a cumulative fall of almost 80 percent over the two financial years leading up to 2010-2011. Yet the trend in increased allowances continued, with a cumulative increase of over 57 percent over the two years. In 2010-11, once again there were no dramatic overall changes in allocations to travel, vehicle purchase, or

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oil and lubricants; hospitality allocations actually increased. Allowances — linked to training in Sikika’s definition— increased significantly in both real and nominal terms. This category’s share of unnecessary expenditure allocations actually doubled between 2008-09 and 2010-11, from 25 to 50 percent.

In sum, Prime Minister Pinda’s directive was taken seriously with regard to training and ignored for vehicle purchase, hospitality, travel, and fuel and lubricants. The reason for this is considered in more detail in the discussion of causative factors below. However, without access to decision makers, this can only be informed speculation.

Other actors

Sikika was not the only actor seeking more rational allocation of funds in the government’s budget. Others included donors, the Presidency, and fellow CSOs. However, most were concerned primarily with salaries and allowances, not the broader category of unnecessary expenditure as identified by Sikika.

Donors engaged in Tanzania had been working on the issue since at least 2008; their achievements included reform regarding allowances in the Performance Assessment Framework (PAF) of 2010.29 This was driven by a desire to see more equitable distribution of resources, particularly in terms of human resources. Donor analysis — the Rapid Budget Analysis conducted each year — showed a skewed distribution of Personal Emoluments (PE) to the center and better off districts. Yet, despite the issue being included every year in discussions with donors around General Budget Support, the government was perceived to be “dragging its heels” on it.30

The Norwegian Agency for Development Cooperation (NORAD), in a separate initiative introduced in 2009, is undertaking a study on the impact of allowances in the public service in sub-Saharan Africa. This study seeks to identify the drivers of allowances, including their possible use for patronage purposes and their susceptibility to corruption. The analysis recognizes the role of donors in supporting the use of allowances and _per diem_ payments.31

A small number of CSOs also became interested in the issue at the same time. While Sikika was clearly the first, it was followed by Twaweza (in conjunction with Policy Forum), whose analysis of allowances was published in September 2009.32 Such shared interest is not surprising given the closeness of the leadership of all three organizations and the widespread concern about the issue of allowances. The Trade Union Congress of Tanzania also addressed the issue of allowances — specifically in its demand for a minimum wage in 2009— using figures generated by Sikika’s analysis.

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29 The PAF outlines key actions that the government has to take to ensure continued support, particularly General Budget Support. These may include legislation, budgetary allocations, or more specific acts, such as prosecutions of political leaders for corruption.
30 Interview, Irish Aid, 29 June 2011
31 A _per diem_ payment is a payment made to an official when s/he is out of her/his duty station. Its purpose is to cover costs of food and accommodation
On the government’s side, mounting interest in public service pay issues led to the establishment in 2006 of the Presidential Commission on Public Service Salary Enhancement by President Kikwete. Chaired by Deogratias Ntukamazina, the commission reportedly recommended significant reductions in expenditure on allowances, as well as that on seminars and workshops. Ntukamazina also recommended that allowances be taxed. But the report, though submitted to the President in January 2007, has yet to be released.

Causative factors: the relative importance of different actors and circumstances

Understanding how budgets are formulated and how amounts are allocated in the Tanzanian public service is hindered by a lack of access to key decision makers across ministries. Also, central control is weak, giving considerable leeway to permanent secretaries and budget officers below them to adhere to directives as they like. Disentangling why certain classes of expenditure may change therefore is particularly challenging.

The decrease in some items of unnecessary expenditure suggest that some impact was achieved by Sikika in consistently addressing the issue — with the exception of the donor community, no other organization was engaged with this issue on an ongoing basis. Impact, however, was limited mostly to budgets for training. While the donor community arguably has more influence, it is limited in a number of ways. First, while its financial contribution is considerable, its sector specific support — particularly in health — is mostly directed to capital, and not recurrent, expenditure. Second, the donor community is not comfortable raising public awareness directly and thus seeking to create political pressure of some sort. Sikika was able to do this by ensuring coverage of findings in sympathetic media outlets.

The focus of all other parties mentioned above, with the exception of the government and Sikika, was on allowances alone, and all were ineffective. Declining allocations to training and other expenses were arguably the result of the Prime Minister’s directive, the Ministry of Finance’s Budget Guidelines, and Sikika’s advocacy efforts. Yet this gain was cancelled out by the exponential increase in allowances. At least some of this may be attributed to improved allocations. Up to 2009-10, some allowances were budgeted for as “other charges” rather than as “personal emoluments,” and were thus hidden. In 2009-10 these were reclassified as “personal emoluments.” Yet even the Public Expenditure and Financial Accountability Review of 2009, which notes this development, cannot definitively conclude whether allowances have increased or decreased. Continued allocations of this type are quite possible in an environment where decision making is diffuse and abuse of public finances, as evidenced by CAG reports, is common. Opaque and dispersed decision-making processes also ensure that such analysis is always based on a measure of speculation.

This leaves us with three questions. First, to what extent was the decline in unnecessary expenditure other than that for allowances attributable to Sikika’s work? Second, why did allocations to allowances increase so dramatically? And third, given the overall trend in allocations to unnecessary expenditure, how effective was Sikika’s advocacy really?

The first question is difficult to answer definitively. Undoubtedly, directives from the Prime Minister and official Budget Guidelines have greater authority than the efforts of a CSO. Yet Sikika was able to add value in two ways. First, it kept the matter in the public eye through its effective use of the media. This was a factor noted by donor informants, other CSOs, and Sikika itself. Second, through work with the Social Services Committee and other selected MPs, it effectively assisted MPs to analyze proposed budgets and feel confident in proposing budget revisions to the Ministry of Health and Social Welfare. This only applied to the Ministry of Health and Social Welfare’s budget estimates, however, and these are proposed in closed committee sessions, the official records of which are effectively unavailable. In some cases, it can take up to a year for suggested re-allocations to be taken on board by the ministry.

The question of what caused allocations to allowances to increase so dramatically is even more difficult to answer. Patronage is cited by both Cooksey and Twaweza/Policy Forum as a reason for the increase in allowances. Twaweza/Policy Forum note that access to allowances is dependent on maintaining good relationships with superiors. Cooksey graphically describes the elite, midlevel, and junior beneficiaries of allowances and the dependent relationships that develop between those seeking and those granting access to allowances.

Further, donor support (including from NGO donors) has been identified as contributing factor to the culture of allowances. The proliferation of donor-funded workshops, seminars, and training sessions serve to entrench allowances in the system by signaling approval. In mitigation, the Development Partners Group has tried to be tough on the issue and has had some success in the removal of such hidden wage costs.

Yet the above practices are nothing new and do not necessarily explain an increase in allocations, but rather provide an underlying rationale for them. The further explanatory factor, as already noted, is that some of the increase is due to improved allocations and the removal of hidden wage costs from the budget. However, the exact impact of this is not clear.

The final question — on the effectiveness of Sikika’s advocacy — is even harder to answer. Fellow civil society informants appreciated Sikika’s level of analysis, while the donor community noted how it was able to keep a key issue in the public eye through sustained engagement with the media. Yet changes in budget allocations do not unequivocally indicate the impact that was intended. Indeed, the greatly increased allocations to allowances show that things worsened considerably in one key area.

Sikika itself suggests a plausible two-pronged explanation. First, the decreases in training are explained by the need for such activities to be approved by the Prime Minister’s office. Second, the increases in expenditure in other areas — also defined as unnecessary by Sikika and discouraged by the Ministry of Finance — were uneven across MDAs. This suggests weak control of budgeting by the Ministry of Finance within overall budget ceilings. So Budget Guidelines, which should underpin the bureaucracy of budgeting, seem to have had little impact.

35 An issue noted by donors, interview, Irish Aid, 29 June 2011.
36 Interview, clerk, Social Services Committee, 20 June 2011.
37 Interview, Nicholas Lekule, Sikika, 30 September 2011.
39 Development Partners Group is a donor coordination body.
Greater impact was achieved through the apparently arbitrary decision of the Prime Minister. Yet, his office’s ability to control budgeting and expenditure is limited — hence its mandate to limit approval to just one type of expenditure. Control for other spending remained at the MDA level, potentially allowing for greater manipulation of recurrent costs. We can thus hypothesize that any contribution of Sikika to these changes was transmitted through the role that it played in the Prime Minister’s order.

Conclusions

Sikika is one of the few CSOs in Tanzania to provide consistent, comparable, and reliable budget analysis to the media and decision makers, principally through its annual Health Sector Budget Analysis. In responding to Prime Minister Pinda’s directives, the CSO also showed flexibility in responding to changing circumstances. By maintaining a focus on the Prime Minister’s commitments year after year, Sikika has played a valuable role in ensuring that such commitments are taken seriously. In this, Sikika played to its strengths — the ability to provide rigorous budget analysis and to keep the issue in the public eye.40 But the above analysis also suggests areas where Sikika could reconsider the design of its advocacy approach to ensure deeper impact.

The importance of addressing budget processes explicitly

Annual allocations are the result of an ongoing process of preparation, allocation, expenditure, and review. Sikika’s publications on unnecessary expenditure have been rich in budget data and represent deep familiarity with the budget books. Yet the final allocations that are presented to Tanzania’s National Assembly represent just one stage of that process.

Sikika’s focus on the high-level allocations may have resulted in it missing opportunities to influence other key stages in the budget process. For example, by also focusing on the budget formulation stage, it would also have been able to influence and leverage the inclusion of restrictions on unnecessary expenditure in the Budget Guidelines. Other future opportunities raised by Sikika itself included the need to ensure that the higher level of detail contained in the three-year Mid-Term Expenditure Framework projections is reflected in budget books and that consistent benchmark figures for common items are used.

The importance of strategic change agents

The focus in the unnecessary expenditure campaign on media, MPs, and trade unionists led to considerable activity and coverage. But a deeper understanding of the power and incentives of both individuals and institutions would have greatly strengthened Sikika’s political position and potential allies. It may also have identified likely opponents.

Sikika did approach the relevant ministries, but specific individuals inside and outside the administration — bureaucrats, politicians, and trade unionists — were not encouraged to champion the issue. The instance of a prominent opposition leader raising the issue after being supplied with information by Sikika was later regretted; support from a ruling party politician would have been much

40 This was recognized by both donor and CSO interviewees: interview, Irish Aid, 29 June 2011; and interview TGNP, August 2011.
more effective. The ruling party, CCM, has been consistently responsive to popular feeling and would have been more likely to reform expenditure if it were shown to be a widespread concern — and if CCM could be seen to be leading the response to this concern. For this to occur, it is crucial to have key allies in the party.

Sikika has recognized this in its recent drive to help establish a Parliamentary Budget Office. It has been central to the process and was instrumental in ensuring that the proposal came from a multi-party group of MPs rather than just the opposition, as was originally proposed.

The importance of alliances and broader constituencies

Alliances with key actors with access to information and channels of influence could also have strengthened Sikika’s campaign. Such wider networks of influence may have even have enabled improved access to decision makers. For example, Sikika’s use of less formal social media, as well as personal approaches, has ensured that key parliamentarians have been brought on board to support the Parliamentary Budget Office initiative.

The above section outlines a wide range of institutions that are seeking to address the issue of allowances. Policy Forum amplified advocacy messages for both Twaweza in 2009 and Sikika in 2010. Sikika continued on its own to a great extent, without maintaining alliances with the members of the Health Equity Group or systematically working through other alliances like that with Policy Forum.

Sikika also could have built a popular constituency that would motivate for change in the system of allowances and related expenditure. Granted, there are few examples of mass-based national campaigns in Tanzania. Nevertheless, recent anger at the proposed increases in allowances for MPs indicates the widespread dissatisfaction with such payments and the potential of popular feeling to influence decision making. CCM has shown that it is sensitive to popular sentiment and that it is willing to accommodate it. Another recent example of this is the Mining Act of 2010, which was a response to persistent CSO campaigning built on popular disquiet about the benefits of mining. In its campaign, Sikika did not seek to mobilize either its own networks of volunteers or those of others. This may have been a missed opportunity.

What can we conclude about identifying and challenging entrenched interests?

In Tanzania allowances, travel, and related expenditure in the civil service are widely believed to be a source of patronage and rents. It is already understood and widely known that it will take more than simply pointing this out to effectively reform the system. The challenge for CSOs and others is to address this in a way that moves toward solutions that are widely supported. Entrenched interests would have much to defend. Policy Forum’s experience of presenting their joint analysis of allowances (conducted with Twaweza) to an audience of donor and government representatives was illustrative.

42 An increase in MPs' “sitting allowances” was proposed in November 2011 and quickly withdrawn in response to a widespread and vehement reaction throughout Tanzania.
The low-level intimidation experienced by Policy Forum representatives on the fringes of the meeting was remarked upon by two informants for this paper.\textsuperscript{43}

The main lesson learned from this case is that technical analysis may only take us so far in seeking to understand and improve budget allocations. The issues to be addressed may, in some cases, be more persistent, and require an approach that integrates analysis with targeted advocacy of key decision-makers and public mobilization.

\textsuperscript{43} Informants described how the Policy Forum representative who presented the analysis was approached and how his “patriotism” was questioned by civil servants as participants mingled during breaks in the release event.
References

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**Interviewees**

Irenei Kiria, director, Sikika

Nicholas Lekule, programme officer, Sikika

Eugenia Madhidha, media specialist, Sikika

Mary Nsemwa, programme officer, Tanzania Gender Network Programme

Aran Corrigan, governance coordinator, Irish Aid

Columba O’Dowd, development specialist, Irish Aid

Semkae Kilonzo, coordinator, Policy Forum

Brian Cooksey, independent researcher

Hosiana John, committee clerk, National Assembly, Tanzania

Faustine Ndugulile, deputy chairperson, Parliamentary Standing Committee on Social Services