United Republic of Tanzania
Tanzania Revenue Authority (TRA)
Institute of Tax Administration (ITA)

United Republic of Tanzania

The Project on Capacity Building for Tanzania Revenue Authority

Project Completion Report

March 2022

Japan International Cooperation Agency (JICA)

PACSA Inc.

TABLE OF CONTENTS

【TABLES AND FIGURES】

【ANNEX】

ANNEX 1: Results of the Project
       (List of Dispatched Experts, List of Counterparts, List of Trainings, etc.)
ANNEX 2: List of Products (Report, Manuals, Handbooks, etc.) Produced by the Project
ANNEX 3: PDM (All versions of PDM)

ABBREVIATIONS

C&M	Coaching and Mentoring
CG	Commissioner General
DHRA	Head of Human Resources and Administration Department
DRD	TRA Domestic Revenue Department
DSM	Dar es Salaam
HR	Human Resources
HRAD	TRA Human Resources and Administration Department
ITA	Institute of Tax Administration
IMF	International Monetary Fund
JCC	Joint Coordinating Committee
JICA	Japan International Cooperation Agency
LTD	Large Taxpayer Department
M&E	Monitoring and Evaluation
OJT	On the Job Training
PDCA	Plan-Do-Check-Act
PDM	Project Design Matrix
PDP	Personal Development Plan
PO	Plan of Operation
PPT	PowerPoint
PSE	Permanent Secretariat Establishment
R/D	Record of Discussions
RM	Regional Manager
SOS	TRA Scheme of Service
TAC	Taxation Advanced Course
TADAT	Tax Administration Diagnostic Assessment Tool
TID	Tax Investigation Department
TMC	Training Management Committee
TOT	Training of Trainers
TRA	Tanzania Revenue Authority
URT	United Republic of Tanzania
WG	Working Group

I. BASIC INFORMATION OF THE PROJECT

1.1 Country
   United Republic of Tanzania

1.2 Title of the project
   The Project on Capacity Building for Tanzania Revenue Authority

1.3 Duration of the Project
   Planned: July 2017- September 2020
   Actual: July 2017-Feburuary 2022

1.4 Background
   For approximately four years since 2012, the Japan International Cooperation Agency (JICA) has implemented the Project for the Enhancement of Taxation Training in Tanzania.

   At the time the project began, the Government of the United Republic of Tanzania (URT) had been promoting economic growth, introducing tax reforms including widening the tax base, and streamlining tax administration as part of its macroeconomic measures to boost mid- to long-term domestic revenue under the second National Strategy for Growth and Reduction of Poverty (NSGRP II or MKUKUTA II in Swahili). However, the country's tax revenue was still largely dependent on foreign aid at approximately 30%, so there was an urgent need for a more robust tax administration and increased revenue.

   The Institute of Tax Administration (ITA), which primarily provides training to tax officials under the direct authority of Tanzania Revenue Authority (TRA), had been playing an increasingly important role in the ongoing capacity and knowledge development of TRA personnel. Tax officials training was conducted in short 1-to-8-week programs, but the teaching materials were not always suited to the country's circumstances and needs. Moreover, ITA did not provide the phased education (i.e., beginner, intermediate, and advanced training) needed for human resource (HR) development. The project was therefore designed to address these issues and produced various results. For example, phased education was introduced, a PDCA cycle was deployed for training, a Training Management Committee (TMC) was established by TRA and ITA to better reflect training needs and facilitate appropriate improvements.

   On the other hand, the challenges faced in human resource development were also proposed. These include linking training and human resource development system, responding to more specialized contents in tax audits, and institutionalizing its on-the-job training to acquire practical skills.

   The Tanzanian Government was implementing its Second National Five-Year Development Plan (2016-2020), which contained targets for economic growth and poverty reduction. It also included the goal of bringing tax revenues up to 17.1% of GDP by 2020. Because of this, the role of TRA was expanding. In April 2016, the International Monetary Fund (IMF) applied the Tax Administration Diagnostic Assessment Tool (TADAT), and the current level of tax administration capabilities were found to be unsatisfactory.

   TRA was approaching a period in which a large number of experienced personnel were retiring, and staff with little experience were unable to achieve the job execution levels of these highly experienced personnel immediately. Unless things changed, therefore, it would be difficult to

achieve the target revenues, and there was a risk that the situation would also affect efforts to achieve the poverty reduction target.

Amid these circumstances, the Tanzanian Government asked the Japanese government to carry out the project. In November 2016, JICA performed a Detailed Design Survey, and the two countries have signed and exchanged Records of Discussions (R/D) for the implementation of a technical cooperation project lasting for approximately three years.

Based on the proposals of the previous project and the current situation in Tanzania, it was decided that the project will work on improving the skills to respond to industry-specific audit, introducing OJT, and building an effective human resource management system for improving these skills.

1.5 Overall Goal and Project Purpose

Overall Goal

TRA strengthens "**Continual Improvement**" to increase domestic revenue.

Indicator 1	TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework.
Indicator 2	Continued improvement of Skills index

Project Purpose

The "**Institutional Capacity**" to fill the skills gap in TRA is enhanced.

Indicator 1	Career Development Framework, which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs and Coaching and Mentoring Program, is developed and approved by the TRA management for submission to the Permanent Secretariat Establishment (PSE).
Indicator 2	Under the Career Development Framework approved by the TRA management for submission to PSE, following activities are implemented, and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle.
Indicator 3	In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondents for evaluations are as follows: (1) Participants of ITA Trainings and their supervisors, (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentoring

1.6 Activities Outline

[Original Plan for the Output 1]

1- 1	Review existing training programs offered by ITA as well as the needs of TRA for trainings (baseline survey)
1- 2	Select the courses to update training programs in ITA
1- 3	Set up thematic working groups for the selected courses and develop Action Plan (s)
1- 4	Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders
1- 5	Produce review report(s) with the recommendations on the direction of subsequent course updates
1- 6	Hold knowledge sharing sessions for practical component (e.g., Structured OJT)
1- 7	Conduct training sessions for tax officers including sessions for specialized sectors
1- 8	Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses
1- 9	Revise training curriculum/syllabus.
1-10	Develop course materials (textbooks and manuals) as per the revised curriculum
1-11	Develop practical components of ITA trainings (e.g., case studies, attachment program) in collaboration with the Core Teams of Trainers
1-12	Implement the updated training courses
1-13	Hold review meetings in accordance with PDCA cycle by each selected courses and reflect its feedback to the next implementation

[Original Plan for the Output 2]

2- 1	Set up working group and develop work plan(s)
2- 2	Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)
2- 3	Develop implementation framework for the Coaching and Mentoring Program
2- 4	Develop coaching and mentoring guiding materials
2- 5	Conduct workshops for target groups to develop coaching and mentoring skills
2- 6	Facilitate coaching and mentoring activities in designated offices/regions
2- 7	Review and monitor the coaching/mentoring activities
2- 8	Summarize lessons learned drawn from Coaching and Mentoring activities (semi-annually).
2- 9	Reflect findings from monitoring activities into the future implementation plan
2-10	Improve implementation framework for the Coaching and Mentoring Program

[Original Plan for the Output 3]

3- 1	Set up working group and to develop work plan(s)
3- 2	Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.
3- 3	Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)
3- 4	Conduct consultation meetings
3- 5	Produce review report(s) with the recommendations.
3- 6	Draft career development framework considering job grades, specialization, skills and knowledge
3- 7	Conduct monitoring and evaluation of the activities under the developed framework and improve the framework

1.7 Target Region

Dar es Salaam, URT

Activities were mainly conducted at the TRA headquarters and ITA campus in Dar es Salaam; however, some seminars, workshops, etc., were held in other regions.

1.8 Implementing Agencies

• Tanzania Revenue Authority (TRA)
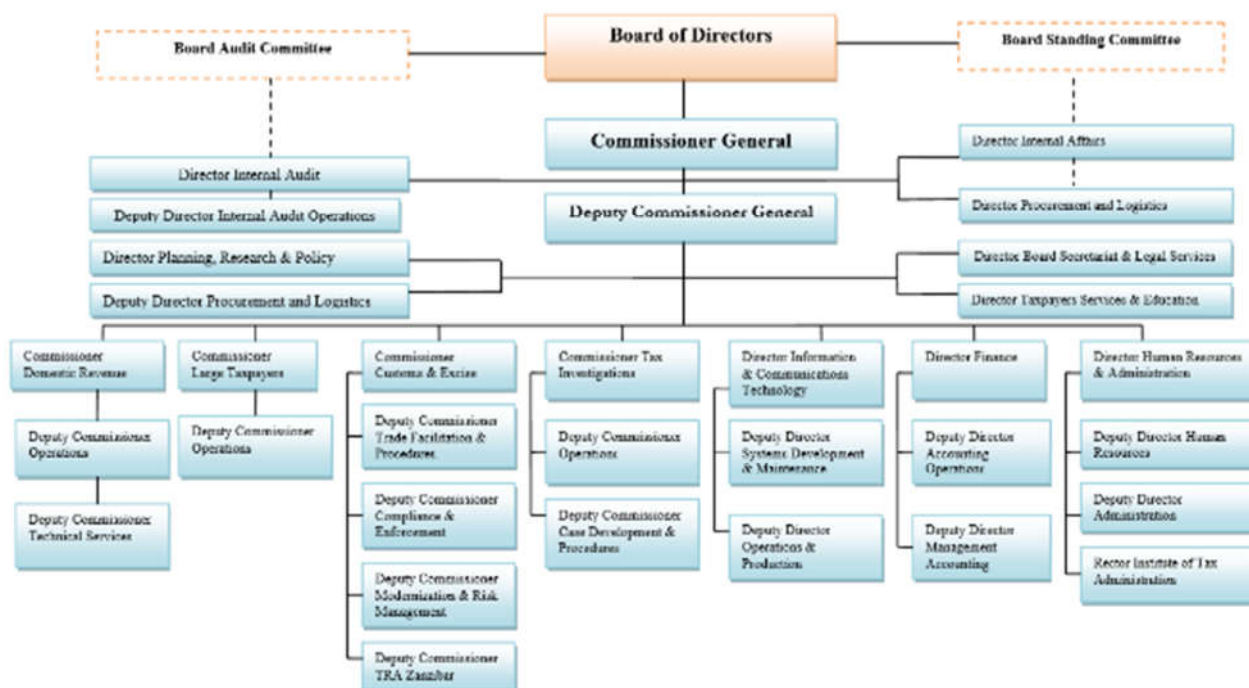• Institute of Tax Administration (ITA)
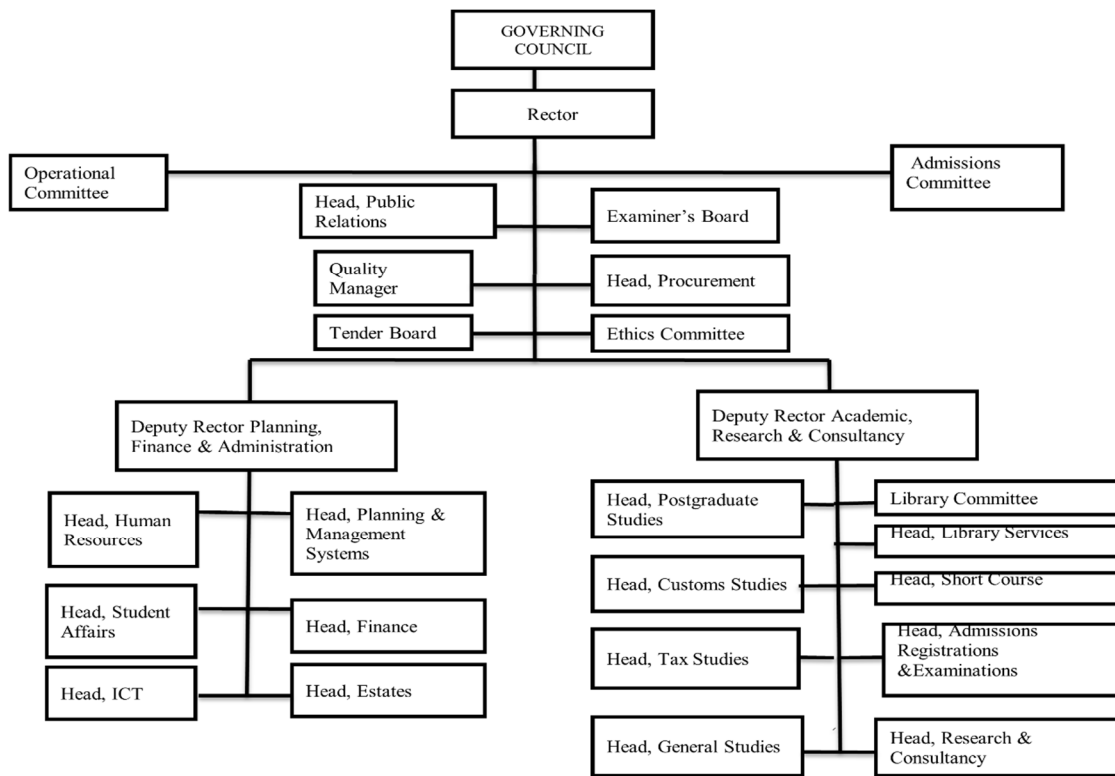

Figure 1 TRA Organization Structure
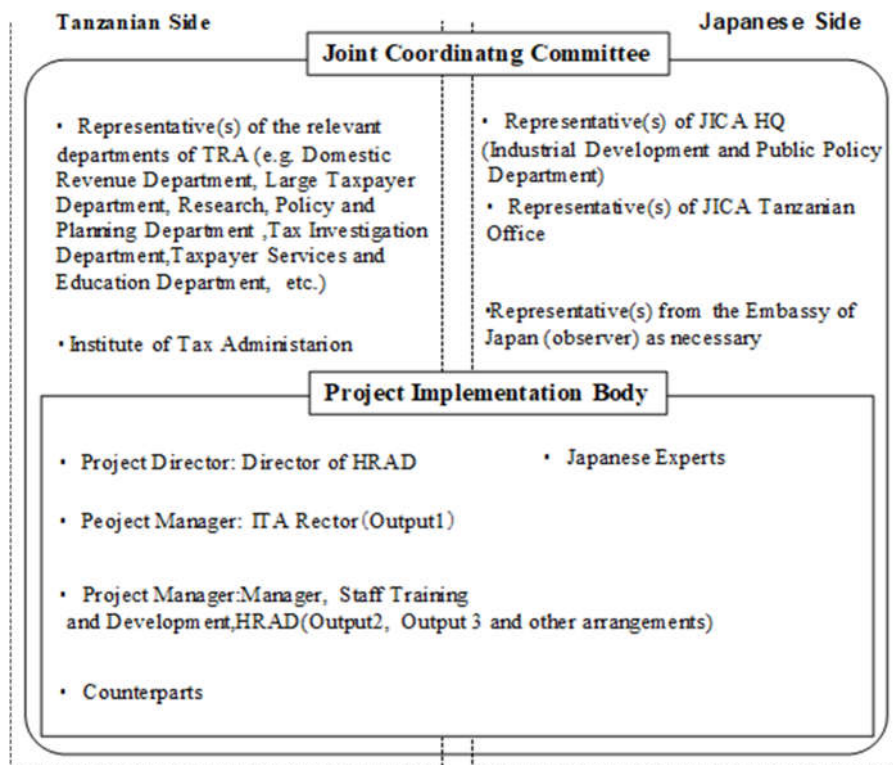
Figure 2 ITA Organization Structure

Figure 3 Project Implementation Structure

1.9 Extension of the Project Period

Output1, Output 2 activities were designed based on the intensive discussion with the HRAD during the detailed planning survey conducted in 2016, in which the "Career Pathways Manual" was assumed to be approved before or shortly after the project started in November 2017. However, due to the long-lasting modification and approval process at the President's office Public Service Management and Governance, so-called PSE, it took more time than expected for TRA to share the document and the document was shared in November 2019. It had resulted in the delay of Output 3 activities which would create the basis of the original project framework. Therefore, it should be noted that the project activities for Output 1 and Output 2 were implemented independently from the career development framework.

In addition to the delay on the approval of the Career Pathways Manual mentioned above, due to the COVID-19 pandemic, the progress in project activities slowed down, resulting in delays in some activities. Given the status of affairs, JICA and the TRA agreed to extend the project period for one more year until December 2021 after the discussion during the 5th JCC held in December 2020. Furthermore, JICA and TRA agreed to extend the project period until February 2022 and signed the RD in December 2021.

The activities of PDM are the same as the original, but to clarify the activities of the extension, the project decided to carry out the following activities in the extension period.

[Output 1]

1-14 (related to original activity 1-13)	Conducting Level 3 evaluation for past trainings supported under the Project between 2017 to 2020
1-15 (related to original activity 1-13)	Identification of ITA trainings under the career framework
1-16 (related to original activity 1-13)	Development of curriculum of the ITA trainings under the career framework
1-17 (related to original activity 1-12)	Implementation support of trainings under the career framework
1-18 (related to original activity 1-13)	Monitoring & Evaluation of activities

[Output 2]

2-11 (related to original activity 2-6)	(E) Promoting coaching program for the remaining departments/regions (including Awareness Session)
2-12 (related to original activity2-9, 2-10)	(E) Clarifying position of C&M Program under the HRD framework
2-13 (related to original activity 2-10)	(E) Aligning C&M Program to revised SOS

[Output 3]

3-8 (related to original activity 3-6)	(E) CG approval of "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE"
3-9 (related to original activity 3-6)	(E) Form Team for competency profiling
3-10 (related to original activity3-4)	(E) Preparatory work for competency framework (including Team brain-storming session, environmental scanning, clarifying steps needed to create the Career Development Framework, etc.)
3-11 (related to original activity 3-6)	(E) Competency Profiling (including identification of competency areas, data collection)
3-12 (related to original activity3-6)	(E) Data Analysis (competency mapping) and drafting the competency framework
3-14 (related to original activity3-6)	(E) Submission of the competency framework to CG/Management and approval
3-15 (related to original activity 3-6)	(E) Submission of reviewed SOS (including the competences) to TRA management
3-16 (related to original activity 3-6)	(E) Submission of reviewed SOS to approving Authorities
3-17 (related to original activity 3-7)	(E) Awareness programs to SOS/ Framework
3-18 (related to original activity 3-7)	(E) Operationalization of SOS

II RESULTS OF THE PROJECT

2.1   Results of the Project
2.1.1 Input by the Japanese side

[Experts]
  • Chief Advisor/Tax Administration
  • Training Management/Coordinator
  • Others short-term experts as necessary

Table 1 Planned / Actual Man Month

	Planned MM	Actual MM
Excluding Extension Stage	66.53	68.11
Including Extension Stage	91.66	91.62

[Related trainings for the counterpart personnel in Japan]
    2 times trainings in Japan

[Provision of machinery and equipment as necessary]
    The following equipment were provisioned at ITA：1Air conditioner, 1 Copy machine, 1
    Carpet

[Local expenses for the project activities which are not covered by Tanzanian side]
    Expenses for seminars/trainings

2.1.2 Input by the Tanzania side
-    Office spaces at TRA and ITA
-    Utility cost of the offices
-    Counterpart personnel
-    Expenses at trainings such as meals for trainers and trainee

2.1.3 Activities
2.1.3.1 Output 1

Overview

The objective for Output 1 is to support capacity building through refining / improving the training programs offered by the ITA. At the time of Detailed Planning Survey, the JICA survey team confirmed the growing interests within TRA on trainings for taxation specific sectors or areas due to the lack of knowledge. Taking this into account, the activities of Output 1 puts a focus on sector base trainings and other trainings in areas where skill gaps were observed at TRA. The activities include a process of developing, implementing, and refining these trainings and was designed so with the idea that through this process, operational staffs who could carry on the knowledge transfer would be identified, and a Core team of trainers together with the ITA lecturers will be created.

As shown in Figure 4 below, the previous projects focused on the capacity building of entry level skills and progression skills, whereas this project puts a focus on the progression skills and

specialized skills. A. Construction industry, B. Extractives industry, C. Telecommunications industry, D. Intellectual property, E. Tax audit were identified as target areas where skill gaps were observed at TRA and based on the request of TRA, training courses for these areas were developed, implemented, and refined during the project period.
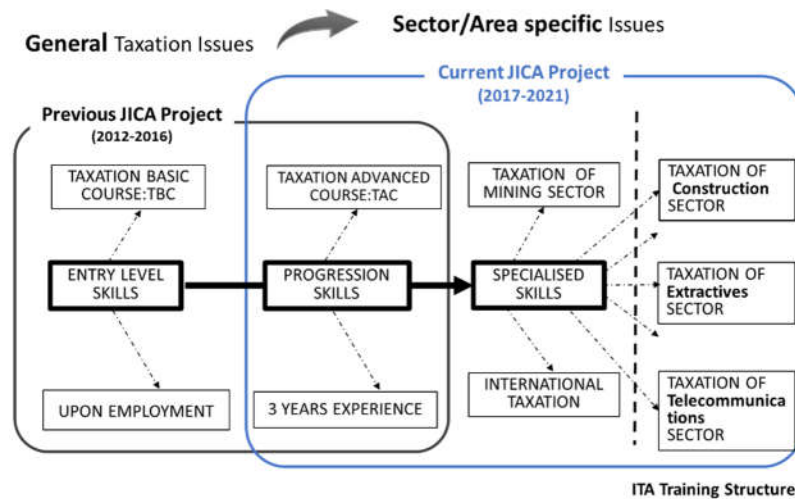

Figure 4 ITA Training Structure

There are two main key factors which Output 1 aims to achieve for the improvement of the trainings, A.to ensure the practicality of training and B.to ensure the transfer of knowledge. The project decided to measure these two key factors by observing that A." the percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project." and B. "all lecturers for the selected courses conducts designated training courses independently at least once by the end of the project period." The results of these indicators are included in "2. Achievement of Project Output," "2-1-1 Output1" of this report.

In addition, although it is not explicitly described in the project activities under the original project framework, the indicators of the PDM suggest that the training courses were to be developed, implemented, and refined under the new career development framework which were to be developed based on the new "Career Pathway Manual" at TRA. The "Career Pathway Manual" was assumed to be approved shortly after the project started in November 2017, however due to the long-lasting modification and approval process at the President's office Public Service Management and Governance, sharing the approved document by the TRA to the Project team took longer time than expected, which resulted in the delay of Output 3 activities which would create the basis of the original project framework. Therefore, it should be noted that the training courses up to July 2021 were implemented independently from the career development framework.

The activities for Output 1 can roughly be divided into the process of 1) Review existing program, 2) Establish implementation body, 3) Develop curriculum, syllabus, course materials, 4) Implement training and by continuously refining the training by repeating this PDCA cycle.
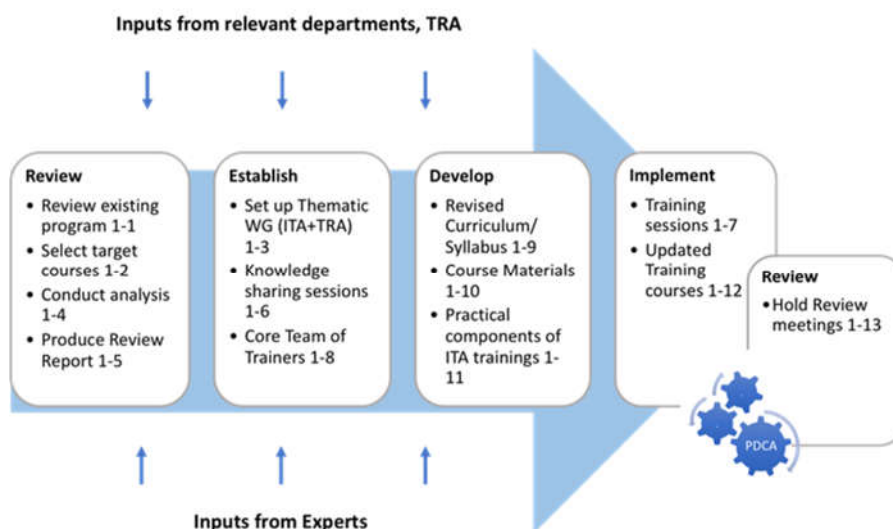
Figure 5 Cycle of Output 1

Record of Activities

1-1 Review existing training programs offered by ITA as well as the needs of TRA for trainings (baseline survey)

Stage1 (Oct 2017-Oct 2018)

- Information gathering on past curriculums and baseline surveys were conducted. The project examined the courses to be developed based on the Skills gap report[1].

Table 2 Overview of Evaluations of LTD, DRD and TID according to the Skills gap report

Operational Department	Overview of Evaluation
Large Taxpayers Department (LTD)	• Evaluation was conducted in the category of Taxpayers' registration & deletion, Tax computation, Tax audit, Taxation on specialized sectors. • Among Taxation on specialized sectors, capacity on tax audit for Construction, Finance and Extractives sector were evaluated to be low.
Domestic Revenue Department (DRD)	• Evaluation was conducted in the category of Taxpayers' registration & deletion, Tax computation, Tax audit, Debt management, Handling tax appeals, Taxation on specialized sectors. • Among all categories, capacity on Tax audit was evaluated to be the lowest, followed by capacity on Debt management, Handling tax appeals. For Sector based tax audit capacity, all tax audit capacities except for Hotel & Tourism sector were evaluated to be low.
Tax Investment Department	• The main function of TID is to conduct Tax investigation and Prosecution of Tax evasion.

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[1] Skills gap report: The study was conducted by TRA, and findings were issued in this report by TRA in July 2015.The objective of the study was to ascertain the current state of employee skills regarding operations. Sampled employees were evaluated on their skill levels regarding the particular operations which they performed based on a scale of four levels. Answers at the lower two levels were considered "below average," while answers at the upper two levels were considered "above average."

Operational Department	Overview of Evaluation
(TID)	• Capacity on Tax investigation for emerging sector, especially Finance, Mining, Oil & Gas sector was evaluated to be low.

1-2 Select the courses to update training programs in ITA

Stage1 (Oct 2017-Oct 2018)

• At the first JCC in March 2018, the counterparty team submitted the 5 target areas (Construction industry, Intellectual Property, Extractives industry, Telecommunication industry, Fields that require advanced techniques such as quantitative analysis) for the courses to be developed under the project. After the JCC, the 3 target areas of Construction industry, Intellectual Property and Extractives industry were selected and confirmed. Training courses on these sectors were newly developed (including material preparation) and implemented (activity 1-7) during Stage 1.

Stage2 (Nov 2018- Dec 2020)

• At the 3rd JCC in June 2019, the remaining two courses were agreed to be Telecommunication industry and Tax audit. In addition, it was decided through consultation meetings that a model curriculum for Tax Advanced Course (TAC) will be developed and conducted.

1-3 Set up thematic working groups for the selected courses and develop Action Plan (s)

Stage1 (Oct 2017-Oct 2018)

• Emphasis was made on the steps of 1) Review existing program and 2) Establish implementation body in this stage.

• The working group (now called "counter parties") for each target area was established by August 2018 and an orientation meeting was held following this to ensure the ownership of the implementation body. In order to reflect practical experiences to the training, it was made sure that the members from TRA Domestic Revenue Department (DRD), Large Taxpayer Department (LTD), Tax Investigation Department (TID) were included in the working group. As the project activities proceeded, adequate members were added and updated accordingly. (CP list is attached to the document hereto.)

• A course development manual (See Figure 6) was also developed by the JICA expert and shared with the counter party to create consensus on the developing (refining) process of courses. The document explains the following in summary.

[Course development manual summary]

- The subject of the course should be designed through below 3 pillars.
    1) Information regarding target industry or subject
    2) Tax items and issues likely to arise in the target industry or subject
    3) Procedures where issues are likely to arise at the time of tax audit regarding the target industry or subject
- In addition to lectures, case studies, group discussions shall be used as a training method.
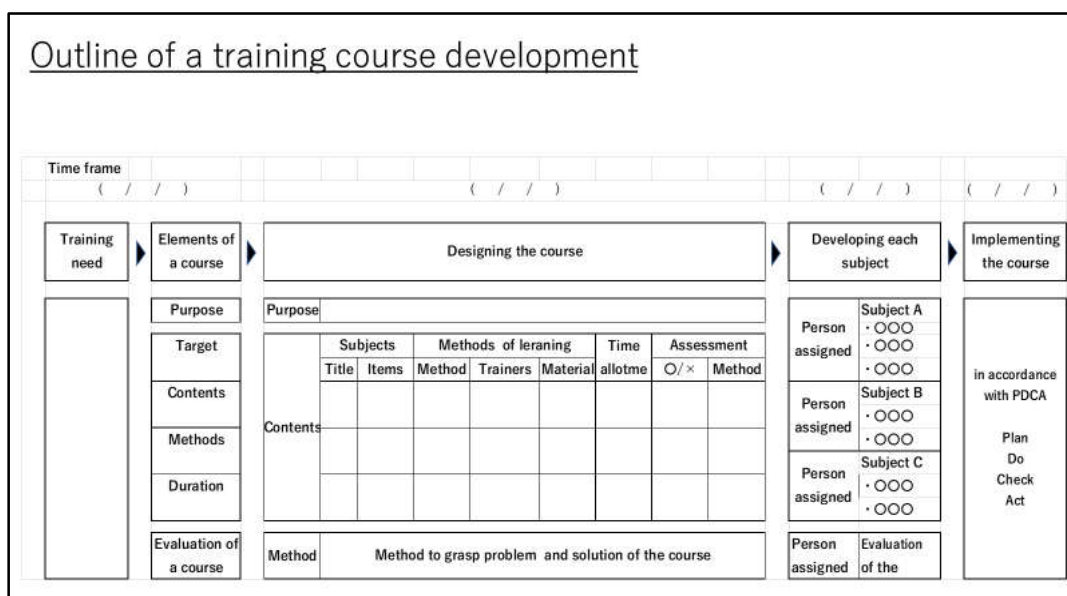
Figure 6 Course Development Manual

1-4 Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders

Stage1 (Oct 2017-Oct 2018)

- The project confirmed the needs of the courses selected based on the skills gap report. It was necessary to learn the characteristics of the industry for sector-based tax audits, and to confirm the need for external lecturers who have the industry insight. The project team also confirmed that it is still necessary to improve the skills on tax audit itself. Tax audit course was selected to be the subject of one of the remaining courses to be decided in Stage 2.

1-5 Produce review report(s) with the recommendations on the direction of subsequent course updates

<u>Stage2 (Nov 2018- Dec 2020)</u>

- The report "Approach Taken to the Courses to Be Revised/Improved" (September 2019) was prepared with the objective of reporting the direction of revising/improving the courses in Output 1. It covers the reasoning behind the decision on the courses to be revised/improved, the courses decided on, and the directionality of the courses: the reasoning and proposals behind the subjects and training methods included in the courses.

<u>Extension1 (Jan 2021-Dec 2021)</u>

- "Tax Advanced Course (TAC) 202111 Report" was prepared by the expert. The report gives observations on each session of the course and recommendations for future implementation.

<u>Activities 1-6 to 1-13</u>

1-6 Hold knowledge sharing sessions for practical component (e.g., Structured OJT)

1-7 Conduct training sessions for tax officers including sessions for specialized sectors

1-8 Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses

1-9 Revise training curriculum/syllabus. (Stage 2)

1-10 Develop course materials (textbooks and manuals) as per the revised curriculum (Stage 2)

1-11 Develop practical components of ITA trainings (e.g., case studies, attachment program) in collaboration with the Core Teams of Trainers

1-12 Implement the updated training courses (Stage 2)

1-13 Hold review meetings in accordance with PDCA cycle by each selected courses and reflect its feedback to the next implementation

<u>Stage 1 (October 2017 – October 2018)</u>

- The following knowledge sessions were conducted, and trainings shown in the table below were developed (curriculum and materials) with the collaboration of ITA lecturers, TRA officers, JICA experts and other external lecturers and were implemented and completed successfully. Those involved in the training were identified as the Core Team of trainers. By inviting industry experts and lecturers from operational departments of TRA, the practical components were strengthened.

Table 3 Implemented Trainings and Knowledge Sessions at Stage 1

SN	Sessions	Date	Participants	Topics
1	Knowledge sharing session for the Taxation on the Construction industry seminar	2018/6/2	11	1. Tax audit for the construction industry in Japan
2	Taxation on the Construction industry seminar	2018/6/8-2018/6/9	20	1. Business trend, related laws, operations of Construction industry (External lecturer) 2. Applying tax and tax audit (DRD officer) 3. Tax audit for the construction industry in Japan (JICA expert)
3	Knowledge Sharing session for the Taxation on Intellectual Property 1	2018/8/13	8	1. Basic Understanding of IP 2. Definition & Attribution of IP 3. Transaction of IP 4. Valuation of IP 5. Extension from Local taxation to international taxation 6. Case Studies
4	Taxation on Intellectual Property 1	2018/9/11-2018/9/13	15	1. Concept and related laws of Intellectual property (External lecturer) 2. Domestic taxation issues of Intellectual property (LTD officer and ITA lecturers) 3. International taxation issues of Intellectual property (JICA expert)
5	Taxation on the Extractives industry 1	2018/10/8-12	24	1. The Extractives business cycle, tax points / taxable events 2. Business model and Tanzania's policy framework, Tanzanian experience of taxation on Extractives industry, international taxation issues (ITA lecturer) 3. Tanzania's Taxation Regime for Extractives: The Key Updates (TID officer) 4. Tanzania's Extractive Industry: Issues and Prospects (External lecturer / ITA lecturer) 5. Global Developments in Extractive Industry Taxation and Opportunities for Tanzania (External lecturer)

■ Knowledge Sharing Sessions and Training sessions
(Construction: June 2018 / IP : August & September 2018)

■ Construction Seminar (8 & 9th June 2018)

DAY-1	MODULE
09:00-09:05	Opening Remarks
09:05-10:30	Construction Industry; Facts & Figures
10:30-11:00	Coffee Break
11:00-12:00	Construction; Structure, Organization & Key players
12:00-13:00	Construction; Inner workings part 1
13:00-14:00	Lunch
14:00-15:30	Construction; Inner workings part 2
15:30-16:00	Q&A
16:00-16:10	Recap
DAY-2	MODULE
08:30-09:30	Tax Risks, Revenue Recognition and VAT under Construction Sector
09:30-10:45	International Tax Audit and Examination of Permanent Establishments on Construction Sector
10:45-11:00	Health Break
11:00-12:00	Taxation of Construction Sector – Japan Perspective
12:00-13:00	Discussion
13:00-14:00	Lunch & Closure

Stage 2 (November 2018 – October 2019)

- From Stage 2, the project entered a stage to review and refine the implemented trainings in Stage 1, as well as developing, implementing the trainings for the newly selected areas, Tax Audit and Telecommunications industry. As it was done in Stage 1, the courses were implemented with the collaboration of ITA lecturers, TRA officers, JICA experts and other external lecturers who were re-identified as Core team of trainers.

- In Stage 2, more focus on the transfer of knowledge was paid to ensure the independency of lecture deliver capability of ITA / TRA.

[Evaluation meeting] (Activity 1-13)

- First Evaluation meeting

The first evaluation meeting was held on March 23rd, 2019. Discussion was held in reference to the "SUMMARY OF TRAINING EVALUATION REPORTS" created based on the evaluation report provided by the project team based on the questionnaire results of the 3 implemented courses in Stage 1 (Taxation on Construction industry seminar held in June 2018, Taxation on Intellectual Property 1 held in September 2018, and Taxation on Extractives sector 1 held in October 2018). Key points from the discussion as follows.

Table 4 First Evaluation meeting - Discussion summary

SN	Training	Key points from the discussion
1	Construction industry seminar	- Lack of time for organizing the course was raised by expert. - Expert observed during the training that TRA has personnel with high level of capacity to deliver a lecture and suggested more experienced staff from the departments shall be included. - Much feedback on the extension of time were made by the participants. At the same time, concerns were raised that if the course is too long such as 2-3 weeks the key personnel will not be released from the departments. In order to seek balance of keeping the interest of the participants and the operational perspective, it was suggested to keep the course to 5 days in principle. - The expert suggested the following. 1. To include tax audit as a separate subject during the course instead of incorporating it as part of each lecturers' topic. 2.To incorporate the knowledge shared in the Tax audit technique training, as well as VAT refund course held at the short course trainings at ITA. The interview techniques as well as the VAT fraud pattern shared in these trainings can be beneficial for anyone attending the training. - The counterparties commented that the industry expert's lecture was useful. As good coverage of the industry knowledge such as value chain and key players is important, it was suggested to continue to start off the course with this nature for the future.
2	Taxation on Intellectual Property 1	- Expert observed that the lecturer involved from LTD was useful and suggested to include more lectures from TRA operation and to have the LTD staff to continue the lecturer of local taxation on IP. - The gap between the TRA and ITA facilitator was pointed out in the report. The element that the operational staffs imparting knowledge to the ITA staffs is also important.

SN	Training	Key points from the discussion
		• The counterpart mentioned that the examples were too complicated and that cases should be handed out beforehand for better understanding.
		• Feedback on the knowledge sharing for IP was made that although it was useful the focus was rather on transfer pricing.
		• The counterpart mentioned that since IP is still a new area for TRA/ ITA, the legal provision is not sufficient and transfer pricing on IP hasn't been dealt with much. There is even a confusion in the definition of IP. Given this situation that it is still not clear how to tax this area, the counterpart strongly requested the involvement of international experts who are exposed and experienced in the area who has an overview on IP.
		• The expert commented it is important to know the current situation of Tanzania to deliver a useful lecture and suggested that the expert give lectures on the basic matters and then gradually advance the level accordingly.
		• The head of short courses was identified as the personnel in charge of keeping the materials of the training.
3	Taxation on Extractives sector 1	• Much feedback on the extension of time were made by the participants. A necessity to seek a balance of the budget and the practical relevance and competencies at TRA was raised.
		• The expert suggested to set the target level of the training.
		• The counterpart suggested to refine and rationalize the participants' nomination of target areas.
		• The counterpart mentioned that the practicality of the training and buy-in of TRA senior management is extremely important for the project to be successful.
		• A field trip or inviting experts was suggested as an idea.
		• It was suggested to distribute more real cases and when doing so to modify the case and keep the names anonymous.
		• Conducting the course more interactively and allocating the last day to discussion and summarizing was suggested.
		• Feedback was made that the approach taken for the Construction seminar shall be adopted; perspective of extractive industry was well covered but component of Accounting, Local taxation and international taxation perspective was lacking. Tax auditing and practical case shall be included as well.

Evaluation meeting 1, March 23rd, 2019

- Second Evaluation Meeting

The second evaluation meeting was held on 24th January 2020. The participants checked on the evaluation report provided by the project team based on the questionnaire results of the 3 implemented courses and acknowledged the results for the trainings held in 2019 (Taxation on Construction industry 1 held in August 2019, Tax Audit training 1 held in November 2019) The report suggested the following key feedbacks and key points on the future trainings were discussed as follows.

Table 5 Second Evaluation meeting - Discussion summary

SN	Training	Key feedbacks from report	Key points on the future training	Key takeaway from meeting with DRD (19th February 2020)
1	Construction industry seminar 1	• Duration of the course remained to be a challenge. • More case studies and practical experience should be included to enhance proper understanding and practical knowledge. • Lecture notes to be provided immediately at the end of each session if possible.	• The suggested feedback shall be considered in the next training. For the practical component, details shall be discussed once the key personnel at ITA is back. Later, the project coordinator, together with the ITA staff interviewed the requests from DRD to be incorporated in the next training (See column on the right). • The next training shall be held on the 1st or 2nd week of March 2020.	Lecturers will ensure points below will be covered in the content • During the accounting part, inputs on tax risks will be provided by lecturer • How to establish the correct value of equipment used for construction will be provided in the content • Issues on special relief shall be mentioned during the VAT issue's part • Declaration of subcontractors (Tax admin act section 44) shall be mentioned during the training. • Criteria on exemption and relief will be clarified • Withholding tax issues shall be covered. • Issues arising from customs shall be included. Requested coverage to Japanese expert as follows • How do you verify the value of assets? • How do you keep records of assets? • What are the tax implications on unit title buildings? It was agreed that the participant of the meeting would select and provide good cases to be included in the training.

SN	Training	Key feedbacks from report	Key points on the future training	Key takeaway from meeting with DRD (19th February 2020)
2	Tax Audit training 1	• Each participant to share their experiences at the time of training was suggested. • More coverage and time on practical aspect was suggested. • Extension of time was suggested. • Preparation for separate training module to for transfer pricing and international taxations, extractives industry i.e.: Mining, Oil and Gas was suggested. • Feedbacks were made for the improvement of the training setup.	• The suggested feedback shall be considered in the next training. → For the practical component, later, the project coordinator, together with the ITA staff interviewed the requests from DRD to be incorporated in the next training. (See column on the right). • 600-700 new staff recently joined; however, a comprehensive training was not conducted. The counterpart requested to increase the number of participants for these people to be included in the next training.	• Skills to be focused shall be, Analysis on issues / Risk profiling, Interview skills • Analysis on issues/ Risk profiling : Group work using case study will be included • Interview skills: Role play will be done with a model case. Scenario, Financial Reports and Organization chart on the subject company will be provided. Requested coverage to Japanese expert as follows • NTA's involvement in the law-making process • Japan's taxpayer's compliance: Compliance level, Percentage of Non-filers, how they measure the compliance level • Japan's experience in risk assessment: Tools and systems used shall be included.

[Proposal from JICA expert]

Based on the discussion of the first evaluation meeting the JICA expert submitted a proposal for the improvement of training and direction for the new trainings (Taxation on Telecommunication industry and Tax Audit training) to be implemented to the counterpart team on 5th April 2019 (See Table 5,6). The proposals were utilized as a guiding document for the improvement of trainings.

Table 6 Proposal from JICA Expert Based on the Feedback at Evaluation Meeting 1

Training content in Stage 1	Feedback at Evaluation meeting 1	Proposal of training improvement from Project Team
Construction Duration: 2 days Content: <table><tr><td>Day 1</td><td>Overview of industry (Construction)</td></tr><tr><td>Day 2</td><td>Local taxation / International taxation Tax audit in Japan on Construction industry</td></tr></table>	Duration is too short. ・ 2 days→5 days ・ The Accounting part and Tax audit part should be separated as a subject and focused on individually.	Duration: 5 days Proposed Content: <table><tr><td>Day 1</td><td>Overview of industry (Construction)</td></tr><tr><td>Day 2</td><td>Accounting (Construction)</td></tr><tr><td>Day 3</td><td>Local taxation</td></tr><tr><td>Day 4</td><td>International taxation</td></tr><tr><td>Day 5</td><td>Tax audit</td></tr></table> Inputs from JICA experts ・ International taxation ・ Tax audit
IP Duration: 3 days Content: <table><tr><td>Day 1</td><td>Overview of IP (Related laws etc.)</td></tr><tr><td>Day 2</td><td>Local taxation</td></tr><tr><td>Day 3</td><td>International taxation</td></tr></table>	As IP is still a new concept, expectations from the operational departments are particularly high. Thus C/Ps have addressed the necessity of the following points. ・ Introduction of taxation cases from developed countries provided by experts ・ To explore the adequate taxation methods adapted to the situation in Tanzania together with the experts based	Duration: 5 days Proposed Content: <table><tr><td>Day 1</td><td>Overview of IP (Related laws etc.)</td></tr><tr><td>Day 2</td><td>Accounting (IP)</td></tr><tr><td>Day 3</td><td>Local taxation</td></tr><tr><td>Day 4</td><td>International taxation 1</td></tr><tr><td>Day 5</td><td>International taxation 2</td></tr></table> Inputs from JICA experts [International taxation] ・ Preparation of the

Training content in Stage 1	Feedback at Evaluation meeting 1	Proposal of training improvement from Project Team
	on the introduced cases. · Conduct above through collaborative teaching & learning and ensure a deeper understanding on the topic step by step. · Simplifying the case studies for making it easier to understand. JICA expert addressed that the expert in charge of the training will need an understanding on the current taxation situation of TRA regarding IP.	introduction of cases on IP · Research / Interview on the current taxation situation of TRA · Providing lectures at training
Extractives Industry Duration: 5 days Content: 	Day 1	Overview of industry (Extractives)
Day 2	Tanzania' policy framework
Day 3	Local taxation issues
Day 4	International taxation issues
Day 5	Panel Discussion		How can we meet the request on increasing the number of training days? (5 days→10 days) · Split opinions on having accounting as a focused individual subject and to question the effectiveness of doing so. · Clarifying the training target (ex. Unexperienced tax auditors) · Learning based on actual taxation cases	Duration: 5 days Participant target : Staff who have little tax audit experience in the Extractives industry Proposed Content: Same as Stage 1 | Day 1	Overview of industry (Extractives)
Day 2	Tanzania' policy framework
Day 3	Local taxation issues
Day 4	International taxation issues
Day 5	Panel Discussion	

Table 7 Proposal from JICA Expert Based on the Feedback at Evaluation Meeting 2

Candidate Subjects	Direction to be taken based on feedback after the evaluation of trainings conducted in Stage 1& Points to be taken into consideration
Telecommunication	Understanding the current taxation situation is crucial. Inputs from JICA experts • Research / Interview on the current taxation situation of TRA • Proposal of subject content development • Lectures on International taxation
Tax Advanced Course (TAC)	To add subject focused on tax audit to TAC (3-5 days) Proposed Content: To be discussed on the appropriate days required to cover the 5 contents below. <table><tr><td>1</td><td>Legal basis of tax audit</td></tr><tr><td>2</td><td>Tax audit process</td></tr><tr><td>3</td><td>Interview techniques</td></tr><tr><td>4</td><td>Case study on tax issues</td></tr><tr><td>5</td><td>Case study on tax audit</td></tr></table> Inputs from JICA experts • Research / Interview on the current taxation situation of TRA • Proposal of subject content development • Providing lectures at training (limited to examples from Japan)

• Third Evaluation meeting

The third evaluation meeting was held on 2nd November 2021, although there was a delay from the original timeline. The participants checked on the evaluation report provided by the project team based on the questionnaire results of the 3 implemented courses and acknowledged the results for the trainings held in 2020 and 2021 (IP & Telecom training held in October 2020, Taxation on Telecommunication Industry 2 held in June 2021, Taxation on the Extractives industry 3 held in July 20213). Key points from the discussion as follows.

Table 8 Third Evaluation meeting - Discussion summary

SN	Training	Key points from the discussion
1	IP & Telecom training 1	• Overall feedback is positive with few points of improvement to be made as per the report. Noticeable comment in particular is the suggestion to separate IP and Telecom training which should be taken into consideration. • Generally, the views of the participants are positive the minority voices must not be ignored, and we must figure out how we can improve. • It is important to keeping improving on including more on the practical issues & cases. • Some of the points are due to the budget constraints, such as separating the topic, inviting more people from upcountry and allocating more time. We should take this into account at the planning stage regarding the budget. At the same time, the trainings are currently supported by JICA however for continuous implementation, TRA may need to seek ways in regard to financing the trainings.
2	Taxation on Telecommunication Industry 2	• Overall feedback is positive, with some points of improvement. It is true that some of the topics were rushing so we could be finalized within the given time, we shall look into extending the time. • Comments are very useful. Practical cases should be added more in the courses so the participants can simulate the cases in the field. → Many real cases were shared from LTD and DRD during the training and participants were happy to also have officers from the field. We shall keep improving further. • There were comments to separate IP & Telecom, but it is also useful to include it in the Telecom training as the sector touches many issues on IP. • We shall make sure to improve on the materials distribution. Especially the facilitators to share prior or during the training
3	Taxation on the Extractives industry 3	• Overall feedback is positive, with some points of improvement. • It is very important to improve the network environment as there was a network failure.

Based on the feedbacks from the first evaluation meeting, the proposal from JICA expert, together with other day to day consultation meetings, improvements were made to the implemented course in Stage 1 and training courses on Telecommunication and Tax Audit were

newly developed, implemented and completed successfully as shown below (Table 9). Training SN6 to SN 8 in the table below were conducted during the extension period. Prior to conducting the trainings, knowledge sharing sessions were also conducted as necessary.

Table 9 Implemented Courses at Stage 2

SN	Sessions	Date	Participants	Topics
1	Taxation on the Construction industry 1	2019/8/19-2019/8/23	28	1. Business trend, Industry organization related laws, operations of Construction industry (Industry expert) 2. Accounting for Construction (ITA lecturer) 3. Determination of income including deduction (DRD staff) 4. VAT issues including exemptions (DRD staff) 5. Permanent establishment (DRD staff) 6. Transfer Pricing basics (ITA lecturer seconded to LTD) 7. Permanent establishment issues in Japan (JICA expert)
2	Taxation on the Extractives industry 2	2019/9/9-2019/9/20	24	1. Managing Extractives-Policies, Law and Administration (ITA lecturer) 2. Industry Cycle/Value Chain and Tax Points (JICA expert) 3. Economic Rents and Extractives Taxation (JICA expert) 4. Extractive Industry Fiscal Models: PSCs, Concessions (JICA expert) 5. Extractive Industry Fiscal Models: Concessions (ITA lecturer) 6. Practical Issues in Tanzania, PSAs, MDAs (ITA lecturer, JICA expert) 7. International Taxation Issues (JICA expert) 8. Tax Treaty issues-with a focused discussion of PE considerations (JICA expert) 9. Transfer Pricing Issues for Extractives (JICA expert) 10. Case Discussions
3	Tax Audit training 1	2019/11/4-2019/11/8	21	1. Case Selection (Local expert-ex TRA) 2. Audit techniques in tax audit execution Corporations (Local expert-ex TRA, LTD staff) 3. Physical Verification /Audit report writing (, LTD staff) Local expert-ex TRA 4. Case discussion (Local expert-ex TRA, LTD staff)

SN	Sessions	Date	Participants	Topics
				5. Audit Report Writing (Local expert-ex TRA, LTD staff)
				6. Audit planning / Review for tax return filed (manual and automated) (Local expert-ex TRA, LTD staff)
				7. Tax audit in Japan (JICA expert)
4	Taxation on the Construction industry 2	2020/3/2-2020/3/6	24	1. Business trend, Industry organization related laws, operations of Construction industry (Industry expert) 2. Accounting for Construction (ITA lecturer) 3. Determination of income including deduction (DRD staff) 4. VAT issues including exemptions, reliefs (DRD staff) 5. Case studies (DRD staff) 6. Permanent Establishment issues and Tax Risks, Case studies (ITA lecturer seconded to LTD) 7. Transfer Pricing basics, Case studies (ITA lecturer seconded to LTD)
5	Tax Audit training 2	2020/3/9-2020/3/13	22	1. Case Selection (Local expert-ex TRA) 2. Preparation & Planning for Audit (Local expert-ex TRA) 3. Introduction to Audit (LTD staff) 4. Tax Audit Process (LTD staff) 5. Conducting Tax Audit (APTRA) Audit Procedure, Mining Audit (LTD staff) 6. Case discussion – Risk profiling (LTD staff) 7. Roleplay – Interview techniques (ITA lecturer, LTD staff) 8. Tax audit in Japan (JICA expert)
6	IP & Taxation on Telecommunication Industry 1	2020/10/5-2020/10/16	33	1. Telecom Industry and relevant taxable (External lecturer) 2. Industry insight (Industry expert, External lecturer) 3. Case Studies (ITA lecturer, LTD staff, External lecturer) 4. Taxation issues at different stages of Telecom project lifecycle (External lecturer) 5. Telecom Industry and Audit (External lecturer) 6. Intangible Property, IP and Tax Treaties, Transfer Pricing (External lecturer) 7. IP and Capital Gains Pricing (External lecturer)

SN	Sessions	Date	Participants	Topics
7	Taxation on Telecommunication Industry 2	2021/6/5-2021/6/11	21	1. Telecom Industry – overview of taxation and audit considerations (ITA lecturer, External lecturer) 2. Industry insight (Industry expert, External lecturer, LTD staff) 3. Regulatory Framework and Taxation issues at licensing stage (External lecturer, LTD staff) 4. Taxation issues - Development phase, Maturity phase (External lecturer, LTD staff) 5. Illustrative examples of cross-border tax planning strategies (External lecturer, LTD staff) 6. Intangibles – definition & identification, Transfer pricing, DEMPE functions, al and identification considerations (External lecturer, LTD staff) 7. Relevant guidance on Intangibles in Tanzania (External lecturer, LTD staff) 8. Case studies
8	Taxation on the Extractives industry 3	2021/7/12-2021/7/24	17	1. Managing Extractives: Nature of Business and Policy Considerations (ITA lecturer) 2. Industry Cycle/Value Chain and Tax Points (JICA expert) 3. Extractive Industry Fiscal Models: PSAs, Concessions (JICA expert) 4. General Legal Basis and Recent Developments in Tanzania (ITA lecturer, LTD staff) 5. Fiscal regimes for extractives: the instruments and principles (JICA expert) 6. Review of Tanzania's legal regime including MDAs and PSAs in taxation for the industry (ITA lecturer, LTD staff) 7. Mining, Oil & Gas contracting (JICA expert) 8. Farm in farm out, Taxing Service Providers contracting (JICA expert) 9. International Taxation Issues in Extractives, Tax Treaty issues-with a

SN	Sessions	Date	Participants	Topics
				focused discussion of PE consideration (ITA lecturer) 10. Transfer Pricing Issues for Extractives (ITA lecturer, JICA expert) 11. VAT Issues in Extractives (JICA expert) 12. Tax Audit and Investigation Issues in Extractives: Global & Local context (LTD staff, JICA expert) 13. Discussions/Reflections 14. Case Discussions 15. Seminar
9	Tax Advanced Course	2021/11/1 – 2021/ 11/19	20	1. Advanced Tax Audit (ITA lecturer) 2. Advanced VAT Law (ITA lecturer) 3. Financial controlling for Taxation (ITA lecturer) 4. Tax Investigation (ITA lecturer) 5. International Taxation (ITA lecturer) 6. Dispute Resolution (ITA lecturer) 7. Comuputerized Accounting in Tax Audit (ITA lecturer) 8. International Taxation (ITA lecturer) 9. Advanced Income Tax (ITA lecturer) 10. Case Studies (ITA lecturer)

■ Tax Audit training 1

Material prepared by industry expert (excerpt)

■ Taxation on the Construction industry 2

Case study prepared by TRA lecturer (LTD operational staff)(excerpt)

■ Tax Audit training 2

Role play scenario used during training (excerpt)

■ IP & Taxation on Telecommunication Industry 1

Material prepared by industry expert (excerpt)

Taxation on Telecommunication Industry 2 / Taxation on the Extractives industry 3

1-14(E)Conducting Level 3 evaluation for past trainings supported under the Project between 2018 to 2020

- Separate questionnaires were prepared for both the participants and its supervisors of the training conducted between 2018 to 2020 in July 2021.
- The questionnaire to the participants were sent and collected in August 2021 and that for the supervisors were sent and collected from August to October 2021.
- The results are analyzed and summarized in the report attached hereto.

Overview of Level 3 Evaluation
(1) Purpose-General evaluation of conducted trainings between 2018 to 2020 with attainable indicators on skills improvement.
(2) Target- Participants of the trainings conducted from 2018 to 2020 and its current supervisors Total number of targeted participants: 108 (83 answered 77% response rate) Total number of targeted supervisors: 69 (32 answered 46% response rate)
(3) Schedule · Questionnaire to participants: August 2021 · Questionnaire to current supervisors: September - October 2021
(4) Summary   The observations of this survey and comments given show that the overall satisfaction rate of the training is high both from the participants and supervisors with some points to be considered for further improvement. In terms of filling the skills gap, among the 97% of participants' who answered that the training met their expectations (14% Thoroughly met, 61% Met at large extent, 22% met to some extent) to more than a certain extent, 48% gave reasons for this suggesting that the training helped the improvement of knowledge / competence on the area of identified skill .As for the supervisors, all responded that the training was useful to fill the training participants' skill gap on the training topic to more than a certain extent.

(Excerpt from Participants' result)

Q4c. Please rate at which extent the training has addressed your training needs. Please tick one of the options below:

The majority (97%) answered that the training met their expectations to more than a certain extent.

Reasons for why the training ADDRESSED the training needs (78%) were categorized in the following.

· The training helped the improvement of knowledge / competence on the area of identified skill gap (48%)
· The training helped the improvement of knowledge / competence in general (13%)
· The training mode ensured practicality and applicable knowledge / skills were obtained. (15%)
· The trainers were helpful (2%)

Reasons for why the training DID NOT ADDRESSED the training needs (13%) were categorized in the following.

· Lack of Time (1%)
· Lack of Practicality (7%)
· Unclear explanation (1%)
· Unrelated to current job (4%)

*Result included 9% of Invalid answers.

Q7a. Please rate to which extent the knowledge and skills you obtained in the training has been useful and applicable to your work.

The majority (93%) answered that the training was either "Very useful" or "Useful" to their work.

Q8a. Have you been able to apply the knowledge and skills attained from the participation in the training course?

Yes 64
No 19

(Excerpt from Supervisors' result)

Q2. Were you satisfied with the participant's level of newly acquired skills from the training?

The majority (97%) answered that they were satisfied to more than a certain extent with the participant's level of newly acquired skills from the training
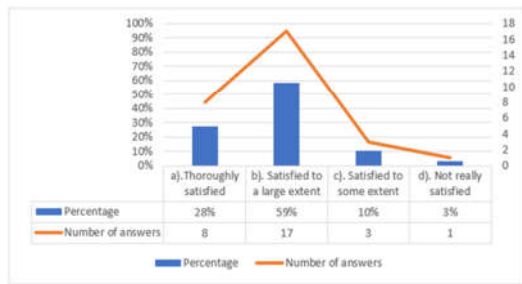
Q5. Was the training useful to fill the training participants' skill gap on the training topic?

c). Agree to some extent, 10% (3)
a). Highly agree, 41% (12)
b). Agree to a large extent, 48% (14)
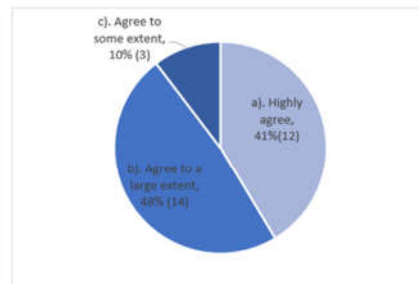
1-15(E) Identification of ITA trainings under the career framework

- The "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE" has identified the necessary training according to the job title and duties of the staff and propose the attendance of designated courses to be a requisite for career progression. This document has been approved by the CG as of 28th July 2021.

- After the approval of competency framework report of Output 3, the "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE" will be cross-checked. As the TRA SOS mentioned in the above proposal still needs to be updated with the competency framework document, the implementation of the proposal will be decided hand in hand together with how this updated SOS will be treated.

Summary of "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE" (SOS)

-Background and Scope

(1) Background

The TRA SOS 2019, stipulates that custom and tax professionals must undergo professional training before being promoted. As the TRA relies on the ITA for its staff training and development, the TRA recognized a need to have the ITA training programs aligned to its SOS for purpose of facilitating systematic career progression of its staff members. To develop a proposal for this alignment, an assignment to capture the key qualification requirements for different job grades at TRA's operational departments and establishing the existing/potential linkages with ITA's existing/prospective training programs was conducted.

(2) Methodology of assignment

The assignment was carried out based on multiple methods including comparative research, bench marking for best practices, data collection, analysis of records and documentation, and interviews with key stakeholders.

(3) Existing TRA training system

Currently trainings offered at TRA can be categorized as shown in the figure below.
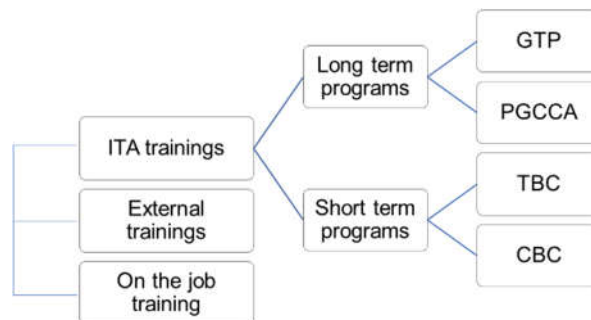
GTP (Graduate Training Program)
PGCCA (Post Graduate Certificate in Customs Administration)
TBC (Taxation Basic Course) CBC (Custom Basic Course)

(4) Proposed alignment of ITA Training Programs with Scheme of Service

The review of the documents (Skills Gap Analysis Report, Draft Situational Analysis Report and SOS) brought to light of the necessity of setting minimum qualifications required for both at entry and in-service level. In addition to a minimum duration the staff members must work in a certain position, there should be specific training programs that staff members need to undertake before being promoted. To have a streamlined process that ensures attainment of the required qualifications, training programs which should be aligned with the SOS for Tax Managements Assistants, Tax Managements Officers and Custom Assistants are presented in the proposal, below figure shows the one for Tax Managements Officers.

Figure 2: Career Ladder for Tax Management Officer

PTMO I

PTMO II

PTMOIII
TAC

STMO
TIC

TMO I
TGTP

TMO II
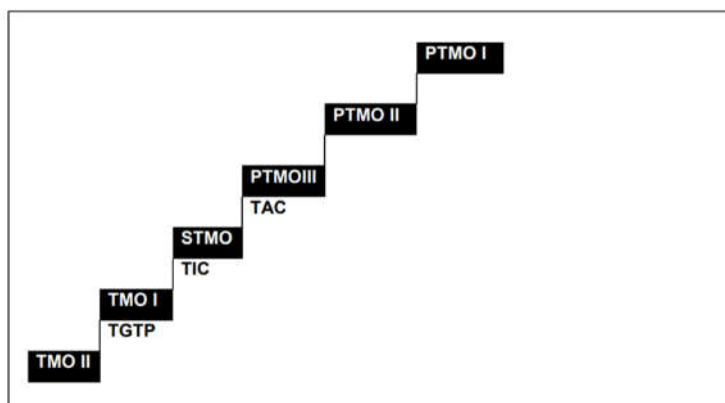
PTMO   Principal Tax Management Officer
STMO   Senior Tax Management Officer
TMO   Tax Management Officer
TIC   Taxation Intermediation Course
TAC   Taxation Advanced Course

The details of taxation programs designated for Tax Managements Assistants, Tax Managements Officers and Custom Assistants are also presented in the proposal in Appendix B, below is the excerpt for Tax Managements Officers.

Job grade		List of Programmes	Programme Description	Identified Gap	Nature of The Course Long Term/ Short Term
From	To (alignment of programme to SoS)				
Tax Management Officer I	Senior Tax Management Officer	Taxation Intermediate Course (TIC)	Tax management Officers learn their duties and responsibilities as public employees and acquire knowledge and skills necessary for efficient work.	The course curriculum needs to be developed	Short term
Senior Tax Management Officer	Principal Management Officer III	Taxation Advanced Course (TAC)	Experienced tax officials acquire practical knowledge and skills of taxation work.	The course curriculum needs to be reviewed	Short term
Principal Management Officer III	Principal Management Officer II	Short course designated for Principal Tax Officers		None	Short term
Principal Management Officer II	Principal Management Officer I	Short course designated for Principal Tax Officers		None	Short term
Principal Management Officer I		Short course designated for Principal Tax Officers		None	Short term

(5) Summary and Recommendation

a) In order to align ITA programs with schemes of services, the study recommends the TRA management to implement prerequisite program for staff career progression in operation departments as follows.

- Introduce Tax Basic, Intermediate and Advanced Courses as prerequisite for Tax Management Assistant's career progression.
- Introduce Tax GTP, Taxation Intermediate Course and Advanced Courses as prerequisite for Tax Management Officer's career progression.
- Introduce Customs Basic, Intermediate and Advanced Courses as prerequisite for Customs Assistant's career progression.

> • Introduce Customs GTP, Intermediate and Advanced Courses for Customs Officer's career progression.
>
> b) Restructuring of GTP curriculum to align it with best practice from other revenue administrations where field practical is given more weight.

1-16 (E)   Development of curriculum of the ITA trainings under the career framework

- This activity is conducted based on the results of competency profiling under Output 3,which was completed just few days before the project ended. Since the number of training courses is large, first a revised curriculum reflecting the competencies to the currently updated TAC created during the project period will be created as a sample. ITA will work on the other courses after the project period based on the sample curriculum.

1-17 (E)   Implementation support of trainings under the career framework

- As part of "1-16   Development of curriculum of the ITA trainings under the career framework ", it was decided through consultation meetings that a model curriculum for Tax Advanced Course (TAC) would be developed.
- A workshop was held to refine the curriculum and the updated TAC was conducted from 1-19th November. The update reflected the observations from the previously conducted TAC.
- Updates on the element to align with the competency framework from Output 3 will be reflected after the project period.

1-18 (E)   Monitoring & Evaluation of activities

- This activity was added after the extension of the project was decided and indicates the monitoring & evaluation of the ITA trainings conducted under the career development framework. As the premise of this activity is the submission and approval of the updated SOS by at least the TRA management, due to the delay in timeline for this, the project was not able to conduct the activity "1-18 Monitoring & Evaluation of activities".
- Regarding the training courses which were conducted during the project the project has held evaluation meetings according to activity 1-13 periodically and conducted Level 3 evaluation according to the activity 1-14. The results are summarized in the report attached hereto.

2.1.3.2 Output 2

<u>Overview</u>

In order to appropriately respond to the mass retirement of senior employees scheduled around 2020, and to maintain and further strengthen organizational capabilities of the TRA, Human Resources and Administrative Department (HRAD) launched the Coaching and Mentoring (C&M) Program in FY 2017 and has been implementing activities to upskill young employees by senior officers.

Under the status of affairs, ultimate goal of the Output 2 of the Project was to firstly put the C&M program on track and to establish the solid foundation of human resource development activities through the program under the TRA. To this end, the Project has provided a various support to the activities related to the establishment of an implementation framework of the C&M Program, as well as the implementation and management of the program.

Following the image of the implementation flow of the C&M program shown in the figure 7 below that was developed by the Project in consultation with the WG members of the HRAD, project activities as to Output 2 have been implemented during the project period.
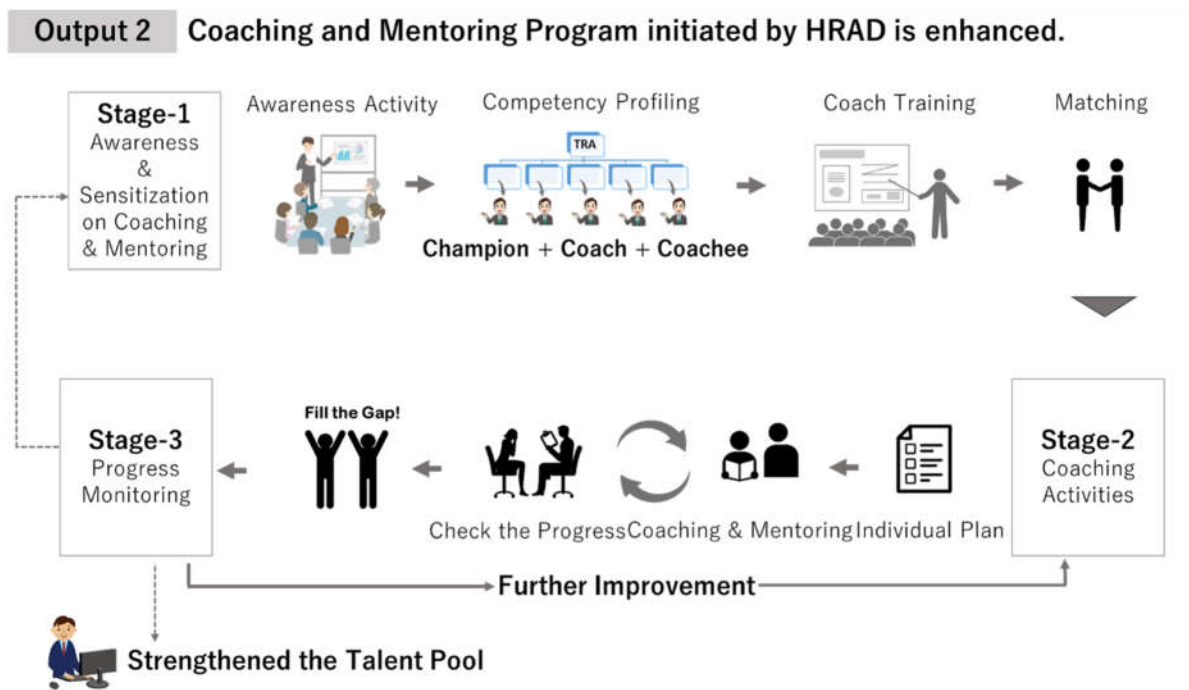
Figure 7 C&M Program Flow

<u>**Record of Activities**</u>

2-1 Set up working group

- In addition to the two HR core officers, HRAD appointed two more officers as the project working group for Output 2 as of 13 July 2018 in the written form sent to JICA Tanzania Office.

2-2 Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)

- Confirmed implementation in Dar es salaam Offices and 12 upcountry regions as pilot.

2-3 Develop implementation framework for the Coaching and Mentoring Program

- Implementation framework for 2018/2019 was developed in cooperation with CP officers of HRAD by July 2018.

2-4 Develop coaching and mentoring guiding materials

Stage1 (Oct 2017-Oct 2018)

- The Guideline to Coaching and Mentoring Program set forth by HRAD in 2017, WG members in cooperation with project expert developed the draft of guiding material for Coaching and Mentoring Activities as supplemental document for the said program during the Training in Japan held in May 2018. It is used in in coaching awareness sessions.
- The format of "Personal Development Plan" (PDP) was designed by the WG in cooperation with the project expert during the Trainers of Training held in August 2018. And WG members collected opinions on the drafted PDP for further improvement during the training for champions held in September 2018.

Stage2 (Nov 2018- Dec 2020):

- Upon the request from HRAD, the expert developed referential material describing the relationship between OJT and Coaching and shared with WG members in December 2018
- The PDP format was finalized in Marchand the sample format of "PDP" was also created by the WG members in August 2019. It is currently distributed and utilized in the piloted regions/area.
- FQA were summarized into a written form based on the results of discussion during the trainings for coaches held between March and April 2019 (it was shared with Champions and Coaches during the trainings conducted in 2020 and 2021).

Before: August 2018   After: March 2019

Photo: Brain-storming Workshop for developing evaluation format
(September 2019)

Extension (Jan 2021-Dec 2021)

- After several discussion and exchanging opinions among stakeholders such as champions, coaches and coachees, WG members reached to the consensus that there is no need for the PDP to be modified.

2-5 Conduct workshops for target groups to develop coaching and mentoring skills

Stage1 (Oct 2017-Oct 2018)

- Skill training for 14 TRA officers was conducted in Japan in May 2018.
- Organized the first brainstorming workshop in July 2018 with participation of HR officers from HRAD and stakeholders of ITA.
- Training for prospective facilitators was held on 31 August 2018 with participation of thirteen (13) officials from HQs and ITA (TOT)
- Training for Champions was also held on 11 September 2018 for four (4) days with participation of thirty-seven (37) officials from twelve (12) piloted upcountry regions and HQs.

■ Training of Trainers: TOT (August, 2018)
  Total 13 participants (HR (9), ITA (4))

08:30-10:30	10:30-11:00	11:00-12:30	12:30-13:30	13:30-15:00	15:00-15:15	15:15-17:00
Background and Updates on C&M Program Program roadmap -*Ms. Pendo (HRAD)*	Break	*Basic Understanding on Coaching Ms. Nakamura (JICA Project)*	Lunch Break	*Delivery Techniques Professor Jairo (ITA)*	Break	Coaching and Mentoring Tools Ms. Pendo/ Ms. Nakamura

(left & middle: groupwork session and lecture from Prof. Jairo on Delivery Techniques)

Training for Champions
(August, 2018)
@Morogoro

Stage2 (Nov 2018- Dec 2020)

- With support by the basket fund, HRAD conducted training for 205 coaches from March to April 2019 (The project expert facilitated one session during the training held in March 2019).

- Project expert provided additional comments on the PDP format and proposed revised PDP format in December 2018 and the format was revised before the 1st training course for coaches held in March 2019.

- Skill training for 14 WG group members including selected HR officer and ITA facilitators was held in Japan in July 2019 for six (6) days.

- Japanese expert provided technical input in awareness sessions held in August 2019 to Champions and Coaches before launching C&M activities at their workplace,

- Japanese expert provided the WG members with technical input regarding interview skills using coaching skills while the Survey team carried out the 1st M&E survey in February 2020. In September 2020, 2nd training for champion was conducted for 5 days in Dodoma. A total of 44 champions attended. During the 2nd quarter of 2020 (October-December), HRAD conducted competency profiling survey for prospective coach and coachee and made appointment by the end of December 2020.

Extension (Jan 2021-Dec 2021)

- Between January to March, HRAD conducted data cleaning for coach and coachee in accordance with staff transfer and set the training target for coach training by March 2021.

- Between April and May 2021, 2nd Training for coaches was conducted in Morogoro for 408 coaches out of 485 appointed coaches.

Training for Coaches (Apr.-May. 2021)

- Activity was delayed due to the following reasons such as cleaning data on appointed coaches took time, and budget disbursement from Japan had delayed.

2-6 Facilitate coaching and mentoring activities in designated offices/regions
Stage 1 (Oct 2017-Oct 2018)
- No particular activity was implemented.

Although PDP development and implementation of coaching sessions were supposed to be done after September 2018, training for coaches had been postponed due to late disbursement of the fund from Basket Fund. With regard to the basket fund issues, project team monitored the administrative procedure on Basket Fund in close communication with HRAD counterpart. At the same time, the team together with JICA Tanzania office discussed with officers of HRAD and expert team proposed countermeasures in case that the Basket Fund is not disbursed the fund necessary for the training for coaches in FY2019.)

Stage 2 (Nov 2018- Dec 2020)
- Stakeholder interviews were conducted by project expert during March, June 2019 at tax offices.

- Project expert carried out interviews to some of the WG members such as the recruitment unit and performance evaluation unit in August 2019 to study and update current situation regarding monitoring and evaluation under TRA.
- WG members together with project expert conducted brainstorming workshop to identify indicators and methodologies for future Monitoring & Evaluation (M&E) and drafted M&E survey formats for coach (1 kind) and coachee (2kinds) in September 2019. M&E survey formats were finalized in January 2020.
- Between March and June 2020, online M&E survey formats were drafted based on existing formats in cooperation with WG members.
- The tools (online formats) were submitted by the Project to HRAD in July 2020 for approval and approved by DHRA in August 2020.

Extension (Jan 2021-Dec 2021)
- HRAD has been conducting follow ups on PDP development via champions.

2-7 Review and monitor the coaching/mentoring activities
Stage 1 (Oct 2017-Oct 2018):
No particular activity was implemented.

Stage 2 (Nov 2018-Dec 2020)
- Stakeholder interviews were conducted by project expert during March, June 2019 at tax offices.
- Project expert carried out interviews to some of the WG members such as the recruitment unit and performance evaluation unit in August 2019 to study and update current situation regarding monitoring and evaluation under TRA.
- 1st M&E survey was conducted in February 2020 by Japanese expert in cooperation with WG members at totally 15 up-country regions and area: five (5) piloted regions, namely Kilimanjaro, Iringa, Mbeya, Zanzibar, and Kibaha.
- 2nd M&E survey was conducted online in August 2020 targeting 6 up-country regions and DSM, namely Arusha, Kagera, Mara, Morogoro, Shinyanga, Tanga for the 2nd survey.

M&E Survey in Kilimanjaro, Iringa, Mbeya, Znazibar, and Kibaha

M&E Survey Report (April 2020)

Extension (Jan 2021-Dec 2021)

- HRAD has been conducting follow ups on PDP development as well as cleaning coach and coachee mapping data continuously especially when the staff transfer occurs.

- To conduct 2nd online M&E survey, Japanese team and WG members worked closely to formulate the questionnaire forms for the coach and the coachee as attached hereto.

- With official approval of the DHRA in November 2021, the project team conducted 2nd online survey for the coach and coachee in the pilot regions and offices between November and December 2021.

- For this survey, the HRAD sent the survey link to a total of 205 coaches and 445 coachees.

- Out of the targeted numbers, 161 coaches (79%) and 237 coachees responded to the questionnaire.
- Outline of the 2nd online survey is shown below.

Online Survey Form

Survey Summary for the Coach

Survey Summary for the Coachee

M&E Survey Coverage (2020-2021)

2-8 Summarize lessons learned drawn from Coaching and Mentoring activities (semi-annually).

Stage 1 (Oct 2017- Oct 2018):

- No particular activity was implemented.

Stage 2 (Nov 2018- Dec 2020)

- The ideas of "Case Files" in which information of good practice was put into the written form by the expert and shared with CP for their comments in December 2018.
- The project team created 1st M&E survey report and shared it with TRA in April 2020.
- Online M&E survey report was created by Japanese team and shared with TRA in October 2020.
- Findings from M&E surveys were summarized and shared with champions and appointed coaches as well as being used to improve champions course contents.

Extension (Jan 2021-Dec 2021)

- Prior to the training for coaches (Apr-May 2021), consultation meeting was held between main CP and Japanese team between January and March 2021 at the time of project regular meeting.
- Japanese expert created 1) summarized of information on good practice and lessons learnt and coaching essence into PPT materials, 2) shared it with WG members for their information before the Training for Coaches held in April to May 2021.

Case Files (Sample)

Lessons learnt was summarized in the PPT slide and shared with WG members in December 2021.

Lessons learnt collected from the 2nd online survey

- Based on findings from the online survey, "Case files" with good practices were updated between January and February 2022.

2-9 Reflect findings from monitoring activities into the future implementation plan

Stage1 (Oct 2017-Oct 2018)

- No particular activity was implemented.

Stage 2 (Nov 2018- Dec 2020)

- Findings from regular monitoring have been reflected into implementation of C&M activities from time to time.
- After the 2nd M&E survey was conducted, knowledge sharing WS with champions was held in September 2020 during the Champion training and exchange opinions for future improvement.

Extension (Jan 2021-Feb 2022)

- Findings from regular monitoring as well as field-visit and online survey conducted between February and August 2020 were shared with champions and appointed coaches during the training for champions and coaches held in September 2020 and April to May 2021.

- In January 2022, WG members and project expert shared the feedback from 2nd online survey conducted in November 2021 as well as the latest awareness session conducted in December 2021 by the HRAD and had brainstorming session as to the future implementation of the C&M program. The summary is listed under the 2-10 activity record below.

2-10 Improve implementation framework for the Coaching and Mentoring Program

Stage 1 (Oct 2017-Oct 2018):

- No particular activity was implemented.

Stage2 (Oct 2017-Oct 2018)

- Recommendations have been obtained during the M&E survey conducted in February and August 2020 and thereafter Japanese expert provided feedback to HRAD. For improvement of the program, stakeholder meeting was held during the Champion training held in September 2020.

- HRAD also presented recommendations for the future C&M program in its annual report for 2020. Outline of the recommendations are shown in the figure below.

Recommendation made by HRAD

Automation of performance evaluation: recommendation to utilize ARUTI system for performance evaluation in respect to coaching

Coaching training to TRA mandatory course: Recommendation to make the training for coaches as one of the TRA's mandatory courses.

Widen the training target : Coachees should be included as the training target besides coaches.

Revision of the PDP form : To make it simplified and to make it more user-friendly

Extension (Jan 2021-Deb 2022)

- Perception on the C&M Program was collected from training participants of "Training for Coaches" held in Apr and May 2021.

- Project expert compiled HR evaluation mechanism into PPT and shared it with the team members (JP only) in March 2021,

- Comparative analysis on competency profiling for C&M program conducted between 2018 and 2020 was done by the project expert and was shared with WG members in March 2021.

- WG together with Japanese expert reviewed Training Timetable due to budget constraints: Shorten the training duration from 5 days to 3 days by focusing on areas reported to have more challenges including PDP development.

- [HRAD own Initiatives] Increased the training venue to two places to accommodate two sessions at a time. WG members compiled the training report and recommendation for the way forward and submitted to the DHRA.

- WG members and project expert had brainstorming session in mid-January 2022 as to a way forward to accommodate findings and recommendations from 2nd online survey (2021) into practice and the improvement of the program. The summary is shown in the table below:

Table 10 Solutions for Identified Areas of Improvement of the C&M Program

| Challenges | Improvement | | Solutions |
	Activity	Framework	
1. Take significant time for the competency profiling process		✓	Change the tool format: [before] peer review from coachee candidate and direct supervisor [now] review/evaluation of the direct supervisor
2. Limited opportunity for the awareness sessions		✓	Enhancing Awareness: Quarterly Conducts by Champions
3. Take significant time for mapping/re-mapping (i.e., Staff Transfer)		✓	Change the administration process in nomination: Cascade the responsibility: issue the appointment letter from DHRA to the RMs. [Current Process] RM -> HRAD -> DHRA Approval-> HRAD approval letter (AL) [Modified Process] RM -> HRAD -> DHRA Approval -> HRAD notification -> AL by RMs
	✓		Instruct Regional Managers to update changes in coaching pairs in the monthly report; Submitted data will be kept bot at the HRAD and at the Regional Managers office.
4. Difficulty in monitoring and updating the activity status		✓	Determine the monitoring period (idea as of Feb 2022: monitoring term will be 1 year after PDP development) Develop/establish one more system module for C&M activity in the ARUTI system
5. Unclear definition of Talent Pool		✓	Need to set the definition on Talent Pool. Idea as of Feb 2022, Officers/coachees who addressed all their designated

Challenges	Improvement		Solutions
	Activity	Framework	
			weaknesses through the coaching activities will be store in the Talent Pool as talented person/expert.
6. Lack of Coach at the workplace	✓		For small offices with limited number of staff, RM will be supporting coachee as a coach and HRAD/TRA will assist their implementation.
6. Lack of Coach at the workplace	✓		For small offices with limited number of staff, RM will be supporting coachee as a coach and HRAD/TRA will assist their implementation.
7. Misconception on the coaching process		✓	Enhancing Awareness: Quarterly Conducts by Champions
	✓		Enhancing Awareness through annual meeting i.e., Manager's Meeting, Leadership Training etc.
8.Workplace Culture	✓		Enhancing Awareness: Stress the importance of coaching explaining the coaching framework not only the nomination, mapping, PDP development, and implementation, but also the M&E which will then affect the performance evaluation of the relevant officers.
9. Unsatisfactory Management Support	✓		Enhancing Awareness through annual meetings. Increase opportunity to share the "Good Practice" utilizing Case files developed during the Project.
10. Communication gap b/w Champions and Coaching Pairs		✓	Change the administration process in nomination (same as 1. above)
11. Time Constraints	✓		HRAD: Encourage setting the implementation of coaching time during the first half of the month (1-15), HRAD: Advise to arrange the paired coach and coaches in the same working shift.
12. Scarce of understanding and skills in the specific area	✓		HRAD: addressed importance of PDP development through awareness sessions.

- The modification above as to the competency profiling tool had already made and put in place from awareness session started in December 2021.
- Based on the results of the discussion, the "Guideline to the Coaching Program" was revised and is to be submitted to the DHRA and senior management as of February 2022.

- [HRAD own Initiatives] HRAD has been exploring the possibility of utilizing and/or introducing one module into the existing HR system called "ARUTI" to make the Coaching nomination process and tracking the progress of PDP development being implemented in more efficient way in future.
- Japanese expert presented and proposed a countermeasure for the monitoring term on coaching at the workplace based on the financial year cycle as follows:
- By the end of the Project in February 2022, the "Guideline to the Coaching Program" provided in January 2017 was revised and approved by the DHRA.

Activities	7	8	9	10	11	12	1	2	3	4	5	6
End of Year Activities - Annual Report Writing / - Summarizing results of activities - Annual Plan development												
Awareness					▭	▭						
Competency Profiling					▭	▭						
Nomination							▭					
Training									▭			
PDP Development	▭	▭	▭									
OJT/Coaching (i.e., 3 month/term)		3-month/term			Extra							
M&E Timing					★	★	★					

Proposed Monitoring Procedure based on the financial year cycle
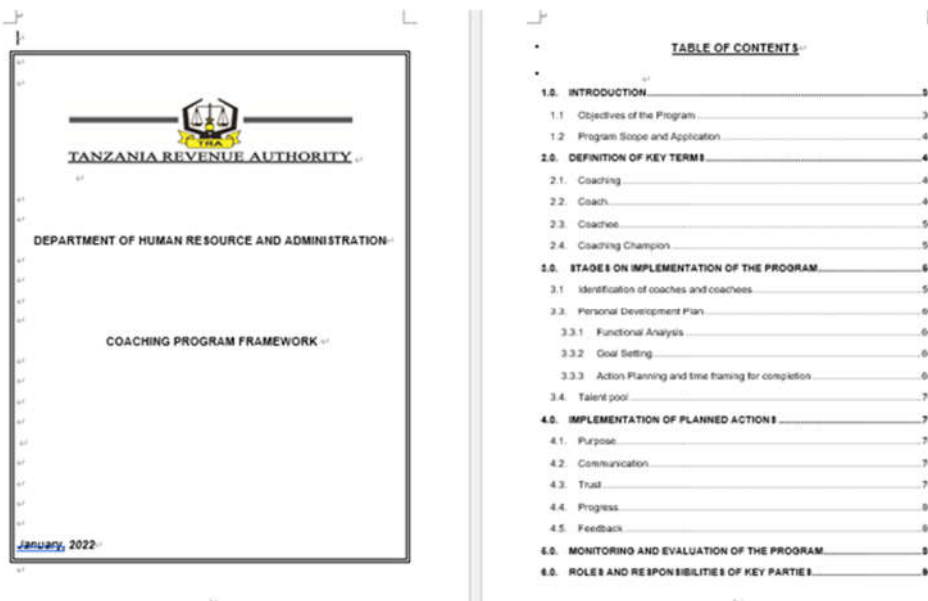
Revised Guideline: "Coaching Program Framework"

2-11 (E) Promoting coaching program for the remaining departments/regions (including Awareness Session)

Extension (Jan 2021-Feb 2022)

- HRAD started rolling out the program to other regions and offices.
- From December 2021 to February 2022, the HRAD conducted awareness session for those regions and offices that were not covered during the pilot implementation during the project period covered.
- In February 2022, WG members presented the report on results of the awareness session as well as coach and coachee mapping based on the competency profiling conducted during the said session.

2-12 (E) Clarifying position of C&M Program under the HRD framework

Extension (Jan 2021-Feb 2022)

- According to the HRAD, the C&M program has already been institutionalized as one of the human development tools under the TRA, providing an instruction in the staff regulation. It is also linked to the performance evaluation tools such as BSC (Balance Score Card) of the TRA.
- Outcome of the discussion is summarized in the 2-13 below.

2-13 (E) Aligning C&M Program to revised SOS

Extension (Jan 2021-Feb 2022)

- Japanese team drafted a position paper (image picture) of the C&M program under the SOS.
- Based on the drafted image, the WG members including the project expert had exchanged opinions in December 2021.
- Based on the results of discussion, the drafted image was revised and final image was set with regard to the relationship between the C&M program and the SOS.
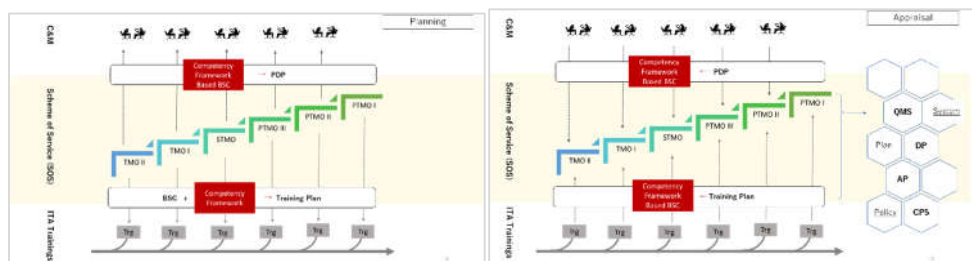
Planning Stage   Appraisal Stage

2.1.3.3 Output 3

Overview

At the project planning stage, the framework of the Career Pathways for tax officers and the training courses offered by the ITA had not necessarily linked each other, and it became an issue for the TRA to find a way to establish a systematic framework for human resource development. As of mid-November 2016, the TRA approved the revised Career Pathways Manual that HRAD had submitted to the management, in which the direction of step-by-step human resource development approach through the introduction of position-based training courses (proficiency training). The next step on the TRA side was to submit the approved document to the PSE.

Under the situation, the Project was designed and aimed to assist the TRA to complete the framework with the relevant ITA training contents linked to the Career Pathways Manual to establish the framework as a basis of human resource development activities.
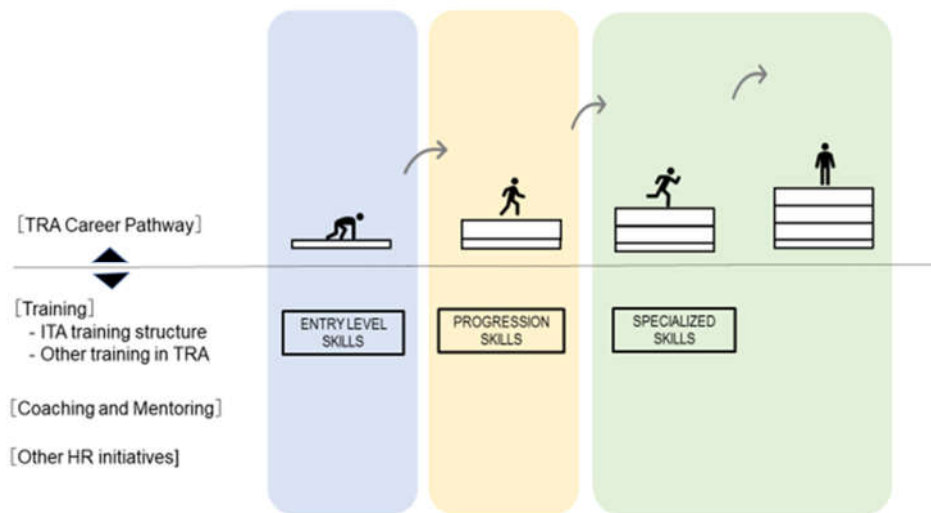
Figure 8 Conceptual Images on Output 3

Record of Activities

3-1 Set up working group and to develop Action Plan(s)
Stage 1 (Oct 2017-Oct 2018)
• No particular activity was implemented

Stage 2 (Nov 2018-Dec 2020)
• Following the approval from the President's office Public Service Management and Good Governance in June 2019, the "Job Descriptions and Schemes of Service for TRA Staff" was shared among the project in October 2019.

Extension (Jan 2021-Dec 2021)
- Working Group Members for competency profiling was appointed in April 2021.

3-2 Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.
Stage 1 (Oct 2017-Oct 2018)
- Document review and interviews were conducted.

Stage 2 (Nov 2018-Dec 2020)
- Observed ITA training courses (TAC) and interviewed ITA staff to collect information on current situation on the ITA training and staff allocation process at TRA in June and July 2019.

3-3 Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)
Stage 1 (Oct 2017-Oct 2018)
- No particular activity was implemented

Stage 2 (Nov 2018-Dec 2020)
- Based on the activity 3-2 as well as the review, the report on TRA's human resource development framework was prepared by Japanese expert in September 2018.
- Project expert reviewed the SOS document and checked changes from the former career pathways manual.

3-4 Conduct consultation meetings
Stage 1 (Oct 2017-Oct 2018)
- No particular activities were implemented

Stage 2 (Nov 2018-Dec 2020)
- Meetings and interviews with WG members were conducted between 2019 and 2020.
- The consultation meetings were conducted on the discussed goal and scope of Output 3 on 27 February 2020 in Morogoro with participation of WG members.
- The project team confirmed the mutual understanding of issues and discussed the goal and scope of Output 3, as well as the steps and schedule to be taken.

3-5 Produce review report(s) with the recommendations.
Stage 1 (Oct 2017-Oct 2018)
- No particular activity was implemented

Stage 2 (Nov 2018-Dec 2020)
- The "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE" was prepared by TRA in December 2019. The project reviewed this proposal and provided a report with recommendations to be included in the proposal.
- Japanese expert reviewed TRA's proposal and provided feedback in the written form in January 2020.
- Final document was prepared by TRA team members incorporating comments from

experts and submitted to DHRA in January 2021.

3-6 Draft career development framework considering job grades, specialization, skills and knowledge

Stage 1 (Oct 2017-Oct 2018)
- No particular activity was implemented

Stage 2 (Nov 2018-Dec 2020)
- In order to design and develop Career Development Framework, the project team in cooperation with TRA members decided to firstly get a CG approval for the "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE" proposal.
- Also, as a result of Feb 2020 consultation meeting with TRA and project team, it was agreed to conduct Competency Profiling activities involving revenue departments of TRA since the approved SOS lack the description on the necessary competences for each job grade. The project also agreed to support this activity during the project period time.
- CP team attended a competency profiling training in Arusha in November 2020 to acquire knowledge on how to conduct the competency profiling.

Extension (Jan 2021-Dec 2021)
- See the activities of 3-10 ~ 3-12 below.

3-7 Conduct monitoring and evaluation of the activities under the developed framework and improve the framework (it was merged in the activities below)

Stage 1 (Oct 2017-Oct 2018)
- No particular activity was implemented

Stage 2 (Nov 2018-Dec 2020)
- No particular activity was implemented

3-8 (E) CG approval of "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE"

Extension (Jan 2021-Dec 2021)
- The proposal was submitted to DHRA in January 2021 and thereafter to CG in February 2021.
- The project has been working on the necessary actions in order to obtain CG approval of the document.
- The document was approved by the CG in July 2021.

After the inauguration of new president in April 2021, the CG was replaced to Mr. Mr. Alphayo J. Kidata in April 2020. Change of the CG position occurred in April 2021 made an effect on the approving process.
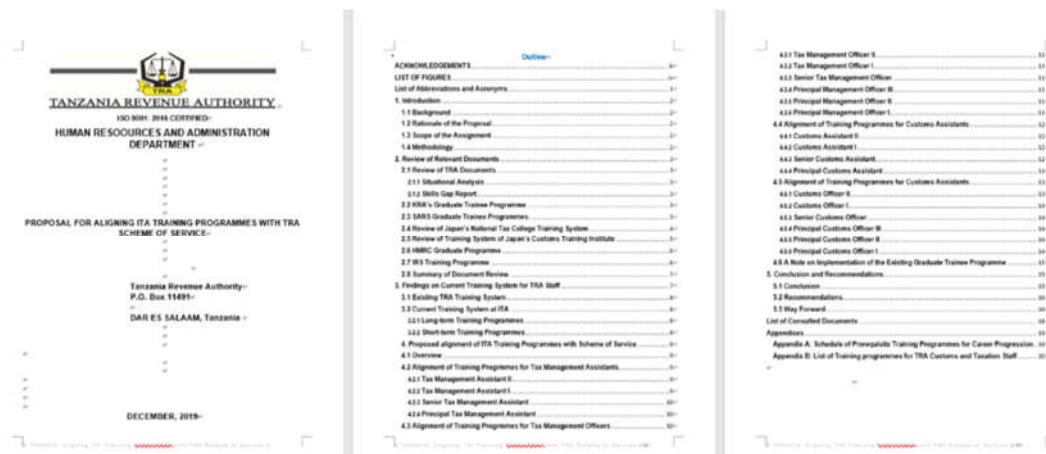
Approved document on aligning ITA training program and the SOS

3-9 (E) Form Team for competency profiling
Extension (Jan 2021-Dec 2021)
- By the end of April, working group composing with 11 officers from HRAD and ITA were appointed.

3-10 (E) Preparatory work for competency framework (including Team brain-storming session, environmental scanning, clarifying steps needed to create the Career Development Framework, etc.)
Extension (Jan 2021-Dec 2021)
- Prior to the brain-storming workshop in Tanzania, consultation meeting between Japanese team and WG members was held between January 2021 and March 2021 at the time of project regular meeting (12 February, 03 March and 22 March 2021).
- Brain-storming workshop was held in May 2021 with the participation of working group members.
- Members developed draft competency model composed of.

  - Key Result Areas (KRA),
  - Key roles in each KRA and
  - Key competencies.
  - Action plan for the assignment prepared

- Japanese expert reviewed training materials provided by ESAMI (East & South African Management Institute) as well as other related materials and summarized key points of competency profiling and shared it with WG members.

    Activities has been delayed due to the following reasons: the duplication of the appointed officers between Output-2 and 3.   In April and May 2021, HRAD implemented the training for coaches which is one of the organizational priorities.

[**Preparation of inception report**]
- 'Inception Report for Developing Competency Framework' was prepared by the WG members and was submitted to the DHRA for his approval,

- The report consisted of approaches and methodologies, main deliverables, and action plan
- Data collection tools were also developed including questionnaires for different levels, Interview guide for CG& DCG, Commissioners, Managers and interview guide for Focus Group discussions.
- The report was approved by DHRA in June 2021.

3-11 (E) Competency Profiling (including identification of competency areas, data collection)

Extension (Jan 2021-Dec 2021)

- WG members conducted data collection survey in 15 upcountry regions, 4 DSM tax regions and all revenue departments in DSM from the beginning of August to the mid-September 2021.
- After data collection survey, the WG members developed a draft competency modeling report that indicates technical, professional as well as managerial competencies for revenue departments.

Data Collection Survey (August-September 2021)

3-12 (E) Data Analysis (competency mapping) and drafting the competency framework
Extension (Jan 2021-Dec 2021)

- Following the data collection survey at the designated offices, data collection
- and analysis meetings were conducted between the end of September and the mid-October 2021.
- Based on the collected data, the draft report on the competency modeling was revised and was shared with Japanese members by the end of October 2021.

Data Capturing and Analysis (September-October 2021)

- The WG members drafted the Competency Framework referring to the said modeling report through the work sessions scheduled held in November 2021 the document is consisted with 5 sections: Section-1 Organizational Information, Section-2 Scope of the Role, Section-3 Responsibilities with the scope of Domain, Section-4 Role Responsibilities within the scope of the domain, Section-5 Role Specific Competency Profile.
- To finalize the contents of the drafted Competency Framework, the HRAD had validation sessions inviting appointed officers from operational department in 3-5 February in Dodoma.
- By the end of February 2022, the Competency Framework was finalized by the WG members based on the comments collected from the said session in Dodoma, and the document was approved by the DHRA, and is ready to submit to the TRA management.

Work Session for Validation of the document (February, 2022)

3-13 (E) Submission of the competency framework to CG/Management and approval
- WG members plans to wrap up all comments collected from delegates from operational departments and finalize the Competency Framework. The report is to be submitted in the week of 14 February 2022.

3-14 (E) Aligning the SOS with competency framework and ITA programs as well as Coaching framework
- Through the intensive discussion with WG members, overall image of aligning the SOS with competency framework and ITA training program as well as Coaching framework is drafted as shown below (same image put in the Output 2, 2-13 (E) Aligning C&M Program to revised SOS).
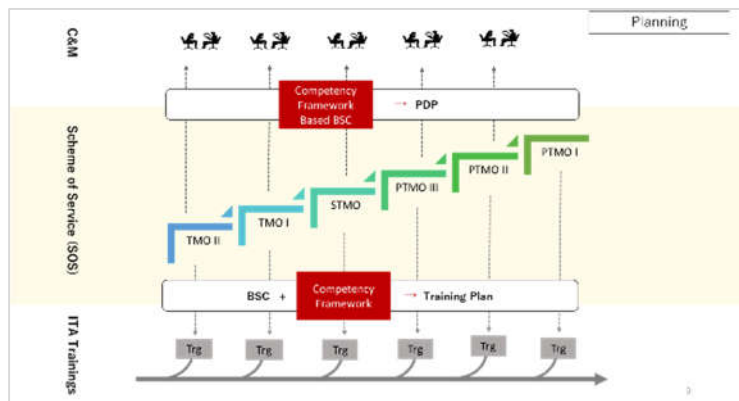
Overall image of aligning the ITA training program and the C&M program under the SOS (Planning)
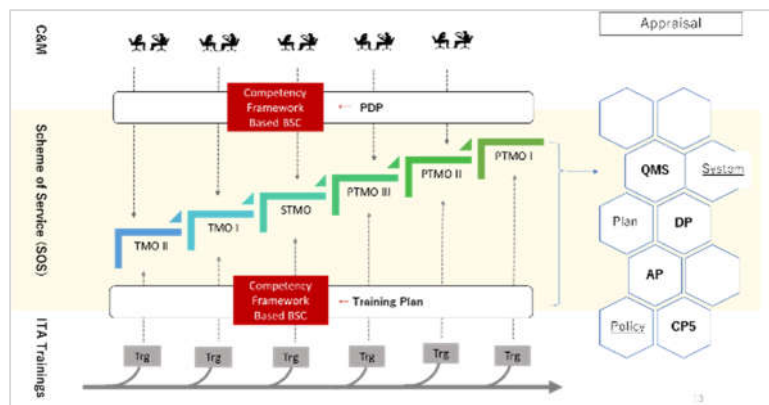
Overall image of aligning the ITA training program and the C&M program under the SOS (Appraisal)
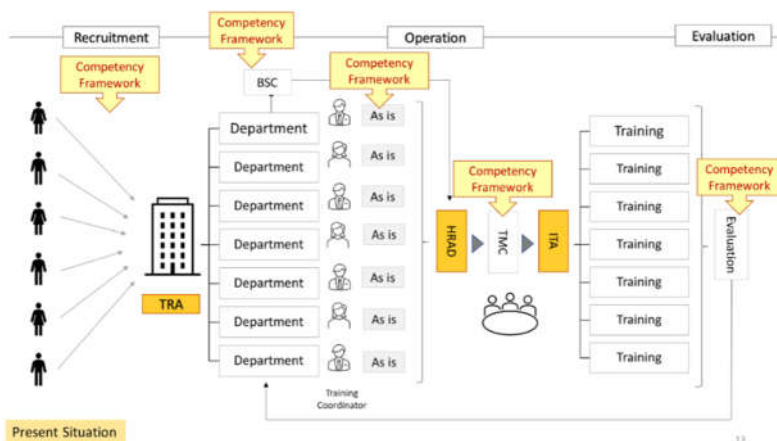
Overall image of aligning the ITA training program and the C&M program under the SOS (Conceptual Picture of Aligning Competency Framework to the ITA Training)

3-15 (E) Submission of reviewed SOS (including the competences) to TRA management
- WG members exchanged opinions with project expert as to how "the reviewed SOS" could

be interpreted whether it is interpreted as being reviewed by revising the contents (putting additional contents in the current SOS) or whether is interpreted as being reviewed by preparing necessary document including the Competency Framework to compliment to the current SOS.

- WG members also discussed with project experts about pros and cons of revising the contents substantially and not revising but adding additional document.

1) Revising the contents of SOS

Respondence	Pros	Cons
The SOS is consisted with the following component for each job grade: 1) Reporting relationship, 2) Entry Qualification, 3) Salary Scale, 4) Duties and Responsibilities. The drafted Competency Framework has five sections including 1) the Section1: Organizational Information, Section 2: Scope of the Role, Section 3: Responsibilities within the scope of the domain, Section 4: Role Responsibilities within the scope of the domain, Section 5: Role Specific Competency Profile. If only section 5 out of them is additionally put in the current SOS, it will be inserted after the component 4) of the SOS mentioned in the above, while if other sections except Section 1 of the organizational Information will be reflected in the current SOS accordingly. Additional decision should be made if the alignment document of the ITA training is also reflected in the SOS or not.	It is the activities along with the PO of the PDP; therefore, it would bring about the positive effect toward achievement of the project purpose set in the PDR.	It would require huge modification process. The PSE provides the SOS not only to the TRA but also to other ministries in Tanzania, thus it has common contents and features among other ministries as a whole. For this reason, it would require significant time to explain to the PSE and get their approval. Until it is approved, it is not able to be utilized at the TRA. If the alignment document with the ITA training is reflected to the SOS and approved by the SOS, the TRA are required to carry out all the training programs designated to each job grade as planned although training environment is not developed yet adequate and sufficiently, and it may affect career progression if any is unconducted. Even though the modification is approved by the PSE, it is subjected to further modification according to the changes in the governmental or organizational policy as well as organizational settings.

2) Complement to the Current SOS

Respondence	Pros	Cons
It is necessary to finalize the Competency Framework document and submitted to the CG/TRA management for the approval	There is high possibility to make the required process and time reduced compared with getting approval from the PSE. After submission to the TRA management, department concerned become able to prepare necessary arrangement and discussion for utilization of the Competency Framework under the SOS.	It is to reinforce the current SOS; however, it requires slightly different approach compared with the activities designated in the PDM, thus, requires having consensus for "reviewing the SOS" once again among the project stakeholders.

3-16 (E) Submission of reviewed SOS to approving Authorities

- plans to implement after the approval from the TRA management, which is expected in January 2022 onward.

3-17 (E) Awareness programs to SOS/ Framework

- Not yet done as the Competency Framework document is not finalized yet as of February 2022.

3-18 (E) Operationalization of SOS

- plans to implement after the approval by the approving authority.

2.1.3.4. Other Activities

2.1.3.4.1 Knowledge Co-creation Program

1st Knowledge Co-Creation Program

Outline (Refer to the attached document for curriculum and participant list)

- Training subject: Coaching & Mentoring
- Duration: May 8th to May 24th, 2018
- Participants: TRA, ITA 14 people
- Lecturer: Professors, EY Japan, SANNO Institute of Management

(a) Training goal

Project Goal	Toward the establishment of coaching and mentoring system at TRA, TRA personnel and ITA staff learn the actual situation of related systems in Japan including NTA.
Unit Goal 1	Understand the background and actual situation of Japanese coaching and mentoring system.
Unit Goal 2	Learn the personnel management system and staff training system of the National Tax Agency of Japan to use as a reference for improving TRA system.
Unit Goal 3	Learn how to establish coaching and mentoring.
Unit Goal 4	Create a draft teaching material to be used in coaching training at TRA.

(b) Curriculum outline

- Background and actual situation of OJT in Japan

  The case of Japanese OJT focused on private companies was introduced.

- OJT (guidance, human resource development, role of senior staff)

  In group work using the manager's OJT planning sheet (sample format), the young staff who are the targets of OJT should (1) the abilities to be strengthened, (2) the goals to be achieved for that purpose, and (3) the contents of OJT (knowledge, skills, etc.) Others) were discussed and the results were presented. In addition, (1) the definition of the role of the manager in human resource development of TRA, (2) the skills, knowledge and attitude required as a competent manager, and (3) the role that the manager should play in TRA were examined and presented.

- NTA personnel system, tax education system

  A lecture was given on the personnel management system and staff training system of the National Tax Agency of Japan. The focus was on (1) training at the National Tax College, (2) workplace training by the National Tax Burau, and (3) OJT at the tax office and other workplaces, which are the three pillars of NTA staff training.

- Preparation for OJT (leadership skills, communication skills), Effective OJT system design (organizational culture, skill map, improvement of OJT planning sheet), mentoring system (overview), understanding of coaches and mentees, case studies of HRD system development, workshop: introduction to TRA coaching program

  A program was provided on the theoretical aspects of OJT and coaching, and how to apply it in Japan. In addition to the explanation from the theoretical aspect, group work and role play were used for each component.

- Preparation and presentation of presentations (draft teaching materials used in coaching training at TRA)

  This teaching material was used in coaching training.

2nd Knowledge Co-Creation Program

<u>**Outline**</u>

 (Refer to the attached document for curriculum and participant list

- Training subject: Coaching & Mentoring
- Duration: July 14th to July 29th, 2019
- Participants: TRA, ITA 14 people
- Lecturer: Professors, Digital Knowledge Co., Ltd., SANNO Institute of Management

In the first training conducted in May 2018, basic training on the coaching and mentoring system was conducted. After the first training, coaching training has started at ITA, and this training in Japan aims to learn the basics, applications, monitoring and evaluation methods of workplace coaching conducted after the coaching training of ITA.

(a) Training goal

Project Goal	Be able to propose solutions for implementing TRA's coaching and mentoring programs.
Unit Goal 1	Utilize various coaching skills depending on the situation.
Unit Goal 2	Give effective advice to coaching in the workplace
Unit Goal 3	Properly monitor and evaluate your coaching and mentoring program.

(b) Curriculum outline

- Distance education system for human resources development of tax staff

  Distance education introduction examples to government agencies such as projects in Kyrgyzstan were introduced.

- Basics of coaching

  Since the trainees already understood the basic knowledge of coaching, the lecture focused on the application method after confirming the difference between coaching and teaching.

- OJT and coaching at workplace

  Because OJT was still in the early stages of introduction in TRA, it seemed that there was a lack of understanding of how to proceed and problems at the beginning of the lecture, but the understanding was deepened through practical lectures incorporating a lot of group work.

- Monitoring & evaluation of workplace coaching

  General evaluation methods and recent new evaluation criteria were explained for the evaluation and monitoring of coaching in the workplace. In addition, a workshop was held to create a blueprint for evaluation and monitoring using practical evaluation tools created by the instructor.

- Visiting to EY Japan

2.1.3.4.2 Survey of Training Environment

The project surveyed the current environment to explore the possibility of using ICT to increase training opportunities.

Summary

(a) Purpose of survey

The survey was conducted as a feasibility study of open distance learning to improve trainings offered by Institute of Tax Administration (ITA) for Domestic Revenue Department (DRD) staffs under Tanzania Revenue Authority (TRA).

The followings are main focused points of this survey.

Capacity of IT environment at TRA/ITA and Regional Tax Office

- Capacity of Facility, such as training room, at ITA and Regional Tax Office
- Impact to Training Planning and Trainee selection at TRA
- Impact to Allowance Regulation at TRA
- Impact to Training design and materials

(b) Summary of survey result

- Factors hindering the introduction of the open distance learning system and extra installation in meeting rooms at ITA, and Regional Offices were not confirmed.
- The introduction of the open distance learning system is not expected to have a significant impact on the current processes and regulations.
- TRA/ITA have positive actions
    - ICT Dpt. at TRA has experience to introduce Video Conferencing System
    - ITA has started expansion of a building that has 2 multimedia rooms by October 2022
    - ITA has started to introduce Moodle (LMS)
- Issues in introducing open distance learning are found
    - Internet bandwidth at ITA and Regional Offices restricts the number of locations to install the open distance learning
    - Training programs and operation need to be adapted.

Survey result

(a) Capacity of IT environment

- **Internet Speed**

    As the result of survey, "Video Conferencing System" was found to be more suitable than "Web Meeting Application", such as Microsoft Teams, for training use because the stable

connection affects the motivation of learning. Maximum 2 Regional Offices are recommended due to actual internet bandwidth. While 1 location requires at least 0.5Mbps for the system, the actual internet speed at Dodoma and Morogoro were 2.0Mbps and 1.5Mbps. ITA as a host and 2 Regional Offices are suitable for more stable service. The offices would be selected based on financial impact, number of staffs at the region and distance from ITA. The contacted internet speed at Regional Offices at 100 Mbps with optic fiber and ICT Dpt. at TRA contracted with the vendor is TTCL. As backup, ICT Dpt. has contracts with mobile network carriers, Vodacom Mobile, Airtel Mobile and Tigo Mobile. To identify the capacity of internet speed at Regional Offices, the actual speed using a local computer was measured with a measurement web site https://fast.com/. The measurement was carried out around 10AM as it is the most congested internet traffic hour. As the result of the measurement, at least 1.5 Mbps was identified for the stable connection.

Table 11 Actual internet speed

Site	Actual internet speed [Mbps]
Dodoma Regional Office	2.1
Morogoro Regional Office	1.5
ITA	3.3
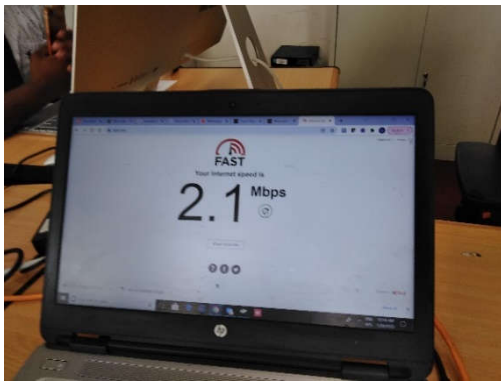
Internet speed at Dodoma
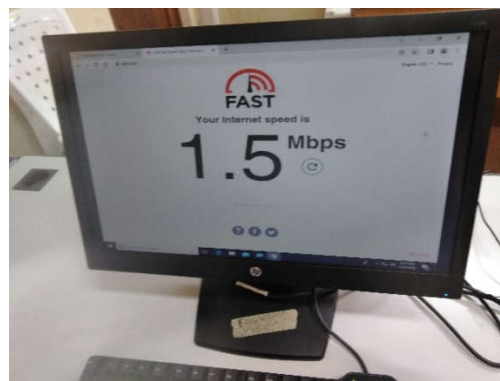
Internet speed at Morogoro

Internet speed at ITA

(b) Capacity of data center at TRA and ITA

The server room at TRA and ITA have enough capacity to install "Multiple Control Unit", which is a system for multiple sever connection with more than 3 locations. Each server room has enough space, backup for power supply and security measurement. National Data Center is one of the options for MCU, if TRA has a plan to integrate systems from TRA server room. The server room at ITA has enough capacity for MCU because the room was a former backup site for the server room at TRA. Currently, the backup function has been transferred to National Data Center from ITA. Therefore, ITA has enough rooms of physical spaces, cooling system, backup of power supply and security measurement. The server room at TRA also has enough capacity for MCU. TRA has enough rooms of physical spaces, cooling system, backup of power supply and high security measurement. According to ICT Dpt., there is a plan to transfer the data center from TRA to National Data Center in July 2022. Therefore, there is a possibility that ICT Dpt. will integrate systems into National Data Center.

(c) Maintenance by ICT staff at Regional Offices and ITA

ICT staff is allocated to major Regional Offices and can support systems, cooperating with the ICT Dpt. at TRA HQ. Additionally, ICT Dept. has experience to install "Video Conferencing System". It is expected that TRA can lead smooth installation to data center and Regional Offices, following "Technical Guidelines for Video Conference Systems in Government" issued by "e-Governance Authority".

According to ICT director at ITA, ICT staffs are allocated to major Regional Offices. Their reporting line is not only Regional Manager at own Regional Office, ICT Dpt. at TRA also receives the report. The contracted network is supported by vendor under the supervision of IT staff at the Regional Office. In case of local troubles, ICT Dpt. and the IT staff collaborate to solve the internet connection.

According to interviews to ICT staffs, TRA had installed "Video Conferencing System" at TRA and Dodoma Regional Office for use of meeting by Commissioner General. These had been installed as commercial promotion by a private company and were removed at the end of trial period following the governmental tendering system. Therefore, ICT Dpt. has knowledge and method to follow a guideline for Video Conferencing System.

(d) Capacity of facility

- **Availability of meeting rooms at Regional Offices**

Meeting room at Regional Offices have enough capacity. 10-20 trainees can be accommodated at the meeting rooms. Each meeting room has network-ports, backup for power supply and internet connection. Available rooms at most offices are 1 or 2. On the other hands,

the meeting rooms at Regional Office have no available appliances such as big screen, camera, speaker, microphone, and common laptop PC for presentation. According to a TRA staff, Regional Offices are similar buildings, and 1 or 2 rooms are used as meeting rooms. In case of Dodoma and Morogoro Regional Offices, a meeting room is available for TRA staffs. The room has enough network-ports and plugs for training use. Each Regional Offices has a generator covering with entire facilities in the office. Whereas there are no available appliances for training use, such as a big screen, a camera, a speaker, and a microphone. Since there is no common PC for presentation and meeting, the staffs at the Regional Offices must bring their own computer for the meeting. Additionally, the PCs are not provided to all staffs, especially in small Regional Offices.

| Meeting room at Dodoma | Meeting room at Morogoro |

| Network-ports at Dodoma | Generator at Morogoro |
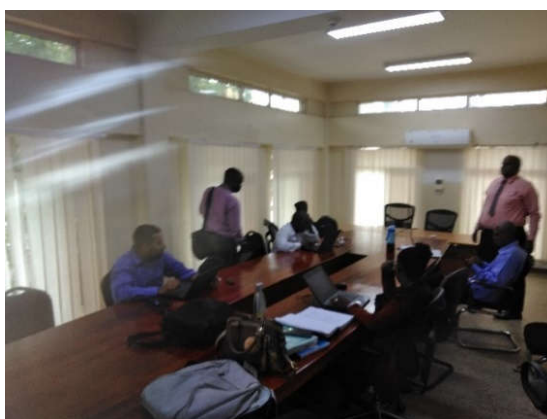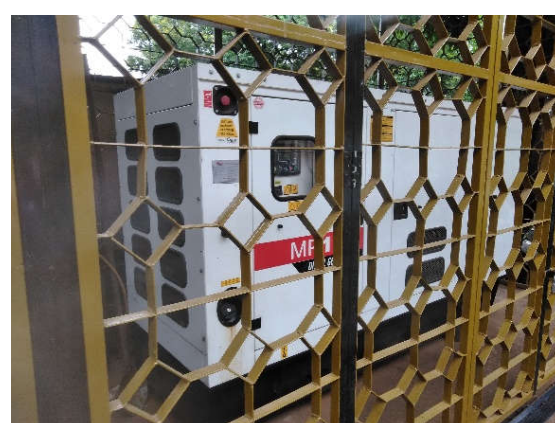
- **Availability of training rooms at ITA**

Currently, 7 rooms at ITA are used for TRA short course trainings. Except the halls, the rooms are locked when not in use. As the result of monitoring, "Computer Room 2" is determined as the first candidate for open distance learning because of its high security and

internet connection. The next candidates are small and medium lecture rooms; however, the security level will be lower because the area has a lot of coming and going by ITA students.

Table 12 ITA Training Rooms for TRA short course

No.	Room name	Comment	Evaluation for open distance learning use
1	Computer Room 1	Main use for computer workshop. High secured room with lock and camera.	Not suitable. It is difficult to prepare similar environment at Regional Offices.
2	Computer Room 2	Under preparation for bring-in laptop PCs workshop room. Installation of high security is planned	Candidate.
3	Computer Room 3	Secondary use for computer workshop. High secured room with lock and camera.	Not suitable for remote workshops. It is difficult to prepare similar environment at Regional Offices.
4	Big Hall	This hall can be divided to 2 lecture rooms with partition.	Not suitable. The hall is always open for ITA students.
5	Lecture Hall	This hall is located at Administration building.	Not suitable. The hall is always open for ITA students.
6	Small lecture room	The capacity is around 30 people. The room is located at a lecture building.	Available. The security situation is weaker.
7	Medium lecture room	The capacity is around 90 people. The room is located at a lecture building.	Available. The security situation is weaker.

Computer Room 1   Computer Room 2

Computer Room 3

Big Hall

Lecture Hall

Small lecture room

Medium lecture room

Additionally, ITA has been constructing the extension of Administration Building with 2 multimedia seminar rooms by Oct. 2022. A function of studio will be installed to these rooms, for purposes such as recording lectures as an archive. If a function of open distance learning

use can be integrated into them, this would be the most eligible candidate for the open distance learning system, in terms of security and facility.

Construction at ITA as of Jan. 2022
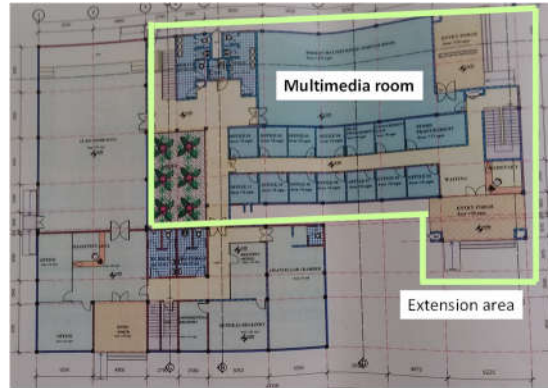
Ground floor drawing
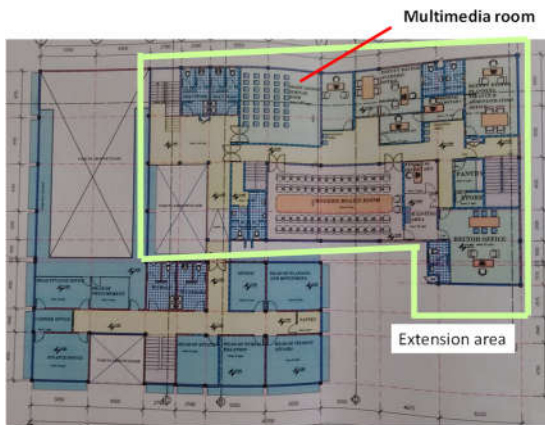
1st floor drawing

- **Facility management at ITA and Regional Offices**

ITA can promote the facility management process to Regional Offices with the current system at ITA. TRA/ITA has a plan to introduce "Schedule Management System". The system will be able to help room bookings among ITA and Reginal Offices. If the open distance learning system is introduced to Regional Offices, new booking process for training rooms and appliances is essential to avoid conflict with current meeting use. ITA is managing the rooms and PCs for TRA short course trainings based on the following steps:

Table 13 Facility management process for short course trainings at ITA

Step	Process
1	Annual short course plan is provided by the short course manager at the beginning of fiscal year.
2	An estate staff arranges booking of rooms for all courses depended on the schedule and number of participants at the beginning of fiscal year.
3	An ICT staff arranges appliances and system settings for the courses which requires to use PCs.

It is expected that the same facility management process can be applied at Regional Offices and ITA can lead the introduction and support the operation from ITA's experience. TRA/ITA has a plan to introduce "Schedule Management System" which can register the time schedule per staff and facility via internet. This system would help those in charge of staffs to ensure booking of the rooms and the facilities among Regional Offices and ITA.

- **Impact to Training Planning, Trainee selection and Allowance Regulation**

Changing process for trainee selection is not required. Increase of number of trainees at Regional Office can be handled by adjustment of venue allocation among regions. Travel to training locations in other regions can be covered by TRA in accordance with their per diem rules. The payment is determined by position of staff and destination. The trainees for short course trainings are selected during the planning of annual training with the following steps:

Table 14 Trainee selection steps for short course trainings

Step	Process
1	Skill gaps of staffs are listed through interviews to supervisors.
2	Based on the allocated budget to the annual short course trainings, the total annual trainee is calculated.
3	The total is allocated to regions, considering character of the course and regional strategy.
4	Based on the allocated regional number of trainees, trainees are selected for Regional Offices in the region.

However, even if the process for trainee selection will not be changed, careful explanation to trainees allocated at Regional Offices is recommended to keep their motivation. If the open distance learning system is introduced to some of Regional Offices, it means increase of capacity of the regions. Therefore, it is expected that changes of process are not necessary by the changes of allocated number at "Step3". On allowance regulation at TRA, the amount of allowance is calculated based on position of the trainee and the destination as business trip.

- **Impact to Training design and materials**

Through interviews to trainers, it was demonstrated that the trainers show no hesitation to the change and have a welcoming and no-fear attitude toward the new challenge, using the open distance learning system. This is a rather positive response because generally, negative attitude towards switching to new teaching styles shown by senior trainers becomes one of the main obstacles to these changes. When the open distance learning is introduced, trainers must change their own teaching styles. In addition, the introduction of the system will not affect the currently taught programs as the handouts are provided by email to trainees. Trainers have already been promoting to go "Paperless" and they can shift the style smoothly. In contrast, a group workshop among Regional Offices and ITA would become a challenge. In case of a workshop with the open distance learning, a trainer can facilitate groups at ITA directly, while the trainer must facilitate the other groups at Regional Offices remotely. To manage group workshops, the trainers need to learn "Remote facilitation skills". Especially, in the initial phase, small number of groups and local support by HR/ICT staffs at the offices are recommended. A laptop PC is also essential at Regional Offices to share the result of group workshop among locations. All presentation must be worked on with a PC switching from the usage of handwritten poster. Support by ICT staffs is required for smooth presentation.

Furthermore, the trainers feel that "fair examination at Regional Offices would be difficult". For the trainers, it is difficult to watch over trainees at Regional Offices at an examination, remotely. As one of the solution, local support by a staff at the offices would help the operation of examination. Second, Moodle (LMS) has a potential to complement the necessity of conducting fair examination and questionnaires. According to a trainer, ITA started to evaluate Moodle to improve long courses in future. If ITA has a strategy to apply Moodle to short courses, it would help to remove the concern by the trainers.
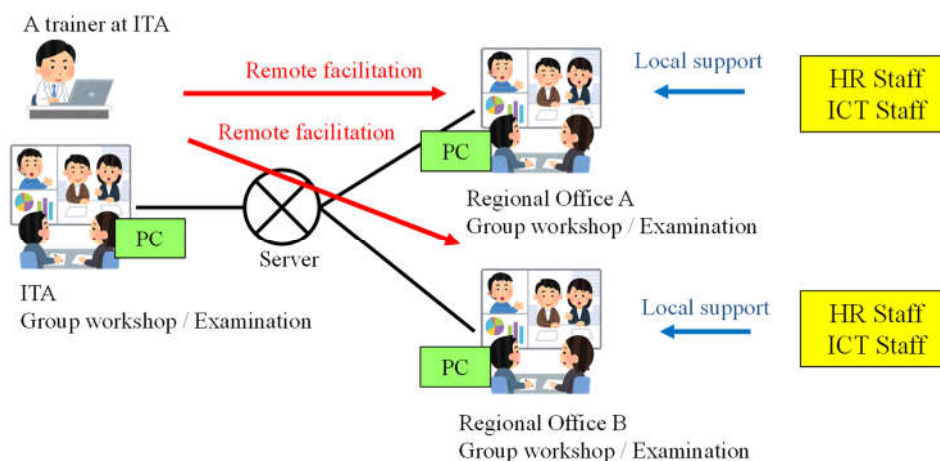
Figure 9 Image of new training operation

2.2. Achievement of the Project

2.2.1 Outputs and indicators

Output 1

Indicator 1-1	Training curriculum, syllabus, and course materials for selected courses are revised and/or newly developed.
Achievement	Achieved

Rationales of the evaluation:

- Five courses (Taxation on Extractives industry, Construction industry, Tax Audit, Intellectual property, Telecommunications industry) have been newly developed and revised. The practical training courses conducted are as follows. Training curriculum, syllabus and course materials were newly developed and revised for each course.

  Intellectual property: 11-13th, September 2018
  Extractive sector 1: 8-12th October 2018
  Construction sector 1: 19th-23rd August 2019
  Extractive sector 2: 9th -20th September 2019
  Tax Audit 1: 4th- 8th November 2019
  Construction sector 2: 2nd-6th March 2020
  Tax Audit 2: 9th-13th March 2020
  IP & Telecommunication sector: 5th - 16th October 2020
  Telecommunication sector:5th-11th June 2021
  Extractive sector 3:12th-24th July 2021
  TAC:1st November-19th November

The training courses conducted up to November 2021 were implemented independently from the career development framework, due to the delay of the Output 3 activities.

Indicator 1-2	Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project.
Achievement	Achieved

Rationales of the evaluation:

- Percentage of practical components including case studies in the developed course curriculum have increased over the years. The below indicators show the year-by-year percentage of lecture dedicated for Case study, Group discussion.

  Construction industry: 16% (2019) →24% (2020)
  Tax Audit:12% (2019) → 18% (2020)
  Extractives industry:33% (2018) → 28% (2019) →35% (2021)
  IP & Telecom industry:20% (2020) → 29% (2021)

There is a decline shown in Extractives industry training, however it should be noted that this is due to the fact that in the previous year it the course was still not prepared as a full-fledged course and therefore it was easier to allocate time for discussions. In 2018 the total number of hours dedicated for Case study , Group discussion in the Extractives industry was 9 hours in 2018, 16 hours in 2019 and 20 hours in 2021

Indicator 1-3	All lecturers for the selected courses conduct designated training courses independently at least once by the end of the project period.
Achievement	Achieved with some limitation

Rationales of the evaluation:
- As the activities proceeded, the project came to understand that the latest knowledge and insight of a specific industry or sector can only be shared by having an expert in the field involved during the training. By ensuring these experts are involved, timely knowledge and insight is shared to create a basis of understanding on taxation. Therefore, the project has switched its approach to rather create a pool of industry experts than to focus too much on the independency of TRA / ITA lecturer.
- The transfer of knowledge is shown by the increase of percentage of lecture taken care by TRA / ITA lecturer (including retired officers) independently are as follows. As for Tax Audit all sessions apart from a half-day session was taken care by TRA / ITA lecturer (including retired officers) independently. There is a decline shown in Extractives industry training, however it should be noted that this is because t a JICA expert from Cameroon was invited as a lecturer and facilitator and spent many hours to transfer the knowledge in 2019 and 2021, whereas in 2018 the expert only joined remotely for a seminar for 1 hour.

  Construction industry: 68% (2019) → 80% (2020)
  Tax Audit:76% (2019) → 76% (2020)
  Extractives industry:89% (2018) → 44% (2019) → 47% (2021)
  IP & Telecom industry:15% (2020) → 38% (2021)

Output 2

Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.

Indicator 2-1	At least 200 officers complete designated coaching and/or mentoring sessions in a cycle
Achievement	Not Fully Achieved

Rationales of the evaluation:
- 247 coaches were paired to coach for 443 coachees by the end of June 2018, and of which 205 (83%) coaches took part in the training for coaches between March and April 2019.
  As a result of M&E survey including field visit in February, October 2020 as well as online surveys conducted in August 2020, the HRAD confirmed that 158 coachees had initiated coaching sessions with their coaches.
- Following the first training for coaches, the 2nd training for coaches was conducted in

Morogoro in April and May 2021 for 408 coaches out of 485 appointed coaches, and November 2021 online survey indicated that 124 coachees started coaching session with their coaches based on PDP developed in advance.

	Sampling	PDP completed	%	OJT initiated	%	OJT Completed	%
2020 Field Survey	61	51	83.6%	38	74.5%	22	57.9%
2020 online	81	81	100.0%	81	100.0%	17	21.0%
2020 field survey	39	39	100.0%	39	100.0%	NA	NA
2021 online	185	145	78.4%	124	85.5%	16	12.9%
Total	366	316	86.3%	282	89.2%	55	19.5%

- As the table shows, expected activities followed by the PDP development were started at their agreed timing, however, exact number of coachees who had completed their session "in a cycle" cannot be collected for the following reasons:
    - Timing of developing PDP after the awareness session differed from regions as awareness session was not conducted in all piloted regions at one time; timing of PDP development differed from regions and offices, thus the timing of initiating sessions and finishing sessions vary from paired coach and coaches.
    - The number of paired coach and coaches is changing everyday due to frequent staff transfer,
    - Either questionnaire M&E survey and field monitoring survey cannot collect responses from all targeted officers (coach and/or coachee).
- Reporting and monitoring have been implemented manually (not online) at the TRA; updating data and cleaning data of paired coach and coaches after staff transfer took significant time, which hinder the HRAD from monitoring coaching sessions' progress for each pair.

Indicator 2-2	Good practices and lessons learned from Coaching and Mentoring activities in pilot offices/regions are reported and accumulated every six months.
Achievement	Achieved with some limitation

Rational for the evaluation:

- The format of "Coaching and Mentoring Case Files" is drafted and shared with CP for their comments (Dec. 2018) so that all related cases are to be stored and managed centrally.

- Information related to good practice and lessons learned from the C&M activities at workplaces were collected during the field visits conducted in February and October 2020 as well as online M&E survey conducted in August 2020.
- Collected information regarding good practice and lessons learnt were summarized and included in the training materials (PPT) to be shared with champions and coaches attended the respective trainings during the project period covered.

- However, good practices and lessons learned from C&M activities in pilot offices/regions are not reported and accumulated "every six months" as coaching sessions are implemented according to the agreed schedule each coaching pair with different coaching terms, thus the timing of completion of the coaching sessions differ from each pair.
- Under the situation, the HRAD collected information and comments from coaches and coaches whenever the monitoring activities were conducted: Comprehensive monitoring mechanism was not fully developed during the project period.

Indicator 2-3	Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period
Achievement	Achieved

Rational for the evaluation:
- In addition to the Guideline to Coaching and Mentoring Program provided by TRA in January 2017 before the C&M program was officially launched, project WG members consisting of officers from HRAD and facilitators at ITA developed the draft of guiding material for Coaching and Mentoring Activities during the Training in Japan held in May 2018.
- The contents of the guiding materials are referred in the teaching materials used for TOT and training for champions, and training for coaches conducted between August 2018 and May 2019, and April and May 2021.
- Based on the findings and lessons learnt collected during the M&E surveys, WG members and project expert had brainstorming session in January 2022 and confirmed the modification points:

Category	Before	After
Name	Coaching and Mentoring	Coaching (delete "Mentoring)
Coach nomination	Approve and issue nomination letter by DHRA	Approve by DHRA Issue nomination letter by Regional Manager
Awareness session	HRAD led the activities	Cascade responsibility to Champions (quarterly basis)

- During the pilot activities throughout the project period, the program was called "C&M Program", however, based on the experience and findings from the project activities, it was decided that the program will be re-named to "Coaching Program" based on the understanding that the coaching and mentoring are different in nature.
- In addition, the structure of Guideline to the Coaching and Mentoring Program is to be also modified accordingly.

Indicator 2-4	HRAD monitors Coaching and Mentoring activities for target regions on quarterly basis.
Achievement	Achieved with some limitation

Rational for the evaluation:
- After completion of all necessary trainings and preparation at TRA before officially initiating C&M program at piloted regions, the monitoring activities were held on a every six months utilizing BSC.
- Also, WG members conducted field monitoring survey in February, online monitoring survey in August, and field monitoring visit in October 2020.
- In November and December 2021, 2nd online M&E survey was conducted.
- The monitoring activities have been carried out on the occasion of staff transfer occurs, of the timing of the awareness session, and of monitoring activities through the field surveys as well as online surveys. In this sense, the monitoring activities have been conducted on ad-hoc basis but frequently; however, it has not been conducted as frequent as quarterly.
- The reasons behind of ad-hoc monitoring activities are that implementation of the C&M program under the TRA operation started from the scratch and thus for most of the three years of the project (four years if extensions are included), the focus was on getting the activities off the ground. and that the monitoring mechanism during the pilot activities was not fully established.

Output 3

Career Development Framework across each job grade and specialization is further elaborated.

Indicator 3-1	Guiding document across each job grade and specialization for TRA staff is developed as a complement to the latest Career Pathways Manual.
Achievement	Almost Achieved

Rational for the evaluation:

Guiding documents comprises of 1) Competency Framework (aligning with the SOS), 2) ITA aligning documents, and 3) Guiding document of Coaching program to be linked with SOS: position paper of the C&M program.

1) Competency Framework

- The approved "JOB DESCRIPTIONS AND SCHEMES OF SERVICE FOR TRA STAFFS" lacks the description on the necessary competences for each job grade, and it became necessary to firstly conduct Competency Profiling activities involving core departments of TRA.
- Prior to the brain-storming workshop for the competency profiling, consultation meetings between Japanese team and WG members were held between January 2021 and March 2021 (12 February, 03 March and 22 March 2021).
- Based on the agreed plan, the WG members conducted brain-storming workshop in May 2021. Through the workshop, WG members developed draft competency model composed of the followings:

    - Key Result Areas (KRA),
    - Key roles in each KRA and
    - Key competencies.
    - Action plan for the assignment prepared

- WG members created initial report of the competency modeling that indicates technical, professional as well as managerial competencies for revenue departments by the end of May 2021 and shared it with Japanese team members in June.
- Thereafter, data collection/ field survey for 15 upcountry regions, 4 DSM Tax regions and all revenue departments in DSM was conducted between the beginning of August and the mid-September 2021.
- In October 2021, the WG members held analytical meeting to revise the competency framework.
- Between 03-15, February 2022, draft of competency framework was presented to the relevant officers at the operational departments for validation. Comments were presented from each working groups during the validation sessions. Comments will be reflected to the framework before submission to the TRA management for the approval.

2) ITA aligning document

- The project together with the WG members created the proposal ("PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE") to align ITA programs to the "JOB DESCRIPTIONS AND SCHEMES OF SERVICE FOR TRA STAFFS" in 2020. It was submitted to the DHRA in February 2021 and then to the CG. Due to the replacement of the CG after the inauguration of new president in April 2021, the process and procedures took some time. The document was approved by the CG shortly after the DHRA and training manager (Core member of the WG) presented the said proposal to the CG in July 2021.

3) Guiding document of Coaching program to be linked with SOS: Position Paper on C&M

- As mentioned in the earlier section on the Output 2, the program has been already approved as one of the human resource development tools under the TRA, providing instructions in the TRA's staff regulation. Moreover, results of the C&M activities are evaluated periodically through the BSC.
- WG members with the project expert created the position papers as to the position of the SOS and C&M program and be presented to the DHRA.

Indicator 3-2	Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed
Achievement	Not Fully Achieved

Rational for the evaluation:

- Competency framework aligned to the current SOS will be submitted to the TRA management together with the said SOS-ITA alignment document in February 2022 for its approval.
- TRA will decide the future steps as to the modification of the current SOS including whether or not the SOS will be revised and/or competency framework will be official operationalized as one of the human resources development tools under the TRA without any revision of the SOS. For this reason, the indicator is not achieved yet as of writing (February 2022).

2.2.2 Project Purpose and indicators

The "*Institutional Capacity*" to fill the skills gap in TRA is enhanced.

Indicator 1	Career Development Framework, which consists of Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs and Coaching and Mentoring Program, is developed and approved by the TRA management for submission to PSE
Achievement	Not Fully Achieved

Rational for the evaluation:

- "JOB DESCRIPTIONS AND SCHEMES OF SERVICE FOR TRA STAFFS"(SOS) was approved by the President's office -Public Service Management and Good Governance (PSE) in June 2019, and subsequently shared to the JICA project team in October 2019.

- WG members developed the "PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE") to align ITA programs to the SOS. The proposal for the said document was approved by CG in July 2021.

- Positioning of the C&M program under the SOS was discussed with WG members since the mid December 2021, and the concept paper on the relationship between the C&M program and the SOS was created in January 2022. Necessary work will be proceeded continuously in 2022.

- Document review as a part of competency profiling activities was implemented in May 2021, and inception report and draft of the competency framework were produced by the WG members accordingly. They were submitted to the DHRA in June 2021.

- Between August and September 2021, the WG members conducted data collection on the required competencies for each work process at the office. Following data collection both at designated up-country regions and offices in DSM, data-capturing and analytical work session was held in October 2021 based on the action plan.

- Based on the results of validation session conducted on 03-05 February 2022 with attendance of relevant staff from operation departments, the competency framework is being finalized by the WG members as of the writing.
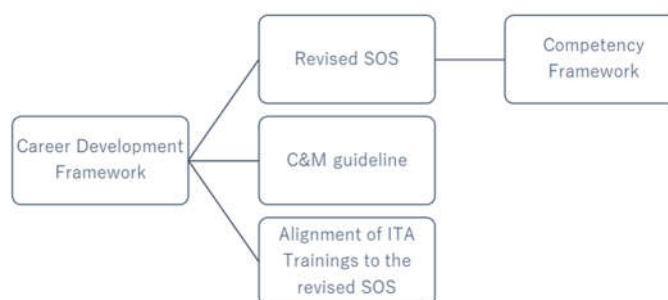
Figure 10 Composition of Career Development Framework
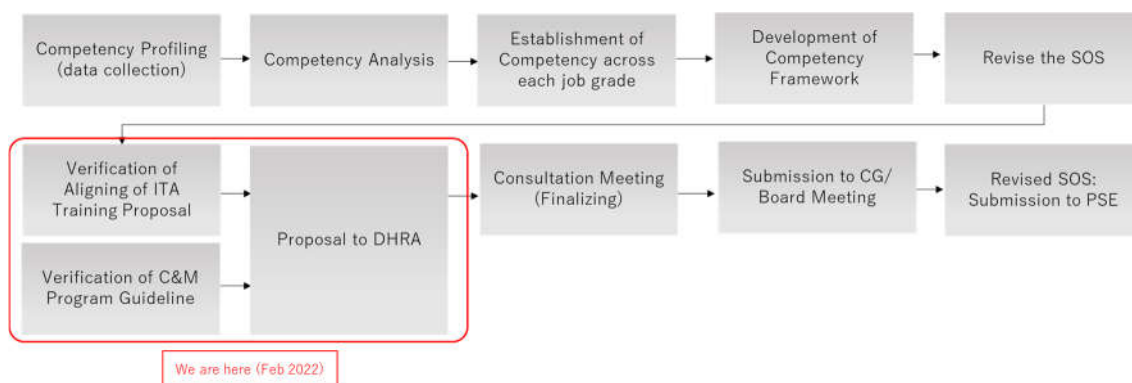
Figure 11 Current Status of the Project Purpose (As of January 2022)

Indicator 2	Under the career development framework of TRA approved by the TRA management for submission to PSE, following activities are implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) Coaching and Mentoring activities by HRAD at least one
Achievement	Not Achieved

Rational for the evaluation:
• Neither ITA training nor C&M activities have not been implemented under designated career development framework since the framework is not approved by CG of TRA yet.
• However, the project has implemented necessary activities so that tools are to be in place when the framework is approved.

ITA Training
• As of August 2020, it is agreed 1) that training programs implemented under the framework will be developed referring to existing ITA short training courses, and 2) that important essence/element taught in the five sector specialized courses supported by the Project between 2017 and 2020 will also be integrated into training programs offered under the framework.
• A model training curriculum for "Tax Advanced Course" was created and conducted in November 2021, as a preparation for the curriculum update reflecting the competency framework once it is approved.

C&M Activities
• C&M Program has been admitted as one of the HRAD interventions for capacity development of tax officers and linked to the SOS as of February 2022. Based on lessons learnt, WG members started rolling out the program to other up-country regions that are not covered by the Project from December 2021.
• In addition, the HRAD has been prepared all necessary arrangement for the improvement of the program so that the program will be implemented effectively and efficiently once the career development framework is to be set in the future.

Indicator 3	In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA shows improvement compared with that of the beginning of the Project. Prospective respondent for evaluations is as follows. (1) Participants of ITA Trainings and their supervisors. (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors.
Achievement	Not Fully Achieved

Rationales of the evaluation:

- Under the reviewed SOS, no training has been done yet, however, Level 3 evaluation (impact evaluation) of the courses which were conducted under the project was conducted to evaluate the effectiveness of ongoing ITA training programs. In terms of filling the skills gap, among the 97% of participants' who answered that the training met their expectations (14% Thoroughly met, 61% Met at large extent, 22% met to some extent) to more than a certain extent, 48% gave reasons for this suggesting that the training helped the improvement of knowledge / competence on the area of identified skill. As for the supervisors, all responded that the training was useful to fill the training participants' skill gap on the training topic to more than a certain extent.

- In the absence of an approved career development framework, no tangible results have yet been created. However, based on the results of the C&M activities to date, it is evaluated that the skills gap of the staff can be effectively filled by continuing to implement the C&M program under a comprehensive career development framework. The results of the M&E survey regarding the fulfillment of skill gaps through the C&M activity are as follows:

  - According to the M&E survey conducted in February and August 2020, more than 60 percent of respondent (Coaches and Coachees) answered that skills required to be applied in their duties such as "knowledge and skills", "knowledge on tools and methodologies" have been improved with comparison of the skill level before the C&M program was introduced.

  - Results of the M&E survey conducted in October 2020 also indicated that 57 percent of the respondents (coachee) acknowledged that their goals were fully met, 39 percent partially met while 4 percent of the respondents their expected goals were not met.

  - In addition, according to the results of the online survey in November 2021, all (124) respondent coachees show great satisfaction toward the program, more than 90 percent of 124 respondents answered that the program met their needs to large extent. Moreover, before/after analysis based on the results of online M&E survey in 2021 shows improvement of skills and understanding through the coaching process.
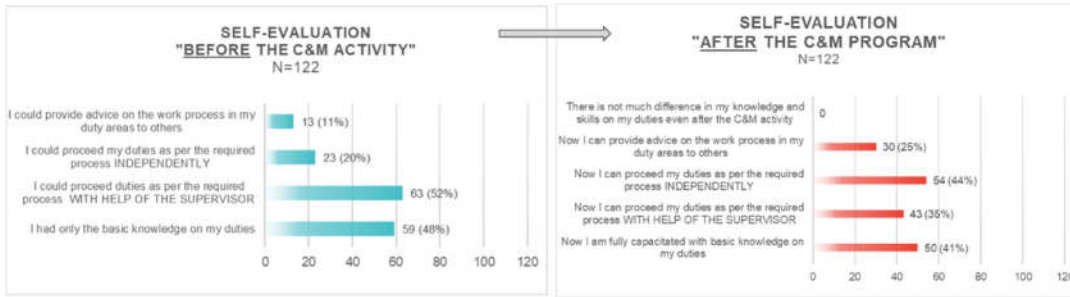
- On the coaches' side, they assessed that the coaching addressed coachee's needs to large extent as shown the figure below.
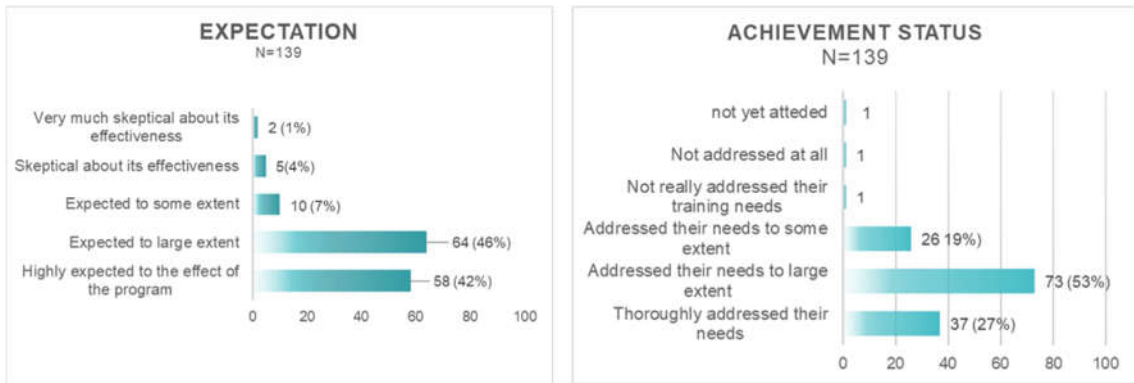
2.3 History of PDM Modification

PDM has been modified 3 times up to version 4. Below is the summary of modification history.

[Project Purpose] The "*Institutional Capacity*" to fill the skills gap in TRA is enhanced.

Indicators			
Before (Ver 1. April 2017)	**After (Ver 2. March 2018)**	**Details of revision**	**Reasons for changes**
1. Career development framework is endorsed by the TRA management.	1. Career Development Framework is approved by the TRA management.	Rewrote the word of "endorsed" with the word of "approved"	To refine the indicators measuring framework, number of implementations for the activity, and the evaluation on ITA training/result of evaluation for the coaching and mentoring. To concretize the number of activities in the indicators.
2. Under the career development framework of TRA, following activities are implemented by the end of the Project. 　1. ITA training programs at least xx (times); and 　2. Implementing coaching and mentoring activities by HRAD in xx.	2. Under the career development framework of TRA, following activities are implemented and conducted by the end of the Project. (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle.	2. Added "conducted" (1) Added "2 times" (2) Added "at least one cycle"	
3. Evaluation on human resource development activities implemented by HRAD and ITA shows improvement compared with that of the beginning of the Project. Prospective respondent for evaluations is as follows; 　1. Satisfaction ratings of the participants of ITA trainings and their supervisors exceed xx%. 　2. Satisfaction ratings of the officers who go through coaching and mentoring and their supervisors exceed xx%.	3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondent for evaluations is as follows; (1) Participants of ITA Trainings and their supervisors. (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	3. Added "In terms of filling skill gap, results of". Replaced 1.Satisfaction ratings of the participants of ITA trainings and their supervisors exceed xx%. 2.Satisfaction ratings of the officers who go through coaching and mentoring and their supervisors exceed xx%. To (1) Participants of ITA Trainings and their supervisors. (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	
Before (Ver 3. November 2020)	**After (Ver 4. December 2021)**	**Details of revision**	**Reasons for changes**
1. Career Development Framework is approved by the TRA management.	1. Career Development Framework, which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, is developed and approved by the TRA	1. Deleted "is approved by the TRA management." Added "which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs, Coaching and	The definition of Career Development Framework was confirmed at the 5th JCC Meeting; therefore, it was necessary to reflect the results of the meeting.

	management for submission to PSE.	Mentoring Program and Competency Framework, is developed and approved by the TRA management for submission to PSE."	
2. Under the career development framework of TRA, following activities are implemented and conducted by the end of the Project. (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle.	2. Under the Career Development Framework approved by the TRA management for submission to PSE, following activities are implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) Coaching and Mentoring activities by HRAD at least one cycle.	2. Replaced "the career development framework of TRA," with "the Career Development Framework approved by the TRA management for submission to PSE,"	

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1. Quarterly implementation reports of CP5	1. Quarterly implementation reports of CP5 Approved Career Development Framework (Confirmed in Project Monitoring Sheets)	Added "Approved Career Development Framework (confirmed in Project Monitoring Sheets)"	To add the concrete name of the means/materials.
2. Project Progress Report	2. Project Monitoring Sheets	Corrected the name of the report.	
3. (1) Training evaluation done by ITA, and Joint Monitoring Report produced by the Project	(1) Results of training evaluation of ITA including training satisfaction (confirmed in Project Monitoring Sheets)	(1) Rewrote the sentence.	
(2) Joint Monitoring Report	(2) Results of evaluation on coaching and/or mentoring (confirmed in Project Monitoring Sheets)	(2) Rewrote the sentence.	
	For both, instead of conducting baseline survey, evaluation sheets ask whether human resource development activities implemented by HRAD and ITA are improved to fill skill gap.	Added full sentence written on the left.	

[Output-1] Training programs offered by Institute of Tax Administration (ITA) are refined/improved.

Indicators

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1-2 Course materials including referential materials for selected courses are updated.	Deleted	Deleted the original description.	Refinement of the text representation based on the result of the baseline survey. Renumbering1-2 of the former PDM is merged into 1-1 of the new PDM and renumbering for the deletion of 1-2.
1-3 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project.	1-2 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project.	Change of indicator number.	

| 1-4 Lecturers for the selected courses become able to teach designated training courses independently. | 1-3 All lecturers for the selected courses conduct designated training courses independently at least once by the end of the Project. | Added "all" in front of lectures, and put "at least once by the end of the project period" | |

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1-1 ITA Short Courses Calendar, TMC Meeting Report, and Project Progress Report	1-1 Revised training curriculum, syllabus, and course materials (confirmed in Project Monitoring Sheets	Rewrote the whole sentence.	For clear measurement of outputs, concretization of the name of means/materials.
1-2 Project Progress Report	1-2 Deleted	Deleted the original description.	
1-3 Results of the baseline survey, and Project Progress Report	1-2 Results of the baseline survey, and training curriculums.	Rewrote "Project Progress Report" with "Training Curriculums"	
1-4 Project Progress Report, Post-training evaluation implemented by the Project (self-assessment results)	1-3 Project Monitoring Sheets	Deleted all description and added "Project Monitoring Sheets" instead.	

[Output-2] Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.

Indicators

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
2-1 Guiding documents indicating the concept and implementation plan of Coaching and Mentoring Program is elaborated.	2-1. At least 200 officers complete designated coaching and/or mentoring sessions.	Rewrote the original sentence with the new one on the left.	For clear measurement for outputs based on the result of the baseline survey.
2-2 Officers at management level in target departments understand the concept of coaching and mentoring.	2-2. Good practices and lessons learned from coaching and mentoring activities in pilot offices/regions are reported and accumulated every six months.	Ditto	
2-3 At least xx officers are appointed as coaches and mentors at each department concerned and complete basic training course for coaching and mentoring.	2-3. Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period.	Ditto	

| 2-4 HRAD implements coaching and mentoring activities for target departments on quarterly basis. | 2-4. HRAD monitors coaching and mentoring activities for target regions on quarterly basis. | Ditto | |
| 2-5 More than xx officers from xx departments and/or offices received coaching and/or mentoring at least xx (times). | 2-5 deleted | Ditto | |

Means of Verifications			
Before (Ver 1. April 2017)	**After (Ver 2. March 2018)**	**Details of revision**	**Reasons for changes**
2-1 Quarterly implementation reports of CP5 and Project Progress Report	2-1. Quarterly monitoring report of HRAD (confirmed in Project Monitoring Sheets)	Rewrote the original sentence with the new one on the left.	For clear measurement of outputs, concretization of the name of means/materials.
2-2 Project Progress Report Joint Monitoring Report	2-2. Lessons Sheet (produced and utilized by the Project) (confirmed in Project Monitoring Sheets)	Ditto	
2-3 Project Progress Report and Project Progress Report	2-3. Revised Guideline and/or Guiding documents for Coaching and Mentoring Program	Ditto	
2-4 Quarterly implementation reports of CP5 and Project Progress Report	2-4. Quarterly monitoring report of HRAD	Ditto	
2-5 Quarterly implementation reports of CP5 and Project Progress Report	2-5 Deleted	Deleted	

[Output-3] Career Development framework across each job grade and specialization is further elaborated.

Indicators			
Before (Ver 1. April 2017)	**After (Ver 2. March 2018)**	**Details of revision**	**Reasons for changes**
3-2 Career path guided by HRAD is linked with ITA training structure.	3-2. Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	Rewrote "Career path guided by HRAD" with "Career Development Framework", and provided detailed description on the Career Development Framework, indicating "Training structure" with "training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	Needed to unify the terms in the PDM, and to provide some more clarification on the intention of the Project that aims at developing linkage between related activities such as ITA training programs and Coaching and Mentoring led by HRAD.
Before (Ver 2. March 2018)	**After (Ver 3. November 2020)**	**Details of revision**	**Reasons for changes**
No change.			

Before (Ver 3. November 2020)	After (Ver 4. December 2021)	Details of revision	Reasons for changes
3-2. Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	3-2. Career Development Framework, which consists of revised SOS and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, which is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	**3-2. Added "**which consists of revised SOS and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework," before "that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	The definition of Career Development Framework, was confirmed in the 5th JCC Meeting, therefore it is necessary to reflect the results of the meeting.

Means of Verifications			
Before (Ver 1. April 2017)	**After (Ver 2. March 2018)**	**Details of revision**	**Reasons for changes**
3-1 Monitoring reports under CP5 Project Progress Report	3-1. Developed guiding documents (confirmed in Project Monitoring Sheets)	Rewrote the original sentence with the new one on the left.	For clear measurement of outputs, concretization of the name of means/materials.
Before (Ver 1. April 2017)			
2-1 Set up working group and develop work pl			
2-2 Conduct situational analysis on coaching a mentoring activities in the target departmer (baseline survey)			
2-3 Conduct consultation meetings with stakeh			
2-4 Identify and review the talents in the target departments and to make effective use of t			
2-5 Develop customized coaching and mentori guiding materials for each target departmer			
2-6 Conduct awareness-raising activities for c and mentoring			
2-7 Conduct workshops to develop coaching a mentoring skills in the target departments			
2-8 Assist HRAD in implementing coaching a mentoring activities in the target departmer			
2-9 Hold review meetings periodically and refl feedback in future implementation plan			

3-2 Project Progress Report	3-2. <u>Developed Career Development Framework</u> (Confirmed in Project Monitoring Sheets)	Ditto.	

Output-1 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1-1 Select the courses to update training programs in ITA 1-2 Set up thematic working group for the selected courses and develop work plan(s) 1-3 Review existing training programs offered by ITA as well as the needs of TRA for trainings (baseline survey)	1-1. <u>Review existing training programs offered by ITA as well as needs of TRA for trainings (baseline survey)</u> 1-2. <u>Select the courses to update training programs in ITA</u> 1-3. <u>Set up thematic working groups for the selected courses and develop Action Plan(s)</u>	1-1~1-3: Changed the order. 1-3. Rewrote the word of "working group" in plural form. Replace the word of "work plan" with the word of "Action Plan" instead.	To secure the consistency against the revised Outputs. To revise the activities in line with the result of the baseline survey.

Output-2 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
2-1 Set up working group and develop work plan(s)	2-1. <u>Set up working group</u>	Deleted the word of "and develop work plan".	To secure the consistency against the revised Outputs. To revise the activities in line with the result of the baseline survey.
2-2 Conduct situational analysis on coaching and mentoring activities in the target departments (baseline survey)	2-2. Conduct situational analysis on coaching and mentoring activities implemented <u>by HRAD</u> (baseline survey)	Replaced the word of "in the target departments" with the word of "implemented by HRAD".	

		Rewrote all activities.	
2-3 Conduct consultation meetings with stakeholder 2-4 Identify and review the talents in the target departments and to make effective use of them 2-5 Develop customized coaching and mentoring guiding materials for each target departments 2-6 Conduct awareness-raising activities for coaching and mentoring 2-7 Conduct workshops to develop coaching and mentoring skills in the target departments 2-8 Assist HRAD in implementing coaching and mentoring activities in the target departments 2-9 Hold review meetings periodically and reflect its feedback in future implementation plan	2-3 Develop implementation framework for the Coaching and Mentoring Program 2-4 Develop coaching and mentoring guiding materials. 2-5 Conduct workshops for target groups to develop coaching and mentoring skills 2-6 Facilitate coaching and mentoring activities in designated offices/regions 2-7 Review and monitor the coaching/mentoring activities 2-8 Summarize lessons learned drawn from coaching and mentoring activities (semi-annually) 2-9 Reflect findings from monitoring activities into the future implementation plan 2-10 Improve implementation framework for the Coaching and Mentoring Program	Rewrote all activities.	

Output-3 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
3-1 Set up working group and to develop work plan(s)	3-1 Set up working group and develop Action Plan (s)	Replaced the word of "work plan" with the word of "Action Plan" instead.	To secure the consistency against the revised Outputs. To revise the activities in line with the result of the baseline survey.
3-7 Follow up subsequent activities	3-7 Conduct monitoring and evaluation of the activities under the developed framework and improve the framework.	Rewrote the whole sentence.	

Important Assumption / Pre-condition

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
Overall Goal Level: The Government of Tanzania adopts sustainable tax and revenue policy.	The Government of Tanzania maintains sustainable tax and revenue policy.	Replaced the word of "adopts" with "maintains".	Sustainable tax and revenue policy has already been put in place.

| Pre-condition: TRA coordinates DPs' assistance including JICA in a proper manner. | TRA <u>continues coordination of</u> DPs' assistance including JICA in a proper manner. | Add the word of "continues". | TRA has been coordinating assistance of DPs. |

Project Period

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
Tentatively from August 2017 to August 2020 (3 years)	November 2017 - November 2020 (3 Years)	confirmed the project period to "November 2017 - November 2020 (3 Years)"	The project period was confirmed after the details of the project were defined in the Workplan and agreed upon at the 1st JCC.

Before (Ver 2. March 2018)	After (Ver 3. November 2020)	Details of revision	Reasons for changes
November 2017 - November 2020 (3 Years)	November 2017 – December 2021	Extended the end of project period from "November 2020" to "December 2021"	Because of the global spread of the coronavirus disease 2019 (COVID-19) and the delay of the approval of the "JOB DESCRIPTIONS AND SCHEMES OF SERVICE FOR TRA STAFFS", some of the project activities have been delayed. In order to achieve the project purpose, project duration was extended.

Before (Ver 3. November 2020)	After (Ver 4.)	Details of revision	Reasons for changes
November 2017 – December 2021	November 2017 – February 2022	Extended the end of project period from "December 2021" to "February 2022"	Because of the global spread of the COVID-19, some of the project activities have been delayed. In order to achieve the initial project purpose, the project period was extended for two months.

III RESULTS OF JOINT REVIEW

3.1 Observation in view of DAC Evaluation Criteria[2]

3.1.1 Relevance

Relevance of the Project is evaluated as "High" based on the following facts:

[Relevance to the Policies and Plans of the Government]

The policy environment for the Project has remained favorable since the Project started in November 2017. To date, Fifth Corporate Plan of TRA (2017-2022) (CP5) underlines the importance of strengthening institutional capacity by improving working environment and providing tools in TRA offices including ITA trainings and aligning ITA trainings with TRA's long term needs. In addition, Corporate Human Resources Policy (2015) and Corporate Human Resources Strategy (2015) have been the basis of human resource development activities led by HRAD: 2015 HR Policy stresses the importance of introducing new initiatives including Succession Planning, Talent Management, and Coaching and Mentoring Program, and the Strategy (2015) sets out eight (8) action points to realize effective and efficient implementation of the Policy. Moreover, "Job descriptions and Scheme of Service (SOS)" for TRA was reviewed and finally approved by Public Service Management and Good Governance in June 2019. It became the foundation for future talent management and HR development under the authority.

The Project aims at strengthening TRA's organizational capacity by enhancing ITA training function (Output-1), introducing the HRAD initiative of Coaching and Mentoring Program (Output-2), and aligning these HR initiatives and with direction of career pathways of the tax officials upheld by TRA, that is "SOS"; thus, it can be said that the Project activities have been consistent with the policy direction of the Government of Tanzania.

[Approach]

It is evaluated that the Project took an appropriate approach to the issues identified as of the planning based on the following reasons:

The Project responded to the achievements of the previous cooperation as well as to new development issues that have emerged through the three years of activities. In the previous cooperation, the primary focus was on strengthening ITA's capacity as a training institution, which resulted in the systematization of the planning and preparation process for training projects and the strengthening of instructors' capacity to conduct training programs. In addition, the Project applied comprehensive approach based on the findings and lessons learned from the previous project that the human resource development should be done in more in systematic way under the TRA's human resource development framework in enhancing organizational capacity. To be

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[2] Level of achievement is set with 5 criteria, namely "High", "Relatively High", "Moderate", "Low"

more precise, the Project expanded the project scope to the area of human resource management led by the HRAD in addition to the training implementation and provided cross-sectional support.

3.1.2 Coherence

The Coherence of the Project is evaluated as "High" based on the following facts:

[Coherence with Policies of Japanese Government]

In Japan's Aid Policy for Tanzania (2012), under the basic policy of "promoting economic and social development for sustainable economic growth and poverty reduction", Japan has set three priority areas for assistance. One of the three priority areas is "improving administrative services for all citizens," and the project's efforts to strengthen tax administration capacity are positioned as an activity that contributes to the improvement of administrative services. For these reasons, it can be said that the direction of this project is in line with Japan's aid policy for the country.

3.1.3 Effectiveness

The Effectiveness of the Project is evaluated as "Moderate" based on the following facts:

[Achievement status of Project Purpose]

Ultimate goal of the Project is to enhance the institutional capacity to fill the skills gap in TRA as indicated in the PDM. To assess the level of achievement of the purpose, three indicators were set as follows:

> 1. Career Development Framework, which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs and Coaching and Mentoring Program, is developed and approved by the TRA management for submission to the Permanent Secretariat Establishment (PSE).
> 2. Under the Career Development Framework approved by the TRA management for submission to PSE, following activities are implemented and conducted by the end of the Project:
> (1) ITA training programs at least 2 times; and
> (2) coaching and mentoring activities by HRAD at least one cycle.
> 3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondents for evaluations are as follows;
> (1) Participants of ITA Trainings and their supervisors;
> (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentoring

According to the results of evaluation, the Project Purpose is not fully achieved yet as of February 2022. On the other hand, in terms of filling the skill gap, the Project has produced

favorable results in human resource development activities through ITA training program as well as the C&M program despite the situation where the direction of the project activities set in the original plan has been changed due to the prolonged procedure of the modification of the Career Pathways Manual at the PSE and outcome of the modification, and where the COVID-19 pandemic forced the project team to implement activities remotely.

Moreover, there is a positive sign observed at the TRA for the post-project activities. For instance, the development of the Competency Framework is now at the final stage before the submission to the TRA management, and HRAD WG members have already discussed the way forward to reflect the approved Competency Framework in their operation from recruitment process to the performance appraisal process as presented in the earlier section in "2. Achievement of the Project" "2-1 Outputs and Indicators".

Given the status of affairs, it can be said that there is high possibility of utilizing the Competency Framework at the TRA operation once it is approved, and thus, it is evaluated the effectiveness of the Project is moderate.

3.1.4 Efficiency
Efficiency of the Project is evaluated as "Moderate" based on the following facts:
[Achievement status of Project Outputs]

The Project aims at strengthening the organizational capabilities of TRA to bridge the skill gap of tax officials from three different angles (Output 1 to 3). In order to respond to the changes in the internal and external environment of the TRA, including the COVID-19 issue, and proceed the activities based on the plan, the Project had to reorganize activities and make various adjustment in its activities from time to time. As of October 2021, it is confirmed that two indicators out of nine for the Project Output including two indicators for Output have already achieved. Also, for other indicators, although they have not been achieved as it is said, they have been achieved at the expected level through steady and preferable progress during the project period.

[Staff allocation]

As of October 2021, intended input from Tanzania Side have been completed in terms of staff allocation toward project activities. However, staff transfers occurred frequently during the project period. For example, one of the key WG members of Output 2 was transferred to another division in early 2021, and the post remained vacant until recently, which placed a heavy burden on the project counterpart for several months and eventually causing certain delays.

[Dispatching Experts]

Experts were dispatched as per the plan without significant delay until the COVID-19 outbreak. During the period of COVID 19, all activities have been implemented remotely, thus no expert has been dispatched during the period. In addition, with regard to the Output 1 activity, there are few Japanese experts with knowledge in the extractive industry, thus, the project conducted activities in cooperation with OECD staff and experts from other African countries who are knowledgeable in the relevant field.

[Implementation Process]

Positive aspect:

- Both counterpart (CP) officers and Japanese experts are enthusiastic and have committed themselves to the project activities despite their heavy work volume. In addition, communication among members is favorable and good relationship has been maintained since the Project started its activities.

- Training in Japan held in May 2018 functioned as a booster of the project activities afterwards, moreover, it also brought about a positive effect to the commitment of the counterpart officers and relationship between Japanese Project members and counterpart officers. The members of the second training in Japan in July 2019 had almost the same structure as the members of the first training and aimed to improve C & M skills. This training has enhanced management of training activities both at the level of ITA and TRA HR Headquarters.

- Knowledge and expertise of Japanese experts has gradually transferred to CP members in the course of project activities, and it enables CP to get themselves being involved in relevant project activities independently.

- The Project has re-organized implementation structure of Japanese experts under the situation of the COVID-19 outbreak since March 2020: Japanese experts started working from home holding online meetings with WG members to avoid significant delay of the project activities. Moreover, the Project created its own PDCA cycle making the best use of online regular meetings between experts and CP since May 2020. In this way, despites the situation in COVID-19, the project experts have been working remotely but very closely with CP members. It has led the situation where the project activities have carried out favorably despite the remote restrictions.

- One of the outcomes from project coordination remotely is "online training" of Output 1 and "online M&E survey" of Output-2 utilizing internet application.

Negative aspect:

- The project was originally designed based on the new Career Pathway Manual which was assumed to be approved soon after the launch of the Project, however, due to the long-lasting modification and approval process at the President's office Public Service Management and Governance, sharing the approved document to the Project took longer time than expected, which resulted in the delay of implementation of planned activities and subsequent modification of the project design at the same time.
- Long-lasting coordination and negotiation with Basket Fund at the early stage of project activities hindered the Project from commencing planned activities promptly as per the plan.
- COVID-19 has made it virtually impossible for project experts to travel to Tanzania since March 2020.
- The project has been actively conducting activities online, however, due to the time difference between Japan and Tanzania (six hours difference) it was sometimes difficult to communicate effectively, communication, coordination, and fostering a common understanding on the way of implementing project activities took a great deal of time and became one of the causes of the delay.

3.1.5 Impact

Impact of the Project is evaluated as "Moderate" and "Expected to be Achieved" based on the following facts:

[Achievement status of Overall Goal: Direct Impact]

For the overall goal of the Project of "TRA strengthens continual improvement to increase domestic revenue", there are two indicators set in the PDM as follows:

1) TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework.
2) Continued improvement of Skills index

The project team observes a positive sign toward the overall goal achievement for these indicators. As for the 1) indicator, although approval of the Competency Framework is one of the milestones to meet the indicator, developing process of the Competency Framework is now in the final stage and almost ready for the submission to the TRA management as of February 2022. Moreover, once the said framework is approved and put in place with all necessary arrangement, it will become the foundation of skill index of the organization. Since the development of the Competency Framework is the first ever trial in the entire government ministries concerned, it would be one of the profound achievements not only for the TRA but also for all other government

ministries. Given the situation, the project team have a positive observation toward the future capacity development activities implemented by the TRA through ITA training and C&M program.

Regarding the 2) indicator, although there is no specific skill index yet to be developed at the human resource activities, CP5 Annual Report indicates the positive outcomes in the area of "Strengthen Institutional Capacity" as shown in the table below:

Strategic Objective	Output	Strategic Measures	Measure definition	Purpose	Baseline 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Target 2020/21	Target	Actual 2020/21 Q1	Q2	Q3	Q4	Target	Calculation Method	Data source	Data collection method	Frequency	Assumption	Primary owner
Strengthen Institutional Capacity	Increased number of skilled staff	% of staff trained on specialized and emerging sectors divide by total number of staff trained	Number of staff trained on specialized and emerging sectors divide by total number of staff trained	To capacitate staff with skills gap on specialized and emerging sectors	66	87	2	N/A	91				86	8%		Number of staff trained on specialized and emerging sectors divide by total number of staff trained times 100	Training Plan Implementation report	Extraction	Annually	•Availability of experts in the respective area of specialization	DHRA
		% of staff attended short courses against training plan	Total number of staff trained on short courses as per training plan (both ITA & Non-ITA)	To enhance staff skills in different areas of Tax administration	28%	28%	28%	56%	84%	43.9%	43.9%	85	96.6%			Number of staff trained on short courses divide by training plan targets times 100	Training Plan Implementation report	Extraction	Annually	•staff nominated to attend the trainings are released by employer	DHRA

Strategic Objective	Output	Strategic Measures	Measure definition	Purpose	Baseline 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Target 2020/21	Target	Actual 2020/21 Q1	Q2	Q3	Q4	Target	Calculation Method	Data source	Data collection method	Frequency	Assumption	Primary owner
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[Indirect/Spin-off Impact]

In addition to the expected impact mentioned above, it is confirmed that some "Spin-off" impact has observed in the course of implementation of the project activities as follows:

- **Activated Internal Discussion:**

Project activities brought about additional viewpoint/perspective on targeted issues and has resulted in activating internal discussion among working group members at ITA and HRAD regarding how to organize more effective trainings based on experiences obtained through project activities.

- **Created Innovation**

After months of technical search during COVID-19, the Project became able to implement project activities remotely at a certain degree utilizing online application and devices in an effective and strategic manner. With those experience, the Project became aware of new modality of project implementation in corporation with other international aid organizations among others.

- **Enhance Cost Effectiveness**

Especially for Output-2, HRAD in cooperation with Japanese experts carried out online M&E survey in August 2020 as well as November 2022, and this led to the further consideration of modernization of the work process in relation to the C&M Program.

- **Enhance Internal Relationship**

The Project has been implemented in cooperation with HRAD and ITA most of the time during the project period, which resulted in enhancing internal relationship between those two and brought about
increased effectiveness and efficiency in the activities.

Output 1
- **Right people in the right place**

Spin-off impact generated from training management trough project activities

The initial intention of the Project was to foster ITA's capacity in particular areas such as on emerging topics including construction, extractive, telecom sectors and IP, so that they become able to offer related training on their own; however, with experience during the project period, it became clear that establishing training network with outside resources and experts is more effective than strengthening internal network of TRA when ITA develops training program for such areas.

- **Strengthened Facilitator Network**

Spin-off impact generated from training management trough project activities

The project activities led to strengthening facilitators network in and out of the institution and Tanzania. For example, a retired officer was engaged as a lecturer in the tax audit training. For the extractive training, an external training facilitator from Cameroon was contracted with the Project and since the delivery of the lecture was positive, he was engaged in another seminar conducted at ITA afterwards, although the event was cancelled due to COVID-19.

Output 2

- **Improved Internal Communication**

Spin-off impact from introduction of the C&M program

In addition to the primary objective of the C&M program that is "to strengthen capacities of tax officers", internal communication has gotten better as a result of implementation of the program. Some tax offices reported during the M&E survey that relationships between coach and coachee have been maintained in a good and sound manner even after coaching activities were over. The C&M program also resulted in expanding coaching network within the authority providing a certain environment where coaches can consult each other regarding staff engagement.

- **New HRD Initiative**

Spin-off impact from introduction of the C&M program

Training for coaches and Champions provided several insights to participants not only about coaching but also with enhancing staff engagement. Participants from Kibaha tax office share what s/he had learned during the training with other tax officers after the training and brought about an idea to the office to hold so-called in-house training as new HRD initiatives to strengthen staff skills. Since then, Kibaha tax office holds weekly session on every Tuesday.

- **Improved Taxpayers Services**

Spin-off impact from communication between Coach and Coachee

Through the C&M activities at workplace, Coach encouraged his/her coachee to explain his/er duties for the purpose of deepening understanding on what they are required to do, which resulted in improving the way the coachee explains tax related issues to his customer. (i.e., Kibaha).

- **Modernization of the Work Process**

Spin-off impact from lessons learned from 2-cycle C&M program management by the HRAD

Based on experiences and lessons learned from C&M program implementation and management in the pilot regions and offices, the HRAD explored the possibilities to modernize the workflow related to the C&M program including developing online submission and reporting from the target regions and offices with regard to coach and coachee information as well as their sessions' implementation status and begun preparing to install one more module in their HR system called ARUTI.

3.1.6 Sustainability

It is evaluated as "Relatively High" based on the following observation and analysis:

[Policy and Organizational sustainability]

It is evaluated as "High" based on the following observation and analysis:
Policy environment has been unchanged, and no negative impact has been observed since the commencement of the Project and it is confirmed that no drastic change is scheduled as of February 2022. Thus, the policy and organizational environment is considered to be maintained favorable to the project activities.

[Technical Sustainability]

It is evaluated as "High" based on the following observation and analysis:
WG members for Output 1 and 2 are both active and are committed. it is also confirmed that knowledge and expertise of relevant activities have been transferred from Japanese experts as well as experts from overseas to WG members through collaborative work in each project activities since the Project started. Moreover, WG members for the project activities are very committed and knowledge and expertise of the relevant activities have been well obtained and established both individually and organizationally as a result of the project activities.

[Financial Sustainability]

It is evaluated as "Moderate" based on the following observation and analysis: The activities targeted by the project were all linked to the TRA operation/activities, and thus, it is highly likely that a certain amount of budget will be secured by TRA in the future. However, since most of the activities during the project period were borne by the Japanese side, securing budget will be remained as an issue if the future activities will be implemented on the same scale.

ITA Training under Career Development Framework
- For the trainings offered during the project period funded by JICA, all expenses should be borne by TRA in the post project period.

- Taking account of the situation where the training budget is quite limited, effective management of HR initiatives including training programs is vital.
- To secure sufficient budget for the continual improvement under the HR development framework that is HR initiatives under SOS:
  - To get an approval from TRA management for the Competency Framework,
  - To validate the alignment of ITA training program with the said framework,
  - To develop a list of training courses that will be newly developed based on the result of validation above,
  - To explore the possibility of establishing online and/or distance learning environment to accelerate self-development as well as to saving/minimize expenditure of relevant activities.

C&M Program under Career Development Framework
- In order to secure the budget for future implementation of the program; it is necessary that;
  - The results and findings including lessons learnt and good practices from the implementation of C&M activities to be well informed not only to the TRA officers but also to the TRA management,
  - WG members should explore other options to minimize implementation cost of C&M program regarding data collection methodology, training modality, timing of implementing training, usage of internal system of the TRA, etc.

3.2 Key Factors Affecting Implementation and Outcomes
[Positive Factors]
(a) Shifting the Operation Online
Due to the influence of COVID 19, there were many parts of the project that had to switch to remote activities. It also applied to the ITA training programs, which allowed instructors from countries other than Tanzania, such as France and Cameroon, to participate. Although there is room for improvement in terms of stability of the internet network, it can be said that it has made it easier for the Project to obtain international support. With their support from all over the world, it has become possible for the Project to provide additional value and opportunities to the training participants by sharing international knowledge rather than conducting the training on-site physically.

(b) Utilization of External Human Resources
In the project, the training was initially developed on the assumption that the training instructors would be composed of ITA instructors and TRA staff. However, it was found that

industry-specific training required extra knowledge of expertise to find experts who were familiar with the industry, such as trends and customs in the industry was necessary. By inviting experts, TRA can acquire knowledge about emerging industries.

(c) Involving younger personnel in the activities

Due to the country and organizational culture, it was often difficult to proceed with the activities according to the planned schedule. Through observations at the implementation stage of activities the project team identified young officers who demonstrated a strong capacity in project management and requested the personnel to be involved in the planned activity to the counterpart leader. With the counterparty leader's understanding and approval, the activities were implemented more seamlessly after the personnel's appointment.

(d) Involving the Relevant Stakeholders

In implementing the activities of Outcome 2, the TRA appointed the WG members at the beginning of the project activities. The members included not only HRAD staff but also ITA instructors as well. The HRAD staff were also drawn from each relevant section including the training, recruitment, and performance. Since the activities of Outcome 2 affect the entire human resource management under the TRA, appointment of the WG members who have been involved in various fields enabled the Project to overview the project activities as one of the significant movements in the entire organization including the evaluation system, and to discuss the direction on how the results of the project activities can be reflected in the HRDA's operation.

(e) Visualizing the Concept

When implementing project activities, it is very important to foster a common understanding between the Japanese experts and WG members in the partner country. With this understanding, in this project, the image and concept of the activities were visualized, and conceptual diagrams were created as much as possible for mutual understanding. Utilizing visualized materials in addition to the verbal communication, it became much easier and become more efficient to reconcile each other's images and though.

(f) Utilization of Knowledge Co-creation Program

Training in Japan held in May 2018 functioned as a booster of the project activities afterwards, moreover, it also brought about a positive effect to the commitment of the counterpart officers and relationship between Japanese Project members and counterpart officers. The members of the second training in Japan in July 2019 had almost the same structure as the members of the first

training and aimed to improve C&M skills. This training has enhanced management of training activities both at the level of ITA and TRA HR Headquarters.

(g) Importance of Working On-Site

As the project record shows, some project activities can be done remotely, but there is a significant difference in the content and density of the work done on site in the country. There is nothing better than working in the field to build relationships and make projects run smoothly and effectively.

[Inhibiting Factors]

Project Management

(a) The influence caused by Covid-19

Due to the outbreak of COVID-19 worldwide, the restrictions on overseas travel from Japan had been placed from March 2020. Project activities have been stagnated since then. There were various obstacles in proceeding with the project activities through web conferencing and e-mail. WG members and project experts made every effort to work together to proceed the project activities in Tanzania. However, similar to the other projects, experts' visits tended to be regarded as one of the important milestones for the WG members to prioritize and dedicate themselves in the project activities out of their busy schedule. Therefore, the suspension of the expert visits and implementation of all designated activities remotely under the situation of the COVID-19 as well as in the situation of insufficient communication channel with 6-hour time difference has hindered the accelerated implementation of the project activities and made the project activities slowed down.

(b) Network Environment

Since March 2020, dispatching experts to Tanzania had been suspended or on and off due to the COVID-19 outbreak. The overall uncertainty of the situation resulted in a nearly 3 months delay in the activities for the entire project.

As for Output 1 activity, in the situation where the experts could not be dispatched the Project implemented its first remote training (IP & Telecom industry training) via Teams in November 2020, connecting the external expert from Paris. Thereafter, 3 other trainings were conducted remotely via Teams (Telecom industry training 2021, Extractives industry training 2021, TAC). All trainings were held at the ITA; however, it sometimes became difficult to conduct trainings due to the instability and weak bandwidth of the network at the premise.

As for the Output 2 and 3 activities, all planned activities were shifted to be implemented remotely and relied heavily upon the online meeting, however, it often became significantly

difficult to arrange the meeting on a regular basis and to proceed the project activities as per the plan due to the 6-hour time difference between Japan and Tanzania, WG members' working shift, their special duties assigned by the TRA management on an ad-hoc basis, and unstable internet environment.

(c) Training costs for the project activities

The training conducted during the project was covered mostly by the JICA budget. TRA provides daily allowances and transportation expenses to the training facilitators and the trainees who participate from local areas, however according to JICA standards, daily allowances and transportation expenses were lower than the TRA standards. Therefore, it became necessary for the Japanese project team to explain not only to the WG members but also to the training participants and to get their agreement and understand every time when the Project organized training programs. These procedures made it difficult to implement the project efficiently.

(d) Ensuring the training schedule is suitable to the operational schedule

In the beginning of the project there were some occasions that the training was scheduled without taking into consideration of the busy period of tax officers at the TRA, especially during the collection period, and hence the training was re-scheduled last minute.

(e) Frequent Staff Transfer

The C&M program under the Outcome 2 is an activity that targets a large number of staff in the operation departments, and from where, all coaches and coachees are selected. At the TRA, the personnel changes were occurred on an ad hoc basis, and which has attributed a greater impact on the project activities than expected. In fact, the replacement of coaching session pairs occurred almost every week and every month. Since the changes were reported to HRAD with a time lag or found out by HRAD's communication to the targeted regions and offices, it became necessary to clean the pairing data of relevant coach and coachee on the HRAD side every time a change occurred. Moreover, it also affected the subsequent procedure of competency profiling to identify the weakness of the relevant coachee if it is the case of the change of the coachee side. Needless to say, dealing with such irregular personnel changes forced WG members to deal with them and which led to slow down the project activities to a large extent

(f) Change of the Project Scope

As mentioned in the earlier section above, Outcome 3 targeted the "Career Pathways Manual", which was being at the revising process when this project was formulated in 2016. It was expected to be approved around the same time as the launch of the project, and the project planned to utilize

it as a foundation to build a framework for career development. It was assumed that the revised Career Pathways would have some changes in the content, but no changes in its structure. But in fact, the post-approval document (current SOS) showed that one part of the Career Pathways Manuals, which is the part of the "competency", had been removed. To response the matter, the project scope for the Output 3 was decided to be changed to include competency development related activities as a result of discussion between JICA and the TRA. For the revised activities, the HRAD remained to be a key player in addition to the activities for the Output 2. However, it became clear in the course of the project activities that re-creating the competency according to the job grades designated in the SOS is a very large task, and if the key members of the WG in charge of Outcome 3 were engaged in the activities for Outcome 3, they could not be involved in the activities for Outcome 2. Such arrangement affected the progress of the activities for each output.

(g) Placement of the CPs after the change of the personnel

The Project had encountered a difficult situation in contacting CP officers in the situation of the COVID-19 when all duties and activities were implemented remotely and when the main contact persons among the WG members were transferred/promoted to another section. At that time, it took some time for the post to be filled. During the period, a significant number of duties and tasks were posed to one officer, and as a result, the contact from the CP was almost cut off, and project activities seemed to be stopped for a while until the vacant post were filled with additional appointment of the staffs.

(h) Communication methods and media within the Project members

In the situation under the COVID-19 pandemic, since no physical duty travels were allowed, the use of online communication tools became dramatically important for the team communication. However, due to the diversification of communication methods including e-mail, WhatsApp, LINE etc. used individually or collectively, sharing information among members became vital. The Project experienced a certain difficulty to have internal communication in an effective way in the course of the implementation of the project activities remotely due to the diversified utilization of these communication methods.

Moreover, using communication apps (WhatsApp etc.) became common as a daily communication method among project counterparts and became more time-efficient compared to using formal e-mail. However, it sometimes became difficult to track the communication history and to share the information in a timely manner.

3.3 Evaluation on the results of the Project Risk Management

At the time of the project formulation of this project, the following "important assumptions" were set for the purpose of the project risk management. In this section, the project's response toward these pre-assumed risks is evaluated.

[Important Assumptions to the Project Activities and Output Level]
1. Budget and human resource are provided continuously to maintain the service delivery in tax administration.
2. Personnel change of counterparts does not take place frequently.
3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

As for the said three items, no significant risks have been observed during the project period. Although there were changes in counterparts, there were no changes in major counterparts. TMC is also held regularly.

[To Project Purpose]
1. TRA staffs trained by the Project do not drastically leave their respective posts.
2. No significant change in the personnel evaluation system.

As for the said two items, no significant risks have been observed during the project period. Regarding the "1. TRA staffs trained by the Project do not drastically leave their respective posts", according to the annual training plan prepared by HRAD, which was available during the project period, a training plan for 1,500 to 2,000 people has been developed each year with a planned value[3], and a budget has been allocated for it.

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[3] In 2019/2020 Annual Training Plan, 118 training were proposed targeted for 1,546 officers in total, and in 2020/2021 plan, a total of 127 training programs were proposed for 1, 901 officers.

3.4 Lesson Learnt

[Planning Stage]

(a) Activities involving External Authorization Organization

In this project, the approval procedure to the external approval organization was also part of the scope of activities, when the revision of the PDM was determined. In practice, however, it proved to be extremely difficult to obtain external approval within the period of cooperation, as the approval process within the CP organization alone would take significant time. Therefore, when implementing the projects for organizational and institutional improvement, it is necessary to carefully examine whether to include the approval process by external authorizing organizations in the scope of activities.

(b) JICA Payment Regulation for the Project Activities

As in the case of the Project, the rules, and regulations of JICA and CP organizations often differ in the payment for the project activities, especially in the payment of daily allowance and accommodation. Therefore, when implementing similar projects, it is important to confirm and agree on JICA's payment rules with CP organizations in advance.

(c) Planning with a view of Online

Based on the experience and lessons learned from the project activities, it became clear that online activities were effective in particular situations where experts are not able to travel or foreign lectures stationed in other countries are involved in the project. Therefore, it is vital to design the project activities such as trainings and surveys which includes online implementation not limited to on-site implementation only.

(d) Explore External Human Resources

As mentioned in the earlier section, in addition to the traditional face to face trainings on-site, online training inviting instructors from other countries, regions, and institutions may be effective. Therefore, it is recommended to consider the possibilities of utilization of such contacts of external experts in the project activities in a proactive way when implementing the similar projects in future. In addition, OECD is one of the organizations that is highly active in the capacity building in the tax administration field. JICA and OECD has already been in communication for a potential collaboration. To involve the consultants of OECD could be one of the ideas of effective use of external human resources.

There are some concerns in terms of financial sustainability regarding this, for example whether or not the CP could bear the cost of inviting the external experts at the time of sector-base trainings as lecturers etc., however through discussions it has become clear that there is a

possibility of the CP to be able to bear the cost for external lecturers on their own, if the involvement of an knowledgeable external expert will bring improvement of effectiveness of their operation.

Feedback has been received by the CP that if it is deemed that the involvement of the external experts will bring a larger impact than the cost borne, the cost aspect will not become an obstacle for the CP.

(e) Involving Relevant Stakeholders for Implication and Utilization of the Project Outputs

From the experience of the project implementation and the lessons learned, it should be recommended to involve the stakeholders who are expected to use the project results and outcomes in the future from the early stage of the project implementation as it will promote cooperation and collaboration as well as allow the project activities to be examined from multiple angles.

(f) Effective Utilization of Training in Japan

Training in Japan is a unique opportunity for CPs to gain advanced and detailed knowledge in their field and relevant field, as well as a valuable opportunity to get to know their co-worker of Japanese experts and to expose Japanese people and culture. These opportunities will help to strengthen the human network and boost its activities back in the county. Therefore, such opportunities should be effectively incorporated in the implementation of similar projects.

[Implementation Stage]
(a) Utilization of Communication Tools in an Effective Way

In this project, the latter half of the project activities were conducted through remote work. The implementation of the activities by remote work became one of the challenges not only with the project CPs but also among Japanese members. If the Project is to be implemented under the similar circumstances in the future, it is important to agree within Japanese team members and with CPs about the tools available for remote work, what kind of tools are to be used according to the situation, and the ground rules for effective utilization of those tools.

(b) Ensuring the training schedule is suitable to the operational schedule

As mentioned in the earlier section, the Project faced a certain difficulty to promote activities during the busy period for the tax officers, especially during the period of tax collection. With this experience, it is highly recommended for those projects implemented in the field of tax administration to double check the collection calendar provided by the relevant authority.

IV. FOR THE ACHIEVEMENT OF OVERALL GOALS AFTER THE PROJECT COMPLETION

4.1 Overall Goal

TRA strengthens "Continual Improvement" to increase domestic revenue. "

Objectively Verifiable Indicators:

4.1.1 TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework.

4.1.2 Continued improvement of Skills-index

The project carried out activities aiming to achieve ultimate goal of increasing domestic revenue. Under the output 1 activity, the WG members were engaged in strengthening the capacity of training development and management in order to respond to the needs of enhancing tax audits capacity by industry. Under the output 2 activity, the WG members were involved in introducing and establishing the system of C&M program operation under the TRA by implementing pilot activities targeted to 12 up-country regions, tax offices in Dar es Salaam, and some of the offices at the HQ. By the time of the project completion, the HRAD is rolling out the activities to nationwide.

Human resource development activities both by off-the job training at the ITA as well as by the on-the-job training through the C&M program brought positive impact to the individual competency of the tax officers although it will take time to be visible as a tangible result. Such improvement in individual competency will definitely be reflected to the productivity of their daily operation at the workplace. Therefore, it is still unable to evaluate the achievement level of the designated overall goal of the Project in the PDM, there is the positive movement toward achieving the overall goal as of February 2022.

As of February 2022, there is no "skill index" developed in the TRA and the competencies designated in the drafted Competency Framework will provide important milestone to develop the skill index under the TRA. Given the affairs of the status, the approving process of the Competency Framework drafted in accordance with the SOS should be taken due process continuously. In addition, the implementation of the ITA training program as well as C&M activities should be implemented according to duties and responsibilities associated with the SOS.

Moreover, to make the impact of activities shown more visibly and more subjectively, it is also important to carry out the M&E on a regular basis. For example, the project conducted online Level 3 training evaluation during the project period and also carried out online M&E survey for

the C&M activities. These should be continuously carried out on a regular basis in the post project period as well.

4.2 Plan of Operation and Implementation Structure of the Tanzanian side to achieve Overall Goal

4.2.1 Continuous revision of tax audit training content by industry

ITA shows consistent endeavor to collect good examples of tax audits in the sector and gather information from TRA so that it can be reflected in the teaching materials.

It is also necessary to observe the trends in emerging sectors and specialized areas and explore new important sectors that are likely to affect tax revenue. ITA (in collaboration with HQ) has completed a study to identify the emerging and specialized sectors. This will add to development of courses on taxation of specialized sectors which was done during the project.

4.2.2 Securing human resources for instructors

It is necessary to continue to pool information of active employees but also excellent retirees and industry personnel.

4.2.3 Continuous Implementation and improvement of the C&M activities

As of February 2022, C&M activities have been expanded nationwide. This activity will take a very long time and long way before we see tangible results, but it is one of the very important activities to enhance the tax staffs' competence. It is important to continue the coaching program in the post project period to achieve continual improvement of the organizational capacity of the TRA.

4.2.4 Consolidating the solid foundation for the Career Development Framework

The Competency Framework is currently in the process of being finalized as of February 2022. When it is submitted to the TRA Management for their approval, the HRAD needs to follow up the approving process of the Framework, and to ensure that the various rules and regulations related to the competencies are verified for effective utilization of the Competency Framework.

4.3 Recommendations for the Tanzanian side

4.3.1 Options and Recommendations for Future Implementations for Output1

In order to maintain the technical and financial sustainability, it is recommended that ITA take the following measures for future implementation of the training program.

[ITA training under Career Development Framework]

- Review of training courses according to the Competency Framework
  - Validate the alignment of ITA program with Competency Framework
  - Create a list of training courses which will be newly developed based on the result of validation
- Appropriate selection of target trainees after the Competency Framework is finalized
- Appropriate determination of training duration

[Sector-Based Training]
- Maintenance of external industry expert sourcing
- Incorporate sector-based training components into existing training to strengthen practical skills
- Reconfirmation of sector-based training needs
- Appropriate allocation of preparation time

[Network]
- Expansion of opportunities to provide online training
- Usage of mobile wi-fi routers to complement the speed and stability of current land line network available at ITA

[Financial stability]
- Exploration of the possibility of establishing online and/or distance learning environment to accelerate self-development as well as to saving/minimize expenditure of relevant activities
- Setting the key industries in the HR training plan and to budget the training for those industries

4.3.2 Options and Recommendations for Future Implementations for Output 2

In order to secure the technical sustainability, it is recommended to the HRAD of the TRA to take the following measures in the future implementation of the C&M program.

[Overall: Common to All Processes]
- Ensure optimization toward online administration procedure utilizing the HR system (ARUTI) for the mapping and re-mapping process as well as monitoring process of the C&M program

[Awareness Session]

- Ensure that responsibilities will be dedicated to champions for conducting awareness sessions

[Competency Profiling]
- Monitor the functionality of the modified approach for competency profiling by the immediate supervisor

[Mapping]
- Ensure dedication of responsibilities of issuance of appointment letters to Regional Managers

[Coaching Training]
- Explore possibilities to conduct training online in addition to the on-site training to enhance the cost-effectiveness of training implementation

[M&E Activities]
- Assign the responsibility to the Regional Manager on monthly progress reporting
- Instruct and advise Regional Managers and Champions regarding the followings;
    - adjust the working shift of the pair (coach and coachee) so that they are able to have time to work together, and
    - to implement coaching activities during the first half of the month in order to not conflict with the tax collection timetable at their workplace.
- Optimize monitoring mechanism including monitoring term and according to the financial year cycle such as follows:

Activities	7	8	9	10	11	12	1	2	3	4	5	6
End of Year Activities - Annual Report Writing / - Summarizing results of activities - Annual Plan development										▬▬		
Awareness					▬▬▬							
Competency Profiling					▬▬▬							
Nomination							▬▬					
Training									▬▬			
PDP Development	▬	▬	▬									
OJT/Coaching (i.e., 3 month/term)		3-month/term (Extra)			3-month/term (Extra)		3-month/term (Extra)					
M&E Timing					★	★	★					

- Keep updating good practice and lessons learnt cases
- Ensure that the results of coaching activities will be reflected in the performance evaluation

[Talent Pool Utilization]

- Define the 'Talent Pool' and its' necessary requirements to become 'talented officers'; what kind of officers will be recorded a 'talented officer' in the talent pool
- Determine how the data is stored and utilized by the HRAD in the future

4.3.3 Options and Recommendations for Future Implementations for Output3

[Competency Framework]

- Follow up on the submission and approving process of the Competency Framework

After the document is approved,

- Modify the relevant regulations including staff regulations and recruitment regulation, if necessary
- Reflect approved competencies to the BSC format
- Apply competencies approved as the criteria for the competency profiling process under the C&M program
- Update the training courses implemented by the ITA including newly developing the courses according to the job grade
- Conduct awareness to share the approved competencies and future direction of utilizing them in the TRA's operation

[SOS revision]

- Determine the future direction of revising the SOS after the approval of the Competency Framework

ANNEX 1 Results of the Project

· **List of Dispatched Experts**

Stage1 Expert work plan and Actual

Work in Tanzania

Responsibility	Name		Stage1 (October,2017~October,2018)	Days	Man /month
Chief Advisor/ Tax Administration	Kenichiro Iwashita	Plan	(15) Nov … (12) Jan … (12) Apr … (12) Aug	51	1.70
		Actual	Nov8-29 (22) / Jan23-31 (9) / Feb19-Mar4 (14) / Aug27-Sep7 (12) / Sep26-Oct5 (10)	67	2.23
Tax Administration HR/Training System	Masae Okazaki	Plan	(21) / (24) / (24) / (24)	93	3.10
		Actual	Nov13-Dec3 (21) / Feb13-Mar9 (25) / May27-Jun16 (21) / Aug26-Sep18 (24)	91	3.03
OJT/Training	Yumiko Nakamura	Plan	(21) / (21) / (21) / (24)	87	2.90
		Actual	Nov13-26 (14) / Feb11-Mar3 (21) / Jun25-Jul18 (24) / Aug21-Sep7 (18)	77	2.57
Sector-specific 1	Toshinari Kodera	Plan	(21) Apr	21	0.70
		Actual	May31-Jun13 (14)	14	0.47
Sector-specific 2	********	Plan	(21) Jun	21	0.70
		Actual		0.00	0.00
International Taxation	Hideaki Ishiguro	Plan	(18) / (21) / (21)	60	2.00
		Actual	Aug5-15 (11) / Sep10-Sep19 (10)	21	0.70
Duty Free	Takashi Fukuda	Plan	(15) Jan	15	0.50
		Actual	May28-Jun6 (10)	10	0.33

Subtotal	Plan	348	11.60
	Actual	280	9.33

Work in Japan

Responsibility	Name		Stage1 (October,2017~October,2018)	Days	Man /month
Chief Advisor/ Tax Administration	Kenichiro Iwashita	Plan	(6) / (6) / (4) / (4)	20	1.00
		Actual	Oct21-26 (6) / Dec18,19 (2) / Jan2-7 (6) / Feb1-4 (4) / Mar2 (1) / Apr10,11 (2) / Aug13-16 (4) / Oct6-12 (7)	32	1.60
Tax Administration HR/Training System	Masae Okazaki	Plan	(4) / (6) / (4) / Oct5-8 (4)	14	0.70
		Actual	Oct28-31 (4) / Jan2-7 (6) / Feb10-12 (3) / Mar (1) / Apr1 (1) / Aug14,15 (2) / Sep20-25 (6)	27	1.35
OJT/Training	Yumiko Nakamura	Plan	(4) / (6) / (4)	14	0.70
		Actual	Oct24-27 (4) / Mar20 (1) / Apr9-11 (3) / Aug14-19 (6) / Sep17,18 (2)	16	0.80
Sector-specific 1	Toshinari Kodera	Plan	(4)	4	0.20
		Actual	May24,25 (2) / Sep16,17 (2)	4	0.20
Sector-specific 2	********	Plan	(4)	4	0.20
		Actual			0.00
International Taxation	Hideaki Ishiguro	Plan	(4) / (4)	8	0.40
		Actual	Jul1-4 (4) / Sep3-6 (4)	8	0.40
Duty Free	Takashi Fukuda	Plan	(7) / (7)	14	0.70
		Actual	May24-27 (4) / Aug24-29 (6) / Sep26-29 (4)	14	0.70
Training Management /Work Coodinator	Ayako Hattori	Plan	(continuous bar)	176	8.80
		Actual	Oct18-31 (8) / Nov6-30 (14) / Dec4-15 (8) / Jan4-31 (16) / Feb1-28 (18) / Mar1-31 (18) / Apr1 Apr24 (16) / May5-31 (20) / Jun1-30 (16) / Jul1-31 (12) / Aug1-31 (16) / Sep1-30 (28) / Oct1-12 (8)	198	9.90

Plan ▬ (blue)
Actual ▬ (black)

Subtotal	Plan	254	12.70
	Actual	299	14.95

Total	Plan	602	24.30
	Actual	579	24.28

Stage2 Expert work plan and Actual

Work in Tanzania

Name (Responsibility)		Days	Man /month
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019)	Plan	27	0.90
	Actual	27	0.90
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019) (Tax Administration HR/Training System) (from Sep,2019 to Mar,2021) (Chief Advisor/Tax Administration HR/Training System) (from Apr,2021 to the present)	Plan	6	0.20
	Actual	6	0.20
Masae Okazaki (Tax Administration HR/Training System) (from Nov,2018 to Aug,2019)	Plan	57	1.90
	Actual	57	1.90
Masae Okazaki (Chief Advisor/Tax Administration) (from Sep,2019 to Mar,2021)	Plan	40	1.33
	Actual	40	1.33
Yumiko Nakamura (OJT/Training)	Plan	98	3.27
	Actual	98	3.27
Toshinari Kodera (Sector-specific 1) (from Nov,2018 to Sep,2021)	Plan	13	0.43
	Actual	13	0.43
Takako Imai (Sector-specific 1) (from Sep,2021 to the present)	Plan	0	0.00
	Actual	0	0.00
******** (Sector-specific 2)	Plan	0	0.00
	Actual	0	0.00
Nyah Zebong Asaah (Sector-specific 3)	Plan	15	0.50
	Actual	15	0.50
Hideaki Ishiguro (International Taxation)	Plan	0	0.00
	Actual	0	0.00
Michitomo Saito (Duty Free)	Plan	0	0.00
	Actual	0	0.00
Ayako Hattori (Training Management/Work Coordinator 1)	Plan	0	0.00
	Actual	0	0.00
Tomoo Nasuda (Improvement of implementation environment)	Plan	0	0.00
	Actual	0	0.00
Miki Sekizuka (Training Management/Work Coordinator 2)	Plan	105	3.50
	Actual	105	3.50
Subtotal Plan		361	12.03
Subtotal Actual		361	12.03

Work in Japan

Name (Responsibility)		Days	Man /month
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019)	Plan	32	1.60
	Actual	32	1.60
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019) (Tax Administration HR/Training System) (from Sep,2019 to Mar,2021) (Chief Advisor/Tax Administration HR/Training System) (from Apr,2021 to the present)	Plan	47	2.35
	Actual	58	2.90
Masae Okazaki (Tax Administration HR/Training System) (from Nov,2018 to Aug,2019)	Plan	23	1.15
	Actual	23	1.15
Masae Okazaki (Chief Advisor/Tax Administration) (from Sep,2019 to Mar,2021)	Plan	36	1.80
	Actual	36	1.80
Yumiko Nakamura (OJT/Training)	Plan	50	2.50
	Actual	60	3.00
Toshinari Kodera (Sector-specific 1) (from Nov,2018 to Sep,2021)	Plan	8	0.40
	Actual	8	0.40
Takako Imai (Sector-specific 1) (from Sep,2021 to the present)	Plan	0	0.00
	Actual	0	0.00
******** (Sector-specific 2)	Plan	0	0.00
	Actual	0	0.00
Nyah Zebong Asaah (Sector-specific 3)	Plan	11	0.55
	Actual	11	0.55
Hideaki Ishiguro (International Taxation)	Plan	7	0.35
	Actual	7	0.35
Michitomo Saito (Duty Free)	Plan	40	2.00
	Actual	40	2.00
Ayako Hattori (Training Management/Work Coordinator 1)	Plan	314	15.70
	Actual	315	15.75
Tomoo Nasuda (Improvement of implementation environment)	Plan	0	0.00
	Actual	0	0.00
Miki Sekizuka (Training Management/Work Coordinator 2)	Plan	36	1.80
	Actual	46	2.30
Subtotal Plan		604	30.20
Subtotal Actual		636	31.80

Plan
Actual

Stage2(Extension) Expert work plan and Actual

Work in Tanzania

Stage2 (Extension) (January,2021-March,2022)

Name (Responsibility)		Days	Man/month
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019)	Plan	0	0.00
	Actual	0	0.00
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019) (Tax Administration HR/Training System) (from Sep,2019 to Mar,2021) (Chief Advisor/Tax Administration/Tax Administration HR/Training System) (from Apr,2021 to the present)	Plan (12)(12)(10)	31	1.03
	Actual Mar10-19 (10) Jul14-23 (10) Feb18-28 (11)	31	1.03
Masae Okazaki (Tax Administration HR/Training System) (from Nov,2018 to Aug,2019)	Plan	0	0.00
	Actual	0	0.00
Masae Okazaki (Chief Advisor/Tax Administration) (from Sep,2019 to Mar,2021)	Plan	0	0.00
	Actual	0	0.00
Yumiko Nakamura (OJT/Training)	Plan (21)	21	0.70
	Actual Jan21-Feb10 (2)	21	0.70
Toshinari Kodera (Sector-specific 1) (from Nov,2018 to Sep,2021)	Plan	0	0.00
	Actual	0	0.00
Takako Imai (Sector-specific 1) (from Sep,2021 to the present)	Plan	0	0.00
	Actual	0	0.00
******** (Sector-specific 2)	Plan	0	0.00
	Actual	0	0.00
Nyah Zebong Asaah (Sector-specific 3)	Plan	0	0.00
	Actual	0	0.00
Hideaki Ishiguro (International Taxation)	Plan	0	0.00
	Actual	0	0.00
Michitomo Saito (Duty Free)	Plan	0	0.00
	Actual	0	0.00
Ayako Hattori (Training Management/Work Coodinator 1)	Plan	0	0.00
	Actual	0	0.00
Tomoo Nasuda (Improvement of implementation environment)	Plan (16)	15	0.50
	Actual Jan15-30 (16)	16	0.53
Miki Sekizuka (Training Management/Work Coodinator 2)	Plan	0	0.00
	Actual	0	0.00
Subtotal	Plan	67	2.23
	Actual	68	2.26

Work in Japan

Name (Responsibility)		Days	Man/month
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019)	Plan	0	0.00
	Actual	0	0.00
Kenichiro Iwashita (Chief Advisor/Tax Administration) (from Nov,2018 to Aug,2019) (Tax Administration HR/Training System) (from Sep,2019 to Mar,2021) (Chief Advisor/Tax Administration/Tax Administration HR/Training System) (from Apr,2021 to the present)	Plan (63)	73.4	3.67
	Actual Apr1,13,30 (3) May4,10,17 28,29 (5) Jun1-30 (7) Jul9,13,24 (3) Aug1-31 (7) Sep1-30 (6) Oct1-31 (7) Nov6,8,10,26 (4) Dec1-31 (6) Jan19,24-26 (4) Feb1-28 (6) Mar1-4 (4)	62	3.10
Masae Okazaki (Tax Administration HR/Training System) (from Nov,2018 to Aug,2019)	Plan	0	0.00
	Actual	0	0.00
Masae Okazaki (Chief Advisor/Tax Administration) (from Sep,2019 to Mar,2021)	Plan	6	0.30
	Actual 3/3,8,9, 11,23,24 (6)	6	0.30
Yumiko Nakamura (OJT/Training)	Plan (89.6)	89.6	4.48
	Actual Mar3,5,22,2 3,31 (5) Apr2,6,15, 21,23 (5) May7,10,11,20, 21,24,25,29 (8) Jun1-30 (12) Jul1-31 (8) Aug1-31 (10) Sep1-30 (8) Oct1-31 (8) Nov1,4,15,25 (4) Dec1-31 (5) Jan1-31 (4) Feb21,22 (2)	79	3.95
Toshinari Kodera (Sector-specific 1) (from Nov,2018 to Sep,2021)	Plan	0	0.00
	Actual	0	0.00
Takako Imai (Sector-specific 1) (from Sep,2021 to the present)	Plan (39)	32	1.60
	Actual Oct23-25,29-31 (6) Nov1-30 (15) Dec8-10 (3) Jan1-31 (8)	32	1.07
******** (Sector-specific 2)	Plan	0	0.00
	Actual	0	0.00
Nyah Zebong Asaah (Sector-specific 3)	Plan (17)	22	1.10
	Actual Apr14,15 (2) Jun1-30 (6) Jul1-31 (14)	22	1.10
Hideaki Ishiguro (International Taxation)	Plan (15)	11	0.55
	Actual Oct19-22 (4) Nov9,10,15 (3) Dec15 (1) Jun20 (1) Feb7,8 (2)	11	0.55
Michitomo Saito (Duty Free)	Plan	0	0.00
	Actual	0	0.00
Ayako Hattori (Training Management/Work Coodinator 1)	Plan (126)	133	6.65
	Actual Mar3,8,11,1 5,22,23 (6) Apr1,5,6,15, 16,21,23,30 (8) May1-31 (12) Jun1-30 (19) Jul1-31 (14) Aug1-31 (14) Sep1-30 (12) Oct1-31 (20) Nov1-30 (6) Dec1-31 (5) Jan1-31 (4) Feb1-31 (12)	132	6.60
Tomoo Nasuda (Improvement of implementation environment)	Plan (6)	6	0.30
	Actual Oct8,11,29 (3) Nov9,26 (2) Jan11 (1)	6	0.20
Miki Sekizuka (Training Management/Work Coodinator 2)	Plan (85)	85	4.25
	Actual Mar3,5,15, 22,23,31 (6) Apr1,6,8,9, 16,23,29,30 (8) May1-31 (12) Jun1-30 (17) Jul1-31 (7) Aug1-31 (8) Sep3,10,14 (3) Nov15,25,26 (3) Dec1,6,15,27 (4) Jan1-31 (4) Feb2,10,28 (3)	75	3.75
Subtotal	Plan	458	22.90
	Actual	425	21.25
Total	Plan	1490	67.36
	Actual	1490	67.34

Legend: — Plan — Actual

ANNEX 1 Results of the Project

· **List of Counterparts**

TANZANIA REVENUE AUTHORITY

TRA/HQ/HRA/T/0034   2nd August, 2018

Chief Representative
JICA Tanzania Office
P. O. Box 9450
DAR ES SALAAM

RE: <u>SUBMISSION OF THE LIST OF NOMINATED TRA STAFF FOR CAPACITY BUILDING TRAINING OF TRAINERS (TOT)</u>

Tanzania Revenue Authority (TRA) would like to submit the names of its nine (9) employees attached who have been nominated for capacity building training of trainers (TOT). This is one of the initiative for implementation Output 3 of records of discussions signed between Tanzania Revenue Authority and Japanese International Cooperation Agency.

We thank you for your continued cooperation

''**Together We Build Our Nation**''

Alice G. Lukindo

For: **COMMISSIONER GENERAL**

TANZANIA REVENUE AUTHORITY
LIST OF NOMINATED TRA STAFF
FOR CAPACITY BUILDING TRAINING OF TRAINERS（TOT）

SN	AREA	NAME	DESIGNATION	CURRENT STATION
DOMESTIC REVENUE				
1	TAXATION ON EXTRACTIVE INDUSTRIES	DOMINICUS KAYOMBO	ATO	DRD
2	INTERNATIONAL TAXATION	KENETH SAWAYA	TO	TEMEKE
3	TAXATION OF TELECOM	NAYMA NYANGORO	ATO	ILALA
4	TAXATION ON CONSTRUCTION	WILFRED CHRISTOPHER	TO	MWANZA
5	TAXATION OF INTELLECTUAL PROPERTY	SIMON DAVID	TO	ARUSHA
LARGE TAX PAYERS				
6	INTERNATIONAL TAXATION	ALFRED MKINGA	AMTT	DAR ES SALAAM
7	TAXATION OF INTELLECTUAL PROPERTY	ROBERT MHANZI	TO	DAR ES SALAAM
TAX INVESTIGATIONS				
8	TAXATION ON EXTRACTIVE INDUSTRIES	JOEL MUSIRA	PTIO	DAR ES SALAAM
9	TAXATION ON EXTRACTIVE INDUSTRIES	NICHOLAUS NJOVU	STIO	

TANZANIA REVENUE AUTHORITY

Counter Party Team member list for Output 1 "Project on Capacity Building for Tanzania Revenue Authority"

AREA OF RESPONSIBILITY	NO.	NAME	DESIGNATION
Taxation of Extractive industries	1	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	2	Amos Ibrahim	ITA
	3	Evelyne Mwambije	ITA
	4	Dominicus Kayombo	TRA [DRD (Kinondoni)] ATO
	5	Bernard Matovu	TRA [TID] TIO
	6	Nicholas Njovu	TRA [TID (Mwanza)] PTIO
Taxation on Construction	7	Ryoba Mzalendo	ITA DEPUTY COUNTER PARTY LEADER
	8	Elly Mloso	ITA
	9	Pascal Gomba	ITA
	10	Khalfan Maero	TRA [DRD (Mwanza)] TO
Taxation of Intellectual Property	11	Haji J. Mkwawa	ITA
	12	Michael John Marere	ITA
	13	Mary Ruhara	ITA
	14	Robert Mhanzi	TRA [LTD] TO
	15	Simon David	TRA [DRD (Arusha)] TO
International Taxation	16	Hamida Msofe	ITA
	17	Noah Atanas	ITA
	18	August .O. Kessy	ITA
	19	Keneth Sawaya	TRA [DRD (Temeke)] TO
	20	Alfred Mkinga	TRA [LTD] AMTT
Taxation of Telecom	21	Nayma Nyangoro	TRA [DRD (Ilala)] ATO
Tax Administration	22	Phillip Mbati	ITA
	23	Praygod Chao	ITA

JICA expert: Ms.Masae Okazaki <okazaki@pacsa.tokyo >

Project Coordinator:Ayako Hattori <ahattori.86@gmail.com>   Project Assistant Michael Phillibert <michaelphillibert@gmail.com>

Counter Party Team member list for Output 1 "Project on Capacity Building for Tanzania Revenue Authority"

AREA OF RESPONSIBILITY	NO.	NAME	DESIGNATION
Taxation of Extractive industries	1	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	2	Amos Ibrahim	ITA
	3	Evelyne Mwambije	ITA
	4	Dominicus Kayombo	TRA [DRD (Kinondoni)] ATO
	5	Bernard Matovu	TRA [TID] TIO
	6	Nicholas Njovu	TRA [TID (Mwanza)] PTIO
Taxation on Construction	7	Ryoba Mzalendo	ITA DEPUTY COUNTER PARTY LEADER
	8	Elly Mloso	ITA
	9	Pascal Gomba	ITA
	10	Khalfan Maero	TRA [DRD (Mwanza)] TO
Tax Audit	11	Phillip Mbati	ITA
	12	Jeremiah Mbaghi	Retired
	13	Daniel Katamboi	LTD Principle Officer
Taxation of Intellectual Property	14	Haji J. Mkwawa	ITA
	15	Michael John Marere	ITA
	16	Mary Ruhara	ITA
	17	Robert Mhanzi	TRA [LTD] TO
	18	Simon David	TRA [DRD (Arusha)] TO
International Taxation	19	Hamida Msofe	ITA
	20	Noah Atanas	ITA
	21	August .O. Kessy	ITA
	22	Keneth Sawaya	TRA [DRD (Temeke)] TO
	23	Alfred Mkinga	TRA [LTD] AMTT
Taxation of Telecom	24	Nayma Nyangoro	TRA [DRD (Ilala)] ATO

Counter Party Team member list for Output 1 "Project on Capacity Building for Tanzania Revenue Authority"

AREA OF RESPONSIBILITY	NO.	NAME	DESIGNATION
Taxation of Extractive Industry	1	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	2	Amos Ibrahim	ITA Head of short courses
	3	Evelyne Mwambije	ITA Assistant Lecturer
	4	Steven Magige	TRA [LTD]
Taxation of Construction industry	5	Ryoba Mzalendo	ITA DEPUTY COUNTER PARTY LEADER
	6	August Oswald Kessy	ITA Assistant Lecturer
	7	Elly Mloso	ITA Assistant Lecturer
	8	Beatus Nchota	TRA Kigoma Principle Officer
	9	Rufina Milamo	ITA Assistant Lecturer
Tax Audit	10	Phillip Mbati	ITA
	11	Jeremiah Mbaghi	Retired
	12	Daniel Katamboi	LTD Principle Officer
Taxation of Telecom industry	13	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	14	Mary Ruhara	ITA Assistant Lecturer
	15	Felician Bihagara	TRA [LTD] Tax Management Officer 1
Taxation of Intellectual Property	16	Haji J. Mkwawa	ITA Lecturer
	17	Michael John Marere	ITA Assistant Lecturer
	18	Mary Ruhara	ITA Assistant Lecturer
	19	Robert Mhanzi	TRA [LTD] Tax Management Officer

Project Coordinator:Ayako Hattori <ahattori.86@gmail.com>

Project Assistant Michael Phillibert <michaelphillibert@gmail.com>

TANZANIA REVENUE AUTHORITY

Counter Party Team member list for Output 1 "Project on Capacity Building for Tanzania Revenue Authority"

AREA OF RESPONSIBILITY	NO.	NAME	DESIGNATION
Taxation of Extractive Industry	1	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	2	Amos Ibrahim	ITA Head of short courses
	3	Evelyne Mwambije	ITA Assistant Lecturer
	4	Steven Magige	TRA [LTD]
Taxation of Construction industry	5	Ryoba Mzalendo	ITA DEPUTY COUNTER PARTY LEADER
	6	August Oswald Kessy	ITA Assistant Lecturer
	7	Elly Mloso	ITA Assistant Lecturer
	8	Beatus Nchota	TRA Kigoma Principle Officer
	9	Rufina Milamo	ITA Assistant Lecturer
Tax Audit	10	Phillip Mbati	ITA
	11	Jeremiah Mbaghi	Retired
	12	Daniel Katamboi	LTD Principle Officer
Taxation of Telecom industry	13	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	14	Mary Ruhara	ITA Assistant Lecturer
	15	Felician Bihagara	TRA [LTD] Tax Management Officer 1
Taxation of Intellectual Property	16	Haji J. Mkwawa	ITA Lecturer
	17	Michael John Marere	ITA Assistant Lecturer
	18	Mary Ruhara	ITA Assistant Lecturer
	19	Robert Mhanzi	TRA [LTD] Tax Management Officer
TAC	20	Emmanuel Masalu	ITA COUNTER PARTY LEADER
	21	Phillip Mbati	ITA Lecturer
	22	Pilly Marwa	ITA Lecturer
	23	Asha Nasoro	ITA Lecturer
	24	Ted Silikwasha	ITA Lecturer
	25	Allen Godwin Moova	ITA Lecturer
	26	August Kessy	ITA Assistant Lecturer
	27	Mary Ruhara	ITA Assistant Lecturer

Project Coordinator:Ayako Hattori <ahattori.86@gmail.com>

Project Assistant Michael Phillibert <michaelphillibert@gmail.com>

Counter Party Team Member List for Output2*

Name	Title	Station
Michael O. John	DHRA	TRA HQ
Alice Lukindo	DDHR	TRA HQ
Peter Ntale	DDA	TRA HQ
Pendo Mandia	MTD	TRA HQ
Irene Cidosa	PPRO	TRA HQ
Derick Simfukwe	MHR	Mwanza
John Mmasi	PICTO	TRA HQ
Ayoub Abwor	PHRO	Kilimanjaro
Zaina Kadimagezi	PHRO II	ITA
Dr Masoud Mohammed	Lecturer	ITA
Aristidies Rutahiwa	SHRO	Mara
Joel Macha	Statician II	TRA HQ
Wande Malugu	HRO II	TRA HQ
Farida Haji	HRO I	Morogoro
Badaka Lupongo	HRO II	LTD
Gidion Kibola	HRO II	Iringa
Abdulswamad Khamis	HRO II	Zanzibar
Esther Haule	HRO II	Customs
Sixmund Matembo	SHRO	Dodoma
Kisasilla Cosmas	RMA	Coast

*WG members participated in data capturing and report writing in Feb 2022

Counter Party Team Member List for Output3*

Name	Title	Duty Station
Michael John	DHRA	DSM
Alice Lukindo	DDHR	DSM
Peter Ntale	DDA	DSM
Prof. Jairo	Rector	DSM
Pendo Mandia	MTD	DSM
Ernest Myenda	PCO	Mtwara
Hilda Mponzi	SCO	DSM
Burton M Kessy	PCO	DSM
Hamadi Mteri	STMO	DSM
Petro Musamba	MTI	DSM
Philip Kimune	PTMO	DSM
Isaya Bihemo	STO	DSM
Faraja Stephano	STMO	DSM
Herry singa	STMO	DSM
Ryoba Mzalendo	Lecturer	DSM
Dr. Amos Ibrahimu	Lecturer	DSM
Justin Mussa	Lecturer	DSM
Dr. Nguvava	Lecturer	DSM
Fredrick Massawe	SHRO - TD	DSM
Charles Shumbusho	PHRO	DSM
Jeremiah Rugiga	Driver DHRA,	DSM
Eddy Idd	Teams	DSM
Peter Kaji	Driver - DDHR	DSM
Athuman Mbaraka	Driver - Rector	DSM

*WG members participated in UPDATES AND WAYFOWARD FOR COMPETENCY
FRAMEWORK DEVELOPMENT in Feb 2022

ANNEX 1 Results of the Project

· List of Trainings

ANNEX 1 Results of the Project
List of Trainings (Output1)

Implemented Trainings and Knowledge Sessions at Stage 1

SN	Sessions	Date	Participants	Topics
1	Knowledge sharing session for the Taxation on the Construction industry seminar	2018/6/2	11	1. Tax audit for the construction industry in Japan
2	Taxation on the Construction industry seminar	2018/6/8-2018/6/9	20	1. Business trend, related laws, operations of Construction industry (External lecturer) 2. Applying tax and tax audit (DRD officer) 3. Tax audit for the construction industry in Japan (JICA expert)
3	Knowledge Sharing session for the Taxation on Intellectual Property 1	2018/8/13	8	1. Basic Understanding of IP 2. Definition & Attribution of IP 3. Transaction of IP 4. Valuation of IP 5. Extension from Local taxation to international taxation 6. Case Studies
4	Taxation on Intellectual Property 1	2018/10/11-2018/10/13	15	1. Concept and related laws of Intellectual property (External lecturer) 2. Domestic taxation issues of Intellectual property (LTD officer and ITA lecturers) 3. International taxation issues of Intellectual property (JICA expert)
5	Taxation on the Extractives industry 1	2018/10/8-12	24	1. The Extractives business cycle, tax points / taxable events 2. Business model and Tanzania's policy framework, Tanzanian experience of taxation on Extractives industry, International taxation issues (ITA lecturer) 3. Tanzania's Taxation Regime for Extractives: The Key Updates (TID officer)

| | | | | 4. Tanzania's Extractive Industry: Issues and Prospects (External lecturer / ITA lecturer) |
| | | | | 5. Global Developments in Extractive Industry Taxation and Opportunities for Tanzania (External lecturer) |

Implemented Courses at Stage 2

SN	Sessions	Date	Participants	Topics
1	Taxation on the Construction industry 1	2019/8/19-2019/8/23	28	1. Business trend, Industry organization related laws, operations of Construction industry (Industry expert) 2. Accounting for Construction (ITA lecturer) 3. Determination of income including deduction (DRD staff) 4. VAT issues including exemptions (DRD staff) 5. Permanent establishment (DRD staff) 6. Transfer Pricing basics (ITA lecturer seconded to LTD) 7. Permanent establishment issues in Japan (JICA expert)
2	Taxation on the Extractives industry 2	2019/9/9-2019/9/20	24	1. Managing Extractives-Policies, Law and Administration (ITA lecturer) 2. Industry Cycle/Value Chain and Tax Points (JICA expert) 3. Economic Rents and Extractives Taxation (JICA expert) 4. Extractive Industry Fiscal Models: PSCs, Concessions (JICA expert) 5. Extractive Industry Fiscal Models: Concessions (ITA lecturer)

ANNEX 1 Results of the Project
List of Trainings (Output1)

				6. Practical Issues in Tanzania, PSAs, MDAs (ITA lecturer, JICA expert) 7. International Taxation Issues (JICA expert) 8. Tax Treaty issues-with a focused discussion of PE considerations (JICA expert) 9. Transfer Pricing Issues for Extractives (JICA expert) 10. Case Discussions
3	Tax Audit training 1	2019/11/4-2019/11/8	21	1. Case Selection (Local expert-ex TRA) 2. Audit techniques in tax audit execution Corporations (Local expert-ex TRA, LTD staff) 3. Physical Verification /Audit report writing (, LTD staff) Local expert-ex TRA 4. Case discussion (Local expert-ex TRA, LTD staff) 5. Audit Report Writing (Local expert-ex TRA, LTD staff) 6. Audit planning / Review for tax return filed (manual and automated) (Local expert-ex TRA, LTD staff) 7. Tax audit in Japan (JICA expert)
4	Taxation on the Construction industry 2	2020/3/2-2020/3/6	24	1. Business trend, Industry organization related laws, operations of Construction industry (Industry expert) 2. Accounting for Construction (ITA lecturer) 3. Determination of income including deduction (DRD staff) 4. VAT issues including exemptions, reliefs (DRD staff) 5. Case studies (DRD staff) 6. Permanent Establishment issues and Tax Risks, Case studies (ITA lecturer seconded to LTD)

ANNEX 1 Results of the Project
List of Trainings (Output1)

				7. Transfer Pricing basics, Case studies (ITA lecturer seconded to LTD)
5	Tax Audit training 2	2020/3/9-2020/3/13	21	1. Case Selection (Local expert-ex TRA) 2. Preparation & Planning for Audit (Local expert-ex TRA) 3. Introduction to Audit (LTD staff) 4. Tax Audit Process (LTD staff) 5. Conducting Tax Audit (APTRA) Audit Procedure, Mining Audit (LTD staff) 6. Case discussion – Risk profiling (LTD staff) 7. Roleplay – Interview techniques (ITA lecturer, LTD staff) 8. Tax audit in Japan (JICA expert)
6	IP & Taxation on Telecommunication Industry 1	2019/11/4-2019/11/8	33	1. Telecom Industry and relevant taxable (External lecturer) 2. Industry insight (Industry expert, External lecturer) 3. Case Studies (ITA lecturer, LTD staff, External lecturer) 4. Taxation issues at different stages of Telecom project lifecycle (External lecturer) 5. Telecom Industry and Audit (External lecturer) 6. Intangible Property, IP and Tax Treaties, Transfer Pricing (External lecturer) 7. IP and Capital Gains Pricing (External lecturer)
7	Taxation on Telecommunication Industry 2	2021/6/5-2020/6/11	21	1. Telecom Industry – overview of taxation and audit considerations (ITA lecturer, External lecturer) 2. Industry insight (Industry expert, External lecturer, LTD staff) 3. Regulatory Framework and Taxation issues at licensing stage (External lecturer, LTD staff)

ANNEX 1 Results of the Project
List of Trainings (Output1)

				4. Taxation issues - Development phase, Maturity phase (External lecturer, LTD staff)
				5. Illustrative examples of cross-border tax planning strategies (External lecturer, LTD staff)
				6. Intangibles – definition & identification, Transfer pricing, DEMPE functions, al and identification considerations (External lecturer, LTD staff)
				7. Relevant guidance on Intangibles in Tanzania (External lecturer, LTD staff)
				8. Case studies

ANNEX 1 Results of the Project
List of Trainings (Output1)

8	Taxation on the Extractives industry 3	2021/7/12-2021/7/24	17	1. Managing Extractives: Nature of Business and Policy Considerations (ITA lecturer)
				2. Industry Cycle/Value Chain and Tax Points (JICA expert)
				3. Extractive Industry Fiscal Models: PSAs, Concessions (JICA expert)
				4. General Legal Basis and Recent Developments in Tanzania (ITA lecturer, LTD staff)
				5. Fiscal regimes for extractives: the instruments and principles (JICA expert)
				6. Review of Tanzania's legal regime including MDAs and PSAs in taxation for the industry (ITA lecturer, LTD staff)
				7. Mining, Oil & Gas contracting (JICA expert)
				8. Farm in farm out, Taxing Service Providers contracting (JICA expert)
				9. International Taxation Issues in Extractives, Tax Treaty issues-with a focused discussion of PE consideration (ITA lecturer)
				10. Transfer Pricing Issues for Extractives (ITA lecturer, JICA expert)
				11. VAT Issues in Extractives (JICA expert)
				12. Tax Audit and Investigation Issues in Extractives: Global & Local context (LTD staff, JICA expert)
				13. Discussions/Reflections
				14. Case Discussions
				15. Seminar

ANNEX 1 Results of the Project
List of Trainings (Output 2, Output 3)

Output2 Stage1(Oct 2017-Oct 2018)

SN	Trainings	Dates	Participants	Topics
1	Training in Japan	May 16th to 24th 2018	WG members (14) from TRA and ITA	- OJT System (Japanese Personnel System, Evaluation System, Planning HRD, Designing OJT, Coaching and Mentoring Junior Staff) - NTA's Personnel System - NTA's Tax Official Education System - Preparation of OJT (Theory of Situational Leadership, Analyzing Trainee, Communication skill) - Designing effective OJT system (Coaching in PDCA management, Steps of Coaching, Key Communication Skills) - Mentoring system - Presentation (e.g. preparation for guiding material for mentor and coaching)
2	Trainers of Training (TOT) Training for prospective facilitators	31 August 2018	thirteen (13) officials from HQs and ITA	- Background and updates on coaching & mentoring program - Coaching & mentoring roadmap - Basic understanding of coaching - Training delivery techniques - Coaching tools
3	1st Training for Champions	11th to 14th September 2018	thirty-seven (37) officials from twelve (12) piloted upcountry regions and HQs.	- Outline/ updates on the TRA Coaching and Mentoring Program - Basic understanding of C&M Program (including roles and responsibilities of Champions) - TRA's coaching model - Coaching Skills - Time and Stress Management - Change Management - Monitoring and Evaluation of the program

				▫	Effective tools
				▫	Coaching and the BSC
				▫	Project roadmap

Output2 Stage2(Nov 2018-)

SN	Trainings	Dates	Participants	Topics
1	1st Trainings for Coaches	March and April 2019	205 coaches	▫ Background and Updates on C&M Program ▫ Basic Understanding Coaching and Monitoring Program ▫ TRA's Coaching Model ▫ Counselling Skills ▫ Coaching and BSC ▫ Interpersonal Skills ▫ Stress Management ▫ Developing Personal Development Plan (PDP) ▫ Coaching tools and Templates ▫ Time Management ▫ Change Management ▫ Emotional Intelligence
2	Skill Training in Japan	17th to 24th July 2019 for six days (except Saturday and Sunday)	14 WG group members including selected HR officer and ITA facilitators	▫ Visit to Digital Knowledge Co.,Ltd. "E-learning System for Educating Tax Officials". ▫ Fundamental of Coaching ▫ The essence of Coaching ▫ Coaching skills utilized in the practice of OJT ▫ Monitoring and evaluation ▫ Goal setting and evaluation tool
3	2nd Champion Training	07-11 September 2020	in Dodoma with attendance of 42 champions from pilot regions/areas.	▫ Background and Updates on C&M Program ▫ Basic Understanding Coaching Program ▫ Change Management ▫ Time Management

ANNEX 1 Results of the Project
List of Trainings (Output 2, Output 3)

			A total of 17 training facilitators were involved in the training led by DHRA.	□ Problem Solving □ Conflict Management □ Stress Management □ Coaching Tools □ PDP □ Monitoring and Evaluation □ Monitoring Checklist.
4	2nd Training for Coaches	April 08- May 07, 2021	408 coaches out of 485 identified coaches (84% of the total) at the piloted Departments and regions	□ Updates and Basic Understanding of Coaching Program □ Coaching Skills □ Coaching Tools □ PDP Form(group presentation and role play) □ Monitoring and Evaluation □ Time management

Outout3 Stage2(Nov 2018-)

1	Competency Profiling Training (ESAMI training)	ten (10) days between 2nd November and 13th November 2020	5 members from HR department at HQ, Customs, Kinondoni and ITA	□ Scanning the business environment (pestel & swot analysis) □ Strategic human resource management □ Competency mapping at organizational and individual levels □ developing competency frameworks □ Talent identification and development □ Competency profiling at individual level □ Competencies & improved organizational performance

ANNEX 2 List of Products

ANNEX 2 List of Products

Report containing recommendations concerning the direction for updating the training
OUTPUT1 The Approach Taken to the Courses to Be Refined/Improved
ANNEX1 Outline of a course development
ANNEX2 SUMMARY OF TRAINING EVALUATION REPORTS
ANNEX3 BACKGROUND PAPER FOR TAX AUDIT AND TAXATION OF TELECOMS
ANNEX4 Proposal : Direction on the activities for Output 1 in Stage 2
Level 3 Evaluation
Training materials prepared based on the revised curricula
Tax Audit & Investigation
Basis of International Taxation
International Taxation on IP
Basic Q&A Tax Audit on Construction Audit
Tax Administration in Japan
Tax Audit in Japan 1
Tax Audit in Japan 2
Materials for Coaching and Mentoring in each department
Basic Understanding on Coaching
Personal Development Plan_Monitoring From
Commitment Sheet
Lecture Material for the Coach Training: Developing PDP
Material for Awareness Session
C&M Program FAQ File
C&M Case File
Training Evaluation
C&M Program Monitoring & Evaluation Survey Report
Competency Profiling for C&M Program, Comparative Summary
C&M, Training Positioning under the SOS (concept paper)
Review report containing recommendations concerning TRA role models, qualities, and career paths
Output 3 Proposal for TRA Proposal
PROPOSAL FOR ALIGNING ITA TRAINING PROGRAMMES WITH TRA SCHEME OF SERVICE
Referential Information on Competency Framework (Case of Kyrgyzstan)
Referential Information on Competency Framework (Document Summary1)
Referential Information on Competency Framework (Document Summary2)
Framework for career development
The Current State of Efforts to Build a Framework for Training TRA's Human Resources

ANNEX 3 Project Design Matrix

Project Design Matrix (PDM)

Project Title: Project on Capacity Building for Tanzania Revenue Authority — Project Period: Tentatively from August 2017 to August 2020 (3 Years)

Target Group: Human Resources and Administration Department (HRAD) / The Institute of Tax Administration (ITA) — Version 1.0 as of April 21, 2017

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
Overall Goal TRA strengthens *"Continual Improvement"* to increase domestic revenue.	1. TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework. 2. Continued improvement of Skills index	1. ITA annual and Quality Management System (QMS) Performance reports. 2. Quarterly implementation report of TRA's Fifth Corporate Plan (CP5)	1. Other Strategic Areas laid out in CP5 are continuously improved 2. The Government of Tanzania adopts sustainable tax and revenue policy.
Project Purpose The *"Institutional Capacity"* to fill the skills gap in TRA is enhanced.	1. Career development framework is endorsed by the TRA management. 2. Under the career development framework of TRA, following activities are implemented by the end of the Project; (1) ITA training programs at least xx (times); and (2) Implementing coaching and mentoring activities by HRAD in xx. 3. Evaluation on human resource development activities implemented by HRAD and ITA shows improvement compared with that of the beginning of the Project. Prospective respondent for evaluations are as follows; (1) Satisfaction ratings of the participants of ITA trainings and their supervisors exceed xx%; (2) Satisfaction ratings of the officers who go through coaching and mentoring and their supervisors exceed xx%.	1. Quarterly implementation reports of CP5 2. Project Progress Report 3. (1) Training evaluation done by ITA, and Joint Monitoring Report produced by the Project (2) Joint Monitoring Report	1. TRA staffs trained by the Project do not drastically leave their respective posts. 2. No significant change in the personnel evaluation system.
Outputs 1. Training programs offered by the Institute of Tax Administration (ITA) are refined/improved.	1-1 Training curriculum, syllabus, and course materials for selected courses are revised and/or newly developed. 1-2 Course materials including referential materials for selected courses are updated. 1-3 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project. 1-4 Lecturers for the selected courses become able to teach designated training courses independently.	1-1 ITA Short Courses Calendar, TMC Meeting Report, and Project Progress Report 1-2 Project Progress Report 1-3 Results of the baseline survey, and Project Progress Report 1-4 Project Progress Report, Post-training evaluation implemented by the Project (self-assessment results)	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration. 2. Personnel change of counterparts does not take place frequently. 3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
2. Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.	2-1 Guiding documents indicating the concept and implementation plan of Coaching and Mentoring Program is elaborated.	2-1 Quarterly implementation reports of CP5 and Project Progress Report	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration.
	2-2 Officers at management level in target departments understand the concept of coaching and mentoring.	2-2 Project Progress Report Joint Monitoring Report	2. Personnel change of counterparts does not take place frequently.
	2-3 At least xx officers are appointed as coaches and mentors at each department concerned and complete basic training course for coaching and mentoring.	2-3 Project Progress Report and Project Progress Report	3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.
	2-4 HRAD implements coaching and mentoring activities for target departments on quarterly basis.	2-4 Quarterly implementation reports of CP5 and Project Progress Report	
	2-5 More than xx officers from xx departments and/or offices received coaching and/or mentoring at least xx (times).	2-5 Quarterly implementation reports of CP5 and Project Progress Report	
3. Career development framework across each job grade and specialization is further elaborated.	3-1 Guiding document across each job grade and specialization for TRA staff is developed as a complement to the latest Career Pathways Manual.	3-1 Monitoring reports under CP5 Project Progress Report	
	3-2 Career path guided by HRAD is linked with ITA training structure.	3-2 Project Progress Report	

Activities

1-1 Select the courses to update training programs in ITA
1-2 Set up thematic working group for the selected courses and develop work plan(s)
1-3 Review existing training programs offered by ITA as well as the needs of TRA for trainings (baseline survey)
1-4 Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders
1-5 Produce review report(s) with the recommendations on the direction of subsequent course updates
1-6 Hold knowledge sharing sessions for practical component (e.g. Structured OJT)
1-7 Conduct training sessions for tax officers including sessions for specialized sectors
1-8 Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses
1-9 Revise training curriculum/syllabus.
1-10 Develop course materials (textbooks and manuals) as per the revised curriculum
1-11 Develop practical components of ITA trainings (e.g.

Inputs

Japanese side
1. Experts
- Chief Advisor/Tax Administration
- Training Management/Coordinator
- Others short-term experts as necessary
2. Related trainings for the counterpart personals in Japan and/or third countries
3. Provision of machinery and equipment as necessary
4. Local expenses for the project activities which are not covered by Tanzanian side
- Expenses for seminars/trainings for ITA lecturers, etc.
- Expenses for development of training materials
- Others as necessary

Tanzanian side
1. Personnel
- Project Director
- Project Managers
- Counterpart personnel
2. Provision of the project offices and facilities necessary for the project implementation
3. Local expenses for the project activities
- Running costs for electricity, water, communication, etc.
- Expenses for implementing the specified courses and programs
- Others as necessary

2

case studies, attachment program) in collaboration with the Core Teams of Trainers

1-12 Implement the updated training courses

1-13 Hold review meetings in accordance with PDCA cycle by each selected courses and reflect its feedback to the next implementation

2-1 Set up working group and develop work plan(s)

2-2 Conduct situational analysis on coaching and mentoring activities in the target departments (baseline survey)

2-3 Conduct consultation meetings with stakeholder

2-4 Identify and review the talents in the target departments and to make effective use of them

2-5 Develop customized coaching and mentoring guiding materials for each target departments

2-6 Conduct awareness-raising activities for coaching and mentoring

2-7 Conduct workshops to develop coaching and mentoring skills in the target departments

2-8 Assist HRAD in implementing coaching and mentoring activities in the target departments

2-9 Hold review meetings periodically and reflect its feedback in future implementation plan

3-1 Set up working group and to develop work plan(s)

3-2 Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.

3-3 Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)

3-4 Conduct consultation meetings

3-5 Produce review report(s) with the recommendations.

3-6 Draft career development framework considering job grades, specialization, skills and knowledge

3-7 Follow up subsequent activities

Note: See the attached Explanatory Note for PDM for the details
xx: To be finalized based on the baseline survey
PDM would be modified during the project period if necessary.

Pre-condition
1. TRA coordinates DPs' assistance including JICA in a proper manner.
2. CP5 finalization process will be in progress as initially assumed toward the launching in July 2017.

Project Design Matrix (PDM)

Project Title: Project on Capacity Building for Tanzania Revenue Authority
Target Group: Human Resources and Administration Department (HRAD) / Institute of Tax Administration (ITA)

Project Period: November 2017 - November 2020 (3 Years)
Version 2 as of March, 2018

Narrative Summary	Objectively Verifiable Indicators	(Means of Verification)	Important Assumptions
Overall Goal TRA strengthens **"Continual Improvement"** to increase domestic revenue.	1. TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework. 2. Continued improvement of Skills index	1. ITA annual and Quality Management System (QMS) Performance reports. 2. Quarterly implementation report of TRA's Fifth Corporate Plan (CP5)	1. Other Strategic Areas laid out in CP5 are continuously improved. 2. The Government of Tanzania maintains sustainable tax and revenue policy.
Project Purpose The **"Institutional Capacity"** to fill the skills gap in TRA is enhanced.	1. Career Development Framework is approved by the TRA management. 2. Under the Career Development Framework of TRA, following activities are implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle. 3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondents for evaluations are as follows; (1) Participants of ITA Trainings and their supervisors; (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	1. Quarterly implementation reports of CP5, Approved Career Development Framework (confirmed in Project Monitoring Sheets) 2. Project Monitoring Sheets 3. (1) Results of training evaluation of ITA including training satisfaction (confirmed in Project Monitoring Sheets) (2) Results of evaluation on coaching and/or mentoring (confirmed in Project Monitoring Sheets) For both, instead of conducting baseline survey, evaluation sheets ask whether human resource development activities implemented by HRAD and ITA are improved to fill skill gap.	1. TRA staffs trained by the Project do not drastically leave their respective posts. 2. No significant change in the personnel evaluation system.
Outputs 1. Training programs offered by Institute of Tax Administration (ITA) are refined/improved.	1-1 Training curriculum, syllabus, and course materials for selected courses are revised and/or newly developed. 1-2 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project. 1-3 All lecturers for the selected courses conduct designated training courses independently at least once by the end of the project period.	1-1 Revised training curriculum, syllabus, and course materials (confirmed in Project Monitoring Sheets) 1-2 Results of the baseline survey, and training curriculums. 1-3 Project Monitoring Sheets	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration. 2. Personnel change of counterparts does not take place frequently. 3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
2. Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.	2-1 At least 200 officers complete designated coaching and/or mentoring sessions in a cycle.	2-1 Quarterly monitoring report of HRAD (confirmed in Project Monitoring Sheets)	
	2-2 Good practices and lessons learned from coaching and mentoring activities in pilot offices/regions are reported and accumulated every six months.	2-2 Lessons Sheet (produced and utilized by the Project) (confirmed in Project Monitoring Sheets)	
	2-3 Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period.	2-3 Revised Guideline and/or Guiding documents for Coaching and Mentoring Program	
	2-4 HRAD monitors coaching and mentoring activities for target regions on quarterly basis.	2-4 Quarterly monitoring report of HRAD	
3. Career Development Framework across each job grade and specialization is further elaborated.	3-1 Guiding document across each job grade and specialization for TRA staff is developed as a complement to the latest Career Pathways Manual.	3-1 Developed guiding documents (confirmed in Project Monitoring Sheets)	
	3-2 Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	3-2 Developed Career Development Framework (confirmed in Project Monitoring Sheets)	

Activities

Activities	Inputs	Important Assumptions
1-1 Review existing training programs offered by ITA as well as needs of TRA for trainings (baseline survey)	**Japanese side** 1. Experts - Chief Advisor/Tax Administration - Training Management/Coordinator - Others short-term experts as necessary	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration.
1-2 Select the courses to update training programs in ITA	2. Related trainings for the counterpart personals in Japan and/or third countries	2. Personnel change of counterparts does not take place frequently.
1-3 Set up thematic working groups for the selected courses and develop Action Plan (s)	3. Provision of machinery and equipment as necessary	3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.
1-4 Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders	4. Local expenses for the project activities which are not covered by Tanzanian side - Expenses for seminars/trainings for ITA lecturers, etc. - Expenses for development of training materials - Others as necessary	
1-5 Produce review report(s) with the recommendations on the direction of subsequent course updates	**Tanzanian side** 1. Personnel - Project Director - Project Manager - Counterpart personnel	
1-6 Hold knowledge sharing sessions for practical component (e.g. Structured OJT)	2. Provision of the project offices and facilities necessary for the project implementation	
1-7 Conduct training sessions for tax officers including sessions for specialized sectors	3. Local expenses for the project activities - Running costs for electricity, water, communication, etc. - Expenses for implementing the specified courses and programs - Others as necessary	
1-8 Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses		
1-9 Revise training curriculum/syllabus		
1-10 Develop course materials (textbooks and manuals) as per the revised curriculum		

	Pre-condition
1-11 Develop practical components of ITA trainings (e.g. case studies, attachment program) in collaboration with the Core Teams of Trainers	1. TRA continues coordination of DPs' assistance including JICA in a proper manner.
1-12 Implement the updated training courses	2. CP5 finalization process will be in progress as initially assumed toward launching it in July 2017.
1-13 Hold review meetings in accordance with PDCA cycle by each selected course and reflect its feedback to the next implementation	
2-1 Set up working group	
2-2 Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)	
2-3 Develop implementation framework for the Coaching and Mentoring Program	
2-4 Develop coaching and mentoring guiding materials.	
2-5 Conduct workshops for target groups to develop coaching and mentoring skills	
2-6 Facilitate coaching and mentoring activities in designated offices/regions	
2-7 Review and monitor the coaching/mentoring activities	
2-8 Summarize lessons learned drawn from coaching and mentoring activities (semi-annually)	
2-9 Reflect findings from monitoring activities into the future implementation plan	
2-10 Improve implementation framework for the Coaching and Mentoring Program	
3-1 Set up working group and develop Action Plan (s)	
3-2 Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.	
3-3 Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)	
3-4 Conduct consultation meetings	
3-5 Produce review report(s) with the recommendations	
3-6 Draft career development framework considering job grades, specialization, skills and knowledge	
3-7 Conduct monitoring and evaluation of the activities under the developed framework and improve the framework	

Project Design Matrix (PDM)

Project Title: Project on Capacity Building for Tanzania Revenue Authority
Target Group: Human Resources and Administration Department (HRAD) / Institute of Tax Administration (ITA)

Project Period: November 2017 - December 2021
Version 3　as of November, 2020

Narrative Summary	Objectively Verifiable Indicators	(Means of Verification)	Important Assumptions
Overall Goal TRA strengthens **"Continual Improvement"** to increase domestic revenue.	1. TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework. 2. Continued improvement of Skills index	1. ITA annual and Quality Management System (QMS) Performance reports. 2. Quarterly implementation report of TRA's Fifth Corporate Plan (CP5)	1. Other Strategic Areas laid out in CP5 are continuously improved. 2. The Government of Tanzania maintains sustainable tax and revenue policy.
Project Purpose The **"Institutional Capacity"** to fill the skills gap in TRA is enhanced.	1. Career Development Framework is approved by the TRA management. 2. Under the Career Development Framework of TRA, following activities are implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle. 3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondents for evaluations are as follows; (1) Participants of ITA Trainings and their supervisors; (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	1. Quarterly implementation reports of CP5, Approved Career Development Framework (confirmed in Project Monitoring Sheets) 2. Project Monitoring Sheets 3. (1) Results of training evaluation of ITA including training satisfaction (confirmed in Project Monitoring Sheets) (2) Results of evaluation on coaching and/or mentoring (confirmed in Project Monitoring Sheets) For both, instead of conducting baseline survey, evaluation sheets ask whether human resource development activities implemented by HRAD and ITA are improved to fill skill gap.	1. TRA staffs trained by the Project do not drastically leave their respective posts. 2. No significant change in the personnel evaluation system.
Outputs 1. Training programs offered by Institute of Tax Administration (ITA) are refined/improved.	1-1 Training curriculum, syllabus, and course materials for selected courses are revised and/or newly developed. 1-2 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project. 1-3 All lecturers for the selected courses conduct designated training courses independently at	1-1 Revised training curriculum, syllabus, and course materials (confirmed in Project Monitoring Sheets) 1-2 Results of the baseline survey, and training curriculums. 1-3 Project Monitoring Sheets	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration. 2. Personnel change of counterparts does not take place frequently. 3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

1

Narrative Summary	Objectively Verifiable Indicators	Means of Verification
least once by the end of the project period.		
2. Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.	2-1 At least 200 officers complete designated coaching and/or mentoring sessions in a cycle.	2-1 Quarterly monitoring report of HRAD (confirmed in Project Monitoring Sheets)
	2-2 Good practices and lessons learned from coaching and mentoring activities in pilot offices/regions are reported and accumulated every six months.	2-2 Lessons Sheet (produced and utilized by the Project) (confirmed in Project Monitoring Sheets)
	2-3 Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period.	2-3 Revised Guideline and/or Guiding documents for Coaching and Mentoring Program
	2-4 HRAD monitors coaching and mentoring activities for target regions on quarterly basis.	2-4 Quarterly monitoring report of HRAD
3. Career Development Framework across each job grade and specialization is further elaborated.	3-1 Guiding document across each job grade and specialization for TRA staff is developed as a complement to the latest Career Pathways Manual.	3-1 Developed guiding documents (confirmed in Project Monitoring Sheets)
	3-2 Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	3-2 Developed Career Development Framework (confirmed in Project Monitoring Sheets)

Activities

1-1 Review existing training programs offered by ITA as well as needs of TRA for trainings (baseline survey)

1-2 Select the courses to update training programs in ITA

1-3 Set up thematic working groups for the selected courses and develop Action Plan (s)

1-4 Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders

1-5 Produce review report(s) with the recommendations on the direction of subsequent course updates

1-6 Hold knowledge sharing sessions for practical component (e.g. Structured OJT)

1-7 Conduct training sessions for tax officers including sessions for specialized sectors

1-8 Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses

1-9 Revise training curriculum/syllabus

1-10 Develop course materials (textbooks and manuals) as per the revised curriculum

1-11 Develop practical components of ITA trainings (e.g. case studies, attachment program) in collaboration with the Core Teams of Trainers

1-12 Implement the updated training courses

1-13 Hold review meetings in accordance with PDCA cycle by each selected course and reflect its feedback to the next implementation

2-1 Set up working group

2-2 Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)

2-3 Develop implementation framework for the Coaching and Mentoring Program

2-4 Develop coaching and mentoring guiding materials.

2-5 Conduct workshops for target groups to develop coaching and mentoring skills

2-6 Facilitate coaching and mentoring activities in designated offices/regions

2-7 Review and monitor the coaching/mentoring activities

2-8 Summarize lessons learned drawn from coaching and mentoring activities (semi-annually)

2-9 Reflect findings from monitoring activities into the future implementation plan

2-10 Improve implementation framework for the Coaching and Mentoring Program

Inputs

Japanese side
1. Experts
- Chief Advisor/Tax Administration
- Training Management/Coordinator
- Others short-term experts as necessary

2. Related trainings for the counterpart personals in Japan and/or third countries

3. Provision of machinery and equipment as necessary

4. Local expenses for the project activities which are not covered by Tanzanian side
- Expenses for seminars/trainings for ITA lecturers, etc.
- Expenses for development of training materials
- Others as necessary

Tanzanian side
1. Personnel
- Project Director
- Project Manager
- Counterpart personnel

2. Provision of the project offices and facilitie necessary for the project implementation

3. Local expenses for the project activities
- Running costs for electricity, water, communication, etc.
- Expenses for implementing the specified courses and programs
- Others as necessary

Important Assumption

1. Budget and human resource are provided continuously to maintain the service delivery in tax administration.

2. Personnel change of counterparts does not take place frequently.

3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

Pre-condition
1. TRA continues coordination of DPs' assistance including JICA in a proper manner.

2. CP5 finalization process will be in progress as initially assumed toward launching it in July 2017.

3-1	Set up working group and develop Action Plan (s)
3-2	Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.
3-3	Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)
3-4	Conduct consultation meetings
3-5	Produce review report(s) with the recommendations
3-6	Draft career development framework considering job grades, specialization, skills and knowledge
3-7	Conduct monitoring and evaluation of the activities under the developed framework and improve the framework

Project Design Matrix (PDM)

Project Title: Project on Capacity Building for Tanzania Revenue Authority   Project Period: November 2017 - February 2022
Target Group: Human Resources and Administration Department (HRAD) / Institute of Tax Administration (ITA)   Version 4   as of December, 2021

Narrative Summary	Objectively Verifiable Indicators	(Means of Verification)	Important Assumptions
Overall Goal TRA strengthens **"Continual Improvement"** to increase domestic revenue.	1. TRA offers training opportunities for their officers to update skills and ability aligning ITA trainings supported by the Project, Coaching and Mentoring Program and other activities for capacity building under the career development framework. 2. Continued improvement of Skills index	1. ITA annual and Quality Management System (QMS) Performance reports. 2. Quarterly implementation report of TRA's Fifth Corporate Plan (CP5)	1. Other Strategic Areas laid out in CP5 are continuously improved. 2. The Government of Tanzania maintains sustainable tax and revenue policy.
Project Purpose The **"Institutional Capacity"** to fill the skills gap in TRA is enhanced.	1. Career Development Framework, which consists of "Revised Job Descriptions and Schemes of Service for TRA Staff" (SOS) and subordinating documents related to ITA training programs and Coaching, Mentoring Program and Competency Framework, is developed and approved by the TRA management for submission to PSE. 2. Under the Career Development Framework approved by the TRA management for submission to PSE, following activities are implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle. 3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondents for evaluations are as follows; (1) Participants of ITA Trainings and their supervisors; (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	1. Quarterly implementation reports of CP5, Approved Career Development Framework (confirmed in Project Monitoring Sheets) 2. Project Monitoring Sheets 3. (1) Results of training evaluation of ITA including training satisfaction (confirmed in Project Monitoring Sheets) (2) Results of evaluation on coaching and/or mentoring (confirmed in Project Monitoring Sheets) For both, instead of conducting baseline survey, evaluation sheets ask whether human resource development activities implemented by HRAD and ITA are improved to fill skill gap.	1. TRA staffs trained by the Project do not drastically leave their respective posts. 2. No significant change in the personnel evaluation system.
Outputs 1. Training programs offered by Institute of Tax Administration (ITA) are refined/improved.	1-1 Training curriculum, syllabus, and course materials for selected courses are revised and/or newly developed. 1-2 Percentage of practical components including	1-1 Revised training curriculum, syllabus, and course materials (confirmed in Project Monitoring Sheets) 1-2 Results of the baseline survey, and	1. Budget and human resource are provided continuously to maintain the service delivery in tax administration. 2. Personnel change of counterparts

			Important Assumptions
case studies in the course curriculum is increased compared with that of at the beginning of the Project.		training curriculums.	does not take place frequently.
			3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.
1-3 All lecturers for the selected courses conduct designated training courses independently at least once by the end of the project period.		1-3 Project Monitoring Sheets	
2. Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.			
2-1 At least 200 officers complete designated coaching and/or mentoring sessions in a cycle.		2-1 Quarterly monitoring report of HRAD (confirmed in Project Monitoring Sheets)	
2-2 Good practices and lessons learned from coaching and mentoring activities in pilot offices/regions are reported and accumulated every six months.		2-2 Lessons Sheet (produced and utilized by the Project) (confirmed in Project Monitoring Sheets)	
2-3 Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period.		2-3 Revised Guideline and/or Guiding documents for Coaching and Mentoring Program	
2-4 HRAD monitors coaching and mentoring activities for target regions on quarterly basis.		2-4 Quarterly monitoring report of HRAD	
3. Career Development Framework across each job grade and specialization is further elaborated.			
3-1 Guiding document across each job grade and specialization for TRA staff is developed as a complement to the latest Career Pathways Manual.		3-1 Developed guiding documents (confirmed in Project Monitoring Sheets)	
3-2 Career Development Framework, which consists of revised SOS and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.		3-2 Developed Career Development Framework (confirmed in Project Monitoring Sheets)	

Activities

1-1 Review existing training programs offered by ITA as well as needs of TRA for trainings (baseline survey)
1-2 Select the courses to update training programs in ITA
1-3 Set up thematic working groups for the selected courses and develop Action Plan (s)
1-4 Conduct situation analysis on the selected courses and consultation meetings with the internal and external stakeholders including Training Management Committee (TMC) and other stakeholders
1-5 Produce review report(s) with the recommendations on the direction of subsequent course updates
1-6 Hold knowledge sharing sessions for practical component (e.g. Structured OJT)
1-7 Conduct training sessions for tax officers including sessions for specialized sectors
1-8 Form the Core Teams of Trainers (from both ITA and operational departments) for advanced/specialized courses
1-9 Revise training curriculum/syllabus
1-10 Develop course materials (textbooks and manuals) as per the revised curriculum

1-11 Develop practical components of ITA trainings (e.g. case studies, attachment program) in collaboration with the Core Teams of Trainers
1-12 Implement the updated training courses
1-13 Hold review meetings in accordance with PDCA cycle by each selected course and reflect its feedback to the next implementation

2-1 Set up working group
2-2 Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)
2-3 Develop implementation framework for the Coaching and Mentoring Program
2-4 Develop coaching and mentoring guiding materials.
2-5 Conduct workshops for target groups to develop coaching and mentoring skills
2-6 Facilitate coaching and mentoring activities in designated offices/regions
2-7 Review and monitor the coaching/mentoring activities
2-8 Summarize lessons learned drawn from coaching and mentoring activities (semi-annually)
2-9 Reflect findings from monitoring activities into the future implementation plan
2-10 Improve implementation framework for the Coaching and Mentoring Program

Inputs

Japanese side
1. Experts
- Chief Advisor/Tax Administration
- Training Management/Coordinator
- Others short-term experts as necessary

2. Related trainings for the counterpart personals in Japan and/or third countries

3. Provision of machinery and equipment as necessary

4. Local expenses for the project activities which are not covered by Tanzanian side
- Expenses for seminars/trainings for ITA lecturers, etc.
- Expenses for development of training materials
- Others as necessary

Tanzanian side
1. Personnel
- Project Director
- Project Manager
- Counterpart personnel

2. Provision of the project offices and faciliti necessary for the project implementation

3. Local expenses for the project activities
- Running costs for electricity, water, communication, etc.
- Expenses for implementing the specified courses and programs
- Others as necessary

1. Budget and human resource are provided continuously to maintain the service delivery in tax administration.

2. Personnel change of counterparts does not take place frequently.

3. TMC and Subject Panels are functioning as a hub of planning and management of TRA trainings.

Pre-condition
1. TRA continues coordination of DPs' assistance including JICA in a proper manner.
2. CP5 finalization process will be in progress as initially assumed toward launching it in July 2017.

3-1	Set up working group and develop Action Plan (s)
3-2	Collect information on TRA's capacity development policy/implementation plans and related manuals, guidelines as well as ITA trainings, etc.
3-3	Review existing career development policies regarding role model, requirement, career pathway, and its implementation status (baseline survey)
3-4	Conduct consultation meetings
3-5	Produce review report(s) with the recommendations
3-6	Draft career development framework considering job grades, specialization, skills and knowledge
3-7	Conduct monitoring and evaluation of the activities under the developed framework and improve the framework

[Project Purpose] The "*Institutional Capacity*" to fill the skills gap in TRA is enhanced.

Indicators			
Before (Ver 1. April 2017)	**After (Ver 2. March 2018)**	**Details of revision**	**Reasons for changes**
1. Career development framework is endorsed by the TRA management.	1. Career Development Framework is approved by the TRA management.	Rewrote the word of "endorsed" with the word of "approved"	To refine the indicators measuring framework, number of implementation for the activity, and the evaluation on ITA training/result of evaluation for the coaching and mentoring. To concretize the number of activity in the indicators.
2. Under the career development framework of TRA, following activities are implemented by the end of the Project; 1. ITA training programs at least xx (times); and 2. Implementing coaching and mentoring activities by HRAD in xx.	2. Under the career development framework of TRA, following activities are implemented and conducted by the end of the Project. (1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle.	2. Added "conducted" (1) Added "2 times" (2) Added "at least one cycle"	
3. Evaluation on human resource development activities implemented by HRAD and ITA shows improvement compared with that of the beginning of the Project. Prospective respondent for evaluations are as follows; 1. Satisfaction ratings of the participants of ITA trainings and their supervisors exceed xx%; 2. Satisfaction ratings of the officers who go through coaching and mentoring and their supervisors exceed xx%.	3. In terms of filling skill gap, results of evaluation of human resource development activities implemented by HRAD and ITA show improvement compared with that of the beginning of the Project. Prospective respondent for evaluations are as follows; (1) Participants of ITA Trainings and their supervisors; (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	3. Added "In terms of filling skill gap, results of". Replaced 1.Satisfaction ratings of the participants of ITA trainings and their supervisors exceed xx%; 2.Satisfaction ratings of the officers who go through coaching and mentoring and their supervisors exceed xx%. To (1) Participants of ITA Trainings and their supervisors; (2) Officers who go through Coaching and Mentoring and their supervisors including Coaches and Mentors	
Before (Ver 2. March 2018)	**After (Ver 3. November 2020)**	**Details of revision**	**Reasons for changes**
No change.			
Before (Ver 3. November 2020)	**After (Ver 4. December 2021)**	**Details of revision**	**Reasons for changes**
1. Career Development Framework is approved by the TRA management.	1.Career Development Framework, which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, is developed and approved by the TRA management for submission to PSE.	1. Deleted "is approved by the TRA management." Added "which consists of 'Revised Job Descriptions and Schemes of Service for TRA Staff'(SOS) and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, is developed and approved by the TRA management for submission to PSE."	The definition of Career Development Framework, was confirmed at the 5th JCC Meeting, therefore it was necessary to reflect the results of the meeting.
2. Under the career development framework of TRA, following activities are implemented and conducted by the end of the Project.	2. Under the Career Development Framework approved by the TRA management for submission to PSE, following activities are	2. Replaced "the career development framework of TRA," with "the Career Development Framework approved by the TRA management for submission	

		Details of revision	Reasons for changes
(1) ITA training programs at least 2 times; and (2) coaching and mentoring activities by HRAD at least one cycle.	implemented and conducted by the end of the Project: (1) ITA training programs at least 2 times; and (2) Coaching and Mentoring activities by HRAD at least one cycle.	to PSE,"	To add the concrete name of the means/materials.

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1. Quarterly implementation reports of CP5	1. Quarterly implementation reports of CP5 Approved Career Development Framework (confirmed in Project Monitoring Sheets)	Added "Approved Career Development Framework (confirmed in Project Monitoring Sheets)"	
2. Project Progress Report	2. Project Monitoring Sheets	Corrected the name of the report.	
3. (1) Training evaluation done by ITA, and Joint Monitoring Report produced by the Project	(1) Results of training evaluation of ITA including training satisfaction (confirmed in Project Monitoring Sheets)	(1) Rewrote the sentence.	
(2) Joint Monitoring Report	(2) Results of evaluation on coaching and/or mentoring (confirmed in Project Monitoring Sheets)	(2) Rewrote the sentence.	
	For both, instead of conducting baseline survey, evaluation sheets ask whether human resource development activities implemented by HRAD and ITA are improved to fill skill gap.	Added full sentence written on the left.	

[Output-1] Training programs offered by Institute of Tax Administration (ITA) are refined/improved.

Indicators

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1-2 Course materials including referential materials for selected courses are updated.	Deleted	Deleted the original description.	Refinement of the text representation based on the result of the baseline survey. Renumbering1-2 of the former PDM is merged into 1-1 of the new PDM and renumbering for the deletion of 1-2.
1-3 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project.	1-2 Percentage of practical components including case studies in the course curriculum is increased compared with that of at the beginning of the Project.	Change of indicator number.	
1-4 Lecturers for the selected courses become able to teach designated training courses independently.	1-3 All lecturers for the selected courses conduct designated training courses independently at least once by the end of the Project.	Added "all" in front of lectures, and put "at least once by the end of the project period"	

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
1-1 ITA Short Courses Calendar, TMC Meeting Report, and Project Progress Report	1-1 Revised training curriculum, syllabus, and course materials (confirmed in Project Monitoring Sheets	Rewrote the whole sentence.	For clear measurement of outputs, concretization of the name of means/materials.

Before	After	Details of revision	Reasons for changes
1-2 Project Progress Report	1-2 Deleted	Deleted the original description.	
1-3 Results of the baseline survey, and Project Progress Report	1-2 Results of the baseline survey, and training curriculums.	Rewrote "Project Progress Report" with "Training Curriculums"	
1-4 Project Progress Report, Post-training evaluation implemented by the Project (self-assessment results)	1-3 Project Monitoring Sheets	Deleted all description and added "Project Monitoring Sheets" instead.	

[Output-2] Coaching and Mentoring Program initiated by Human Resources and Administration Department (HRAD) is enhanced.

Indicators

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
2-1 Guiding documents indicating the concept and implementation plan of Coaching and Mentoring Program is elaborated.	2-1. At least 200 officers complete designated coaching and/or mentoring sessions.	Rewrote the original sentence with the new one on the left.	For clear measurement for outputs based on the result of the baseline survey.
2-2 Officers at management level in target departments understand the concept of coaching and mentoring.	2-2. Good practices and lessons learned from coaching and mentoring activities in pilot offices/regions are reported and accumulated every six months.	Ditto	
2-3 At least xx officers are appointed as coaches and mentors at each department concerned and complete basic training course for coaching and mentoring.	2-3. Guideline to Coaching and Mentoring Program is revised based on lessons learned drawn from the relevant activities implemented during the project period.	Ditto	
2-4 HRAD implements coaching and mentoring activities for target departments on quarterly basis.	2-4. HRAD monitors coaching and mentoring activities for target regions on quarterly basis.	Ditto	
2-5 More than xx officers from xx departments and/or offices received coaching and/or mentoring at least xx (times).	2-5 deleted	Ditto	

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
2-1 Quarterly implementation reports of CP5 and Project Progress Report	2-1. Quarterly monitoring report of HRAD (confirmed in Project Monitoring Sheets)	Rewrote the original sentence with the new one on the left.	For clear measurement of outputs, concretization of the name of means/materials.
2-2 Project Progress Report Joint Monitoring Report	2-2. Lessons Sheet (produced and utilized by the Project) (confirmed in Project Monitoring Sheets)	Ditto	
2-3 Project Progress Report and Project Progress Report	2-3. Revised Guideline and/or Guiding documents for Coaching and Mentoring Program	Ditto	
2-4 Quarterly implementation reports of CP5 and Project Progress Report	2-4. Quarterly monitoring report of HRAD	Ditto	
2-5 Quarterly implementation reports of CP5 and Project Progress Report	2-5 Deleted	Deleted	

[Output-3] Career Development framework across each job grade and specialization is further elaborated.

Indicators

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Reasons for changes
3-2 Career path guided by HRAD is linked with ITA training structure.	3-2. Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	Needed to unify the terms in the PDM, and to provide some more clarification on the intention of the Project that aims at developing linkage between related activities such as ITA training programs and Coaching and Mentoring led by HRAD.
Before (Ver 2. March 2018)	**After (Ver 3. November 2020)**	**Reasons for changes**
No change.		
Before (Ver 3. November 2020)	**After (Ver 4. December 2021)**	**Reasons for changes**
3-2. Career Development Framework that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	3-2. Career Development Framework, which consists of revised SOS and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework, that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed.	3-2. **Added** "which consists of revised SOS and subordinating documents related to ITA training programs, Coaching and Mentoring Program and Competency Framework." before " that is aligned with ITA training programs and HRAD initiatives including Coaching and Mentoring Program is developed. The definition of Career Development Framework, was confirmed in the 5th JCC Meeting, therefore it is necessary to reflect the results of the meeting.

Means of Verifications

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Reasons for changes
3-1 Monitoring reports under CP5 Project Progress Report	3-1. Developed guiding documents (confirmed in Project Monitoring Sheets)	Rewrote the original sentence with the new one on the left. For clear measurement of outputs, concretization of the name of means/materials.
3-2 Project Progress Report	3-2. Developed Career Development Framework (confirmed in Project Monitoring Sheets)	Ditto.

Output-1 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Reasons for changes
1-1 Select the courses to update training programs in ITA	1-1. Review existing training programs offered by ITA as well as needs of TRA for trainings (baseline survey)	1-1~1-3: Changed the order. To secure the consistency against the revised Outputs.
1-2 Set up thematic working group for the selected courses and develop work plan(s)	1-2. Select the courses to update training programs in ITA	To revise the activities in line with the result of the baseline survey.
1-3 Review existing training programs offered by ITA as well as the needs of TRA for trainings (baseline survey)	1-3. Set up thematic working groups for the selected courses and develop Action Plan(s)	1-3. Rewrote the word of "working group" in plural form. Replace the word of "work plan" with the word of "Action Plan" instead.

Output-2 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Reasons for changes
2-1 Set up working group and develop work	2-1. Set up working group	Deleted the word of "and develop work plan". To secure the consistency against the revised

4

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
plan(s)			
2-2 Conduct situational analysis on coaching and mentoring activities in the target departments (baseline survey)	2-2. Conduct situational analysis on coaching and mentoring activities implemented by HRAD (baseline survey)	Replaced the word of "in the target departments" with the word of "implemented by HRAD".	Outputs. To revise the activities in line with the result of the baseline survey.
2-3 Conduct consultation meetings with stakeholder	2-3 Develop implementation framework for the Coaching and Mentoring Program	Rewrote all activities.	
2-4 Identify and review the talents in the target departments and to make effective use of them	2-4 Develop coaching and mentoring guiding materials.		
2-5 Develop customized coaching and mentoring guiding materials for each target departments	2-5 Conduct workshops for target groups to develop coaching and mentoring skills		
2-6 Conduct awareness-raising activities for coaching and mentoring	2-6 Facilitate coaching and mentoring activities in designated offices/regions		
2-7 Conduct workshops to develop coaching and mentoring skills in the target departments	2-7 Review and monitor the coaching/mentoring activities		
2-8 Assist HRAD in implementing coaching and mentoring activities in the target departments	2-8 Summarize lessons learned drawn from coaching and mentoring activities (semi-annually)		
2-9 Hold review meetings periodically and reflect its feedback in future implementation plan	2-9 Reflect findings from monitoring activities into the future implementation plan		
	2-10 Improve implementation framework for the Coaching and Mentoring Program		

Output-3 related activities

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
3-1 Set up working group and to develop work plan(s)	3-1 Set up working group and develop Action Plan (s)	Replaced the word of "work plan" with the word of "Action Plan" instead.	To secure the consistency against the revised Outputs.
3-7 Follow up subsequent activities	3-7 Conduct monitoring and evaluation of the activities under the developed framework and improve the framework.	Rewrote the whole sentence.	To revise the activities in line with the result of the baseline survey.

Important Assumption / Pre-condition

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
Overall Goal Level: The Government of Tanzania adopts sustainable tax and revenue policy.	The Government of Tanzania maintains sustainable tax and revenue policy.	Replaced the word of "adopts" with "maintains".	Sustainable tax and revenue policy has already been put in place.
Pre-condition: TRA coordinates DPs' assistance including JICA in a proper manner.	TRA continues coordination of DPs' assistance including JICA in a proper manner.	Add the word of "continues".	TRA has been coordinating assistance of DPs.

Project Period

Before (Ver 1. April 2017)	After (Ver 2. March 2018)	Details of revision	Reasons for changes
Tentatively from August 2017 to August 2020 (3	November 2017 - November 2020 (3 Years)	confirmed the project period to "November 2017	The project period was confirmed after the details

years)	- November 2020 (3 Years)"
of the project were defined in the Workplan and agreed upon at the 1st JCC.	

Before (Ver 2. March 2018)	**After (Ver 3. November 2020)**
November 2017 - November 2020 (3 Years)	November 2017 – December 2021

Details of revision
Extended the end of project period from "November 2020" to "December 2021"

Reasons for changes
Because of the global spread of the coronavirus disease 2019 (COVID-19) and the delay of the approval of the "JOB DESCRIPTIONS AND SCHEMES OF SERVICE FOR TRA STAFFS", some of the project activities have been delayed. In order to achieve the project purpose , project duration was extended.

Before (Ver 3. November 2020)	**After (Ver 4.)**
November 2017 – December 2021	November 2017 – February 2022

Details of revision
Extended the end of project period from "December 2021" to "February 2022"

Reasons for changes
Because of the global spread of the COVID-19, some of the project activities have been delayed. In order to achieve the initial project purpose, the project period was extended for two months.